

Leckpatrick Parish Church

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

For the year ended 31 December 2023

Charities Number: NIC104860

Leckpatrick Parish Church

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

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Leckpatrick Parish Church

References and administrative details

Charity Name: Leckpatrick Parish Church

Charity Registration Number: NIC104860

Contact Address: The Rectory
1 Lowertown Road
Ballymagorry
Strabane
Co Tyrone
BT82 0LE

Trustees

Mrs Linda Huey
Mrs Sylvia Donnell
Mr Derick Donnell
Mr Geoffrey Kelly
Mrs Elizabeth Given
Mr Hall Donnell
Mr Ronnie Kelly
Mr Leslie Milligan
Mr Cecil Stevenson
Mr Adrian Shields
Mrs Valerie Gordon
Mrs Daphne Lynn

Principal Office-bearers

Clergy: Rev. Canon Paul Whittaker (retired March 2023)
Church Treasurer: Mrs Linda Huey
Church Warden- Clergy: Mr Cecil Stevenson
Church Warden - People: Mrs Sylvia Donnell

Independent Auditor or Examiner

Mr Peter Clappett
Gortin North
Ballindrait
Lifford
Co Donegal

Bankers

First Trust Bank	Santander	Progressive Building Society	North Tyrone Credit Union
Meadowbank	64 Main Street	3 Millennium Forum	29 Lisnaragh Road
Strand Road	Strabane	Newmarket Street	Donemana
Londonderry	BT82 8AX	Londonderry	Strabane
BT48 7TN		BT48 6EB	BT82 0QL

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

Achievements, Performance & Public Benefit

The church has achieved its objectives by the holding of regular religious services and also holding various youth and other activities for the benefit of the local community. The church holds regular public worship services on Sundays and also on Wednesdays and Fridays during other periods within the Christian liturgical calendar. 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, the church normally engages in several outreach programmes into the local community, through organisations such the luncheon club (for the senior citizens of the parish), pastoral visitations are carried out by the Incumbent and trained pastoral visitors to the infirmed, elderly and bereaved. Visits are also made to nursing homes where prayers are held, hymns sung and bible readings narrated.

The Church also organises an annual fundraising event which is open to everyone in the local community.

The Church Hall is provided for use by other community groups such as Girl Guides, Women's Institute, Mothers' Union and bowling club.

The minister may serve on the Board of Governors for Artigarvan Primary School, this is covered by one of our Safeguarding Trust panel members.

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.

Rev Canon Paul Whittaker retired in March 2023 and his replacement, Rev. Andrea Cotter, was installed as Incumbent of the Parish on 19th April 2024. In the interim the work of the congregation continued with temporary cover arranged by the Diocese and the Rural Dean, Rev Canon David McBeth.

Financial Review

The Parish had an excess of receipts over payments of £22,271 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 £189,117.

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

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's 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. One other Charity Trustee receives a remuneration from Leckpatrick Parish Church for employment duties as sexton.

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. In 2023 the Select Vestry met 6 times and the average attendance was 75%.

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.

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

Mr Geoffrey Kelly 

Date 3-10-2024

Mr Derick Donnell 

Date 3-10-2024

Independent Examiners Report to the Trustees of Leckpatrick Parish Church

I report on the Statement of Receipts and Payments and Assets and Liabilities of Leckpatrick 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 

Dated 26th September 2024

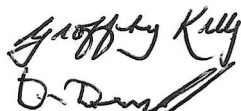
Mr Peter Clampett (LIB QFA) (RETIRED)
Gortin North
Ballindrait
Lifford
Co Donegal

Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Note					
Receipts					
Plate collections	1,309			1,309	1,094
Recorded giving	37,791	906		38,697	35,728
Gift Aid	4,873	331		5,204	5,472
Investment income	745			745	483
Interest from endowment funds			14,381	14,381	13,840
Donations	2,805			2,805	4,111
Sale of Queen's books	63	62		125	
Reimbursement of expenses from Dunnalong Parish Church	2,357			2,357	3,280
Power NI cost of living payments	1,200			1,200	
Diocesan Grant	1,200			1,200	906
Conacre	5,000			5,000	4,500
NIE Poles	2			2	2
Graveyard fees	1,350			1,350	2,220
Fundraising	2,027			2,027	
Sunday School Collection		23		23	
Refund of Assessment Board of Education	13,728			13,728	
Board of Education	539			539	
Bowls club					98
Other receipts	72			72	20
Total Receipts	75,061	1,322	14,381	90,764	71,754
Payments					
Wages and salaries	1,812			1,812	1,812
Diocesan costs/assessment	40,057			40,057	36,750
Church running costs	8,345	40		8,385	7,429
Glebe costs	6,746			6,746	6,505
Church hall costs	2,994			2,994	3,495
Charitable donations	100	418		518	418
Administration costs	423			423	1,148
Sunday School	140			140	
Fence for graveyard	3,820	500		4,320	
Gardening tools	618			618	
Communion set	458			458	
Bank fees	551			551	542
RCB Gift Aid administration fee		331		331	339
Jubilee expenses					140
King's coronation bench	800			800	
Discretionary fund		340		340	670
Total Payments	66,864	1,629		68,493	59,248
Net receipts/(payments)	8,197	(307)	14,381	22,271	12,506
Transfers between funds	13,953	428	(14,381)		
Net movement in funds	22,150	121		22,271	12,506
Funds brought forward	143,174	23,672		166,846	154,340
Funds carried forward	165,324	23,793		189,117	166,846

On Behalf of the Trustees

Mr Geoffrey Kelly
Mr Derick Donnell



Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	84,953	1,699		86,652	69,357
Deposit Accounts	80,371	21,010		101,381	96,181
Sunday School funds		192		192	119
Discretionary fund		701		701	1,041
Bowls club		148		148	148
Building & repair fund		43		43	
Total Cash Funds	165,324	23,793		189,117	166,846

Investment Assets					
Investments in RCB / CIT Unit Trusts			522,746	522,746	507,265
Other unlisted investments					
Investment Properties					
Total Investment Assets			522,746	522,746	507,265

Assets retained for the Parish's own use					
Church and graveyard	2,278,498			2,278,498	2,046,750
Church hall	907,615			907,615	801,639
Rectory	783,308			783,308	544,253
Glebe land	250,000			250,000	250,000
Total Assets retained for the Parish's own use	4,219,421			4,219,421	3,642,642

On Behalf of the Trustees

Mr Geoffrey Kelly *Geoffrey Kelly*

Mr Derick Donnell *D. Donnell*

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	6 Leckpatrick Road, Artigarvan, Strabane, Co Tyrone. BT82 0AL	2,278,498
Church hall	4 Leckpatrick Road, Artigarvan, Strabane, Co Tyrone. BT82 0AL	907,615
Rectory	1 Lowertown Road, Ballymagorry, Strabane, Co Tyrone. BT82 0LE	783,308
Farmland	Townlands of Glebe and Leckpatrick	250,000
		4,219,421

Farmland consists of approx. 30 acres of arable land and approx. 6 acres of woodland in the townlands of Glebe and Leckpatrick. The Trustees estimate a market value of £250,000 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.

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	166,846
Receipts for the Year	90,764
Payments for the Year	68,493
Total Cash Funds at end of the year	189,117

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Movement in fund value £	At 31 Dec 2023 £
Endowment funds						
RCB/CIT Unit Trusts	507,265	14,381		(14,381)	15,481	522,746
Restricted funds						
Sunday School funds	1,365	73		326		1,764
General fund	108	1,249	(1,289)	59		127
Discretionary fund	1,041		(340)			701
RCB Priorities fund	21,010					21,010
Bowls club	148					148
Building & repair fund				43		43
Unrestricted funds						
Designated Fabric Fund	25,252	4,456				29,708
General Fund	117,922	70,605	(66,864)	13,953		135,616
Total funds	674,111	90,764	(68,493)		15,481	711,863

Purposes of Endowment Funds

Endowment funds are a permanent endowment which means that the capital is not available to the parish. They consist of a number of bequests and legacies which are invested in the RCB and CIT Unit Trusts. The income from these is available to the parish to be used mainly for general purposes with a portion restricted for specific use i.e. Sunday School, choir and building repair.

Purposes of Restricted Funds

- Sunday School funds comprise of monies received for use by Sunday School.
- General funds comprise of monies received for a specific purpose.
- Discretionary fund comprises of monies set aside for use at Rector's discretion.
- RCB Priorities fund comprises of monies set aside for use to encourage creative and innovative projects which reach out to the community.

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

4. Collections for Third Parties

	2023 £	2022 £
Bishops' Appeal	260	178
RBL Poppy Appeal	96	120
Castleberg RAC	100	120
Armagh Robinson Library	62	
	518	418

The above amounts have been included in Receipts for the Year under Recorded giving and in Payments for the year under charitable donations.

5. Transactions with the Trustees

The parish paid expenses of £3,552 relating to the running costs of the glebe house.

One trustee received gross remuneration during the year of £1,812 for employment duties as sexton.

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.