



**St Matthew's Church,
Parish of Scarva**

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

For the year ended 31st December 2023

Charities Number: NIC103248

St Matthew's Church, Parish of Scarva

Annual report and financial statements for the year ended 31st December 2023

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St Matthew's Church, Parish of Scarva

References and administrative details

Charity Name: Craigavon/ Aghaderg, Donaghmore & Scarva / St. Matthew, Scarva /
Down & Dromore / Church of Ireland

Charity Registration Number: NIC 103248

Contact Address: Iris Dillon
39 Cargans Road
Tandragee
BT62 2EA

Trustees

Revd Rodney Magennis
Mr William John Anderson
Mr Rodney Dillon
Mrs Iris Elizabeth Dillon
Miss Anne Campbell
Mr Desmond Elliott (resigned May 2023)
Mrs Freda Elliott (resigned May 2023)
Mrs Margaret Campbell
Mrs Alwyn Baird
Mr Hubert McAllister
Mr Derek Crawford
Mr Norman Tombs (resigned May 2023)
Mrs Irene Crawford
Mrs Julie Hull (appointed May 2023)

Principal Office-bearers

Clergy: Revd Rodney Magennis
Church Treasurer: Iris Dillon
Assistant Church Treasurer: Anne Campbell
Church Warden - Clergy: Julie Hull
Church Warden - People: Rodney Dillon

Independent Examiner

Eamonn Devlin FCCA
Hunter Sinton and Co.
50 Commercial Road
Banbridge
BT32 3ES

Bankers

Danske Bank
Business Banking
P.O. Box 183
Donegall Square West
Belfast
BT1 6JS

Trustees' Annual Report for the year ended 31st December 2023

The trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for St Matthew's Church, Scarva Parish 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 St Matthew's Church, Scarva Parish is to support the advancement of the Christian religion by promoting, through the work of St Matthew's Church, Scarva 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 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, St Matthew's Church, Scarva Parish 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 St Matthew's Church, Scarva Parish.

Achievements, Performance & Public Benefit 2023 (2022 in brackets)

The Parish continued to have regular Services of Worship throughout the year 2023. This year we were allowed to meet every Sunday except for one Sunday where the Grouped Parishes of Aghaderg, Donaghmore and Scarva came together to a Joint service and lunch at Donaghmore Church to mark the Coronation of King Charles III. Services ceased to be broadcast on Youtube, except when specifically requested or a special service was taking place. There were 52 (52) in-person main Sunday morning worship services in 2023 (2022) with an average congregation of 50 (52). The average number of communicants each month was 29 (34). As well as 8 (5) other Occasional Services, there were 3 (5) Baptisms, 1 (0) Marriages, 12 (1) Burials (3 parishioners, 9 non-parishioners). On Christmas Day, a service was held in Scarva and the attendance was 54 (48). From September onwards, a mid-week Holy Communion service was held, shared with Aghaderg and the average attendance was 7 (8).

Pastoral work continued throughout 2023 with very little restrictions due to Covid. The priority of the Minister – In – Charge is the elderly, the sick and the bereaved. Other visiting takes place as and when time permits.

Church organisations include a Mothers Union group for ladies (which has not been meeting) and a Sunday School. The Sunday School teachers have been vetted through AccessNI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The new parish – wide "Steadfast" Youth Fellowship is continuing and going very well with a regular attendance and everyone keen to see it progress in the future.

Once again, the Annual Royal Black Demonstration was held in Scarva with upwards of 100,000 people in attendance. The parish catered and provided car parking for the day.

In Autumn 2023, a short Bible Study series was introduced and was held in the Rectory, all three parishes in the Group were represented at those meetings and it was a good time spent with others seeking to further develop their faith in Jesus.

A special service was held in Aghaderg Church, Loughbrickland of 'Royal Hymns' to mark the Coronation of King Charles III, with special guests attending and members from each Church taking part.

Repairs and general maintenance were continued on the Church property during 2023.

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.

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Financial Review 2023 (2022)

The income into the Parish from various sources was £56,462 (£55,294) with outgoings of £46,476 (£164,184) giving a surplus of £9,986 (deficit £108,890). The surplus was mainly attributed to fundraising on the 13th July at Scarva which contributed £6,802 of the surplus amount.

The Bank and Cash In Hand Balance at 31st December 2023 was £127,171 (£117,875). The balance on investments held within RCB investment funds was £17,083 (£16,393).

It is the Trustee's Policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance and repairs to the Church, Parish Hall and grounds, and to further the Objectives and Activities of the Church of Ireland.

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 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.

Pay and remuneration

The Revd Rodney Magennis was appointed as Minister – In – Charge of the Grouped Parishes of Aghaderg, Donaghmore and Scarva in July 2023 and introduced at a special service in September that year, where he received a stipend, office and locomotory allowance. The Scarva Parish pays 45% of this sum which came to £18,238.40 per annum 2023.

The Trustee, Mr Rodney Dillon, acts as Church Caretaker and in 2023 the Parish paid him £800 for carrying out these duties.

The Trustee, Miss Anne Campbell, is the Church organist and the Parish paid her £1,500 for carrying out these duties in 2023.

Trustees' Annual Report for the year ended 31st December 2023 (continued)

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 generally not more than twelve 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.

The Select Vestry meets at times fixed by the members or by the Diocesan Synod. Special meetings may be convened at any time by the Chairperson or the Church Wardens.

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. As detailed on page 4 above.

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

Trustee 1 Alwyn Baird

Trustee 2 Julie Hall

Date 5 MAY 2024

Independent Examiners Report to the Trustees of St Matthew’s Church

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 8 to 15.

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.

Name:


Eamonn Devlin FCCA

Relevant professional qualification or body:

Association of Chartered Certified Accountants

Address:

Hunter Sinton & Co
50 Commercial Road
Banbridge
Co Down
BT32 3ES

Date:

07/05/2024

Receipts and Payments Account for the year ended 31st December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Donations & plate collection		30,173	1,240	-	31,413	31,085
Proceeds from Fund Raising Events		-	-	-	-	-
Legacies		604	-	-	604	10,200
Bank & Deposit interest		419	-	-	419	352
Investment Income	11	481	34	656	1,171	2,393
Rental Proceeds of Shared Rectory		1,810	-	-	1,810	-
Fundraising Income		8,061	-	-	8,061	5,265
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		359	-	-	359	395
Other Receipts	8	8,016	-	-	8,016	4,430
Receipts from Parish Organisations		237	2,000	-	2,237	-
Collections for Third Parties	4	-	2,372	-	2,372	1,174
Total Receipts		50,160	5,646	656	56,462	55,294
Payments						
Wages and Salaries	9	22,543	-	-	22,543	16,858
Diocesan Costs / Assessment		8,290	-	-	8,290	7,708
Church Running Costs	7	5,163	-	-	5,163	3,499
Church Building Repair		991	-	-	991	713
Glebe Costs	10	2,072	-	-	2,072	6,104
Collection for Third Parties	4	-	2,372	-	2,372	1,174
Administration Costs	6	2,265	-	-	2,265	2,165
Fundraising Costs		1,259	-	-	1,259	1,199
Charitable Donations		-	-	-	-	-
Gifts		200	-	-	200	-
Payments from Parish Organisations		630	691	-	1,321	641
Investment expenditure	11	-	-	-	-	16,123
Purchase of Rectory		-	-	-	-	108,000
Total Payments		43,413	3,063	-	46,476	164,184
Excess of Receipts over Payments for the year before transfers		6,747	2,583	656	9,986	-108,890
Transfers		-	-	-	-	-
		6,747	2,583	656	9,986	-108,890
On Behalf of the Trustees						
Trustee 1		<u>Alwyn Baird</u>				
Trustee 2		<u>Julie Hull</u>				

Statement of Assets and Liabilities as at 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	67,307	49,415	-	116,722	107,566
Deposit Accounts	10,449	-	-	10,449	10,309
Total Cash Funds	77,756	49,415	-	127,171	117,875

Investment Assets	-	-	-	-	-
Equity Investments	-	-	-	-	-
Other Listed Investments	-	-	-	-	-
Investments in RCB / CIT Unit Trusts	-	1,061	16,022	17,083	16,393
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
Total Investment Assets	-	1,061	16,022	17,083	16,393

Assets retained for the Parish's own use					
Parish Centre	-	-	-	-	-
Glebe House	108,000	-	-	108,000	108,000
Fixtures and Fittings	-	-	-	-	-
Total Assets retained for the Parish's own use	108,000	-	-	108,000	108,000

On Behalf of the Trustees

Trustee 1

Alwyn Baird

Trustee 2

Julie Hull

Notes to the financial statements for the year ended 31st 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 retained for the Parish's own use

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

- Church Building and Graveyard
- Parish Hall
- Fixtures and fittings
- 45% Share of New Rectory

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 Parish Hall was built in 1894. 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.

Fixtures and Fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church Building and their preservation and contribution to culture are ancillary to faith and other purposes. 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 three Parishes have purchased a property between them to be used as the new Rectory. Scarva Parish maintain 45% control over this property. Their 45% share of the new rectory building is valued at £108,000.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. The revaluation surplus or shortfall is then included alongside other incoming or outgoing resources. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Notes to the financial statements for the year ended 31st December 2023 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	134,268
Receipts for the Year	56,462
Payments for the Year	<u>-46,476</u>
Total Cash Funds at end of the year	<u>144,254</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
- <u>Investment in RCB General Unit Trust</u>					
• Mrs E Reilly	207	6	-	-	213
• Composition Balance from Rev W. Armstrong	2,515	80	-	-	2,595
• Mrs E Liggett Donation	154	5	-	-	159
• Mrs A E Drury & Mrs E Reilly Benefaction	826	26	-	-	852
• Rev. W Armstrong Donation	68	2	-	-	70
- <u>Investment in CIT Unit Trust</u>					
• Mrs Constance Taggart Bequest	6,227	288	-	-	6,515
• Albert Freeburne Bequest	1,462	68	-	-	1,530
• Rev Canon P Kelly Bequest	211	10	-	-	221
• C Moffett Bequest	3,076	142	-	-	3,218
• Mrs Constance Taggart Bequest	620	29	-	-	649
	<u>15,366</u>	<u>656</u>	<u>-</u>	<u>-</u>	<u>16,022</u>
Restricted funds					
Building Fund	46,866	1,240	-	-	48,106
RCB Glebe Deposit Fund	-	-	-	-	-
Collection For Third Parties	-	-	-	-	-
RCB Youth Fellowship	-	2,000	-691	-	1,309
Friendly Club	-	-	-	-	-
Gifts	-	-	-	-	-
- <u>Investment in RCB General Unit Trust</u>					
• Church Insurance Bonus	11	-	-	-	11
• Church Officers Composition Bonus	456	14	-	-	470
• Glebe Profit Sale	-	-	-	-	-
• Parochial Funds	367	12	-	-	379
• Transfer from General Sustentation Fund	88	3	-	-	91
- <u>Investment in CIT Unit Trust</u>					
• Raised By Parishioners	105	5	-	-	110
	<u>47,893</u>	<u>3,274</u>	<u>-691</u>	<u>-</u>	<u>50,476</u>

**Notes to the financial statements for the
year ended 31st December 2023
(continued)**

Unrestricted funds					
General Fund	60,700	52,392	-45,785	-	67,307
Fixed Term Deposits	10,309	140	-	-	10,449
RCB General Unit Trust	-	-	-	-	-
	<u>71,009</u>	<u>52,532</u>	<u>-45,785</u>	<u>-</u>	<u>77,756</u>
Total funds	<u>134,268</u>	<u>56,462</u>	<u>-46,476</u>	<u>-</u>	<u>144,254</u>

Purposes of Endowment Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs E Reilly – Income from this fund is to assist with Augmentation
 - Composition Balance from Rev W. Armstrong – Income from this fund is to assist with the Stipend
 - Mrs E Liggett Donation – Income from this fund is to assist with the Stipend and the Condition of the Grave.
 - Mrs A E Drury & Mrs E Reilly Benefaction – Income from this fund is to assist with the upkeep of the Church.
 - Rev. W Armstrong Donation – Income from this fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs Constance Taggart Bequest – Income from this fund is to assist with the Stipend.
 - Albert Freeburne Bequest – Income from this fund is for general Church purposes.
 - Rev Canon P A Kelly Bequest – Income from this fund is for Sunday School prizes.
 - C Moffett Bequest – Income from this fund is for general Church purposes.
 - Mrs Constance Taggart Bequest – Income from this fund is for Grave and general Church purposes.

Purposes of Restricted Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are restricted. They are as follows:
 - Church Insurance Bonus – This fund is to assist with the Stipend
 - Church Officers Composition Balance – This fund is to assist with the Stipend.
 - Rectory Profit Sale – This fund derives from the sale of the rectory property and is to be used for the benefit of Scarva Parish in a way to be agreed by the RCB, Diocesan Council and Scarva Select Vestry. This was used in 2022 to purchase a new Rectory. This fund is now closed.
 - Parochial Funds – This fund is to assist with the Stipend.
 - Transfer from the General Sustentation Fund – This fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual funds. There is one fund which is restricted as follows:
 - Raised By Parishioners – This fund is to assist with the Stipend.
- Building Fund – The purpose of this account is to assist with the maintenance and renewal of the Church property.
- Collection For Third Parties – This fund derives from the collections for third parties within Church Life.
- RCB Youth Fellowship – This fund derives from monies donated by RCB for 'Steadfast Youth Fellowship.'
- Friendly Club – This fund derives from monies donated or paid by members of the Friendly Club and their associates. The purpose of this fund is to be used for the benefit of the Friendly Club.

Notes to the financial statements for the year ended 31st December 2023 (continued)

Purposes of Designated Funds

- General Fund: This fund covers all expenditure and receipt transactions except for those which demand separate fund accounting. This fund is to assist with all areas of the Church Life alongside the maintenance and upkeep of all the Church Assets.
- Fixed Term Deposit Funds – This is comprised of four separate funds, two of which are in the local Danske Bank, another within Progressive Building Society and finally a National Savings and Investment Account. The sole purpose of each account is to gain interest which is then reinvested until a time when it is needed for the purposes of Church Life. The Bequests which have been placed into these accounts over a period exceeding sixty years are The Shepherd Bequest (1955), The Marshall Bequest (1962), The E Purdy Bequest (1976), The Mrs J Riddell Bequest (1976) and the Rev TGD Andrews Bequest (1993).

4. Collections for Third Parties

	2023	2022
	£	£
Royal British Legion Collection	76	400
Southern Area Hospice	643	498
Collection Re: LOL 116	454	-
UCB	52	32
SANDS Tractor Run	-	94
Bishop Appeal	1,147	150
	<u>2,372</u>	<u>1,174</u>

The above amounts have been included in Receipts for the Year under “Collections for Third Parties” and in Payments for the year under “Collections for Third Parties”. All payments out had been completed by the year end.

5. Transactions with the Trustees

Rev. Rodney Magennis, trustee, received a stipend for £18,238 in relation to his professional services as Minister in charge of the Parish for the year January – December 2023.

Rodney Dillon, trustee, received a payment totalling £800 for services as Caretaker to the Parish.

Anne Campbell, trustee, received expenses of £1,500 for the provision of musical services as Organist of the Parish.

6. Governance Costs

Governance costs of £1,650 were incurred during the year of which £1,650 relates to fees paid to the Independent Examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Notes to the financial statements for the year ended 31st December 2023 (continued)

7. Church Running Costs

	2023	2022
	£	£
Electricity	2,620	1,228
Church Insurance	1,735	1,615
Water Rates	384	186
Church Repairs	270	270
Fire & Defence	96	138
Safeguarding Trust	58	62
	<u>5,163</u>	<u>3,499</u>

The above amounts have been included in Payments for the Year under "Church Running Costs."

8. Other Receipts

	2023	2022
	£	£
Graveyard Donation and Fees	2,450	355
Gift Aid	4,366	3,335
Energy Support Grant	1,200	
Christening Donation	-	50
Platinum Jubilee Coin Donation	-	10
Diocesan Distribution Re: Covid	-	680
	<u>8,016</u>	<u>4,430</u>

The above amounts have been included in Receipts for the Year under "Other Receipts."

9. Wages and Salaries

	2023	2022
	£	£
Stipend	18,238	12,604
Annual Leave Cover	430	380
PAYE	375	374
Vacancy Duty	-	-
Sexton	1,200	1,200
Organist	1,500	1,500
Caretaker	800	800
	<u>22,543</u>	<u>16,858</u>

The above amounts have been included in Payments for the Year under "Wages and Salaries."

Notes to the financial statements for the year ended 31st December 2023 (continued)

10. Share of Glebe Costs

	2023 £	2022 £
Rates	1,345	589
Insurance	111	133
Purchase of Glebe House – Legal and Professional Cost	616	-
Sundries	-	1,152
Rental of alternative Glebe House	-	4,230
	<u>2,072</u>	<u>6,104</u>

11. Investment Income and Expenditure

	2023 £	2022 £
<u>Investment Income</u>		
Scheme Income	250	229
RCB Trust Income	-	1,800
Revaluation on RCB/CIT Investments (Gain)	690	-
Board of Education	97	97
RCB Distribution	134	57
Diocesan Distribution	-	200
	<u>1,171</u>	<u>2,393</u>

The above amounts have been included in Receipts for the Year under “Investment Income.”

Investment Expenditure

Devaluation on RCB Investment (Loss)	-	16,123
	<u>-</u>	<u>16,123</u>

The above amount has been included in Payments for the Year under “Investment Income.”