

Lower Badoney and Greenan Parish
Trustees' Annual report and Financial Statements
for the year ended 31 December 2020

Charities Number: NIC104679

Lower Badoney and Greenan Parish

Trustees' Annual report and financial statements for the year ended 31 December 2020

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Lower Badoney and Greenan Parish

Trustees' Annual report and financial statements for the year ended 31 December 2020

References and administrative details

Charity Name: Lower Badoney and Greenan Parish

Charity Registration Number: NIC104679

Contact Address: 2 Bunderg Road
Newtownstewart
BT78 4NQ

Trustees

Rev. Ivan Dinsmore	Mrs Audrey Laughlin
Miss Doreen Barbour	Mrs Helen Fleming
Mrs Ruth Baxter	Mrs Caroline Ballantine
Mr Charlie Sproule	Mr Norman Fleming
Mr Noel Scott	Mr Nigel Laughlin
Mr Thomas Hempton	Mr Kenny Fleming
Mrs Martha Yorke	Mrs Mary Ballantine

Principal Office-bearers

Clergy: Rev Ivan Dinsmore
Church Treasurer: Mrs Audrey Laughlin
Church Warden – Clergy: Mr Charlie Sproule, Miss Doreen Barbour
Church Warden – People: Mrs Mary Ballantine, Miss Gemma Fleming

Independent Examiner

McFarland Arnold & Co
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA

Bankers

Ulster Bank
14 High Street
Omagh
Co Tyrone
BT78 1BJ

Lower Badoney and Greenan Parish

Trustees' Annual Report for the year ended 31 December 2020

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Lower Badoney and Greenan Parish for the year ended 31 December 2020.

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 of the Parish stipend is paid directly by the Diocese, which is in accordance with figures approved by the General Synod of the Church of Ireland together with approved office and locomotory allowances.

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, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the Easter 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 2020 the Select Vestry met 3 times during the year and the average attendance was 80%.

Objectives and Activities

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

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

Lower Badoney and Greenan Parish

Trustees' Annual Report for the year ended 31 December 2020 (continued)

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, Lower Badoney and Greenan 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 Lower Badoney and Greenan Parish.

Achievements, Performance & Public Benefit

The Parish of Lower Badoney with Greenan exists for the purpose of the advancement of the Christian religion in the Gortin area of County Tyrone. To implement this purpose, we provide many services to our local community. Lower Badoney with Greenan is part of the larger Parish of Ardstraw, Baronscourt, Upper and Lower Badoney with Greenan, which covers the Gortin, Plumbridge and Newtown Stewart areas. The main function of the Parish is to provide opportunities for parishioners and other members of the community to worship God, Sunday by Sunday. To this end, the Parish provides a regular Sunday morning worship service each Sunday at 10.45am in Greenan and 12.15pm in Gortin. This enables members of the community to partake in the sacrament of Holy Communion which is celebrated on the second Sunday of each month, and to be taught from the Bible every Sunday. Of course, our worship is open to anyone who wishes to come, from all backgrounds and all faiths or none. We are, of course, welcoming to those of all races, genders and orientations. In practice the vast majority of our worshippers are from a Church of Ireland background, but our Church welcomes all to the Lord's Table in the sacrament of Holy Communion. On other Sundays the main service is "Morning Prayer" which is a non-sacramental service of readings, hymns and prayers.

Pastoral care is provided by the Rector, assisted by the parishioners. This includes home visits, hospital visits, counselling where needed, and a listening ear where someone just needs to talk. Parishioners and others are regularly remembered in prayer. Pastoral care is provided at times of difficulty e.g. bereavement and at times of celebration e.g. a marriage or baptism. Our Church has an open, welcoming non-judgemental attitude to baptism in that we welcome all who come to be baptised and refrain from attaching conditions to their participation in the sacrament, as some Churches do.

Mission and outreach includes a number of different Church organisations. The Mother's Union is an outreach group comprised of the ladies of the Church (although it is open to men also.) In practice our branch in common with most branches has an entirely female membership. As well as supporting the families of the parish, the Mothers' Union supports the wider community in various ways. Members knit "Trauma Teddies" for use when children are admitted to hospital. A child is given one of the teddies and this can be a comfort to a scared and ill or injured child in the strange and intimidating environment of a hospital ward. Kit bags are also collected and distributed to hospitals containing emergency supplies of necessary items such as toothpaste, soap, etc. These are given to people who have been admitted to hospital suddenly and do not have such items with them. In addition, the Mothers' Union fundraises in support of mission at home and abroad. They provide a contact centre where children of estranged parents can meet with the parent whom they no longer live with in a safe and comforting environment. Mothers' Union provides "Away from it all" breaks or days out for families whose family life is going through a difficult period. The Parish supports a number of orphans financially as part of the Tyrone Protestant Orphan Society. This provides "no strings attached" financial assistance for children who have lost one or both parents. Grants are usually received in August and before Christmas. There is a Confirmation class, which is held on Thursday evenings, either in Gortin or Newtown Stewart. Around a dozen young people attend this group, which is aimed at teenagers and young people preparing for Confirmation in order to share the faith with them and encourage them in this important stage of their life.

Lower Badoney and Greenan Parish

Trustees' Annual Report for the year ended 31 December 2020 (continued)

Several times each year, the Parish provides a free lunch for seniors and those who are prevented from attending Church due to illness or advancing age. Transport is provided to and from these events free of charge by Church members.

The Parish operates a Charity Shop in partnership with Cancer Focus. This provides many services to the community, not least in providing a place where unwanted items can be reused and resold to the benefit of others. It provides opportunities for people to volunteer their time and talents in the service of the wider community. It also provides a place for people to come and chat and meet other people. And not least, of course, the shop raises a substantial amount of money which supports the work of Cancer Focus. Lower Badoney with Greenan is committed to supporting the work of Cancer Focus.

The Parish is very conscious of the duty of care that we have to those who participate in our events and use our premises. We have a strict safeguarding policy in place which protects our Children's Ministry. This is regularly reviewed and training is frequently available in the Parish. The Safeguarding Policy is reviewed every three years by the Diocesan authorities to ensure that our young people can participate in all Church activities confident of the protection they deserve.

A significant number of people request access to the Parish Records each year. These are held in the Parish Office and can be accessed free of charge by appointment with the Rector. Church buildings can also be accessed at any time by appointment with the Rector or a member of the congregation.

Due to the COVID-19 pandemic, all of the above mentioned activities were suspended from 16 March 2020. Church services moved online and continued online throughout the lockdown, at 12 noon on Sundays and 8pm on Wednesdays. In Church, worship resumed on a restricted basis from July 2020 and continued until Christmas when a further lockdown necessitated the closure of Churches until Easter 2021. It is still not known when the full range of Parish activities will resume.

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 in whatever way we can. We hope to continue to do so for many years to come.

Financial Review

Total income of the Parish during the year was £41,103 (2019: £47,567) and total expenses were £34,351 (2019: £41,646) leaving a surplus of £6,752 for the year ended 31 December 2020. The Parish continues to be in a healthy state as at 31 December 2020 with total cash funds of £84,838.

A detailed analysis of parish income and expenditure is set out on page 8 to the financial statements.

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 2020 can be signed off as a going concern.

Lower Badoney and Greenan Parish

Trustees' Annual Report for the year ended 31 December 2020 (continued)

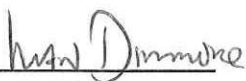
Statement of Trustees' Responsibilities

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



Rev Ivan Dinsmore

Date 22.11.21



Mrs Audrey Laughlin

Date 22.11.21

Lower Badoney and Greenan Parish

Independent Examiners Report to the Trustees of Lower Badoney and Greenan Parish

We report on the financial statements of Lower Badoney and Greenan Parish for the year ended 31 December 2020 which comprise statement of financial activities, statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to:-

- Examine the financial statements under section 65 of the Charities Act (NI) 2008.
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (NI) 2008.
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

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 (NI) 2008.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements do not comply with the accounting requirements of the Charities Act (NI) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McFarland Arnold & Co.

Chartered Accountants

Dated: *7 December 2021.*

McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA

Lower Badoney and Greenan Parish

Receipts and Payments Account for the year ended 31 December 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
Note					
<u>Receipts</u>					
Donations & plate collection	21,364	3,815	-	25,179	29,847
Proceeds from Fund Raising Events	-	-	-	-	8,517
Legacies	-	10,000	-	10,000	-
Bank & Deposit interest	14	55	-	69	71
Investment income	3,531	-	-	3,531	3,311
Grants	-	-	-	-	1,495
Other Receipts	1,134	350	-	1,484	1,956
Receipts from Parish Organisation's	840	-	-	840	2,370
<u>Total Receipts</u>	26,883	14,220	-	41,103	47,567
<u>Payments</u>					
Diocesan Costs/Assessment	12,042	-	-	12,042	15,664
Church Running Costs	17,548	-	-	17,548	14,590
Rectory Running Costs	2,282	-	-	2,282	2,408
Parish Hall Running Costs	346	-	-	346	3,613
Administration Costs	1,658	-	-	1,658	1,056
Fundraising Costs	-	-	-	-	1,290
Charitable Donations	-	475	-	475	94
New Hall Costs	-	-	-	-	2,931
<u>Total Payments</u>	33,876	475	-	34,351	41,646
Net receipts / (payments)	(6,993)	13,745	-	6,752	5,921
Transfers between funds	-	-	-	-	-
Net movement in funds	(6,993)	13,745	-	6,752	5,921
Funds brought forward	31,194	46,892	-	78,086	72,165
Funds carried forward	24,201	60,637	-	84,838	78,086

Lower Badoney and Greenan Parish

Statement of Assets and Liabilities as at 31 December 2020

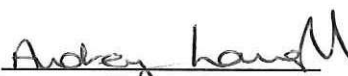
	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
Cash Funds					
Current Accounts	24,201	60,637	-	84,838	78,086
Deposit Accounts	-	-	-	-	-
Total Cash Funds	<u>24,201</u>	<u>60,637</u>	<u>-</u>	<u>84,838</u>	<u>78,086</u>
Investment Assets					
Equity Investments			-	-	-
Other Listed Investments			-	-	-
Investments in RCB / CIT Unit Trusts			117,841	117,841	115,815
Investment Properties			-	-	-
Total Investment Assets			<u>117,841</u>	<u>117,841</u>	<u>115,815</u>
Assets retained for the Parish's own use					
Lower Badoney Parish Church				917,919	917,919
Greenan Parish Church				407,964	407,964
Parish Hall				175,766	175,766
Organ				8,233	8,049
Total Assets retained for the Parish's own use				<u>1,509,882</u>	<u>1,509,698</u>

On Behalf of the Trustees



Rev Ivan Dinsmore

Date 22.11.21



Mrs Audrey Laughlin

Date 22.11.21

Lower Badoney and Greenan Parish

Notes to the financial statements for the year ended 31 December 2020

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 Parish owns the following premises and the associated fixtures, fittings, plant and machinery which have insurance values as follows:

Lower Badoney Church	Glenpark Road, Gortin, Co Tyrone, BT79 8PJ	£ 917,919
Greenan Church	Greenan, Co Tyrone	407,964
Parish Hall	Glenpark Road, Gortin, Co Tyrone, BT79 8NW	175,766
Organ		8,233
		<u>1,509,882</u>

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Lower Badoney and Greenan Parish

Notes to the financial statements for the year ended 31 December 2020 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	78,086
Receipts for the Year	41,103
Payments for the Year	(34,351)
Total Cash Funds at end of the year	84,838

3. Movement in Funds

	At 1 Jan 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2020 £
Endowment funds	-	-	-	-	-
Restricted funds					
General Fund	160	315	(475)	-	-
Hall Fund	46,732	13,905	-	-	60,637
	46,892	14,220	(475)	-	60,637
Unrestricted funds					
General Fund	31,194	26,883	(33,876)	-	24,201
	31,194	26,883	(33,876)	-	24,201
Total funds	78,086	41,103	(34,351)	-	84,828

Purposes of Restricted Funds

–Hall Fund: The Trustees have set aside funds for the building of a new Parish Hall.

Lower Badoney and Greenan Parish

Notes to the financial statements for the year ended 31 December 2020 (continued)

4. Collections for Third Parties

	2020	2019
	£	£
Bishops' Appeal	-	160
Tear Fund	-	94
Palliative Care	315	-
	<u>315</u>	<u>254</u>

The above amounts have been included in Receipts for the Year under "Donations and plate collection" and in Payments for the year under "Charitable donations".

5. Transactions with the Trustees

The parish paid expenses of £2,281 relating to the running costs of the glebe house which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6. Governance Costs

Governance costs of £414 were incurred during the year which relates to fees paid to the Independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.