

St James Parish, Donemana

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

For the year ended 31 December 2024

Registered Charity in Northern Ireland [NIC104866]

St James Parish, Donemana

Annual Report and Financial Statements for the year ended 31 December 2024

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St James Parish, Donemana

References and Administrative Details for the year ended 31 December 2024

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 Wesley Ballantine	Mr Alastair McMichael
Mr Evan Robinson	Mrs Jayne Kee	Mrs Sandra Robinson
Mrs Heather Hamilton	Mr Andrew Dunn	Mr Norman McDonald
Mr Ryan Armstrong	Mr Robert Wade	Mr Freddie Brown
Mrs Rhonda Dunn	Mrs Caroline McMichael	

Principal Office-bearers

Clergy:	Rev Richard Beadle
Hon. Secretary	Mrs Caroline McMichael
Hon. Treasurer	Mrs Heather Hamilton
Rectors Warden	Mr Freddie Brown
Peoples Warden	Mr Evan Robinson

Independent Examiner

Mrs Sandra Allen
Treasurer North West Tyrone Credit Union

Bankers

Danske Bank
Donegall Square West, Belfast, BT1 6JS

St James Parish, Donemana

Trustees' Annual Report for the year ended 31 December 2024

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 2024.

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.
- Weekly meeting of the Craft Group from September to April.

Quiz Night, Family Easter Fun, Dawn Chorus, Village Prayer Walk, Coffee Morning, Moor Lough Walk, Prizegiving, June Woodland Walk, Scarecrow making, Ladies Breakfast, Woodland Walk, Craft Fayre, Britannia Band Concert.

St James Parish, Donemana

Trustees' Annual Report for the year ended 31 December 2024 (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 (2024) show a Deficit of £14,188 [Surplus (2023) £10,606]

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 2024 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 2024 (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 2024 the Select Vestry met 9 times during the year and the average attendance was 79%.

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.

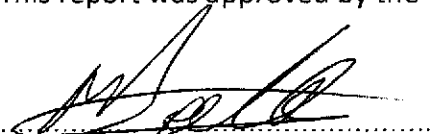
Statement of Trustees' Responsibilities

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

.....28/09.....2025

St James Parish, Donemana

Independent Examiners Report to the Trustees of St James Parish Church for the year ended 31 December 2024

I report on the accounts of St James Parish Donemana, for the year ended 31 December 2024, 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 Sandra Allen

Profession: Treasurer North West Tyrone Credit Union

Address: 38 Bonds Glen Road, Killaloo, BT47 3ST

.....*Sandra Allen*.....

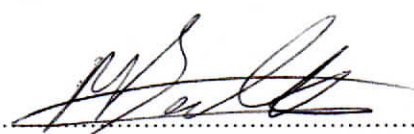
Date: *17/19*.....2025

St James Parish Church


Statement of Receipts and Payments for the year ended 31 December 2024

	Unrestricted funds	Restricted funds	Endowment funds	Total 2024	Total 2023
	£	£	£		
Receipts					
Sustentation and Plate Collections	43,811			43,811	43,389
Gift Aid	6,441			6,441	5,840
Investment Income	3,564			3,564	3,511
Donations	3,207			3,207	4,573
Fund Raising	3,007			3,007	2,221
Charity Event	-			-	346
Legacies	-			-	500
Bank and Deposit Interest	91			91	122
Conacre	120			120	120
Fees & Rental of Premises	1,305			1,305	4,445
Grants	1,000			1,000	3,800
Refund Derry & Raphoe Vacancy	-			-	27,163
Refund NI Water					850
CCLI Cover	500			500	
Bishops Appeal	70			70	521
Total Receipts	63,115			63,115	97,401
Payments					
Diocesan Assessment	62,428			62,428	60,085
Church costs	1,776			1,776	1,719
Glebe Costs	2,589			2,589	11,303
Church Hall costs	1,695			1,695	2,206
Administration costs	4,171			4,171	5,675
Charitable Donations	75			75	871
Pass Through Collection	-			-	644
Other Expenditure	4,570			4,570	4,293
Total Payments	77,303			77,303	86,795
increase in sav					
Reconciliation of Funds					
Total Funds brought forward	116,162			116,162	104,488
Surplus/ Deficit year end 31 Dec 2024	14,188			14,188	10,606
	101,974			101,974	115,094
NOTE: * Balance brought forward re-stated to include interest on savings account.					

On behalf of the Trustees



 Rev. Richard Beadle
 Clergy



 Mrs Heather Hamilton
 Hon: Treasurer

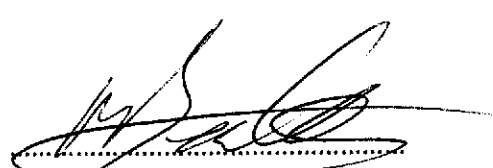
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St James Parish Church


Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted funds	Restricted funds	Endowment funds	Total 2024	Total 2023
	£	£	£		
Cash Funds					
Accounts	101,974	-	-	101,974.00	115,094
Cash in Hand		-	-	-	-
Total Cash Funds	101,974			101,974.00	115,094
Investment Assets					
Investments in RCB and CIT	-	-	-	-	-
Unit Trusts	-	-	-	132,388	120,753
Total Investment Assets				132,388	120,753
Assets retained for the Parish's own use					
Glebe House	-	-	-	550,000	321,483
Total Assets retained for the Parish's own use				550,000	321,483

Approved by the Trustees' on28/09.....2025 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 2024

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 £550,000. 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 2024 (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	115,094
Receipts for the year	63,115
Interest	1,069
Payments for the year	77,303
Total cash at the end of the year	101,974

St James Parish Church

Notes to the financial statements for the year ended 31 December 2024 (continued)

3 Movement in Funds

	At 1 January 2024 £	Incoming Resources £	Incoming Interest £	Outgoing Resources £	Gain on Investments £	At 31 December 2024 £
Unrestricted Funds	115,094	63,115	1,068	77,303		101,974
Total Unrestricted Funds	115,094	63,115	1,068	77,303		101,974
Restricted Funds	-	-	-	-	-	-
Endowment Funds						
RCB/CIT Trust	120,753	-	-	-	11,635	132,388
Total Endowment Funds	120,753	-	-	-	11,635	132,388
Total Funds						234,362

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.

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 2024 (continued)

4 Collections for Third Parties

	2024	2023
Bishops' Appeal	70	656
Marie Curie	-	-
CMS Ireland	-	120
Royal British Legion Poppy Appeal	75	95
	145	871

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.

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.