

St John's Parish Church Caledon

(Northern Ireland Charity Commission Number: 103970)

**Report of the Trustees and Annual Accounts
for the year ended 31 December 2022**

**Noel Conn & Company
Chartered Accountants**

Accounts for the year ended 31 December 2022

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Trustees and Other Information

Trustees

The Earl of Caledon
Mr Harper Doupe
Mr Ryan Marshall
Mr Jeffrey Morrow
Mr Geoffrey McCoy
Mr William Crawford
Mr William Fitzsimmons
Mr Norman Morrow
Mrs Lorraine Livingstone
Mrs Doris Morrow
Mr David Livingstone
Mrs Muriel Jane Brown
Mr Andy Gray
Mrs Anne Herron
Rev Forrest William Atkins

Church Treasurer

Mrs Doris Morrow
72 Minterburn Road
Caledon
Country Tyrone
BT68 4XH

Principal Office Bearers

Rector: Rev'd F.W. Atkins M.A. BD
Rector's Church Warden: Mr David Livingstone
People's Church Warden: Mr Harper Doupe

Independent Examiner

Noel Conn FCA
7 Seven Houses
English Street
Armagh
BT61 7LA

Principal Bankers

Danske Bank
Business Banking
PO Box 183
Donegall Square West
Belfast

Charity Commission NI Number

103970

Trustees report for the year ended 31 December 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out of page 11.

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,

Organisation

The Trustees who have served during the year are detailed out on page 3. The select vestry (Trustees) is responsible for the fabric, furnishings and finances of the Parish. The Select Vestry consists of the member of the clergy serving the Parish, the churchwardens, glebe wardens and generally not more than 12 other members of the general vestry elected at the General Vestry. The select vestry is chaired by the incumbent.

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 the 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.

Objectives and Activities

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

The principal function of Caledon Parish Church is to support the advancement of the Christian religion by promoting, through the work of Caledon Parish Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole a 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, Caledon 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 Caledon Parish Church.

Statement of Public Benefit

The Trustees believe that both our purposes and the activities undertaken in this last financial year clearly satisfy elements of the public benefit requirement in the following way:

1. The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

2. The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

Achievement and Performance

Caledon Parish Church has weekly services on Sunday mornings comprising of a mix of Holy Communion, Family Services, Baptism Services and Morning Prayer together with various other special services during the year such as Lenten Services, Holy Week Services, Harvest Thanksgiving Services, Advent and Christmas Carol Services.

A range of other activities are also provided by Caledon Parish Church either by the church direct or through various church organisations such as Sunday School, Boy's Brigade, Girl Guides and Mothers' Union.

The church continued in 2022 to provide Pastoral Care.

A Number of members of Caledon Parish Church serve on the Board of Governors of the local Controlled Primary School and support and encourage the work of the school helping to maintain good standards and practices. In addition, the rector of Caledon Parish Church takes assemblies once a month in the school.

Caledon Parish Church supports the work of other charities and missionary work by either making donations or holding special collections in respect of same.

The activities outlined above demonstrate how Caledon Parish Church continues to implement its charitable purposes and meets the public benefit requirement. Benefits to the members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian Values.

Caledon Parish Church has mitigated any potential harm from the activities through the implementation of the Church of Ireland policy on Safeguarding Trust.

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.

Financial review and Investment Policy

During the year ended 31 December 2022, the principal source of income of Caledon Parish Church continues to be from donations and plate collections totalling £14,461 (2021: £19,591)

The principal expenses of Caledon Parish Church during the year was in respect of payments regarding Diocesan Costs/Assessments totalling £18,455 (2021: £18,078) and the insurance totalling £3,207 (2021: £3,720).

Caledon Parish Church continues to be in a reasonable financial state as at the 31 December 2022 with total cash funds of £50,158 (2021: £24,947).

Caledon Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to reduce these risks.

Going Concern

The trustees have reviewed its planned expenditure for the year ahead and are satisfied that there are adequate funds available 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.

By order of the Trustees



Trustee

7-10-2023
Date



Trustee

10.10.2023
Date

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply the consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that a reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charities website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees


Trustee

7-10-2023
Date


Trustee

10-10-2023
Date

Independent Examiner's report for the year ended 31 December 2022

I report on the accounts of Caledon Parish Church for the year ended 31 December 2022, which are set out on pages 9 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 the 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.

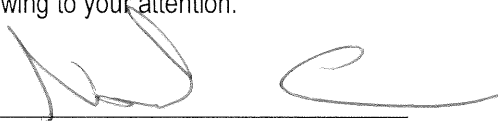
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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
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.



Noel Conn FCA
Chartered Accountant
7 Seven Houses
English Street
Armagh
BT61 7LA

7-10-23
Date

Statement of Financial Activities for the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<u>Notes</u>					
Incoming Resources:					
Donations and Plate Collections	14,461	-	-	14,461	19,591
Rental of Premises	10,400	-	-	10,400	9,930
Receipts from Parish Organisations	275	-	-	275	263
Fundraising Events	14,184	-	-	14,184	330
Gift Aid Income	9,386	-	-	9,386	7,189
Charitable Collections	136	-	-	136	350
Interest Received	56	-	5	61	62
Investment Income	-	-	-	-	-
Donations for Church Hall Renovation	-	6,000	-	6,000	32,348
Other Receipts	695	-	-	695	6,557
Total Incoming Resources	49,593	6,000	5	55,598	76,620
Resources Expended:					
Fundraising Events	-	-	-	-	-
Net Income from Resources Available For Charitable Applications	49,593	6,000	5	55,598	76,620
Expenditure:					
Diocesan Costs/Assessments	18,455	-	-	18,455	18,078
Church and Hall Running Costs	2	11,188	-	11,188	9,951
Rectory/Glebe House Costs	3	-	-	-	-
Administration Costs	4	559	-	559	1,887
Donations	250	-	-	250	160
Other Costs	-	-	-	-	25
Total Charitable Expenditure	30,452	-	-	30,452	30,101
Total Resources Expended	30,452	-	-	30,452	30,101
Net Income/Expenditure for the year	19,141	6,000	5	25,146	46,519
Gross Transfers between funds	6,070	(6,070)	-	-	-
Net Income/(expenditure) for the year	25,211	(70)	5	25,146	46,519
Reconciliation of Funds					
Total funds brought forward	555,597	83,570	793	639,960	593,441
Total Funds to Carry Forward	580,808	83,500	798	665,106	639,960


Statement of Financial Position as at 31 December 2022

Employment of Capital	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fixed Assets						
Tangible Assets	5	245,030	83,500	-	328,530	328,600
Investments	6	285,620	-	-	285,620	285,620
Current Assets						
Danske Bank Current Account		48,993	-	-	48,993	23,782
Danske Bank Summitt Account		38	-	-	38	38
Santander Current Account		-	-	-	-	-
Santander Memorial Fund	9	-	-	793	793	793
First Trust Select Account		1,127	-	-	1,127	1,127
		<u>50,158</u>	<u>-</u>	<u>793</u>	<u>50,951</u>	<u>25,740</u>
Current Liabilities						
Danske Bank Loan Account		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Current Assets		50,158	-	793	50,951	25,740
Total Assets Less Current Liabilities		<u>580,808</u>	<u>83,500</u>	<u>793</u>	<u>665,101</u>	<u>639,960</u>
Funds						
Unrestricted Funds	7				580,808	555,597
Restricted Funds	7				83,500	83,570
Endowment Funds	7				793	793
					<u>665,101</u>	<u>639,960</u>

We approve these accounts on behalf of the Board of Trustees and confirm that we have made available all relevant records and information required for their preparation


Trustee

7-10-2023
Date


Trustee

10-10-2023
Date

Notes to the accounts for the year ended 31 December 2022

1 Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Charities Act (Northern Ireland) 2008. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention modified by the revaluation of certain fixed assets.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non –staff costs not attributed to one category of activity are allocated or apportioned pro-rat to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets

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

- Church Building and Graveyard
- Church Hall
- Glebe House/Rectory
- Fixtures and Fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the statement of financial position 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 church hall is not physically attached to the church and as such is separable as an individual asset. As such it is recognised at cost, being the cost of construction of the property.

The Glebe House/Rectory is recognised at cost, being the cost of construction of the property. No depreciation has been provided on the glebe house/rectory as the current estimated residual value is not less than its carrying value and the remaining useful life exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The church has set a minimum threshold of cost for an item of £500 for it to be considered to be capitalised as a fixed asset. Fixtures and Fittings have been fully depreciated.

Investments

Fixed Asset investments comprise of Glebe Lands/Farmland and investment with NS & I. These investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

2 Church and Hall Running Costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Oil	1,445	-	1,445	705
Church Repairs	1,261	-	1,261	1,141
Stationery	-	-	-	108
Accountancy	420	-	420	414
Insurance	3,207	-	3,207	3,270
Graveyard Maintenance	2,475	-	2,475	1,980
Rates	1,414	-	1,414	1,335
Water Rates	-	-	-	223
Electric	87	-	87	465
Covid19 Expenses	-	-	-	48
Killylea Rectory - 30% of Overheads	-	-	-	222
Caretaker and Organist	520	-	520	40
Communion Expenses	27	-	27	-
Sunday School Expenses	332	-	332	-
	11,188	-	11,188	9,951

3 Rectory/Glebe House Costs

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Rectory Repairs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Administration

	2022 £	2022 £	2022 £	2021 £
Church Envelopes	136	-	136	138
Loan Interest	-	-	-	1,673
Bank Charges	423	-	423	76
	<u>559</u>	<u>-</u>	<u>559</u>	<u>1,887</u>

Movement in Funds

5 Tangible Assets

	Glebe House/ Rectory £	Church Hall £	Fixtures and Equipment £	Total £
Cost				
At 1 January 2022	175,000	150,100	3,500	328,600
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	<u>175,000</u>	<u>150,100</u>	<u>3,500</u>	<u>328,600</u>
Depreciation				
At 1 January 2022	-	-	-	-
Charge	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value				
At 31 December 2022	<u>175,000</u>	<u>150,100</u>	<u>3,500</u>	<u>328,600</u>
At 31 December 2021	<u>175,000</u>	<u>150,100</u>	<u>3,500</u>	<u>328,600</u>

6 Investments

	Glebe Lands/ Farmland £	NS & I Investment £	Total £
Cost			
At 1 January 2022	285,000	620	285,620
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>285,000</u>	<u>620</u>	<u>285,620</u>

7 Movement in Funds

	At the 01/01/2022 £	Movement In Funds £	Transfers In Funds £	At the 31/12/2022 £
Unrestricted Funds				
General Fund	555,597	19,141	6,070	580,808
Restricted Funds				
None	83,570	6,000	(6,070)	83,500
Endowment Funds				
Cyril Willis Memorial Fund	788	5	-	793
Total Funds	<u>639,955</u>	<u>25,146</u>	<u>-</u>	<u>665,101</u>

Net Movement in Funds, included in the above are follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	49,593	(30,452)	19,141
Restricted Funds			
Restricted	6,000	-	6,000
Endowment Funds			
Cyril Willis Memorial Fund	5	-	5
Total Funds	<u>55,598</u>	<u>(30,452)</u>	<u>25,146</u>

