

Trustees report for the year ended 31 December 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2023. 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. The Church ran a Christmas Tree Festival in December 2023 to raise funds for 3 charities, Air Ambulance NI, Alzheimer's Society and the Hospice.

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 2023 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.

St John's Parish Church Caledon

Financial review and Investment Policy

During the year ended 31 December 2023, the principal source of income of Caledon Parish Church continues to be from donations and plate collections totalling £20,005 (2022: £14,461)

The principal expenses of Caledon Parish Church during the year was in respect of payments regarding Diocesan Costs/Assessments totalling £20,285 (2022; £18,455) and the insurance totalling £3,450 (2022: £3,207).

Caledon Parish Church continues to be in a reasonable financial state as at the 31 December 2023 with total cash funds of £54,726 (2022: £50,158).

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


Risk Management

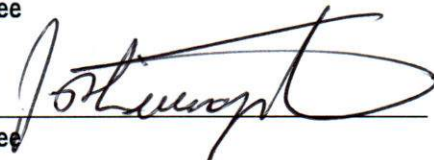
The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to reduce these risks.

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 2023 can be signed off as a going concern.

By order of the Trustees


Trustee


Trustee

20th October 2024
Date

20th OCTOBER 2024
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

 F.W. Achis
Trustee

21st October 2024
Date

 [Signature]
Trustee

21/10/2024
Date