

CHARITIES REGISTRATION NUMBER: 104857

**ST. CANICE'S CHURCH**

**TRUSTEES' ANNUAL REPORT AND  
STATEMENT OF RECEIPTS AND PAYMENTS  
AND ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**PFS & PARTNERS**

Chartered Certified Accountants

16 Main Street

Limavady

Co. Londonderry

BT49 0EU

# St Canice's Church

Year Ended 31 December 2022

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# St Canice's Church

Year Ended 31 December 2022

## Charity Information

<b>Charity registration number</b>	104857
<b>Trustees</b>	Rev Canon P Hoey C Donnell E Moore W Driver W Deacon D Holmes A Turner E Way A Thompson R Sinclair M Montgomery D Pentland V Faith B Driver O Cathers T Jennings D Thompson
<b>Principal office</b>	21 Main Street Eglinton BT47 3AB
<b>Independent examiners</b>	PFS and Partners 16 Main Street Limavady BT49 0EU
<b>Bankers</b>	Danske Bank 27 Glenshane Road Londonderry BT47 2LN

# St Canice's Church

Year Ended 31 December 2022

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present the annual report and statement of receipts and payments and assets and liabilities for St. Canice's Church for the year ended 31 December 2022.

### Objectives and Activities

The charitable purpose of St. Canice's Church is the advancement of religion.

The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish 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 is fundamental to the practical delivery of the tenets of Christianity.

As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

### Achievements and Performance

At the start of 2022, there were still COVID restrictions in place that limited numbers attending services and functions. Thankfully, these were lifted in February 2022, and the parish saw numbers increase as people gained in confidence about mixing socially. The return of Sunday School (JAM) on 18<sup>th</sup> September, and a "Back to Church" initiative the following Sunday, encouraged the return of families and parishioners.

We were particularly pleased that COVID restrictions eased, as 2022 was the 200<sup>th</sup> anniversary of worship in the current St Canice's church building. The congregation celebrated by a year-long series of events that included:

- the return of previous clergy and parish readers to preach,
- a talk by a local historian, Brian Mitchell, on the history of the church,
- the commissioning of a poem from local poet, Sam Burnside, presented on a card with artwork by Tim Webster
- a Duck Derby,
- a showcase concert by Opera Hibernia,
- a parish lunch,
- the development of an embroidered Memory Cloth,
- a Nativity Scenes' Festival, and
- a Christmas Concert

In March, the parish also placed a kindly-donated bench in the grounds to mark the 100<sup>th</sup> anniversary of the establishment of Northern Ireland. On 5<sup>th</sup> June, a Platinum Jubilee Service was held to recognise Her Majesty's coronation 70 years previously. Following the service, as part of the Queen's Green Canopy (QGC), a UK-wide tree planting initiative, the parish planted cherry and rowan trees, kindly donated by the Women's Institute, and enjoyed lunch together.

# St Canice's Church

## Year Ended 31 December 2022

### Trustees Report 2022 continued...

The parish prioritised recruiting a Youth Worker, a post to be shared with the local Presbyterian Church as a means of re-engaging young people post-COVID. We were delighted, in July 2022, to receive a grant of £10,000 from the National Lottery Community Fund. In conjunction with the Presbyterian Church, St Canice's commenced the recruitment process. Although we have been unsuccessful in appointing in 2022, we are hoping to fill this important post in 2023.

The Select Vestry continued to develop its plans to build a new parish centre to replace the parish hall which had been badly damaged in the 2017 flood. Its work was supported by a Hall Project Group which met regularly throughout the year and made recommendations to the Select Vestry. At the end of January 2022, the parish submitted an updated financial plan to the Diocesan authorities, and this was approved in February 2022, subject to the income from the sale of an asset being secured, and an updated quote from the building contractor. In February 2022, the war in Ukraine commenced and this had a significant impact on the cost of building materials etc. As a result, the parish received an updated quote from the building contractor that increased the overall cost of the project by approximately 25%. Members of the Vestry met with the Quantity Surveyor and Building contractor to discuss what would be possible. Following this, a model was developed which, while not delivering the full project immediately, would be affordable.

Parishioners committed to contribute to the church's Building Fund when it was launched in June 2021. By the end of 2022, the Select Vestry was pleased that parishioners had largely adhered to their pledges, while noting that some contributors had died or left the parish. Nevertheless, the Building Fund remained on target for 2022. An important contributor to the Building Fund is the income received from the parish thrift shop "New Beginnings", which opened in December 2019. As well as bringing much-needed additional income for the church's Building Fund (£34,000 in 2022), the shop has proved to be an important part of St Canice's ministry in the local community. Its success is due to a team of committed volunteers, and the quality of donations received from across the community. The Select Vestry decided in December 2022 to share grants of £500 each to other charities: Bishops' Appeal, Foyle Search and Rescue, Methodist City Mission, Londonderry Orphans' Society, and St Vincent de Paul. In this year, the parish also donated to the Bishops' Appeal for Ukraine, and organised a Food Bank collection in the village of Eglinton, recognising the increased need in the community as a result of cost-of-living pressures.

### Public Benefit

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 public worship 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. The public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance, willingness to support through contributions and 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. No Trustee receives remuneration, reward, or other private benefit for carrying out their Trustee responsibility.

The direct benefits flowing from maintenance of a body or records, materials and artefacts include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings, and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings, or artefacts, but in the course of conservation and to make

# St Canice's Church

## Year Ended 31 December 2022

### Trustees Report 2022 continued...

these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

### 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.

### Financial Review

Our total income in the year was £176,915 (2021: £185,220) and this consisted of £77,806 (2021: £94,885) in our General Fund (Unrestricted Funds), £92,785 (2021: £80,761) in our Restricted Fund and £6,324 (2021: £9,574) income from Endowments.

Total expenditure for the year was £92,860 (2021: £112,879) of which £84,363 (2021: £98,642) was from General Funds (Unrestricted Funds), £4,697 (2021: £14,237) was from Restricted Funds and £3,800 (2021: £0) was from Endowment Funds.

### Trustees' policy on holding reserves

It is the policy of the Trustees' that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditures. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in income, they will be able to continue with current activities while consideration is given to ways in which additional funds may be raised.

### 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 2022 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 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. The general vestry meeting took place on 10 April 2022.

#### Pay and remuneration

Payments totalling £5,092 were paid to the incumbent member of clergy who served in the parish during the year for daily running expenses.

#### Organisational Structure

The Select Vestry is a body of people elected under the Constitution of the Church of Ireland responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy ("the incumbent") serving in the parish, along with 16 other members. The Select Vestry is responsible for making decisions on matters of general concern and importance to the parish

## **St Canice's Church**

### **Year Ended 31 December 2022**

#### **Trustees Report 2022 continued...**

including deciding how parish funds are to be applied. It meets at times fixed by the members. In 2022, the Select Vestry met seven times during the year. Their work was supported by a number of Sub-Committees including the Finance Committee, the Hall Project Group, the Fundraising Committee, and the parish Development Group.

#### **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. Canon P Hoey**  
**Trustee**

**Mr. E Moore**  
**Trustee**

**Date:**

**Date:**

# **St Canice's Church**

## **Year Ended 31 December 2022**

### **Independent examiner's report to the charity trustees of St. Canice's Church**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 6 to 11.

#### **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 procedure 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 the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

PFS & Partners  
Chartered Certified Accountants  
16 Main Street  
Limavady  
BT49 0EU

# St Canice's Church

Year Ended 31 December 2022

## Receipts and Payments Accounts

RECEIPTS	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Donations &amp; legacies</b>					
Freewill offering	65,578	-	-	65,578	67,684
Donations	356	1,040	-	1,396	1,294
In memoriam	2,180	-	-	2,180	1,370
Baptisms	50	-	-	50	72
Special collections	-	1,725	-	1,725	1,414
<b>Charitable activities</b>	-	-	-	-	-
Sale of graves	1,650	-	-	1,650	1,500
Fundraising income	1,628	17,210	-	18,838	30,262
Sundry income	1,929	-	-	1,929	588
New Beginnings shop income	-	42,625	-	42,625	25,876
<b>Investment income</b>	-	-	-	-	-
Investment income	-	-	6,324	6,324	9,574
Bank interest receivable	69	185	-	254	154
<b>Other income</b>	-	-	-	-	-
RCB church grants	-	20,000	-	20,000	30,000
Allchurches grants	-	-	-	-	1,300
HMRC - CJRS	-	-	-	-	7,044
Covid grants	-	-	-	-	7,088
Youth worker funding	4,366	10,000	-	14,366	-
<b>Total receipts</b>	<b>77,806</b>	<b>92,785</b>	<b>6,324</b>	<b>176,915</b>	<b>185,220</b>
<b>PAYMENTS</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Expenses</b>					
Diocesan assessment	62,780	-	-	62,780	61,104
Youth worker salary	-	-	-	-	13,534
Youth worker expenses	-	-	-	-	107
Youth worker pension	-	-	-	-	702
Insurance	4,373	-	-	4,373	4,218
Rates	1,752	-	-	1,752	1,622
New Beginnings shop rent	-	3,300	-	3,300	3,525
Heating and lighting	3,498	-	-	3,498	782
Printing and stationery	890	-	-	890	2,694
Groundworks	-	-	3,800	3,800	3,800
Repairs and maintenance	171	-	-	171	173
Sundry expenses	891	-	-	891	1,229
Equipment	-	-	-	-	4,906
Bank interest and fees	187	-	-	187	179

# St Canice's Church

Year Ended 31 December 2022

## Receipts and Payments Accounts Continued...

PAYMENTS	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2022	2021
	£	£	£	£	£
Clergy expenses of office	5,092	-	-	5,092	3,088
Fundraising costs	1,170	-	-	1,170	1,800
Church cleaning	1,220	-	-	1,220	1,320
Special collections	-	-	-	-	2,421
Gifts	1,000	157	-	1,157	1,704
Charitable donations	-	1,200	-	1,200	-
Event expenses	260	40	-	300	-
PPE	-	-	-	-	871
Accountancy fees	1,080	-	-	1,080	3,100
<b>Total payments</b>	<b>84,363</b>	<b>4,697</b>	<b>3,800</b>	<b>92,860</b>	<b>112,879</b>
<b>Net of receipts/(payments)</b>	<b>(6,557)</b>	<b>88,088</b>	<b>2,524</b>	<b>84,055</b>	<b>72,341</b>
Transfers between funds	-	-	-	-	-
Net movement in funds	(6,557)	88,088	2,524	84,055	72,341
Cash funds brought forward at 1 Jan 22	15,878	218,228	9,574	243,680	171,339
Cash funds carried forward at 31 Dec 22	<b>9,321</b>	<b>306,316</b>	<b>12,098</b>	<b>327,735</b>	<b>243,680</b>

\_\_\_\_\_  
Rev. Canon Paul Hoey  
Trustee

\_\_\_\_\_  
Ernest Moore  
Trustee

Date:

Date:

# St Canice's Church

Year Ended 31 December 2022

## Statement of Assets and Liabilities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Cash funds</b>					
General account	9,301	11,220	12,098	32,619	25,794
Number 2 account	-	127,761	-	127,761	127,794
Building fund account	-	167,335	-	167,335	90,072
Petty cash	20	-	-	20	20
<b>Total cash funds</b>	<b>9,321</b>	<b>306,316</b>	<b>12,098</b>	<b>327,735</b>	<b>243,680</b>
<b>Investment assets</b>					
Investments in CIT/RCB unit trusts	-	-	152,499	152,499	172,757
<b>Total investment assets</b>	<b>-</b>	<b>-</b>	<b>152,499</b>	<b>152,499</b>	<b>172,757</b>
<b>Assets retained for the Parish's own use</b>					
Rectory	240,000	-	-	240,000	240,000
Portacabin	21,980	-	-	21,980	21,980
Building works	13,576	-	-	13,576	30,576
<b>Total assets retained for the Parish's own use</b>	<b>275,556</b>	<b>-</b>	<b>-</b>	<b>275,556</b>	<b>292,556</b>
<b>Total assets</b>	<b>284,877</b>	<b>306,316</b>	<b>164,596</b>	<b>755,790</b>	<b>708,993</b>

\_\_\_\_\_  
Rev. Canon Paul Hoey  
Trustee

Date:

\_\_\_\_\_  
Ernest Moore  
Trustee

Date:

# St Canice's Church

Year Ended 31 December 2022

## Notes to the Receipts and Payments accounts

### 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 Payment 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 Parish's own use

The assets of the Parish, retained for its own use comprise:

Church Building and Graveyard  
Church Hall  
Rectory

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 Church Hall is not recognised in the Parish statement of assets and liabilities as there are no reliable records of the cost of construction/acquisition and the valuation approach for such a building lacks sufficient reliability.

The Rectory is recognised at deemed cost, being the estimated fair value of the property at 21 Main Street, Eglinton, BT47 3AB. No depreciation has been provided on the Rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

##### (ii) Investments

Investment in RCB Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year-end date.

### 2. Reconciliation of cash funds

	£
Total cash funds at the beginning of the year	243,680
Receipts for the year	176,915
Payments for the year	<u>(92,860)</u>
Total cash funds at the end of the year	<u>327,735</u>

# St Canice's Church

## Year Ended 31 December 2022

3. Movement in funds	At 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2022
	£	£	£	£	£
<b>Endowment funds</b>	9,574	6,324	3,800	-	12,098
<b>Total endowment funds</b>	<b>9,574</b>	<b>6,324</b>	<b>3,800</b>	-	<b>12,098</b>
<b>Restricted funds</b>					
Flood Relief and Insurance claim	46,293	-	-	-	46,293
Building fund	117,505	18,096	-	-	135,600
RCB grant re church hall	30,000	20,000	-	-	50,000
New Beginnings Shop	9,616	42,625	4,657	-	47,584
R Cochrane - Estate	10,000	-	-	-	10,000
R Driver - In Memorium	300	-	-	-	300
Rectors Challenge	500	-	-	-	500
Church of the Cross USA	3,678	-	-	-	3,678
Special Collections	336	1,725	-	-	2,061
Donation towards funeral tea David Holmes	-	40	40	-	-
200th Anniversary Concert (Bishops Appeal)	-	300	-	-	300
Youth worker funding	-	10,000	-	-	10,000
<b>Total restricted funds</b>	<b>218,228</b>	<b>92,785</b>	<b>4,697</b>	-	<b>306,316</b>
<b>Unrestricted funds</b>					
General fund	15,878	77,806	84,363	-	9,321
<b>Total unrestricted funds</b>	<b>15,878</b>	<b>77,806</b>	<b>84,363</b>	-	<b>9,321</b>
<b>Total funds</b>	<b>243,680</b>	<b>176,915</b>	<b>92,860</b>	-	<b>327,735</b>

Income from RCB/CIT unit trusts used for maintaining church grounds and graves.

### Purpose of Restricted Funds

**Flood Relief and Insurance Claim:** A significant part of the village of Eglinton (including the homes of parishioners, the Parish Church, and the Church Hall) was flooded in August 2017. This is a fund representing donations received from parishioners, the Diocese and others to provide flood relief to those affected together with an interim payment from the parish's insurers to help meet ongoing costs whilst the Insurance claim for the damage to Church property is being settled.

**The Building Fund:** St. Canice's Church building and hall were badly damaged during flooding in the village in August 2017. The Building Fund was established to facilitate donations from parishioners who wished to contribute to the enhancement of the church during its restoration and the potential new build of the church hall.

**R Cochrane - Estate:** These funds were donated to be used to fund activities and projects as determined by the Rector.

**R Driver - In Memorium:** These funds were donated to be used to fund activities and projects as determined by the Rector.

**Rectors Challenge:** These funds were donated to be used to fund activities and projects as determined by the Rector.

**Church of the Cross USA:** These funds were donated to specifically help with development activities in the Parish.

## St Canice's Church

### Year Ended 31 December 2022

Special Collections: This is money collected to donate to a specific cause.

200<sup>th</sup> Anniversary Concert: These funds were donated to specifically help with the costs of the 200<sup>th</sup> Anniversary Concert.

Youth Worker Funding: These funds were donated to specifically help with the cost of a Youth Worker. No Youth Worker was employed during the current financial year, but these funds are earmarked for a future Youth Worker.

#### Purpose of Unrestricted Funds

General Fund: This is for the day to day running of the Parish.

<b>4. Special collections for third parties</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Mahajanga	-	1,034
Earl Haig Fund Scotland	-	200
Ukraine Collection	1,725	-
	<u>1,725</u>	<u>1,234</u>

#### 5. Transactions with the Trustees

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 by the charity during the year.