

**Cappagh Parish Church**

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

**For the year ended 31 December 2023**

**Charities Number: NIC104686**

# Cappagh Parish Church

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

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## **Irish Church**

### **Details and administrative details**

Charity Name: Omagh/ St Eugene's/Derry/Church of Ireland known as Cappagh Parish Church  
Charity Registration Number: NIC104686  
Contact Address: Erganagh Rectory  
1 Erganagh Road  
Omagh  
Co Tyrone  
BT79 7SX

### **Trustees**

Canon Derek Quinn  
Mrs Helen Baxter  
Mrs Marjorie Beattie  
Ms Donna Howard  
Mrs Martie Lynch  
Mr David Beattie  
Mr Robin Johnston  
Mrs Caroline Lipsett  
Mr Victor Mills  
Mr John McConnell  
Mrs Valerie McConnell  
Mr Gerald McFarland  
Mr Walter McCrea  
Mrs Lorraine Monaghan  
Mr Noel C. Moore  
Mr James Smyth  
Mr Maurice Buchanan

### **Principal Office-bearers**

Rector: Canon Derek Quinn  
Church Treasurer: Mrs Martie Lynch  
Church Warden- Rector: Mrs Helen Baxter  
Church Warden - People: Mr Maurice Buchanan

### **Independent Examiner**

Mr Robert McCutcheon  
8 Cappagh Villas  
Omagh  
Co Tyrone  
BT79 7XU

### **Bankers**

Ulster Bank 14 High Street Omagh Co Tyrone BT78 1BJ	Progressive Building Society 40 High Street Omagh Co Tyrone BT78 1BP
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## **Cappagh Parish Church**

### **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 Cappagh Parish Church 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 Cappagh Parish Church is to support the advancement of the Christian religion by promoting, through the work of Cappagh 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, Cappagh 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 Cappagh Parish Church.

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

The Church achieves its objectives by the holding of regular religious services and also holding various events and activities for the benefit of the local community. 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 11.30am. This enables members of the community to partake in the sacrament of Holy Communion which is celebrated on the first Sunday of each month, and to be taught from the Bible every Sunday. As part of the Church's pastoral care to each church family, Sunday School is held each Sunday during school terms. The Trustees have a child protection policy in place under the control of a Safeguarding Trust Committee.

Outside of the worship services, Pastoral care is provided by the Rector, assisted by the parishioners. This includes home visits, hospital visits, counseling 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. On occasions, the Parish provides a free lunch for seniors and those who are prevented from attending Church due to illness or advancing age.

The Church also organises annual fundraising events, which includes Spring craft fair, Annual coffee evening and November sale. All of these events are open to everyone in the local community.

The Church Hall is provided for use by other community groups such as Cappagh bowling club, Cappagh and Lislimnaghan Pantomime Society and Mothers' Union.

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.

## **Cappagh Parish Church**

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

#### **Financial Review**

The Parish had an excess of receipts over payments of £26,687 for the year ended 31 December 2023.

The Parish continues to be in a healthy financial state as at 31 December 2023 with total cash funds of £267,304.

The trustees consider that the unrestricted funds of the church have sufficient resources and assets available which are adequate to fulfil their obligations. A detailed analysis of parish income and expenditure is set out in the notes 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 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**

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. No other Charity Trustees receive a remuneration from Cappagh Parish Church.

##### **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 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. Normally the Select Vestry meets 10 times during the year and the average attendance is approximately 90%.

**Cappagh Parish Church**

**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 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.

**Statement of Trustees' Responsibilities**

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**



**Canon Derek Quinn**

**Dated:** 27.10.2024



**Mrs Martie Lynch**

**Dated:** 27.10.2024.

## Cappagh Parish Church

### Independent Examiners Report to the Trustees of Cappagh Parish Church

I report on the Statement of Receipts and Payments and Assets and Liabilities of Cappagh Parish Church for the year ended 31 December 2023, which are set out on pages 1 to 10.

#### Respective responsibilities of Trustees and Examiner

As the charity's trustees, you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing receipts and payments accounts and I am qualified to undertake the examination.

It is my responsibility to:

- examine the accounts
- follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland
- state whether particular matters have come to my attention

My examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records held 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out below.

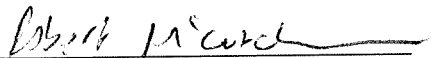
#### Independent examiner's statement

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

1 which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with charity legislation in Northern Ireland.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of charity legislation in Northern Ireland.

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



Signed

27.10.2024.

Dated

Mr Robert McCutcheon (ACA)  
8 Cappagh Villas  
Omagh  
Co Tyrone  
BT79 7XU

**Cappagh Parish Church**  
**Receipts and Payments Account for the year ended 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Receipts</b>					
Plate collections	4,695			4,695	3,560
Recorded giving	50,242			50,242	51,308
Gift Aid	8,898			8,898	7,900
Investment income	2,159	864		3,023	698
Bequests			3,380	3,380	3,302
Donations	10,100			10,100	2,325
Reimbursement of expenses from Lislimnaghan Parish Church	3,068			3,068	3,046
Use of church hall	447			447	797
Rent for Church Cottage	2,860			2,860	2,860
Conacre	2,900			2,900	3,450
NIE Poles	79			79	72
Graveyard fees	2,900			2,900	3,700
Fundraising	3,971			3,971	1,372
Mothers Union	-			-	-
<b>Total Receipts</b>	92,319	864	3,380	96,563	84,390
<b>Payments</b>					
Diocesan costs/assessment	44,062			44,062	41,343
Church running costs	3,053			3,053	3,010
Rates and Insurance	4,388			4,388	3,962
Church hall costs	299			299	287
Rectory running costs	6,778			6,778	6,289
Graveyard expenses	2,550			2,550	3,063
Church repairs	148			148	1,747
Charitable donations	2,767			2,767	2,390
Administration costs	684			684	636
Sunday school expenses	468			468	433
Bank fees	319			319	283
Fundraising Expenses	466			466	-
Mothers Union	-			-	-
<b>Total Payments</b>	65,982	-	-	65,982	63,443
<b>Excess of Receipts over Payments for the year before transfers</b>	26,337	864	3,380	30,581	20,947
<b>Transfers</b>	350	3,030	(3,380)	-	-
<b>Excess of Receipts over Payments for the year</b>	26,687	3,894	-	30,581	20,947

On Behalf of the Trustees

*Derek J. Quinn*

Canon Derek Quinn

Dated: 27.10.2024

*Martie Lynch*

Mrs Martie Lynch

Dated: 27.10.2024

Cappagh Parish Church

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	177,211	27,553		204,764	180,592
Deposit Accounts	40,263	22,277		62,540	56,131
<b>Total Cash Funds</b>	<b>217,474</b>	<b>49,830</b>		<b>267,304</b>	<b>236,723</b>

<b>Investment Assets</b>					
Equity Investments					
Other Listed Investments					
Investments in RCB / CIT Unit Trusts			190,392	190,392	184,582
Other unlisted investments					
Investment Properties					
<b>Total Investment Assets</b>			<b>190,392</b>	<b>190,392</b>	<b>184,582</b>

<b>Assets retained for the Parish's own use</b>					
Church and graveyard	1,496,660			1,496,660	1,496,660
Church hall	274,290			274,290	274,290
Rectory	421,498			421,498	421,498
Erganagh land	120,000			120,000	120,000
Ballykeel land	65,000			65,000	65,000
<b>Total Assets retained for the Parish's own use</b>	<b>2,377,448</b>			<b>2,377,448</b>	<b>2,377,448</b>

On Behalf of the Trustees

*Derek J. Quinn*

Canon Derek Quinn

Mrs Martie Lynch

*Martie Lynch*

Dated:- 27.10.2024

Dated:- 27.10.2024.

## Cappagh Parish Church

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

Church and graveyard	Cappagh Road, Omagh, Co Tyrone, BT79 7JG.	£ 1,496,660
Church hall	Church Hall, Erganagh Road, Omagh, Co Tyrone, BT79 7SX	274,290
Rectory	Erganagh Rectory, 1 Erganagh Road, Omagh, Co Tyrone, BT79 7SX	421,498
Farmland	Townlands of Erganagh and Ballykeel	185,000
		<hr/> 2,337,447

Farmland consists of approx. 27 acres of land in the townland of Erganagh and approx. 12 acres of land in the townland of Ballykeel. The Trustees estimate a market value of £185,000 for these lands.

###### 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.

Cappagh Parish Church

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	236,723
Receipts for the Year	96,563
Payments for the Year	<u>(65,982)</u>
Total Cash Funds at end of the year	<u>267,304</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Movement in fund value £	At 31 Dec 2023 £
<b>Endowment funds</b>						
RCB/CIT Unit Trusts	<u>184,582</u>	<u>3,380</u>	-	<u>(3,380)</u>	<u>5,810</u>	<u>190,392</u>
<b>Restricted funds</b>						
Mothers Union fund	1,274	-	-			1,274
Cappagh Bowling club fund	1,404	-	-			1,404
Bequest fund	19,599	864	-	(864)		19,599
Building fund	<u>23,659</u>	-	-	3,894		<u>27,553</u>
	<u>45,936</u>	<u>864</u>	-	<u>3,030</u>		<u>49,830</u>
<b>Unrestricted funds</b>						
General Fund	<u>190,787</u>	<u>92,319</u>	<u>(65,982)</u>	<u>350</u>		<u>217,474</u>
<b>Total funds</b>	<u>421,305</u>	<u>96,563</u>	<u>(65,982)</u>	-	<u>5,810</u>	<u>457,696</u>

Purposes of Endowment Funds

– Income from RB General Unit Trust is to be used for the upkeep of the church and parochial purposes

Purposes of Restricted Funds

- Mothers Union and Cappagh bowling club funds comprise of monies received for use by these groups.
- Bequest funds are funds invested and can only be used for a specific purpose as stated at time of donation.
- Building funds comprise of monies available for repair work to church premises.

Purposes of Unrestricted Funds

- General funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the church and which have not been designated for other purposes.

## Cappagh Parish Church

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

#### 4. Collections for Third Parties

	2023	2022
	£	£
Bishops' Appeal	1,325	1,500
RBL Poppy Appeal	113	90
	<u>1,438</u>	<u>1,590</u>

The above amounts have been included in Receipts for the Year under Plate collections and in Payments for the year under Charitable donations.

#### 5. Transactions with the Trustees

The parish paid expenses of £6,778 relating to the running costs of the rectory which is occupied by the rector. Lislimnaghan Parish has been invoiced for their share of these expenses which is shown under receipts for the year. No trustee received any remuneration or reimbursement of expenses during the year.

The parish received conacre income of £2,400 from land let to Trustees in the year. This is included in conacre income in the receipts and payments account.

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

There were no governance costs incurred in the year.