

**Parish of Donaghmore**

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

**For the year ended 31 December 2023**

**Charities Number: NIC104216**

**Parish of Donaghmore**

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

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## Parish of Donaghmore

### References and administrative details

Charity Name: Dungannon/Donaghmore/St. Michaels/Armagh/Church of Ireland

Other name: St. Michael's, Castlecaulfield

Charity Registration Number: NIC104216

Contact Address: The Rectory  
66 Main Street  
Castlecaulfield  
Dungannon  
County Tyrone  
BT70 3NP

### Trustees

*Trustees who served at any time during the year and up to the date of signing the accounts were as follows:-*

<i>The Venerable Dr P A Thompson</i>	<i>Stephen Patterson</i>	<i>George McNicholl</i>
<i>Anne Kelly</i>	<i>Christine Kelly</i>	<i>Glenn Ferry</i>
<i>Judith Kelly</i>	<i>James Shiels</i>	<i>Alan Williamson</i>
<i>Noel Ferry</i>	<i>Shirley Little</i>	<i>Elizabeth Burrows</i>
<i>Darren Haydock</i>	<i>Trevor Pollock</i>	<i>Kim Pollock</i>
<i>Carol Ferry</i>	<i>Jim Kirk</i>	<i>Derek Graham</i>
<i>Debbie O'Rourke</i>	<i>Mark Hamilton</i>	<i>Harry Patterson</i>

### Principal Office-bearers

Clergy: The Venerable Dr P A Thompson

Church Treasurer: George McNicholl

Church Secretary: Stephen Patterson

Church Warden- Clergy: Mark Hamilton

Church Warden – People: Harry Patterson

### Independent Examiner

Karen Rainey  
41 Leany Road  
Dungannon  
County Tyrone  
BT70 1SL

### Bankers

Danske Bank  
5 Market Square  
Dungannon  
County Tyrone  
BT70 1AB

## **Trustees' Annual Report for the year ended 31 December 2023**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Donaghmore, commonly known as St Michael's, Castlecaulfield for the year ended 31 December 2023.

### **Objectives and Activities**

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

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

### **Achievements, Performance & Public Benefit**

The Church exists primarily, and above all else, as a place of Christian worship. Services of public worship are held each Sunday morning throughout the year and each Wednesday morning. Evening services are held on Wednesday nights during Lent, each night in Holy Week (both shared with our sister parish), at Harvest Thanksgiving, Boy's Brigade Enrolment, and at Christmas tide (Carol service and Christmas eve service).

The parish is always pleased to host groups from the wider community, and does so annually for the Orange Order and bi-annually for the Apprentice Boys of Derry. The local Primary School hold their annual Carol Service in the Church, and their winter and spring concerts in the parish hall. The local Masonic lodge also hold their annual Carol Service in St Michael's

There are good working relationships with other local churches. The clergy of the local Methodist and Presbyterian Churches join with us regularly and there is a recently established service for Christian Unity Week, alternating with St Patrick's Roman Catholic Church in Donaghmore.

During the year 2023 there were a total of eleven baptisms, four marriages, and five funeral services in the church.

The Church building is of notable historical importance. Built in the early 1680s and incorporating features from its medieval predecessor and also the local castle, it is one of the oldest buildings of the locality in continuous use. Of particular note is the south nave window, which is the original east window from the medieval church (mentioned in the Annals of the Four Masters), the pillars on both south and west doors, and the carvings of angels (west wall, east wall and porch), a dragon (west wall), and the arms of the Caulfield family (west wall). Both the entrance pillars and the Burges Mausoleum are grade 1 listed buildings, as is the Church.

The recently restored historic pipe organ continues to be in regular use both liturgically and for concerts, recitals and broadcasts.

The parish Sunday School (the New Life Group) meets weekly from September through to May, and participates monthly in worship. The Parish supports a large Boys Brigade Company (approximately 70 members and 16 officers), a branch of the Mothers Union, and a weekly patchwork and craft class.

Parish Hall facilities are additionally used by the Horticultural Society, the Open Door Club and the Young Farmers Club.

Parish finances and fabric are cared for by the Select Vestry. Various fund raising and social events are held each year.

The parish supports several missionary groups, particularly CMS and the Church Army. There is also a series of special appeals and collections for various local and international groups and in light of international disasters.

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

### Financial Review

- The main income of the charity is derived from parishioner donations supplemented by gift aid claims, fund raising events and church organisations.
- Total receipts have remained in line with the previous year with regular weekly amounts increased, but with no one-off significant additional sources this year. There has been an encouraging increase in freewill offering, our main sources of income. Despite this, results record a deficit of £3,113 (2022: surplus of £11,377) for the year.
- There are no material uncertainties impacting the charity's ability to continue as a going concern.
- The Trustees' policy on holding reserves is to retain sufficient unrestricted funds available to meet on-going running costs for a minimum of one year having consideration for regular sources of parishioner weekly donations based on historical, current and projected congregation levels.
- No funds were materially in deficit at the end of the year.

### 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 31 December 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**

Select Vestry members do not receive remuneration for their appointment as Trustees. Where a member of the Select Vestry has provided services which are distinct from their role as trustee then the Select Vestry may approve such remuneration providing the Select Vestry act in the best interest of the charity.

## Trustees' Annual Report for the year ended 31 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, 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 2023 the Select Vestry met 3 times during the year (2022: 2 times) and the average attendance was 62% (2022: 63%).

### **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**

  
Jim Kirk

  
Elizabeth Burrows

6 March 2024

## Independent Examiners Report to the Trustees of the Parish of Donaghmore

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 6 to 10.

### 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: Karen Rainey



ACMA, CGMA

Address: 41 Leany Road, Dungannon, County Tyrone, BT70 1SL

09/04/2024

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

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
Note	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>Receipts</b>					
Donations and plate collections	62,271	1,300	-	63,571	62,920
Donations for third parties	4 5,250	99	-	5,349	4,371
Legacies	-	-	-	-	10,000
Bank and deposit interest	227	-	-	227	240
Investment income	394	709	-	1,103	1,056
Bequest income	-	362	-	362	348
Graveyard receipts	480	-	-	480	2,150
Parish Hall receipts	4,340	-	-	4,340	450
Restoration and repair appeals	-	340	-	340	320
Proceeds from fund raising events	3,850	1,546	-	5,396	2,627
Other receipts	1,821	-	-	1,821	1,285
Costs reimbursed	3,326	-	-	3,326	2,208
Receipts from Parish Organisations	-	1,220	-	1,220	510
<b>Total Receipts</b>	<b>81,959</b>	<b>5,576</b>	<b>-</b>	<b>87,535</b>	<b>88,485</b>
<b>Payments</b>					
Wages and salaries	3,634	-	-	3,634	3,477
Diocesan assessment	44,609	81	-	44,690	42,818
Church running costs	13,370	265	-	13,635	12,067
Glebe costs	6,582	-	-	6,582	6,478
Parish centre costs	5,859	-	-	5,859	2,660
Administration costs	1,269	-	-	1,269	1,290
Sunday school expenses	299	156	-	315	-
Charitable donations and gifts	5,476	135	-	5,751	4,875
Capital expenditure	5,709	-	-	5,709	1,604
Restoration and repair costs	-	-	-	-	-
Fundraising costs	720	-	-	720	257
Other payments	1,164	-	-	1,164	898
Payments from parish organisations	-	1,320	-	1,320	684
<b>Total Payments</b>	<b>88,691</b>	<b>1,957</b>	<b>-</b>	<b>90,648</b>	<b>77,108</b>
<b>Excess of (Payments) over Receipts for the year before transfers</b>	<b>(6,732)</b>	<b>3,619</b>	<b>-</b>	<b>(3,113)</b>	<b>11,377</b>
<b>Transfers</b>	<b>(3401)</b>	<b>3401</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts over (Payments) for the year</b>	<b>(10,133)</b>	<b>7,020</b>	<b>-</b>	<b>(3,113)</b>	<b>11,377</b>

On Behalf of the Trustees

Jim Kirk



Elizabeth Burrows

6 March 2024



Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>					
Current Accounts	29,143	72,521	-	101,664	104,777
Cash Accounts	-	-	-	-	-
<b>Total Cash Funds</b>	<b>29,143</b>	<b>72,521</b>	<b>-</b>	<b>101,664</b>	<b>104,777</b>
<b>Other Monetary assets</b>					
Gift aid claims	8,704	17	-	8,721	8,046
<b>Total Other Monetary assets</b>	<b>8,704</b>	<b>17</b>	<b>-</b>	<b>8,721</b>	<b>8,046</b>
<b>Investment Assets</b>					
Investments in RCB / CIT Unit Trusts	14,219	25,586	13,034	52,839	52,207
<b>Total Investment Assets</b>	<b>14,219</b>	<b>25,586</b>	<b>13,034</b>	<b>52,839</b>	<b>52,207</b>
<b>Assets retained for the Parish's own use</b>					
Parish Centre	-	762,000	-	762,000	705,000
Glebe House	-	475,800	-	475,800	442,500
Fixtures and Fittings	9,508	-	-	9,508	5,403
<b>Total Assets retained for the Parish's own use</b>	<b>9,508</b>	<b>1,237,800</b>	<b>-</b>	<b>1,247,308</b>	<b>1,152,903</b>
<b>Total assets</b>	<b>61,574</b>	<b>1,335,924</b>	<b>13,034</b>	<b>1,410,532</b>	<b>1,317,933</b>

On Behalf of the Trustees

Jim Kirk



Elizabeth Burrows



6 March 2024

## 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
- Parish Centre
- Glebe House
- Fixtures and fittings

##### The Church Building and Graveyard

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 Centre

- Was built in 1968 but there are no reliable records of the cost of this construction. However the parish centre was valued for insurance purposes on 1 April 2023 at £762,000. This valuation, as index linked on an annual basis, has been recognised in the parish statement of assets and liabilities being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the parish centre buildings as current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

##### The Glebe House

- Was built in 1959 but there are no reliable records of the cost of this construction. However the glebe house was valued for insurance purposes on 1 April 2023 at £475,800. This valuation, as index linked on an annual basis, has been recognised in the parish statement of assets and liabilities being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the glebe house buildings as current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

##### Fixtures and Fittings

- Are recognised at cost and are depreciated on a straight line basis over a period of 10 years.

##### 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.

## 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	104,777
Receipts for the Year	87,535
Payments for the Year	(90,648)
Total Cash Funds at end of the year	<u>101,664</u>

### 3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
<b>Endowment funds</b>					
For Stipend	2,900	115	(81)	-	2,934
For Graveyard Maintenance	2,215	97	(63)	-	2,249
For Sunday School	566	24	(16)	-	574
For General Parish Use	7,188	291	(202)	-	7,277
	<u>12,869</u>	<u>527</u>	<u>(362)</u>	<u>-</u>	<u>13,034</u>
<b>Restricted funds</b>					
For Glebe	1,568	62	(44)	-	1,586
For Restoration and Repair	88,970	5,105	(936)	3,130	96,269
For Charitable purposes	283	98	(275)	-	106
For Church Organisations	263	1,220	(1,320)	-	163
Assets for parish own use	1,147,500	90,300	-	-	1,237,800
	<u>1,238,584</u>	<u>96,785</u>	<u>(2,575)</u>	<u>3,130</u>	<u>1,335,924</u>
<b>Unrestricted funds</b>					
General Fund	66,480	97,525	(99,301)	(3130)	61,574
	<u>66,480</u>	<u>97,525</u>	<u>(99,301)</u>	<u>(3,130)</u>	<u>61,574</u>
<b>Total funds</b>	<u>1,317,933</u>	<u>194,837</u>	<u>(102,238)</u>	<u>-</u>	<u>1,410,532</u>

#### Purposes of Endowment Funds

- Income from The Stipend funds is to be used to defray the cost associated with the clergy serving in the parish.
- Income from the Graveyard maintenance funds is to be used for the upkeep of the graveyard.
- Income from the Sunday School fund is to be used to provide Sunday school teaching materials.
- Income from the General parish funds is used to defray the cost associated with the general running of the church.

#### Purposes of Restricted Funds

- Glebe Fund: This is a fund specific to the maintenance of the glebe property.
- Restoration and Repair Fund: This is a fund to provide for the maintenance of all church property.
- Charitable purpose Funds: These are funds to assist with the provision of prizes towards religious education activities and the poor of Donaghmore.
- Assets for the parish own use: This consists of the church, graveyard, rectory and glebe-land and parish centre to be used for the primary objective of the advancement of religion.

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

### 4. Collections for Third Parties

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Newry Hospice	1075	502
Bishops Appeal for Turkey/Ukraine	859	1,500
Christian Missionary Society	1,058	570
Church Army	442	400
Community Charitable Fund	99	101
Masonic lodge 579 Charity funding	725	705
Charis Cancer Care	-	593
LEMOOS	446	-
Parkinsons UK in Northern Ireland	645	-
	<u>5,349</u>	<u>4,371</u>

The above amounts have been included in Receipts for the Year under Donations for third parties and in current and post year end Payments under Charitable donations and gifts.

### 5. Assets retained for the parishes own use

Both the parish centre and glebe house were valued at £762,000 (2022 - £705,000) and £475,800 (2022 - £442,500) respectively for insurance purposes. These values have been recognised in the parish statement of assets and liabilities being the estimated fair value of the properties at 31 December 2023

### 6. Transactions with the Trustees

The parish paid expenses of £2,935 (2022: £2,569) relating to the running costs of the glebe house which is occupied by the rector.

The parish paid no costs with trustees relating to the administration and maintenance of parish records. (2022: £897).

The parish paid £2,617 (2022: £2,217) to one trustee under contracts for services to maintain the church graveyard.

The parish paid £5,519 (2022: £4,610) to one trustee under contracts for the supply of heating oil to parish properties.

The parish paid £840 (2022: £600) to a related party of one trustee for the provision of musical services.

### 7. Governance Costs

No governance costs were incurred during the year and the Independent Examiner has performed the required duties free of charge. (2022: Nil).