

**Derryvullen South Parish Church**

**Trustees' Annual Report and Statement of Receipts and  
Payments and Assets and Liabilities**

**for the year ended 31 December 2022**

**Charities Number: NIC 105435**

**Derryvullen South Parish Church**  
**Contents Page**

	<b>Pages</b>
References and Administrative Details	1
Trustees' Annual Report	2 - 4
Independent Examiner's Report to the Trustees	5
Receipts and Payments Account	6 - 7
Statement of Assets and Liabilities	8
Notes to the Financial Statements	9 - 10

**Derryvullen South Parish Church**  
**References and administrative details**

Charity Name                      Derryvullen South Parish Church

Charity Registration Number    NIC 105435

Contact Address                146 Gola Road  
 Lisbellaw  
 Co Fermanagh

Trustees	Rev'd Canon Betty Thompson	Mrs I Henderson
	Mr R Boles	Mrs G Black
	Mrs K Kettyles	Mr G Black
	Lord Belmore	Mr C Weir
	Mr W Graham	Mrs A Graham
	Lord A Hamilton	Mrs L Courtney

**Principal Office Bearers**

Clergy                              Vacant

Treasurer                        Mrs A Graham

Secretary                        Mr W Graham

Church Warden - Clergy       Mrs K Kettyles

Church Warden - Peoples      Mr R Boles

Independent Examiner        R Cathers & Co  
 Chartered Accountants and Certified Auditors  
 107 Main Street  
 Fintona  
 Co Tyrone

Bankers	Danske Bank 24 Townhall Street Enniskillen Co Fermanagh	First Trust Bank 2 - 4 East Bridge Street Enniskillen Co Fermanagh
---------	--	---

**Derryvullen South Parish Church  
Trustees' Annual Report  
for the year ended 31 December 2022**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Derryvullen South Parish Church for the year ended 31 December 2022.

**Objectives and Activities**

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

The principal function of Derryvullen South Parish Church, Church of Ireland, is to support the advancement of the Christian religion by promoting, through the work of Derryvullen South 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, Derryvullen South 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 Derryvullen South Parish Church.

**Achievements, Performance & Public Benefit**

During the year the parish provided the advancement of religion through the provision of weekly public worship, a community barbeque, Sunday school for children and other activities through which Christian witness and outreach were delivered. The benefits of public worship contributed to spiritual well-being of participants and the reinforcement of Christian values. The community barbeque brought the community together to provide social companionship. All Sunday school teachers have been appropriately trained under Safeguarding Trust regulations and the parish has an elected Safeguarding Trust panel.

**Financial Review**

The parish's financial position at the year end was satisfactory. The parish has achieved an operating surplus in the period which has increased reserves. The trustees' are going to focus on additional fundraising for the coming year with the aim to continue operating at a surplus and avoid having to deplete reserves when carrying out repair works to the rectory, church and hall in the coming periods.

**Going Concern**

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

## **Structure, Governance and Management**

### **Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

### **Recruitment and 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, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the incumbent or other 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.

The select vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2022 the Select Vestry met 9 times during the year and the average attendance was 84%.

### **Compliance with Public Benefit**

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

Derryvullen South Parish Church  
Trustees' Annual Report (continued)  
for the year ended 31 December 2022

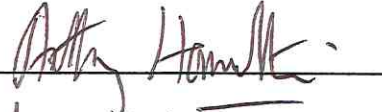
**Statement of Trustees' Responsibilities**

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**

  
LORD A HAMILTON

Date: 19<sup>TH</sup> APRIL 2023

  
MRS K KETTYLES

**Independent examiner's report to the charity trustees of Derryvullen South Parish Church (Charity no. 105435).**

I report on the accounts of Derryvullen South Parish Church for the year ended 31 December 2022.

**Respective responsibilities of charity 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 Commission under section 65(9)(b) 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) listed 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.



.....  
**Richard Cathers FCA**  
**Chartered Accountant**  
**107 Main Street, Fintona, Co Tyrone, BT78 2AH**  
**Date : 19<sup>th</sup> April 2023**

**Derryvullen South Parish Church**  
**Receipts and Payments Account**  
**For the year ended 31 December 2022**

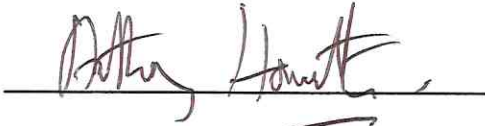
	<b><u>Year ended 31 December 2022</u></b>			<b><u>Year ended 31 December 2021</u></b>		
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
<b><u>INCOME</u></b>						
Sustentation Fund - Covenant	17,940	-	17,940	16,810	-	16,810
Sustentation Fund - Non-Covenant	5,483	-	5,483	7,641	-	7,641
Gift Aid Refund	4,671	-	4,671	4,924	-	4,924
Gift Aid Refund - loose collection	-	-	-	-	-	-
Loose Collection	381	-	381	108	-	108
Rent of Rectory	4,000	-	4,000	-	-	-
Rent of Field	100	-	100	100	-	100
Clogher Diocesan Magazine	480	-	480	-	180	180
Graveyard Maintenance	-	878	878	-	840	840
Christian Aid	-	170	170	-	291	291
Harvest Thanksgiving Offering	-	1,060	1,060	-	955	955
Gift Day donations	590	-	590	600	-	600
LEMOS	-	206	206	-	-	-
R B L Poppy Appeal	-	54	54	-	56	56
Burial Fees	-	-	-	3,000	-	3,000
Donations	50	-	50	200	-	200
Erection of headstone	-	-	-	300	-	300
Hire of Church Hall	930	-	930	200	-	200
Sale of cards for all occasions	25	-	25	98	-	98
County Trust Limited for Sunday School	-	-	-	-	300	300
Grave Fee	15	-	15	20	-	20
Adult tickets for ice skating	-	-	-	20	-	20
Collection at confirmation	-	-	-	-	30	30
Rectory Accounts	72	-	72	-	-	-
Bank Interest received	171	-	171	98	-	98
Other Interest	-	-	-	933	-	933
RCB Distribution - Interest on bequests	781	-	781	748	-	748
	<b>35,689</b>	<b>2,368</b>	<b>38,057</b>	<b>35,800</b>	<b>2,652</b>	<b>38,452</b>
<b><u>EXPENSES</u></b>						
Clogher Diocesan Assessment	17,951	-	17,951	15,629	-	15,629
Church Accounts	3,457	-	3,457	2,549	-	2,549
Rectory Accounts	14,809	-	14,809	184	-	184
Graveyard Maintenance	916	878	1,794	-	1,847	1,847
Church Hall Accounts	688	-	688	924	-	924
Clogher Diocesan Magazine	-	474	474	-	192	192
Printing	248	-	248	204	-	204
Christian Aid	30	170	200	-	425	425
Clogher Diocese - Ministry fund	-	-	-	-	30	30
Sunday School Accounts	950	-	950	852	-	852
Organists	650	-	650	820	-	820
Harvest Giving	-	950	950	-	2,300	2,300
Guest Preacher	-	-	-	-	-	-
RBL Poppy Appeal	-	54	54	-	110	110
LEMOS	-	206	206	-	-	-
Independent Examiner	300	-	300	300	-	300
Bank Fees	178	-	178	97	-	97
RCB Fee	322	-	322	320	-	320
	<b>40,499</b>	<b>2,732</b>	<b>43,231</b>	<b>21,879</b>	<b>4,904</b>	<b>26,783</b>


(Deficit) / Surplus for the period	( 4,810 ) ( 364 )	( 5,174 )	13,921 ( 2,252 )	11,669
<b>EXCEPTIONAL ITEMS</b>				
Purchase of Rectory	- -	-	- ( 265,000 )	( 265,000 )
Solicitor Fee	- -	-	- ( 1,882 )	( 1,882 )
Deficit re Exceptional Items	- -	-	- ( 266,882 )	( 266,882 )
<b>Total (Deficit) in the period</b>	( 4,810 ) ( 364 )	( 5,174 )	13,921 ( 269,134 )	( 255,213 )

**Derryvullen South Parish Church**  
**Statement of Assets and Liabilities**  
**As at 31 December 2022**

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
<b>Cash Funds</b>				
Current Accounts	29,467	7,549	37,016	42,290
Deposit Accounts	104,480	-	104,480	104,380
Vested in RCB for Rectory purchase	-	1,799	1,799	1,799
<b>Total Cash Funds</b>	<u>133,947</u>	<u>9,348</u>	<u>143,295</u>	<u>148,469</u>
<b>Investment Assets</b>				
Investments in RCB / CIT Unit Trusts	<u>29,016</u>	<u>-</u>	<u>29,016</u>	<u>31,271</u>
<b>Assets Retained for the Parish's own use</b>				
Parish Hall	-	-	-	-
Glebe House	-	266,882	266,882	266,882
	<u>-</u>	<u>266,882</u>	<u>266,882</u>	<u>266,882</u>

**Signed on Behalf of the Trustees**

  
 LORD A HAMILTON  
 Date: 19<sup>TH</sup> APRIL 2023

  
 MRS K KETTTYLES

**Derryvullen South Parish Church**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2022**

**1. Accounting policies**

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

**(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) Statement of Assets and Liabilities**

**(i) Assets for the parish's own use**

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

Church building and graveyard

Parish Hall

Glebe House

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 as a cost commensurate with the benefit to the users of the accounts and to the parish.

The parish hall was built in 1960. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

The Glebe House was purchased in 2021 and is recognised in the parish statement of assets and liabilities at cost.

**(ii) Investments**

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

**2. Reconciliation of Cash Funds**

	£
Total Cash Funds at beginning of the year	148,469
Receipts for the year	38,057
Payments for the year	( 43,231 )
	<hr/>
Total Cash Funds at end of the year	143,295
	<hr/>

**Derryvullen South Parish Church**  
**Notes to the Financial Statements (continued)**  
**For the year ended 31 December 2022**

**3. Movement in Funds**

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2022 £
<b>Restricted Funds</b>				
Sunday School Account	1,296	-	-	1,296
Burial Fee	750	-	-	750
Hall Account	3,030	545 (	43 )	3,532
Rectory Account (RCB)	1,799	-	-	1,799
	<u>6,875</u>	<u>545 (</u>	<u>43 )</u>	<u>7,377</u>
<b>Unrestricted Funds</b>				
General Funds	141,594	37,512 (	43,188 )	135,918
	<u>141,594</u>	<u>37,512 (</u>	<u>43,188 )</u>	<u>135,918</u>
<b>Total Funds</b>	<u>148,469</u>	<u>38,057 (</u>	<u>43,231 )</u>	<u>143,295</u>

**Purposes of Restricted Funds**

- Sunday School Account: This is a fund for donations received specifically for use by the Sunday School
- Hall Account: This is a fund to assist with the renovations to the parish hall.
- Rectory Account: These are monies held by the RCB to be used against rectory expenses

**4. Collections for third parties**

	2022 £	2021 £
Christian Aid	200	291
RBL Poppy Appeal	54	55
L. E. M. O. S.	206	
Clogher Diocese Ministry Fund	-	30
	<u>460</u>	<u>376</u>

**5. Transactions with Trustees**

Mrs L Courtney, Trustee, was paid £117 during the year as a reimbursement of expenses for the Sunday school.

Mrs G Black, Trustee, was paid £420 during the year as a reimbursement of expenses for the Rectory.

Mrs I Henderson, Trustee, was paid £12 during the year as a reimbursement of expenses for the Church Hall.