

St Columba's Parish Church, Portadown

**Trustees' Annual report and Statement of Receipts and
Payments and Assets and Liabilities**

For the year ended 31 December 2023

Charities Number: NIC104196



St Columba's Parish Church, Portadown

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

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St Columba's Parish Church, Portadown

References and administrative details

Charity Name: Portadown/St Columbas/Armagh/Church of Ireland
Commonly known as St Columba's Parish Church,
Portadown

Charity Registration Number: NIC104196
Contact Address: St Columba's Rectory
81 Loughgall Road
Portadown
Craigavon
Co Armagh
BT62 4EG

Trustees

Canon WM Adair BA	Mrs S Rutherford	Ms L Blair
Mr J Hayes	Mr S Maclean	Ms B Scott
Mrs A Clark	Ms J Anderson	Mrs E Mulholland
Mrs A Hayes	Mr T Stevenson	Mr A Hepburn
	Mrs E Watson	
Mr K Medlow (Resigned April 2023)	Mr R Forsyth (Appointed April 2023)	
	Mr D Blevins (Appointed April 2023)	
	Mrs L Blevins (Appointed April 2023)	
	Mr R Blevins (Appointed April 2023)	
	Mrs B Girvan (Appointed April 2023)	

Principal Office-bearers

Rector:	Canon WM Adair BA
Church Treasurer:	Mrs S Rutherford
Church Secretary:	Ms B Scott
Rector's Churchwarden:	Ms L Blair
People's Churchwarden:	Ms B Scott

Independent Examiner

Ruddell & Company
Chartered Accountants & Registered Auditors
16 Church Street
Dungannon
Co Tyrone

Principal Bankers

Danske Bank
45-48 High Street
Portadown
Co Armagh BT62 1LB

Trustees' Annual Report for the year ended 31 December 2023

Achievements, Performance and Public Benefit

Our mission statement outlines our aims and objectives: "Worshipping God, making disciples, transforming community" and we seek to be "A place where everyone is welcome"

During the year our numbers attending Church Services have been increasing gradually towards a level which we enjoyed before the outbreak of Covid.

Sunday services were held twice on a Sunday at 8.30 am and 11.00 am, and evening services had been suspended this year due to the small level of attendance and the high costs of heating and lighting the Church building especially during the winter months.

Children's organisations

Organisations for young people such as **Penguins** and **GFS** continue to follow their normal pattern of attendance, and this has held up very well with children enjoying the support of parents and the wider Church. **5th Portadown** Scouting organisations also meet in our Halls on a Thursday evening and are enjoying much success.

"WOW" is the name for our Sunday School (WOW stands for Worship our way). WOW has been meeting as normal each Sunday in the Church Hall and members attend special seasonal services such as Advent and Palm Sunday along with prizegiving in the Church Building.

Although we are very thankful for the numbers which we have attending WOW, the numbers are not what they could be for the size of our parish. Part of this is due to competing activities for children held outside of Church, and the increasing secularism which has infiltrated many Church families, and "Church" is not the priority it once was.

"Messy Church" is part of our outreach. Messy Church happens on the first Thursday of each month and our activities resumed for the normal times which are now 4.15 pm to 6.15 pm. This is for all children in the parish but each child or group from a family must be accompanied by an adult. The activities includes crafts, storytelling worship and a shared meal prepared on the premises by our catering team. There is no monetary charge for this service; it is supported by voluntary contributions and from Church funds. The group is open to ALL in the community whether they are regular Church attenders or not.

Adult Organisations

Bowling club, Craft Group, and Mothers' Union meet in our halls from time to time, and a Parish Bible Study group meets via Zoom.

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

Child Protection Policy

St Columba's Parish Church, Portadown subscribes to the Church of Ireland child protection policy statement: "It is the policy of the Church of Ireland to set standards for the welfare of all children sharing in its ministry with a view to protecting them from physical, sexual and emotional harm".

The same policy also applies to those who would be termed vulnerable adults. St Columba's Parish Church, Portadown does this by adopting the Code of Good Practice "Safeguarding Trust" as issued by the Church of Ireland.

Charities Commissioner for Northern Ireland (Statement of Compliance)

St Columba's Parish Church, Portadown 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.

The Benefit is defined thus:

"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 publish 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, 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."

Financial Review

The principal sources of income are freewill offering donations from our parishioners.

St Columba's Parish Church had a deficit of receipts over payments before other gains of £23,928.53, for the year ended 31st December 2023.

St Columba's Parish Church continues to be in a healthy financial state as at 31st December 2023 with a total cash funds of £194,232.58.

The trustees' policy on holding reserves is to retain sufficient unrestricted funds to meet on-going running costs for a minimum period of one year, having regard to increasing costs and declining income. No funds were materially in deficit at the year end.

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

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 St Columba's Parish Church, Portadown can continue its activities and the accounts for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management **Governing Document and Constitution of the Charity**

Chapter 111 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. **Select Vestry members 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 clergy are paid directly by the Diocese

Organisation 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 ("curate"), the churchwardens, the glebewardens and generally not more than fourteen 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 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 Diocesan Synod. Special meetings may be convened at anytime by the chairperson or the churchwardens. In 2023 the Select Vestry met ten times during the year and the average attendance was 90%.

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

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 activities entered into during the year and have helped to achieve the parish's objectives and activities as well as providing benefit.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report, the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable laws 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 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 of fraud and other irregularities.

Signed on Behalf of the Trustees




Canon W Adair, Clergy



Date



Mrs S Rutherford, Treasurer



Date

Independent Examiners Report to the Trustees of St Columba's Parish Church

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 2 to 12.

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.



Jonathan Ruddell
For Ruddell & Company
Dungannon

Date: 14th April 2024

Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<i>Receipts</i>				
Donations & plate collections	87,233.36	8,236.63	95,469.99	119,937.95
Proceeds from Fund Raising Events	—	—	—	3,010.00
Bank & Deposit interest	1,373.11	78.38	1,451.49	364.35
Investment income	480.00	—	480.00	1,611.19
Rental of premises	17,992.49	—	17,992.49	14,275.00
Charitable activities	3,833.73	—	3,833.73	3,570.49
Other Receipts	1216.24	—	1216.24	17.92
Legacies	—	—	—	—
Total Receipts	112,128.93	8,315.01	120,443.94	142,786.90
<i>Payments</i>				
Diocesan Costs/Assessment	84,048.13	—	84,048.13	79,756.09
Wages and salaries	7,567.80	—	7,567.80	9,035.73
Church & Hall Running Costs	29,252.11	705.94	29,958.05	24,559.86
Glebe/Rectory Costs	3,316.69	—	3,316.69	4,011.82
Administrative Costs	4055.58	85.85	4141.43	4,687.02
Other Costs	3,685.53	—	3,685.53	3,458.03
Charitable Donations	—	8,212.03	8,212.03	8,658.48
Payments from Parish Organisations	3,442.81	—	3,442.81	3,100.81
Total Payments	135,368.65	9,003.82	144,372.47	137,267.84
(Deficit)/Excess of receipts over payments	(23,239.72)	(688.81)	(23,928.53)	5,519.06
<i>Transfers</i>				
Gross transfers between funds - in	—	—	—	6,338.40
Gross transfers between funds - out	—	—	—	(6,338.40)
(Deficit)/Excess of receipts over payments before other gains	(23,239.72)	(688.81)	(23,928.53)	5,519.06

On Behalf of the Trustees

Trustee 1 

Trustee 2 

Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
General Account No. 1	63,673.87	-	-	63,673.87	87,565.43
Reserve Account	89,054.70	-	-	89,054.70	87,952.82
Mission Account	-	-	2.39	2.39	31.49
Iona Trust Account	-	-	30,414.43	30,414.43	31,074.14
Holiday Bible Account	-	-	-	-	1,592.71
Outreach Group Account	-	3,021.93	-	3,021.93	1,479.93
Bowling Club Account	-	1,707.33	-	1,707.33	1,649.33
Wow Sunday School Account	-	1,535.81	-	1,535.81	2,150.92
Jigsaw Account	-	41.47	-	41.47	41.47
Messy Church Account	-	1,491.01	-	1,491.01	1,635.94
St Columba's Morning Bowls	-	715.85	-	715.85	-
Choir Account	-	108.14	-	108.14	150.22
Tuesday Bowls Account	-	-	-	-	660.11
Penguins Account	-	2,465.65	-	2,465.65	2,176.60
	-	-	-	-	-
Total Cash Funds	152,728.57	11,087.19	30,416.82	194,232.58	218,161.11
Investment Assets					
RCB Investments	60,670.00	-	-	60,670.00	58,902.00
Total Investment Assets	60,670.00	-	-	60,670.00	58,902.00
Assets retained for the Parish's own use					
Parish Halls	1,093,719.00	-	-	1,093,719.00	1,093,719.00
Rectory	426,251.00	-	-	426,251.00	426,251.00
Curatage	235,339.00	-	-	235,339.00	235,339.00
Fixtures and Fittings	6,105.00	-	-	6,105.00	6,105.00
Total Assets retained for the Parish's own use	1,761,414.00	-	-	1,761,414.00	1,761,414.00
Total Assets	1,974,812.57	11,087.19	30,416.82	2,016,316.58	2,038,477.11

On Behalf of the Trustees

Trustee 1 

Trustee 2 

Notes to the financial statements for the year ended 31 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
- Church Hall
- Rectory/Curates House
- Fixtures and fittings

The Church Building is 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 Church Hall, Rectory and Curatage these assets are stated as an estimated value based on a professional valuation carried out in December 2016 for the purpose of insurance.

Fixtures and fittings are recognised at an estimated value.

ii) Investments

Fixed asset investments comprises of a Representative Church Body (RCB) Investment, Church of Ireland (COI) are initially recorded at cost and are then subsequently stated at fair value at each year end date.

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

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	218,161.11
Receipts for the Year	120,735.00
Payments for the Year	(144,663.53)
Total Cash Funds at end of the year	<u>£194,232.58</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Investment Gain/(Loss) £	At 31 Dec 2023 £
Endowment funds						
None	-	-	-	-	-	-
Restricted funds						
Mission Account	31.49	7,666.08	7,695.18	-	-	2.39
Iona Trust Account	31,074.14	76.23	735.94	-	-	30,414.43
	<u>31,105.63</u>	<u>7,742.31</u>	<u>8,431.12</u>	-	-	<u>30,416.82</u>
Unrestricted funds						
General Account No. 1	87,565.43	108,017.90	132,850.67	941.21	-	63,673.87
Reserve Account	87,952.82	1,101.88	-	-	-	89,054.70
Designated Holiday Bible	1,592.71	-	22.50	(1,570.21)	-	-
Designated Outreach Group	1,479.93	1.79	30.00	1,570.21	-	3,021.93
Designated Bowling Club	1,649.33	623.46	165.46	(400.00)	-	1,707.33
Designated Wow S School	2,150.92	126.00	741.11	-	-	1,535.81
Designated Jigsaw	41.47	-	-	-	-	41.47
Designated Messy Church	1,635.94	328.07	507.34	34.34	-	1,491.01
Columba's Morning Bowls	-	786.00	70.15	-	-	715.85
Designated Choir	150.22	-	42.08	-	-	108.14
Designated Tuesday Bowls	660.11	-	284.56	(375.55)	-	-
Designated Penguins	2,176.60	2,007.59	1,518.54	(200.00)	-	2,465.65
RCB Investments	58,902.00	-	-	-	1,768.00	60,670.00
Fixed Assets	1,761,414.00	-	-	-	-	1,761,414.00
	<u>2,007,371.48</u>	<u>112,992.69</u>	<u>136,232.41</u>	-	<u>1,768.00</u>	<u>1,985,899.76</u>
Total funds	<u>2,038,477.11</u>	<u>120,735.00</u>	<u>144,663.53</u>	-	<u>1,768.00</u>	<u>2,016,316.58</u>

Purposes of Endowment Funds

– The parish had no endowment funds at the year-end.

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

3. Movement in Funds (continued)

Purposes of Restricted Funds

- Mission Fund: These funds have been set aside for missionary purposes.
- Iona Trust Fund: These funds have been set aside for Christian community work.

Purposes of Designated Funds

- Holiday Bible Fund: These funds have been set aside for the yearly holiday bible club outing. (Now ceased).
- Outreach Group Fund: These funds have been set aside for outreach activities.
- Bowling Club Fund: These funds have been set aside for the activities of the church’s bowling group.
- Wow Sunday School Fund: These funds have been set aside for the activities of the church’s children’s group.
- Jigsaw Fund: These funds have been set aside for the activities of the church’s children’s group.
- Messy Church Fund: These funds have been set aside for the activities of the church’s children’s group.
- Choir Fund: These funds have been set aside for the activities of the Choir group.
- Penguins Fund: These funds have been set aside for the activities of the church’s children’s group.
- St Columba’s Morning Bowls: These funds have been set aside for the activities of the church’s morning bowling group.

4. Collections for Third Parties

	£
Cross Links	830.08
The Leprosy Mission	102.00
CMS Ireland	40.00
Christian Aid Collections	942.33
SAMS	100.00
Retiring Collection – Earthquake Appeal	250.00
Portadown No1 LOL	<u>572.70</u>
	<u>2,837.11</u>

The above amounts have been included in Receipts for the Year under “Donations & Plate Collections”. This balance was paid out during the year and has been included in Payments for the year under “Charitable Donations”.

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

5. Transactions with the Trustees

The parish paid expenses of £3,316.69 during the year relating to the running costs of the glebe house/rectory which is occupied by the rector during the period of the rector's occupancy of it.

Canon WM Adair BA received an ex gratia payment of £3,300.00 in the year.

6. Governance Costs

Governance costs of £870.00 were incurred during the year which solely relate to fees paid to the independent examiner. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.