

St James Parish, Donemana

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

For the year ended 31 December 2022

Registered Charity in Northern Ireland [NIC104866]

St James Parish, Donemana

Annual Report and Financial Statements for the year ended 31 December 2022

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St James Parish, Donemana

References and Administrative Details for the year ended 31 December 2022

Charity Name:

St James Parish, Donemana

Charity Registration Number:

NIC104866

Registered Office:

Earlsgift Rectory, 33 Longland Road, Donemana, Strabane, County Tyrone, BT82 0PH

Trustees

The Charity Trustees who served during the year or who were Trustees at the date of this report were:

Rev Richard Beadle

Mr Evan Robinson

Mrs Heather Hamilton

Mrs Caroline Young

Mr Wesley Ballantine

Mrs Irene McGonigle

Mr Andrew Dunn

Mr Robert Wade

Mr Edwin Brown

Mr Mervyn Nixon

Mr Norman McDonald

Mr Freddie Brown

Principal Office-bearers

Clergy:

Hon. Secretary

Hon. Treasurer

Rectors Warden

Peoples Warden

Rev Richard Beadle

Mrs Caroline Young

Mrs Heather Hamilton

Mr Freddie Brown

Mr Evan Robinson

Independent Examiner

Mrs Julie Glenn

Engineering Administrator

Bankers

Danske Bank

Donegall Square West, Belfast, BT1 6JS

St James Parish, Donemana

Trustees' Annual Report for the year ended 31 December 2022

The Trustees' present their Annual Report and Statements of Receipts and Payments and Assets and Liabilities for St James Parish, Donemana for the year ended 31 December 2022.

Objectives and Activities

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

The principal function of St James Parish 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 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, St James 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 St James Parish.

Achievements, Performance and Public Benefits

St James Parish provides services of worship each Sunday and provides the pastoral office as required for Baptisms, Weddings, Funerals and Confirmation. Pastoral care is provided throughout the year.

The Parish offers a range of other activities either run directly by the church or through church organisations including:

- Sunday School for children aged between 4 and 11 on three Sundays per month.
- Family Service one Sunday per month.
- Service of Holy Communion one Sunday per month.
- Confirmation preparation course for those being confirmed.
- Branch of the Mothers' Union which meets on a monthly basis from September to May.
- Weekly meeting of the Bowls Club from September to April.

Sunday 5th June, tea was served in the Church Hall to celebrate the Platinum Jubilee of Her Majesty Queen Elizabeth II.

Tuesday 6th September, Installation of Rev. Richard Beadle, Bishop Andrew Forster was in attendance as were clergy from local Parishes. Afterwards tea was served in the Church Hall to welcome Rev. Richard and his wife Pauline.

Sunday 9th October, Harvest thanksgiving service in Church.

Saturday 26th November, we held our annual craft fayre in the Church Hall.

St James Parish, Donemana

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Achievements, Performance and Public Benefits (continued)

The Parish supports the work of local and global charities by either making donations or holding special collections or events in respect of the same.

St James Parish has mitigated any potential harm from the activities through the implementation of the Church of Ireland Safeguarding Trust Policy.

Financial Review

The Parish is a charitable organisation with their main source of income deriving from members' freewill offerings. The results for the year show a deficit £20,187 [2021 surplus £3,766]

The Trustees' continue to monitor the level of reserves held by the Parish and are actively taking steps to increase the reserves in order to meet any unforeseen expenditure incurred.

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 end 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 the 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.

St James Parish, Donemana

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Structure, Governance and Management (continued)

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the Clergy serving in the Parish, any Curate Assistant, 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 Clergy. 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 2022 the Select Vestry met 4 times during the year and the average attendance was 93%.

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.

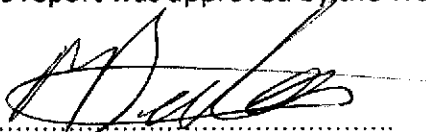
Statement of Trustees' Responsibilities

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.

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.

This report was approved by the Trustees' and signed on its behalf by:



Rev. Richard Beadle
Clergy



Mrs Heather Hamilton
Hon: Treasurer

13/01/2023

St James Parish, Donemana

Independent Examiners Report to the Trustees of St James Parish Church for the year ended 31 December 2022

I report on the accounts of St James Parish Donemana, for the year ended 31 December 2022, which comprise the Statement of Receipts and Payments, Statement of Assets & Liabilities, and the related notes.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. 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.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to 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; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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 kept 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 any 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 in the next statement.

Independent Examiners' Statement

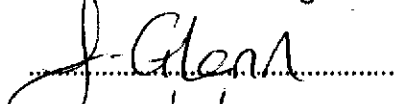
In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met; and
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Mrs Julie Glenn

Profession: Engineering Administrator

Address: 5 Dunalong Manor, Bready, Co. Tyrone. BT82 0EQ



 Date: 30/5/2023

St James Parish Church


Statement of Receipts and Payments for the year ended 31 December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total 2022	Total 2021
	£	£	£		£
Receipts					
Sustentation and Plate Collections	37,968			37,968	31,827
Gift Aid	4,903			4,903	4,970
Investment Income	3,871			3,871	7,690
Donations	683			683	2,640
Fund Raising	1,794			1,794	416
Charity Event	-			-	-
Legacies	955			955	624
Bank and Deposit Interest	115			115	150
Conacre	120			120	120
Fees & Rental of Premises	1,485			1,485	1,000
Grants	3,060			3,060	-
Refund from Ins re-rectory vacancy	65			65	21,117
Receipts from Organisations	213			213	299
Bishops Appeal	206			206	
Total Receipts	55,437			55,437	70,852
Payments					
Diocesan Assessment	56,655			56,655	53,591
Church costs	1,628			1,628	1,648
Glebe Costs	2,337			2,337	1,823
Church Hall costs	2,230			2,230	1,453
Administration costs	4,422			4,422	4,771
Fundraising costs	-			-	-
Charitable Donations	100			100	365
Payments from Parish Organisations	-			-	-
Other Expenditure	8,252			8,252	3,435
Total Payments	75,624			75,624	67,086
Reconciliation of Funds					
Total Funds brought forward	123,694			123,694	119,928
Deficit for year end 31 Dec 2021	-	20,187		20,187	3,766
	103,507			103,507	123,694

On behalf of the Trustees



 Rev. Richard Beadle
 Clergy



 Mrs Heather Hamilton
 Hon: Treasurer


...13/06/2023

St James Parish Church


Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total 2022	Total 2021
	£	£	£	£	£
Cash Funds					
Current Accounts	103,507.000	-	-	103,507	123.694
Cash in Hand					
Total Cash Funds	103,507.000			103,507	123.694
Investment Assets					
Investments in RCB and CIT	-	-	-		
Unit Trusts	-	-	-	115,406	131,734
Total Investment Assets				115,406	131,734
Assets retained for the Parish's own use					
Glebe House	-	-	-	321,483	321.483
Total Assets retained for the Parish's own use	-	-	-	321,483	321.483

Approved by the Trustees' on13th JUNE.....2023 and signed on their behalf by:



 Rev. Richard Beadle
 Clergy



 Mrs Heather Hamilton
 Hon: Treasurer

St James Parish Church

Notes to the financial statements for the year ended 31 December 2022

1 Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Statement of Receipts and Payments and the Statement of Assets and Liabilities.

1.1 Statement of Receipts and Payments

All items of income and expenditure included within the Statement of Receipts and Payments have been accounted for on a cash receipt basis.

1.2 Statement of Assets and Liabilities

Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise of Land, Church Building and Graveyard, and the Parish Hall.

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 Hall was built in the 1900's. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the Parish's Statement of Assets and Liabilities.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at £321,483. No depreciation has been provided on the Glebe House as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

1.3 Investments

Investments in RCB and CIT Trust are initially recorded at cost and then are subsequently stated at fair value at each year end date.

St James Parish Church

Notes to the financial statements for the year ended 31 December 2022 (continued)

1 Accounting policies (continued)

1.4 Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, which are defined as follows:

Restricted Funds

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the Parish.

Unrestricted Funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Endowment Funds

Endowment funds is the movement in the value of investments during the year.

1.5 Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

2 Reconciliation of Cash Funds

	Total £
Total cash funds at the beginning of the year	123,694
Receipts for the year	55,437
Payments for the year	75,624
Total cash cash at the end of the year	103,507

St James Parish Church

Notes to the financial statements for the year ended 31 December 2022 (continued)

3 Movement in Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Loss on Investments £	At 31 December 2022 £
Unrestricted Funds					
General Funds	123,694	55,437	75,624	-	103,507
Total Unrestricted Funds	123,694	55,437	75,624	-	103,507
Total Restricted Funds	-	-	-	-	-
Endowment Funds					
RCB/CIT Trust	131,734	-	-	16,328	115,406
Total Endowment Funds	131,734	-	-	16,328	115,406
Total Funds					218,913

Purpose of Unrestricted Funds

- All funds are to assist with the general running expenses of the Parish and maintenance of the Church Buildings and Property.

St James Parish Church

Notes to the financial statements for the year ended 31 December 2022 (continued)

4 Collections for Third Parties

	2022	2021
	£	£
Bishops' Appeal	-	200
Marie Curie	100	-
Foyle Search and Rescue	-	-
Royal British Legion Poppy Appeal	-	165
	100	365

The above amounts have been included in payments for the year under Charitable Donations.

5 Transactions with Trustees

One Trustee Mr Norman McDonald received £1,350 for caretaker services rendered during the year.

Other than the above transaction, 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.