

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland · Charity number 104862

Details

Status Received

Registered 2016-02-23

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address The Rectory
115 Drumsurn Road
Limavady
Co. Londonderry
BT49 0pd
BT49 0PD

Phone 028 777 65806

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£79,659	£67,203	£0	0

Trustees

Name	Role	Appointed
Miss Sharon Canning		
Mr Alan Cecil Keys		
Mr Alfred Canning		
Mr Derek Morrow		
Mr James Edgar Scott		
Mr James Mervyn Scott		
Mr Leslie Ross		
Mr Peter Hill		
Mr Russell James Moore		
Mr Ryan Canning		
Mr Victor Cecil Meenagh		
Mrs Anita Hill		
Mrs Gillian Jayne Mcdaid		
Mrs Kathleen Canning		
Mrs Sandra Smyth		
Mrs Violet Morrow		
Rev Rhys Jones		

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland - Charity number 104862

Accounts

DUNGIVEN PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted £	Restricted £	Endowment fund: £	2024 Total £	2023 Total £
Income						
Investment income		-	1,010.99	-	1,010.99	996.07
Charity Appeals - Special Collection:	4	-	938.70	-	938.70	1,313.75
Offerings and plate collections		35,913.50	-	-	35,913.50	37,018.23
Sunday school income		20.00	-	-	20.00	9.00
Donations		6,049.76	-	-	6,049.76	3,919.00
Gift Aid Refund		8,483.45	-	-	8,483.45	8,187.88
Graveyard income		2,250.00	-	-	2,250.00	1,650.00
Rental income from land		7,991.45	-	-	7,991.45	1,594.48
Catering Income		1,560.95	-	-	1,560.95	2,202.84
Proceeds from fundraising		3,797.00	-	-	3,797.00	4,679.00
Sundry income		2,807.01	-	-	2,807.01	1,997.56
Bank and deposit interest		1,368.54	-	-	1,368.54	956.48
Receipts from Parish's organisations		-	7,467.23	-	7,467.23	272.58
Total Income		70,241.66	9,416.92	-	79,658.58	64,796.87
Expenditure						
Diocesan costs/ assessments		23,122.00	-	-	-	22,254.00
Less: Ogilby Trust	-	6,178.00	-	-	16,944.00	6,178.00
Charity Appeals -						
Special collections	4	-	798.70	-	798.70	1,313.75
General funds		3,472.00	-	-	3,472.00	3,504.00
Investment Church of Ireland Trustees		-	-	-	-	10,000.00
Sunday school costs		216.02	75.84	-	291.86	276.43
Glebe costs		2,500.00	-	-	2,500.00	-
Catering costs		249.40	-	-	249.40	651.87
Fundraising costs		1,301.00	-	-	1,301.00	1,083.50
Church building repairs		1,901.39	-	-	1,901.39	4,079.44
Church running costs		8,351.37	934.03	-	9,285.40	9,825.45
Parish Hall repairs		3,144.00	-	-	3,144.00	-
Parish Hall running costs		7,019.17	-	-	7,019.17	3,882.22
Rectory running costs		5,697.40	-	-	5,697.40	6,176.37
Sundry costs		6,550.82	-	-	6,550.82	5,446.77
Payments for Parish's organisations		-	8,047.97	-	8,047.97	842.16
Total Expenditure		57,346.57	9,856.54	-	67,203.11	63,157.96
Excess of Income over Expenditure					12,455.47	1,638.91

The notes on pages 7 to 9 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees




Charity Registration Number: NIC 104862

DUNGIVEN PARISH CHURCH

**STATEMENT OF ASSETS AND LIABILITIES
AT 31ST DECEMBER 2024**

	Note	Total 2024 £	Total 2023 £			
Assets retained for the Parish's own use						
Land at Magheramore Road Dungiven 16.796 acres		184,756.00	184,756.00			
Land at Main Street Dungiven 16.35 acres		1,635,000.00	1,635,000.00			
Rectory		180,000.00	180,000.00			
Equipment and fittings		<u>2,366.26</u>	<u>3,317.06</u>			
Total assets retained for the Parish's own use	2	<u><u>2,002,122.26</u></u>	<u><u>2,003,073.06</u></u>			
Total investment assets						
Investments in RCB/CIT Unit Trusts		<u>37,811.25</u>	<u>34,500.69</u>			
Total investment assets	3	<u><u>37,811.25</u></u>	<u><u>34,500.69</u></u>			
Cash Funds						
		Unrestricted funds 2024	Restricted funds 2024	Endowment funds 2024	Total funds 2024	Total funds 2023
Cash on hand		200.00	-	-	200.00	3,100.27
Current accounts		32,600.42	2,114.04	-	34,714.46	40,629.69
NS&I Savings account		<u>145,069.68</u>	-	-	<u>145,069.68</u>	<u>123,798.71</u>
Total cash funds	7	<u><u>177,870.10</u></u>	<u><u>2,114.04</u></u>	<u><u>-</u></u>	<u><u>179,984.14</u></u>	<u><u>167,528.67</u></u>
Total					<u><u>221,917.65</u></u>	<u><u>2,205,102.42</u></u>

The notes on pages 7 to 9 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees


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Charity Registration Number: NIC 104862

DUNGIVEN PARISH CHURCH

NOTES TO THE ACCOUNTS YEAR ENDED 31ST DECEMBER 2024

1 Accounting Policies

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the trustees' discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific church activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the church's general purposes. Designated funds are general funds set aside by the trustees for use in the future.

(c) Statement of assets and liabilities

(i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:-

Church Building and Graveyard
Lands
Parish Hall
Rectory
Equipment and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the Statement of Assets and Liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Parish.

The land at Magheramore Road is valued at £11000 per acre and Main Street as development land at £100,000 per acre. These lands have been valued by verbal valuations obtained from two local auctioneers and agreed by the select vestry.

The Parish Hall. There are no reliable records of the cost of this building. As a result this building is not recognised in the Statement of Assets and Liabilities.

The Rectory is on its own grounds and has been included in the Statement of Assets and Liabilities at the valuation placed on it by Land & Property Services. No depreciation has been provided on the Rectory as the current estimated residual is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Equipment and fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years.

(ii) Investments

Investments in RCB/CIT are initially recorded at cost and are then subsequently stated at fair value at each year end date.

DUNGIVEN PARISH CHURCH

**NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024**

2 Assets retained for the Church's own use

	Land	Rectory	Equipment & fittings	Total
	£	£	£	£
Cost/ valuation				
at 1st Jan 2024	1,819,756.00	180,000.00	9,508.00	2,009,264.00
Additions	-	-	-	-
at 31st Dec 2024	<u>1,819,756.00</u>	<u>180,000.00</u>	<u>9,508.00</u>	<u>2,009,264.00</u>
Depreciation				
at 1st Jan 2024	-	-	6,190.94	6,190.94
Charge for year	-	-	950.80	950.80
at 31st Dec 2024	<u>-</u>	<u>-</u>	<u>7,141.74</u>	<u>7,141.74</u>
Net book value at 31st December 2024	1,819,756.00	180,000.00	2,366.26	2,002,122.26
Net book value at 31st December 2023	1,819,756.00	180,000.00	3,317.06	2,003,073.06

3 Investment assets

	2024	2023
	£	£
Investments in RCB/CIT		
Book cost	25,793.33	25,793.33
Valuation at year end	<u>37,811.25</u>	<u>34,500.69</u>

4 Special Collections

	2024	2024
	Income	Expenditure
	£	£
Bishops' Appeal	140.00	-
Diocesan Ministry Fund	136.70	136.70
Mother's Union 90th Anniversary Service	354.00	354.00
Open Doors	130.00	130.00
Remembrance Sunday Royal British Legion Poppy Appeal	<u>178.00</u>	<u>178.00</u>
Total Payments to Charities	<u>938.70</u>	<u>798.70</u>

Collections received for Bishops Appeal (£140) were paid out after year end.

5 Transactions with the Trustees

The Church paid expenses of £5,697.40 relating to the running costs of the Rectory which is occupied by the Rector. No trustee received any remuneration or reimbursement of expenses during the year.

DUNGIVEN PARISH CHURCH

NOTES TO THE ACCOUNTS - CONT'D
YEAR ENDED 31ST DECEMBER 2024

6 Governance Costs

Governance costs of £250.00 were incurred during the year. This relates to fees paid to the independent examiner. Governance costs are included within Sundry costs in the Receipts and Payments Account.

7 Movement in funds

	At 1st Jan 2024	Incoming Resources	Outgoing Resources	Movement in valuation	At 31st Dec 2024
RCB/CIT unit trust Book cost	25,793.33				25,793.33
Valuation	<u>34,500.69</u>			<u>3,310.56</u>	<u>37,811.25</u>

	At 1st Jan 2024	Incoming Resources	Outgoing Resources	Transfers	At 31st Dec 2024
Cash funds					
Restricted funds					
General funds	-	1,872.73	- 1,732.73	-	140.00
Endowment fund	75.84	76.96	- 75.84	-	76.96
Bowling club	<u>2,477.82</u>	<u>7,467.23</u>	<u>- 8,047.97</u>	<u>-</u>	<u>1,897.08</u>
	<u>2,553.66</u>	<u>9,416.92</u>	<u>- 9,856.54</u>	<u>-</u>	<u>2,114.04</u>
Unrestricted funds					
General fund	<u>164,975.01</u>	<u>70,241.66</u>	<u>- 57,346.57</u>	<u>-</u>	<u>177,870.10</u>
Total cash funds	<u>167,528.67</u>	<u>79,658.58</u>	<u>- 67,203.11</u>	<u>-</u>	<u>179,984.14</u>

8 Purposes of endowment funds

Income from endowment funds is to be used for Parish and graveyard upkeep, Sunday School teaching materials and to cover stipend costs.

Purposes of restricted funds

Endowment fund: This is CIT dividends received which have not been utilized for their specific purposes at year end.

Bowling club: This is to be used for activities run by the bowling club.

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland - Charity number 104862

Accounts

DUNGIVEN PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted £	Restricted £	Endowment fund £	2023 Total £	2022 Total £
Income						
Investment income			996.07	-	996.07	766.94
Charity Appeals - Special Collections	4	-	1,313.75	-	1,313.75	1,101.00
Offerings and plate collections		37,018.23	-	-	37,018.23	35,794.12
Legacies		-	-	-	-	10,000.00
Sunday school income		9.00	-	-	9.00	79.00
Donations		3,919.00	-	-	3,919.00	3,147.00
Gift Aid Refund		8,187.88	-	-	8,187.88	6,746.16
Graveyard income		1,650.00	-	-	1,650.00	1,350.00
Rental income from land		1,594.48	-	-	1,594.48	4,011.23
Catering Income		2,202.84	-	-	2,202.84	-
Proceeds from fundraising		4,679.00	-	-	4,679.00	-
Sundry income		1,997.56	-	-	1,997.56	1,426.30
Bank and deposit interest		956.48	-	-	956.48	205.40
Receipts from Parish's organisations		-	272.58	-	272.58	654.89
Total Income		62,214.47	2,582.40	-	64,796.87	65,282.04
Expenditure						
Diocesan costs/ assessments		22,254.00	-	-	-	20,416.00
Less: Covid Rebate 2021		-	-	-	-	1,137.00
Less: Ogilby Trust	-	6,178.00	-	-	16,076.00	6,178.00
Charity Appeals -						
Special collections	4	-	1,313.75	-	1,313.75	1,101.00
General funds		3,504.00	-	-	3,504.00	4,206.20
Investment Church of Ireland Trustees		-	-	10,000.00	10,000.00	-
Sunday school costs		200.59	75.84	-	276.43	315.48
Catering costs		651.87	-	-	651.87	344.57
Fundraising costs		1,083.50	-	-	1,083.50	-
Church building repairs		4,079.44	-	-	4,079.44	-
Church running costs		8,905.22	920.23	-	9,825.45	7,617.31
Parish Hall running costs		3,882.22	-	-	3,882.22	4,007.31
Rectory running costs		6,176.37	-	-	6,176.37	4,789.38
Sundry costs		5,446.77	-	-	5,446.77	4,756.38
Payments for Parish's organisations		-	842.16	-	842.16	1,075.65
Total Expenditure		50,005.98	3,151.98	10,000.00	63,157.96	41,314.28
Excess of Income over Expenditure					1,638.91	23,967.76

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On behalf of the Trustees





Charity Registration Number: NIC 104862

DUNGIVEN PARISH CHURCH

STATEMENT OF ASSETS AND LIABILITIES
AT 31ST DECEMBER 2023

	Note	Total 2023 £	Total 2022 £			
Assets retained for the Parish's own use						
Land at Magheramore Road Dungiven 16.796 acres		184,756.00	184,756.00			
Land at Main Street Dungiven 16.35 acres		1,635,000.00	1,635,000.00			
Rectory		180,000.00	180,000.00			
Equipment and fittings		3,317.06	4,267.86			
Total assets retained for the Parish's own use	2	<u>2,003,073.06</u>	<u>2,004,023.86</u>			
Total investment assets						
Investments in RCB/CIT Unit Trusts		34,500.69	23,168.39			
Total investment assets	3	<u>34,500.69</u>	<u>23,168.39</u>			
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		2023	2023	2023	2023	2022
Cash Funds						
Cash on hand		3,100.27	-	-	3,100.27	550.00
Current accounts		38,076.03	2,553.66	-	40,629.69	62,367.88
NS&I Savings account		123,798.71	-	-	123,798.71	102,971.88
Total cash funds	7	<u>164,975.01</u>	<u>2,553.66</u>	<u>-</u>	<u>167,528.67</u>	<u>165,889.76</u>
Total					<u>2,205,102.42</u>	<u>2,193,082.01</u>

The notes on pages 7 to 9 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees


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Charity Registration Number: NIC 104862

DUNGIVEN PARISH CHURCH

**NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2023**

1 Accounting Policies

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

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Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific church activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the church's general purposes. Designated funds are general funds set aside by the trustees for use in the future.

(c) Statement of assets and liabilities

(i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:-

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The land at Magheramore Road is valued at £11000 per acre and Main Street as development land at £100,000 per acre. These lands have been valued by verbal valuations obtained from two local auctioneers and agreed by the select vestry.

The Parish Hall. There are no reliable records of the cost of this building. As a result this building is not recognised in the Statement of Assets and Liabilities.

The Rectory is on its own grounds and has been included in the Statement of Assets and Liabilities at the valuation placed on it by Land & Property Services. No depreciation has been provided on the Rectory as the current estimated residual is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Equipment and fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years.

(ii) Investments

Investments in RCB/CIT are initially recorded at cost and are then subsequently stated at fair value at each year end date.

DUNGIVEN PARISH CHURCH

**NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2023**

2 Assets retained for the Church's own use	Land	Rectory	Equipment & fittings	Total
	£	£	£	£
Cost/ valuation				
at 1st Jan 2023	1,819,756.00	180,000.00	9,508.00	2,009,264.00
Additions	-	-	-	-
at 31st Dec 2023	<u>1,819,756.00</u>	<u>180,000.00</u>	<u>9,508.00</u>	<u>2,009,264.00</u>
Depreciation				
at 1st Jan 2023	-	-	5,240.14	5,240.14
Charge for year	-	-	950.80	950.80
at 31st Dec 2023	<u>-</u>	<u>-</u>	<u>6,190.94</u>	<u>6,190.94</u>
Net book value at 31st December 2023	1,819,756.00	180,000.00	3,317.96	2,003,073.96
Net book value at 31st December 2022	1,819,756.00	180,000.00	4,267.86	2,004,023.86

3 Investment assets	2023	2022
	£	£
Investments in RCB/CIT		
Book cost	25,793.33	15,793.33
Valuation at year end	<u>34,500.69</u>	<u>23,168.39</u>

During the year £10,000 legacy monies was invested eith Church of Ireland Trustees.

4 Special Collections	2023	2023
	Income	Expenditure
	£	£
Tearfund Syria/Turkey Eathquake Appeal	690.00	690.00
Orange Service	363.75	363.75
Water Aid Appeal	114.00	114.00
Remembrance Sunday Royal British Legion Poppy Appeal	<u>146.00</u>	<u>146.00</u>
Total Payments to Charities	<u>1,313.75</u>	<u>1,313.75</u>

5 Transactions with the Trustees

The Church paid expenses of £6176.37 relating to the running costs of the Rectory which is occupied by the Rector. Mr Russell Moore was paid £250 for electrical work in the Church. No other trustee received any remuneration or reimbursement of expenses during the year.

DUNGIVEN PARISH CHURCH

NOTES TO THE ACCOUNTS - CONT'D
YEAR ENDED 31ST DECEMBER 2023

6 Governance Costs

Governance costs of £250.00 were incurred during the year. This relates to fees paid to the independent examiner. Governance costs are included within Sundry costs in the Receipts and Payments Account.

7 Movement in funds

	At 1st Jan 2023	Incoming Resources	Outgoing Resources	Movement in valuation	At 31st Dec 2023
RCB/CIT unit trust Book cost	15,793.33	10,000.00	-	-	25,793.33
Valuation	<u>23,168.39</u>	<u>10,000.00</u>	<u>-</u>	<u>1,332.30</u>	<u>34,500.69</u>

	At 1st Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31st Dec 2023
Cash funds					
Restricted funds					
General funds	-	1,313.75	- 1,313.75	-	-
Endowment fund	10,083.60	996.07	- 10,996.07	- 7.76	75.84
Bowling club	<u>3,047.40</u>	<u>272.58</u>	<u>- 842.16</u>	<u>-</u>	<u>2,477.82</u>
	<u>13,131.00</u>	<u>2,582.40</u>	<u>- 13,151.98</u>	<u>- 7.76</u>	<u>2,553.66</u>
Unrestricted funds					
General fund	<u>152,758.76</u>	<u>62,214.47</u>	<u>- 50,005.98</u>	<u>7.76</u>	<u>164,975.01</u>
Total cash funds	<u>165,889.76</u>	<u>64,796.87</u>	<u>- 63,157.96</u>	<u>-</u>	<u>167,528.67</u>

8 Purposes of endowment funds

Income from endowment funds is to be used for Parish and graveyard upkeep, Sunday School teaching materials and to cover stipend costs.

Purposes of restricted funds

Endowment fund: This is CIT dividends received which have not been utilized for their specific purposes at year end.

Bowling club: This is be used for activities run by the bowling club.

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland - Charity number 104862

Annual report

DUNGIVEN PARISH CHURCH REPORT OF THE TRUSTEES

The trustees of Dungiven Parish Church present their report and statements of Receipts and Payments and Assets and Liabilities for the year ended 31st December 2023.

OBJECTIVES AND ACTIVITIES

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of the Dungiven Parish Church is to support the advancement of the Christian religion by promoting, through the work of Dungiven Parish Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Dungiven Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of Dungiven Parish Church.

ACHIEVEMENTS, PERFORMANCE & PUBLIC BENEFIT

Worship

Worship services are held each Sunday at 10am which include different types of worship such as Morning Prayer, Holy Communion, Family Service. The church is open prior to the service for prayer with the Prayer Group or for individual prayer and reflection. During Advent and Lent weekday services are held. We have regular joint services throughout the year with other parishes in the area. Services are recorded and made available to anyone who may be unable to attend due to health, mobility or other reasons. All services follow the teaching and practice of the Church of Ireland.

Sunday School is held weekly during school term time, educating children in Christianity. A crèche also runs alongside for younger children.

WEEKLY/MONTHLY ACTIVITIES

A weekly bible study session is held in the parish for closer study of the Bible.

Youth group meetings are held regularly on Sunday evenings aimed at engaging with the younger members of the congregation.

We provide premises and support to a weekly bowling club which provides activity and fellowship for parishioners and non-parishioners alike. Mothers Union also meet monthly and regularly use the Church for special services.

Meal Run Ministry meet monthly. A meal delivery service which delivers meals to anyone in the local community in need, ie the sick, bereaved, elderly and infirm. Not only does this ensure these vulnerable people receive proper meals but is also regular contact to check on their wellbeing.

The Church and associated organisations/activities are fully compliant with the Safeguarding Trust policies of the Church of Ireland for the protection of children.

PASTORAL CARE

Throughout the year the church offers pastoral care, prayers and support for parishioners and members of the local community and their families in distress, whether through sickness, bereavement or financial difficulty. This can be carried out by a number of methods, including home visits, hospital visits and practical assistance.

MISSION & OUTREACH

Dungiven Parish Church is committed to reaching out to our local community. We were delighted to once again host the Cancer Research UK 'Big Breakfast' fundraising event for it's 5th year, this was greatly supported by all members of the community regardless of religion. September 2023 also saw the return of our Annual Vintage Rally & Family Fun Day. This was a much needed and welcomed day that brought many from community and beyond. In December 2023 the Church was pleased to provide a venue for blood donation sessions for the whole community.

Throughout 2023 Dungiven Parish donated £1,313.75 through special collections to various charities along with payments to charities from general funds totalling £3,504.00

**DUNGIVEN PARISH CHURCH
REPORT OF THE TRUSTEES - CONT'D**

FINANCIAL REVIEW

The Church held net cash funds at year end of £167,528.67

The Church holds an investment account which is retained for specific purposes. This is detailed in Note 3.

GOING CONCERN

The Trustees have reviewed budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and the financial statements for the year ended 31st December 2023 can be signed off as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Constitution of the Charity

Chapter 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations.

The Church is a registered charity - Charity Registration number NIC104862 . The Select Vestry members are the Charity Trustees.

APPOINTMENT OF SELECT VESTY (TRUSTEES)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

ORGANISATIONAL STRUCTURE

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the member of the clergy serving in the parish, the church wardens, the glebe wardens and other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the member of the clergy officiating in the parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

COMPLIANCE OF THE PUBLIC BENEFIT

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.


STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with income of less than £250,000 requires the trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

The Trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

..... 

..... 

Date..... 12/3/24

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland - Charity number 104862

Annual return

DUNGIVEN PARISH CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE SELECT VESTRY YEAR ENDED 31ST DECEMBER 2023

I report on the accounts of Dungiven Parish Church for the year ended 31 December 2023, which comprise the Receipts and Payments Account, Statement of Assets and Liabilities, and related notes.

Respective responsibilities of the Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9) of the Charities Act
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

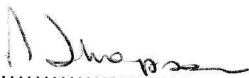
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require your attention.


.....

...12/3/24

May Thompson B.A., F.C.A.
Chartered Accountant
128 Terrydoo Road
Limavady
Co Londonderry
BT49 0PF

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland - Charity number 104862

Accounts

DUNGIVEN PARISH CHURCH

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted £	Restricted £	Endowment funds £	<u>2022</u> Total £	<u>2021</u> Total £
Income						
Offerings and plate collections		35,794.12	-	-	35,794.12	32,567.40
Donations		3,147.00	-	-	3,147.00	4,290.00
Gift Aid Refund		6,746.16	-	-	6,746.16	6,799.92
Legacies		-	-	10,000.00	10,000.00	-
Charity Appeals - Special Collections	4	-	1,101.00	-	1,101.00	177.50
Sunday school income		79.00	-	-	79.00	-
Graveyard income		1,350.00	-	-	1,350.00	1,650.00
Rental income from land		4,011.23	-	-	4,011.23	2,849.14
Sundry income		1,426.30	-	-	1,426.30	24.70
Bank and deposit interest		205.40	-	-	205.40	91.38
Investment income		-	766.94	-	766.94	730.46
Receipts from Parish's organisations		-	654.89	-	654.89	3.46
Total Income		<u>52,759.21</u>	<u>2,522.83</u>	<u>10,000.00</u>	<u>65,282.04</u>	<u>49,183.96</u>
Expenditure						
Diocesan costs/ assessments		20,416.00	-	-	20,416.00	19,822.00
Less: Covid Rebate 2021	-	1,137.00	-	-	1,137.00	-
Less: Ogilby Trust	-	6,178.00	-	-	6,178.00	6,178.00
Church running costs		6,933.97	683.34	-	7,617.31	5,648.50
Church building repairs		-	-	-	-	441.20
Rectory running costs		4,789.38	-	-	4,789.38	3,467.06
Parish Hall running costs		4,007.31	-	-	4,007.31	8,610.94
Charity Appeals -						
Special collections	4	-	1,101.00	-	1,101.00	177.50
General funds		4,206.20	-	-	4,206.20	2,800.00
Sunday school costs		229.02	86.46	-	315.48	-
Glebe costs		-	-	-	-	230.40
Catering costs		344.57	-	-	344.57	26.03
Sundry costs		4,756.38	-	-	4,756.38	3,030.98
Payments for Parish's organisations		-	1,075.65	-	1,075.65	870.82
Total Expenditure		<u>38,367.83</u>	<u>2,946.45</u>	<u>-</u>	<u>41,314.28</u>	<u>38,947.43</u>
Excess of Income over Expenditure				<u>-</u>	<u>23,976.76</u>	<u>10,236.53</u>

The notes on pages 7 to 9 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees


.....


.....

Charity Registration Number: NIC 104862

DUNGIVEN PARISH CHURCH

**STATEMENT OF ASSETS AND LIABILITIES
AT 31ST DECEMBER 2022**

	<u>Note</u>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Assets retained for the Parish's own use						
Land at Magheramore Road Dungiven 16.796 acres		184,756.00	-	-	184,756.00	134,368.00
Land at Main Street Dungiven 16.35 acres		1,635,000.00	-	-	1,635,000.00	1,635,000.00
Rectory		180,000.00	-	-	180,000.00	180,000.00
Equipment and fittings		4,267.86	-	-	4,267.86	5,218.66
Total assets retained for the Parish's own use	2	<u>2,004,023.86</u>	<u>-</u>	<u>-</u>	<u>2,004,023.86</u>	<u>1,954,586.66</u>
Total investment assets						
Investments in RCB/CIT Unit Trusts		-	-	23,168.39	23,168.39	26,436.10
Total investment assets	3	<u>-</u>	<u>-</u>	<u>23,168.39</u>	<u>23,168.39</u>	<u>26,436.10</u>
Cash Funds						
Cash on hand		550.00	-	-	550.00	960.00
Current accounts		49,320.48	3,047.40	10,000.00	62,367.88	38,085.87
NS&I Savings account		102,971.88	-	-	102,971.88	102,876.13
Total cash funds	7	<u>152,842.36</u>	<u>3,047.40</u>	<u>10,000.00</u>	<u>165,889.76</u>	<u>141,922.00</u>
Total					<u>2,193,082.01</u>	<u>2,122,944.76</u>

The notes on pages 7 to 9 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees





Charity Registration Number: NIC 104862

DUNGIVEN PARISH CHURCH

**NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022**

1 Accounting Policies

The principal accounting policies applied in the preparation of the Receipts and Payments Account and the Statement of Assets and Liabilities are as follows:

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the trustees' discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific church activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the church's general purposes. Designated funds are general funds set aside by the trustees for use in the future.

(c) Statement of assets and liabilities

(i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:-

Church Building and Graveyard
Lands
Parish Hall
Rectory
Equipment and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the Statement of Assets and Liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Parish.

The land at Magheramore Road is valued at £11000 per acre and Main Street as development land at £100,000 per acre. These lands have been valued by verbal valuations obtained from two local auctioneers and agreed by the select vestry.

The Parish Hall. There are no reliable records of the cost of this building. As a result this building is not recognised in the Statement of Assets and Liabilities.

The Rectory is on its own grounds and has been included in the Statement of Assets and Liabilities at the valuation placed on it by Land & Property Services. No depreciation has been provided on the Rectory as the current estimated residual is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Equipment and fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years.

(ii) Investments

Investments in RCB/CIT are initially recorded at cost and are then subsequently stated at fair value at each year end date.

DUNGIVEN PARISH CHURCH

**NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022**

2 Assets retained for the Church's own use

	Land	Rectory	Equipment & fittings	Total
	£	£	£	£
Cost/ valuation				
at 1st Jan 2022	1,769,368.00	180,000.00	9,508.00	1,958,876.00
Increase in valuation	<u>50,388.00</u>	-	-	<u>50,388.00</u>
at 31st Dec 2022	<u>1,819,756.00</u>	<u>180,000.00</u>	<u>9,508.00</u>	<u>2,009,264.00</u>
Depreciation				
at 1st Jan 2022	-	-	4,289.34	4,289.34
Charge for year	-	-	<u>950.80</u>	<u>950.80</u>
at 31st Dec 2022	<u>-</u>	<u>-</u>	<u>5,240.14</u>	<u>5,240.14</u>
Net book value at 31st December 2022	1,819,756.00	180,000.00	4,267.86	2,004,023.86
Net book value at 31st December 2021	1,769,368.00	180,000.00	5,218.66	1,954,586.66

3 Investment assets

	2022	2021
	£	£
Investments in RCB/CIT		
Book cost	15,793.33	15,793.33
Valuation at year end	<u>23,168.39</u>	<u>26,436.10</u>

4 Special Collections

	2022	2022
	Income	Payments
	£	£
Bishops Appeal - Ukraine	832.00	832.00
Bishops Appeal	110.00	110.00
Remembrance Sunday Royal British Legion Poppy Appeal	159.00	159.00
Total Payments to Charities	<u>1,101.00</u>	<u>1,101.00</u>

5 Transactions with the Trustees

The Church paid expenses of £4789.38 relating to the running costs of the Rectory which is occupied by the Rector. No trustee received any remuneration or reimbursement of expenses during the year.

DUNGIVEN PARISH CHURCH

NOTES TO THE ACCOUNTS - CONT'D
YEAR ENDED 31ST DECEMBER 2022

6 Governance Costs

Governance costs of £250.00 were incurred during the year. This relates to fees paid to the independent examiner. Governance costs are included within Sundry costs in the Receipts and Payments Account.

7 Movement in funds

	At 1st Jan 2022	Incoming Resources	Outgoing Resources	Movement in valuation	At 31st Dec 2022
RCB/CIT unit trusts Book cost	15,793.33	-	-	-	15,793.33
Valuation	<u>26,436.10</u>	<u>-</u>	<u>-</u>	<u>- 3,267.71</u>	<u>23,168.39</u>
	At 1st Jan 2022	Incoming Resources	Outgoing Resources	Transfers	At 31st Dec 2022
Cash funds					
Restricted funds					
General funds	-	1,101.00	- 1,101.00	-	-
Endowment fund	816.92	10,766.94	- 769.80	- 730.46	10,083.60
Priorities	632.10	-	- 632.10	-	-
Bowling club	<u>2,836.06</u>	<u>654.89</u>	<u>- 443.55</u>	<u>-</u>	<u>3,047.40</u>
	<u>4,285.08</u>	<u>12,522.83</u>	<u>- 2,946.45</u>	<u>- 730.46</u>	<u>13,131.00</u>
Unrestricted funds					
General fund	<u>137,636.92</u>	<u>52,759.21</u>	<u>- 38,367.83</u>	<u>730.46</u>	<u>152,758.76</u>
Total cash funds	<u>141,922.00</u>	<u>65,282.04</u>	<u>- 41,314.28</u>	<u>-</u>	<u>165,889.76</u>

8 Purposes of endowment funds

Income from endowment funds is to be used for Parish and graveyard upkeep, Sunday School teaching materials and to cover stipend costs.

Purposes of restricted funds

Endowment fund: This is CIT dividends received which have not been utilized for their specific purposes at year end.

This also includes £10,000 legacies received during the year which is to be invested with RCB.

Priorities fund: This is to assist the Parish to run activities for young people.

Bowling club: This is to be used for activities run by the bowling club.

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland - Charity number 104862

Annual report

DUNGIVEN PARISH CHURCH REPORT OF THE TRUSTEES

The trustees of Dungiven Parish Church present their report and statements of Receipts and Payments and Assets and Liabilities for the year ended 31st December 2022.

OBJECTIVES AND ACTIVITIES

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of the Dungiven Parish Church is to support the advancement of the Christian religion by promoting, through the work of Dungiven Parish Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Dungiven Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of Dungiven Parish Church.

ACHIEVEMENTS, PERFORMANCE & PUBLIC BENEFIT

Worship

Worship services are held each Sunday at 10am which include different types of worship such as Morning Prayer, Holy Communion, Family Service. The church is open prior to the service for prayer with the Prayer Group or for individual prayer and reflection. During Advent and Lent weekday services are held. We have regular joint services throughout the year with other parishes in the area. Services are recorded and made available to anyone who may be unable to attend due to health, mobility or other reasons. All services follow the teaching and practice of the Church of Ireland.

Sunday School is held weekly during school term time, educating children in Christianity a crèche also runs alongside for younger children.

Weekly/Monthly Activities

A weekly bible study session is held in the parish for closer study of the Bible.

Youth group meetings is held monthly on Sunday evenings aimed at engaging with the younger members of the congregation.

We provide premises and support to a weekly bowling club which provides activity and fellowship for parishioners and non-parishioners alike. Mothers Union also meet monthly and regularly use the Church for special services.

Meal Run Ministry meet monthly, a meal delivery service which delivers meals to anyone in the local community in need, ie the sick, bereaved, elderly and infirm. Not only does this ensure these vulnerable people receive proper meals but is also regular contact to check on their wellbeing.

The Church and associated organisations/activities is fully compliant with the Safeguarding Trust policies of the Church of Ireland for the protection of children.

Pastoral Care

Throughout the year the church offers pastoral care, prayers and support for parishioners and members of the local community and their families in distress, whether through sickness, bereavement or financial difficulty. This can be carried out by a number of methods, including home visits, hospital visits and practical assistance.

Mission & Outreach

Dungiven Parish Church is committed to reaching out to our local community, in pre Covid times we have done this in a number of ways one of which is through our Annual Vintage Rally & Family Fun Day, this is a day that brings people together from community and beyond. However, since 2020 the restrictions imposed on us due to Covid 19 has meant that we have not been able to host events such as this and the Cancer Research UK 'Big Breakfast' fundraising event which has always been greatly supported by all members of the community regardless of religion. We were however able to provide Cancer Research UK with facilities for other public fundraising events.

Throughout 2022 Dungiven Parish donated £1101 through special collections to various charities along with payments to charities from general funds totalling £4206.20

**DUNGIVEN PARISH CHURCH
REPORT OF THE TRUSTEES - CONT'D**

FINANCIAL REVIEW

The Church held net cash funds at year end of £165889.76

The Church holds an investment account which is retained for specific purposes. This is detailed in Note 16

GOING CONCERN

The Trustees have reviewed budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and the financial statements for the year ended 31st December 2022 can be signed off as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Constitution of the Charity

Chapter 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations.

The Church is a registered charity - Charity Registration number NIC104862 . The Select Vestry members are the Charity Trustees.

Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry.

Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting.

The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Organisational Structure

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the member of the clergy serving in the parish, the church wardens, the glebe wardens and other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the member of the clergy officiating in the parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

COMPLIANCE OF THE PUBLIC BENEFIT

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with income of less than £250,000 requires the trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

The Trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees


.....


.....

Date 28/3/23.....

Dungiven/Dungiven/Derry/Church of Ireland

Northern Ireland - Charity number 104862

Annual return

**DUNGIVEN PARISH CHURCH
INDEPENDENT EXAMINER'S REPORT TO THE SELECT VESTRY
YEAR ENDED 31ST DECEMBER 2022**

I report on the accounts of Dungiven Parish Church for the year ended 31 December 2022, which comprise the Receipts and Payments Account, Statement of Assets and Liabilities, and related notes.

Respective responsibilities of the Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under section 65(9) of the Charities Act
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

 29/3/23

May Thompson B.A., F.C.A.
Chartered Accountant
128 Terrydoo Road
Limavady
Co Londonderry
BT49 0PF