

Derryvullen South Parish Church

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

for the year ended 31 December 2023

Charities Number: NIC 105435

Derryvullen South Parish Church
Contents Page

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

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	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
	Mrs I Henderson	

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

Derryvullen South Parish Church
Trustees' Annual Report
for the year ended 31 December 2023

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 2023.

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 2023 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 2023 the Select Vestry met 7 times during the year and the average attendance was 75%.

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 activities 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 2023


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

A handwritten signature in dark ink, appearing to read 'Andy Hamble', written over a horizontal line.A handwritten signature in dark ink, appearing to read 'Cherie Wain', written over a horizontal line.

Date: 11th March 2024

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 2023.

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.



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Richard Cathers FCA
Chartered Accountant
107 Main Street, Fintona, Co Tyrone, BT78 2AH
Date : 15th April 2024

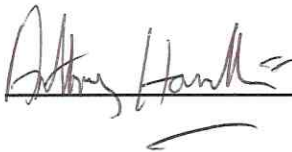
Derryvullen South Parish Church
Receipts and Payments Account
For the year ended 31 December 2023

	Year ended 31 December 2023			Year ended 31 December 2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
INCOME						
Sustentation Fund - Covenant	19,289	-	19,289	17,940	-	17,940
Sustentation Fund - Non-Covenant	5,436	-	5,436	5,483	-	5,483
Gift Aid Refund	5,807	-	5,807	4,671	-	4,671
Loose Collection	842	-	842	381	-	381
Rent of Rectory	12,000	-	12,000	4,000	-	4,000
Rent of Field	100	-	100	100	-	100
Clogher Diocesan Magazine	-	640	640	480	-	480
Graveyard Maintenance	-	925	925	-	878	878
Christian Aid	-	145	145	-	170	170
Harvest Thanksgiving Offering	-	950	950	-	1,060	1,060
Gift Day donations	633	-	633	590	-	590
LEMOS	-	243	243	-	206	206
R B L Poppy Appeal	-	84	84	-	54	54
CMJI - Easter collection	-	73	73	-	-	-
Burial Fees	3,000	-	3,000	-	-	-
Donations	100	100	200	50	-	50
Weir family donation	-	2,500	2,500	-	-	-
Fermanagh & Omagh council grant	-	938	938	-	-	-
Hire of Church Hall	920	-	920	930	-	930
Sale of cards for all occasions	15	-	15	25	-	25
Grave Fee	-	-	-	15	-	15
Rectory Accounts	-	-	-	72	-	72
BBQ Donations	1,629	-	1,629	-	-	-
Christmas Concert	641	-	641	-	-	-
Bank Interest received	851	-	851	171	-	171
RCB Distribution - Interest on bequests	816	-	816	781	-	781
	52,079	6,598	58,677	35,689	2,368	38,057
EXPENSES						
Clogher Diocesan Assessment	14,795	-	14,795	17,951	-	17,951
Church Accounts	7,923	2,500	10,423	3,457	-	3,457
Rectory Accounts	550	-	550	14,809	-	14,809
Graveyard Maintenance	12,714	-	12,714	916	878	1,794
Church Hall Accounts	1,795	-	1,795	688	-	688
Insurance	1,324	-	1,324	-	-	-
Clogher Diocesan Magazine	-	640	640	-	474	474
Printing	214	-	214	248	-	248
Christian Aid	-	140	140	30	170	200
CMJI - Lenten collection	-	72	72	-	-	-
Sunday School Accounts	884	-	884	950	-	950
Organists	650	-	650	650	-	650
Harvest Giving	-	1,250	1,250	-	950	950
Undertaker fee included in donation	-	100	100	-	-	-
RBL Poppy Appeal	-	84	84	-	54	54
LEMOS	-	199	199	-	206	206
BBQ expenses	1,726	-	1,726	-	-	-
Christmas concert donation to Marie Curie	-	350	350	-	-	-
Independent Examiner	318	-	318	300	-	300
Bank Fees	213	-	213	178	-	178
RCB Fee	336	-	336	322	-	322
	43,442	5,335	48,777	40,499	2,732	43,231
(Deficit) / Surplus for the period	8,637	1,263	9,900	(4,810)	(364)	(5,174)

Derryvullen South Parish Church
Statement of Assets and Liabilities
As at 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Cash Funds				
Current Accounts	26,386	19,707	46,093	37,016
Deposit Accounts	105,301	-	105,301	104,480
Vested in RCB for Rectory purchase	-	1,799	1,799	1,799
Total Cash Funds	<u>131,687</u>	<u>21,506</u>	<u>153,193</u>	<u>143,295</u>
Investment Assets				
Investments in RCB / CIT Unit Trusts	<u>29,887</u>	<u>-</u>	<u>29,887</u>	<u>29,016</u>
Assets Retained for the Parish's own use				
Parish Hall	-	-	-	-
Glebe House	<u>-</u>	<u>266,882</u>	<u>266,882</u>	<u>266,882</u>
	<u>-</u>	<u>266,882</u>	<u>266,882</u>	<u>266,882</u>

Signed on Behalf of the Trustees





Date: 11th March 2024

Derryvullen South Parish Church
Notes to the Financial Statements
For the year ended 31 December 2023

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	143,295
Receipts for the year	58,677
Payments for the year	(48,777)
Total Cash Funds at end of the year	<u>153,195</u>

Derryvullen South Parish Church
Notes to the Financial Statements (continued)
For the year ended 31 December 2023

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2023 £
Restricted Funds				
Sunday School Account	1,296	-	-	1,296
Burial Fee	750	-	-	750
Hall Account	3,532	595 (44)	4,083
Rectory Account (RCB)	1,799	-	-	1,799
Rectory Account	-	12,000 (221)	11,779
	<u>7,377</u>	<u>12,595 (</u>	<u>265)</u>	<u>19,707</u>
Unrestricted Funds				
General Funds	135,918	46,082 (48,512)	133,488
	<u>135,918</u>	<u>46,082 (</u>	<u>48,512)</u>	<u>133,488</u>
Total Funds	<u>143,295</u>	<u>58,677 (</u>	<u>48,777)</u>	<u>153,195</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

	2023 £	2022 £
Christian Aid	145	200
RBL Poppy Appeal	84	54
L. E. M. O. S.	243	206
	<u>472</u>	<u>460</u>

5. Transactions with Trustees

Mrs L Courtney, Trustee, was paid £204 during the year as a reimbursement of expenses for the Sunday school.

Mrs G Black, Trustee, was paid £20 during the year as a reimbursement of expenses for the Hall.