

Charity Registration No. NIC103247 (Northern Ireland)

**ST. COLMAN'S PARISH CHURCH DUNMURRY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

ST. COLMAN'S PARISH CHURCH DUNMURRY

CHARITY INFORMATION

Trustees	Billy Mawhinney David McKinley Christine McLaughlin Roberta Campbell Maud Ryan Sheena Herron Dr Robert Ryan Joy McCandless Dianne Mills Marie Veale Billy McCandless Jacqueline Lister John Williams Lynn Williams Edna Stewart Carolyn McCormack
Archdeacon	Stephen McBride
Reverend	Adrian McLaughlin
Charity number	NIC103247
Principal office	St. Colman's Parish Church The Rectory 27 Church Avenue Dunmurry BT17 9RS
Independent examiner	PGM Chartered Accountants 405 Lisburn Road Belfast BT9 7EW
Bankers	Ulster Bank Dunmurry Branch 183 Kingsway Dunmurry Belfast BT17 9AH

ST. COLMAN'S PARISH CHURCH DUNMURRY

CONTENTS

	Page
Trustees' report	4 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

ST. COLMAN'S PARISH CHURCH DUNMURRY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

The Trustees present their report and financial statements for the year ended 31 December 2016.

Structure, Governance and Management

St. Colman's Parish Church Dunmurry "The Charity" is governed by its constitution and is constituted as a Charity under the Charities Act (Northern Ireland) 2008.

The Trustees of the Charity are nominated in terms of the constitution. A Trustee must be a member of the Charity or the nominated representative of an organisation that is a member of the Charity.

The Board of Trustees manage and administer the Charity. Day to day operations and decisions of St. Colman's Church are undertaken through regular discussion between the Trustees.

Objectives and Principal Activities

The Charity's principle 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.

All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating with and caring for parishioners and others in the community.

Achievements and Performance

The Charity made a net outflow of funds during the year ended 31 December 2016 of £14,915 (2015: inflow of £7,511).

The Charity was involved in funding charitable projects to achieve its stated objectives during the year. The Charity has assessed and is satisfied with the impact of its funding to these activities.

Public Benefit Statement

The Church 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 Church's objectives as well as providing public benefit.

The Trustees of the Church confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the Charity in the year ended 31 December 2016.

Financial Review

The Trustees are satisfied with the financial position of the Charity at the year end 31 December 2016. The Charity has managed its incoming resources effectively in the year under review.

The balance on the general fund at 31 December 2016 is £18,510 (2015: £33,425). This is held as £18,510 in unrestricted funds and £0 in restricted funds.

ST. COLMAN'S PARISH CHURCH DUNMURRY

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are held by the Charity to cover specific expenses during the period.

The Trustees have reviewed the 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 that the financial statements for the year ended 31 December 2016 can be signed off as a going concern.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

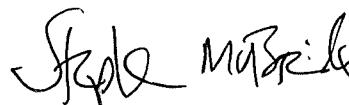
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and constitution.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf on the Trustees



Lynn Williams
Treasurer



Stephen McBride
Archdeacon

ST. COLMAN'S PARISH CHURCH DUNMURRY

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

We report on the financial statements of St. Colman's Parish Church Dunmurry for the year ended 31 December 2016 set out on pages 4 to 15.

This report is made solely to the Charity's Trustees as a body; in accordance with section 65(3) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that act. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiners' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Independent Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for this period under section 65(2) of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed. The Charity is preparing accrued accounts and we are qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is our responsibility to:

- examine the accounts under section 65(3) of the 2008 Act;
- to follow the procedures laid down in the general directions given by The Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by The Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the 2008 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2008 Act have not been met;

- (2) I would like to draw attention to note 8 to provide further information regarding related parties.



Paul McAreavey FCA
for and on behalf of PGM Chartered Accountants
405 Lisburn Road
Belfast
BT9 7EW

Date 30 June 2019

ST. COLMAN'S PARISH CHURCH DUNMURRY

Statement of Financial Activities
For the Year Ended 31 December 2016

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total £	2015 Total £
Incoming resources					
Incoming resources from generated funds					
Donations		-	9,481	9,481	1,445
Charitable activities		54,338	-	54,338	91,405
Insurance Claims		24,814	-	24,814	-
Total incoming resources	3	79,152	9,481	88,633	92,850
Resources expended					
Charitable activities		94,067	9,481	103,548	85,339
Total resources expended	4	94,067	9,481	103,548	85,339
Net incoming / (outgoing) resources before transfers		(14,915)	-	(14,915)	7,511
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming / (outgoing) resources					
Total funds brought forward at 1 Jan 16		33,425	--	33,425	25,914
Total funds carried forward at 31 Dec 16	7	18,510	--	18,510	33,425

The statement of financial activities has been prepared on the basis that all operations are continuing operations.


There are no recognised gains or losses other than those passing through the statement of financial activities.

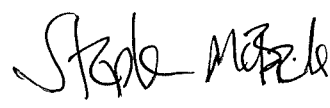
ST. COLMAN'S PARISH CHURCH DUNMURRY

Balance Sheet
As at 31 December 2016

		2016		2015	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		5,849		-
Current assets					
Cash at bank and in hand		345,936		35,840	
		-----		-----	
		351,785		35,840	
Creditors: amounts falling due within one year	6	(333,274)		(2,415)	
		-----		-----	
Net current assets			12,661		33,425
			-----		-----
Total assets less current liabilities			18,510		33,425
Creditors: amounts falling due after more than one year			-		-
			-----		-----
Net assets			18,510		33,425
			=====		=====
Funds					
Profit and loss account	7		18,510		33,425
			-----		-----
Total funds			18,510		33,425
			=====		=====

Approved and authorised for issue by the Trustees on 30 June 2019 by:


Lynn Williams
Treasurer


Stephen McBride
Archdeacon

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements For the Year Ended 31 December 2016

1. General Information

St. Colman's Parish is a Church of Ireland parish registered as a charity in Northern Ireland. The address of the registered office is shown on page 2.

The Parish constitutes a public benefit entity as defined by FRS 102.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

2.2 Basis of Preparation

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

2.3 Preparation of accounts on a going concern basis

The parish generally meets its day to day working capital requirements from its annual income. The Trustees continually review the parish's finances and are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due in the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

2.4 Cash Flow Statement

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

2.5 Income

Plate collections, freewill offerings, hire of hall and donations are accounted for on a cash receipts basis as the amounts are collected. Legacies are included in income according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income from charitable activities includes income received under contract or where entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued) For the Year Ended 31 December 2016

2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.7 Tangible fixed assets

The assets of the parish comprise:

- Church buildings
- Parish halls
- Rectory
- Fixtures and fittings

The properties utilised by St. Colman's Dunmurry are vested in the RCB in Dublin who hold title to the land and buildings. We also consider these assets to be deemed Heritage Assets as defined by the Charities SORP (FRS 102). These assets are not included on the balance sheet as information on the cost or valuation is not available and such information can not be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Fixtures, fittings and equipment will be capitalised and written off over the useful life of the asset 20% SL with a full years depreciation in the year of purchase and no depreciation in the year of disposal, Many prior period fixtures, fittings and equipment had been donated to the Parish, these were deemed to have a £NIL value.

2.8 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments and bank overdrafts.

2.9 Financial Instruments

The parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

2.10 Fund Accounting

Funds are classified as restricted or unrestricted, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016

3. Income

	Unrestricted Funds	Restricted Funds	2016	2015
3.1 Donations and Legacies				
Plate collections	11,363	-	11,363	15,135
Freewill offering	35,206	-	35,206	41,388
Gift aid	4,175	-	4,175	11,120
GAYE	100	-	100	300
Annual gifts	409	-	409	929
Fundraising	-	-	-	4,764
Funeral	725	-	725	2,658
Harvest	1,056	-	1,056	3,951
	53,034	-	53,034	80,245
3.2 Other trading activities				
Insurance compensation (note 3.5)	24,815	-	24,815	-
Rental Income	1,200	-	1,200	10,985
	26,015	-	26,015	10,985
3.3 Investments				
Interest	103	-	103	175
	103	-	103	175
3.4 Charitable Donations				
Building donations	-	9,481	9,481	1,445
	-	9,481	9,481	1,445
Total Income	Unrestricted Funds	Restricted Funds	2016	2015
	79,152	9,481	88,633	92,850

ST. COLMAN'S PARISH CHURCH DUNMURRY

**Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016**

3.5 Insurance compensation

Insurance compensation that has been directly utilised by the parish has been recognised as income in the Statement of Financial Activity. St. Colman's Parish Church Dunmurry has not recognised any income received from the insurance claim in relation to the land or buildings, insurance monies remaining at the year end of which the parish do not hold an entitlement for have been offset with an accrual.

4. Expenditure

	Unrestricted Funds	Restricted Funds	2016	2015
4.1 Charitable activities				
Clergy	42,603	-	42,603	40,503
National insurance	5,886	-	5,886	6,756
Organist	4,152	-	4,152	4,152
Diocese of Connor	11,260	-	11,260	11,504
CLCGB	183	-	183	-
Charitable donations	198	-	198	2,415
	64,282	-	64,282	65,330

	Unrestricted Funds	Restricted Funds	2016	2015
4.2 Church and grounds				
Heat and light	3,534	-	3,534	5,321
Water rates	1,185	-	1,185	1,259
Ground rent	5	-	5	5
Rates	-	-	-	622
	4,724	-	4,724	7,207

	Unrestricted Funds	Restricted Funds	2016	2015
4.3 Administration				
Telephone	1,095	-	1,095	1,169
Printing and stationary	773	-	773	1,016
Computer costs	1,302	-	1,302	952
Insurance	2,583	-	2,583	2,749
Bank charges	286	-	286	352
Miscellaneous	205	-	205	2,451
Repairs	3,301	-	3,301	3,567
Catering	-	-	-	546
Depreciation	1,461	-	1,461	-
Unallocated payments	14,055	-	14,055	-
	25,061	-	25,061	12,802

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016

	Unrestricted Funds	Restricted Funds	2016	2015
4.4 Building				
Reinstatement of building	-	9,481	9,481	-
	-	9,481	9,481	-

Total	Unrestricted Funds	Restricted Funds	2016	2015
	94,067	9,481	103,549	85,339

5. Tangible fixed assets

	Land & Buildings £	Equipment £	Fixtures & Fittings £	Total £
Cost or Valuation				
At 1 January 2016	--	--	--	--
Additions	--	7,310	--	7,310
At 31 December 2016	--	7,310	--	7,310
Depreciation				
At 1 January 2016	--	--	--	--
Charge for the year	--	1,461	--	1,461
At 31 December 2016	--	1,461	--	1,461
Net book value				
At 31 December 2016	--	5,849	--	5,849
At 31 December 2015	--	--	--	--

A full year's depreciation has been provided in the year of purchase for fixtures and fittings.

ST. COLMAN'S PARISH CHURCH DUNMURRY

Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016

6. Creditors: amounts falling due within one year

	2016	2015
Insurance monies received in advance	333,274	-
Other accruals	-	2,415
	-----	-----
	333,274	2,415
	=====	=====

Insurance monies not utilised in the year are held as an accrual for insurance monies received in advance at the year end, these monies will be utilised to make repairs to the Church building which is owned by the RCB.

7. Statement of movements on general fund (unrestricted)

	Unrestricted Fund £	Restricted Fund £
At 1 January 2016	33,425	-
Net movement in funds	(14,915)	-
	-----	-----
At 31 December 2016	18,510	-
	=====	=====

8. Related Parties Transactions

There was a payment in the year of £28,000 to an officer of the Parish. An organ that was owned by the officer personally was destroyed in the fire to the building. A valuation was obtained by an expert to ascertain the value of the organ. The Trustees agreed that the payment would be made from the insurance monies received.

A member of the congregation a Chartered Surveyor, acted as the project manager in relation to the building works required for the fire damage. Subsequently they became a Trustee of St Colman's Parish Church in April 2018.

During the year potential fraud was uncovered amounting to £14,055 of cheque payments, these payments are currently under investigation by the Police Service of Northern Ireland and the Charity Commission for Northern Ireland. In the financial statements this amount has been included as an expense headed unallocated payments.

9. Trustees' remuneration

The Trustees received no remuneration during the year (2016 - £nil).

ST. COLMAN'S PARISH CHURCH DUNMURRY

**Notes to the Financial Statements (Continued)
For the Year Ended 31 December 2016**

10. Trustees' expenses

The Trustees received no expenses during the year (2016 - £nil).

11. Employees

The average number of employees during the year was 0 (2015: 0)

12. Auditors' Ethical Standards

In common with many charities of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.