

St John's (Madden)

Derrynoose Parish Church

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

For the year ended 31st December 2021

Registered Charities Name: Keady/Derrynoose/St John's/Armagh/Church of Ireland

Registered Charities Number: NIC104042

Derrynoose Parish Church

Annual report and financial statements for the year ended 31/12/21

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Derrynoose Parish Church

References & administrative details

Charity Name: Keady/Derrynoose/St John's/Armagh/Church of Ireland
Derrynoose Parish Church (also known as St John's Madden)

Northern Ireland Charity Number: NIC401042

Contact Address: The Rectory, 31 Crossmore Road, Keady, Armagh, BT60 3RH

Trustees

Carol Straghan	Wendy Straghan
Pauline Straghan	John McAree
George Haffey	Mervyn Hawthorne
Robert Hawthorne	Nathan Hawthorne
Honor Hawthorne	Jim Straghan
David Straghan	Christopher Hawthorne
Pearl Reilly	Garry Hughes
Stephanie Hughes	Colin Hughes

Principal Office Bearers

Clergy: Rev David Moses from September 2021
Church Warden: Carol Straghan
Church Warden: Christopher Hawthorne
Secretary: Stephanie Hughes
Treasurer: Wendy Straghan
Assistant Treasurer: Loretta Straghan

Independent Examiner

WHR Accountants, 56 English Street, Armagh, BT61 7LG

Bankers

Ulster Bank, Armagh

Trustees' Annual Report for the year ended 31st December 2021

The trustees present the annual report and statements of Receipts & Payments and Assets & Liabilities for Derrynoose Parish Church for the year ended 31 December 2021.

Objectives and Activities

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

The principal function of Derrynoose Parish Church is to support the advancement of the Christian religion by promoting, through the work of Derrynoose 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, the Derrynoose 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 the Derrynoose Parish Church.

Achievements, Performance & Public Benefit

Sunday Worship: A service is held each Sunday and at 12.00pm Morning Prayer 1st, 3rd & 5th Sundays of the month. Holy Communion Services are usually 2nd and 4th Sundays in the month. There are usually special services during the year for Harvest Thanksgiving Service, Christmas Carol Service and other services are held during Holy Week and Easter. All of these services are open to the whole community and everyone is welcome. Due to Covid 19 all restrictions and guidance have been followed throughout. Pastoral Care is provided by the Rev David Moses and the Rural Dean.

Statement of Compliance

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.

Financial Review

Derrynoose Parish Church continues to be in a financially healthy state for a small parish.

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 2021 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 incumbent receives a stipend in accordance with figures approved by the General Synod of the Church of Ireland.

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 or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2021 the Select Vestry met 1 time during the year and the average attendance was 8.

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.

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

W. Stregan 2/10/22

Trustee 2

J. Hughes

Date:

2/10/22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. JOHNS CHURCH
MADDEN, PARISH OF DERRYNOOSE.

YEAR ENDED 31 DECEMBER 2021

We report on the accounts of the charity for the Year Ended 31 December 2021.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our 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 our attention.

Basis of Independent Examiner's Statement

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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 we do not express an audit opinion on whether the accounts present a 'true and fair view'.

Our role is to state whether any material matters have come to our attention giving us 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


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

- 1 which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that :

- proper books of account are kept [in accordance with Section 63 of the Companies act
- and*
- accounts are prepared which agree with the books of account and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities;

or

- 2 to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr James Robinson. FCCA.
WHR Accountants Ltd
Independent Examiner

56 English Street , Armagh, BT61 7LG

28 July 2022

Receipts and Payments Account for the year ended 31st December 2021

RECEIPTS	PAYMENTS
Subscriptions	Armagh Diocese
Gift Aid on subscriptions (£811.51-£71.01 Admin fee)	Joint Charges for year 2020
Gift Aid Small Donations Scheme (£7.25-£5.00 Admin fee)	Fire Extinguisher Service
Service remembering Prince Philip	Electricity
Harvest	Heating Oil
November Hospice Sunday	N I Water
Advent & Crib Service	Church Insurance
N.I.E Pole Money etc	Graveyard Grass Cutting
Land Letting (£12,056.60-£600 MLS commission)	Sexton
COI Trustees:	Organists
Mr J Carson	Photocopier Quarter Share
Mr J Straghan	Water drinker & repairs
Mrs M A Straghan	WHR Accountants
Mr T J Straghan	Visiting Preacher
	Children Christmas gifts
	Rector Leaving gift
	Charities
	Air Ambulance
	Col Board for Social Responsibility
	Col Board of Education
	CMS Ireland
	SAMS
	Church Army
	Southern Area Hospice via Hospice Sunday
	NI Cancer Fund for Children
	Donation to CHS
Bank Interest	Bank Charges
	Excess of Receipts over payments for the year
20,009.04	5,931.48
20,009.04	20,009.04

Statement of Assets and Liabilities as at 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
Cash Funds					
Current Account	83,209.34			83,209.34	77,277.86
Total Cash Funds	83,209.34			83,209.34	77,277.86

Investment Assets					
Deposit Account	23,927.49			23,927.49	23,915.55
Deposit Account	556.48			556.48	556.27
Investments in RCB / CIT Unit Trusts			41,542.15	41,542.15	36,845.44
Loan to Madden School House Heritage Committee		115,000.00		115,000.00	115,000.00
Total Investment Assets	24,483.97	115,000.00	41,542.15	181,026.12	176,317.26

Assets retained for the Parish's own use					
Church & Graveyard	Heritage Asset				
School House	Heritage Asset				
Glebe Land	730,000.00			730,000.00	730,000.00
Old Rectory & surrounding Garden	200,000.00			200,000.00	200,000.00
Gate Lodge (M Wilson Cottage)	70,000.00			70,000.00	70,000.00
Farm House (C McCall)	50,000.00			50,000.00	50,000.00
Total Assets retained for the Parish's own use	1,050,000.00			1,050,000.00	1,050,000.00

On Behalf of the Trustees: Trustee 1

W. Sturgeon
2/10/22

Trustee 2

J Hughes

Notes to the financial statements for the year ended 31st December 2021

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
- School House
- Glebe Land
- Old Rectory & surrounding Garden
- Gate Lodge (M Wilson Cottage)
- Farm House at Drumacanver (C McCall property)

The Church Building and Graveyard and derelict Parochial Hall 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 School House is vested at Diocesan Trustees level for the benefit of Derrynoose Parish Church.

There are 73 acres vested between RCB level and at parish level and this has been estimated at £10,000 per acre for accounting purposes.

The valuations of the derelict properties at the Old Rectory & surrounding Garden, the Gate Lodge (M Wilson Cottage) and the Farm House at Drumacanver (C McCall property), subject to planning permission, are based on the 2008 valuations by Best Property Services and these figures have been used for accounting purposes.

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. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of the year	77,277.86
Receipts for the Year	20,009.04
Payments for the Year	(14,077.56)
Total Cash Funds at end of the year	<u>83,209.34</u>

3. Movement in Funds

	At 1 Jan 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2021 £
General Fund	77,277.86	20,009.04	14,077.56)	-	83,209.34
	<u>77,277.86</u>	<u>20,009.04</u>	<u>14,077.56)</u>	<u>-</u>	<u>83,209.34</u>
Total funds	77,277.86	20,009.04	14,077.56)	-	83,209.34

4. Collections for Third Parties

	2021 £	2020 £
Hospice Appeal	130.00	70.00
	<u>130.00</u>	<u>70.00</u>

The above amounts have been included in Receipts for the Year under November Hospice Sunday and in Payments for the year under November Hospice Sunday.

5. Transactions with the Trustees

Trustee Pauline Straghan received payment of £80.00 in respect of organist duties.
Trustee Mervyn Hawthorne received payment of £376.00 in respect of sexton duties.

6. Governance Costs

WHR Accountants received £132.00 for review of accounts for 2020 year.