

Urney Parish

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

For the year ended 31 December 2023

Registered Charity in Northern Ireland [NIC105173]

Urney Parish

Annual Report and Financial Statements for the year ended 31 December 2023

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Urney Parish

References and Administrative Details

Charity Name:-

Urney Parish

Charity Registration Number:

NIC105173

Registered Office:

112 Melmount Road, Sion Mills, Strabane, County Tyrone, BT82 9PY

Trustees

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

Rev Jonathan McFarland

Mr Archie Baird

Mrs Hazel Baird [resigned 18th April 2023]

Mrs Oliver Baird

Mr Richard Baird [appointed 18th April 2023]

Mr Nigel Collins

Mr John Crossle

Mr Ian Donnell [appointed 16th April 2024]

Mrs Celia Ferguson

Mr Robert Freeborne [appointed 16th April 2024]

Mrs Lisa Hamilton

Mr Robin McCallan [resigned 19th May 2024]

Mr Crawford McCann [resigned 16th April 2024]

Mrs Jacqueline Moore [appointed 16th April 2024]

Mr Derek Morrow [deceased 23rd June 2024]

Mr Ronald Patton

Mrs Julie Anne Reid

Mrs Anne Speers [appointed 16th April 2024]

Mr William Steenson [resigned 16th April 2024]

Principal office-bearers at the 31 December 2023

Clergy: Rev Jonathan McFarland

Church Treasurer: Mr Nigel Collins

Church Warden – Clergy: Mr Derek Morrow

Church Warden – People: Mr Nigel Collins / Mr Archie Baird

Bankers

Danske Bank, 5-7 Market Street, Omagh, County Tyrone, BT78 1BN

Urney Parish

Trustees' Annual Report for the year ended 31 December 2023

The Trustees' present their Annual Report and Statements of Receipts and Payments and Assets and Liabilities for Urney Parish 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 Urney 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 the activity in the pursuit of the advancement of the Christian religion, Urney 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 Urney Parish.

Achievements, Performance and Public Benefits

Urney Parish provides services of worship each Sunday at 8.30am and 10.00am in The Church of the Good Shepherd and 11.30am in Christ Church. Visitors are always welcome to join. Holy Communion services are held on the first and third Sunday of each month, and a family service every second Sunday in which children are encouraged to participate through readings, praise and prayers. Both Churches come together for special services at Easter, Harvest and Christmas. The Parish provides 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 Club, confirmation preparation classes and the Bowling Club.

Whilst a number of fundraising events are run by the Parish, the highlight each year is the Strawberry Fair in June which is enjoyed and well supported by the whole community.

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

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

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.

Urney Parish

Trustees' Annual Report for the year ended 31 December 2023

Achievements, Performance and Public Benefits (continued)

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

Financial Review

The Parish is a charitable organisation with their main source of income deriving from members' freewill offerings. Total donations received from freewill offerings in 2023 was £41,150 compared to £45,558 in the previous year. Overall income decreased by £24,362 due to a reduction in fundraising income and grants. Expenditure increased by £8,092 mainly from a rise in assessment costs. Overall results for the year show a deficit of £34,009 [2022: £1,555].

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 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 (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 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.

Urney Parish

Trustees' Annual Report for the year ended 31 December 2023

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 2023 the Select Vestry met eight times and the average attendance was 67%.

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 Jonathan McFarland


.....
Mr Ronald Patton

...Oct - 2024.....

Urney Parish

Independent Examiners Report to the Trustees of Urney Parish for the year ended 31 December 2023

I report on the accounts of Urney Parish for the year ended 31 December 2023, which comprise the statement of financial activities (Receipts and Payments Account), statement of assets and liabilities and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you 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;
- 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

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. The 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 the 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.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Esme McGerrigle
.....

Name: Esme McGerrigle

Address: 25A COCKERMONEY ROAD STRABANE

Date: ..Oct....2024.....

Urney Parish

Statement of Financial Activity (Receipts and Payments Account) for the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts				
Donations and Plate Collection	44,560	825	45,385	52,893
Proceeds from Fundraising Events	10,376	1,595	11,971	15,720
Bank Interest	56	-	56	115
Investment Income	1,714	-	1,714	1,682
Rental of Premises and Equipment	-	-	-	-
Other Receipts including Grants	2,773	1,481	4,254	17,332
Bequest	-	-	-	-
Total receipts	59,479	3,901	63,380	87,742
Payments				
Diocesan Costs / Assessment	63,423	-	63,423	58,188
Church Running Costs	15,249	-	15,249	13,653
Glebe Costs	8,511	-	8,511	5,720
Parish Centre Costs	1,012	-	1,012	1,689
Administration Costs	481	-	481	476
Fundraising Costs	2,812	1,595	4,407	2,642
Charitable Donations	-	1,300	1,300	-
Payments from Parish Organisations	159	259	418	868
Other Expenditure	802	1,786	2,588	6,061
Total payments	92,449	4,940	97,389	89,297
Excess of Payments over Receipts for the year	(32,970)	(1,039)	(34,009)	(1,555)
Transfer between funds	-	-	-	-
Net movement in funds	(32,970)	(1,039)	(34,009)	(1,555)
Reconciliation of funds				
Total funds brought forward	2,287	46,353	48,640	50,195
Total funds carried forward	(30,683)	45,314	14,631	48,640

On behalf of the Trustees:

Rev. Jonathan McFarland

 Rev Jonathan McFarland

Ronald Patton

 Mr Ronald Patton

Urney Parish

Statement of Assets and Liabilities at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cash Funds				
Current Accounts	(30,683)	45,314	14,631	48,640
Cash in Hand	-	-	-	-
Total Cash Funds	(30,683)	45,314	14,631	48,640
Investment Assets				
Investments in RCB / CIT Unit Trust			80,253	78,595
Total Investment Assets			80,253	78,595
Assets retained for the Parish's own use				
Glebe House			404,210	404,210
			404,210	404,210

Approved by the trustees on the 16 April 2024 and signed on their behalf:

Rev. Jonathan McFarland
.....
Rev Jonathan McFarland

Mr Ronald Patton
.....
Mr Ronald Patton

Urney Parish

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.

1.1 Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account 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 Church Buildings and the Parish Hall.

The Church Buildings 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 1889. 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 Statement of Assets and Liabilities.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at £404,210. 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 are initially recorded at cost and then are subsequently stated at fair value at each year end date.

Urney Parish

Notes to the financial statements for the year ended 31 December 2023 (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 are funds, the capital of which must be retained either permanently or at the Select Vestry's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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 beginning of the year	48,640
Receipts for the year	63,380
Payments for the year	(97,389)
Total cash funds at end of the year	14,631

Urney Parish

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

3 Movement in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gain on Investments £	At 31 December 2023 £
Restricted Funds						
General Funds	46,353	3,901	(4,940)	-	-	45,314
Total Restricted Funds	46,353	3,901	(4,940)	-	-	45,314
Unrestricted Funds						
General Funds	2,287	59,479	(92,449)	-	-	(30,683)
Total Unrestricted Funds	2,287	59,479	(92,449)	-	-	(30,683)
Endowment Funds						
Investment in RCB / CIT	78,595	-	-	-	1,658	80,253
Total Endowment Funds	78,595	-	-	-	1,658	80,253
Total Funds	127,235	63,380	(97,389)	-	1,658	94,884

4 Collections for Third Parties

	2023 £	2022 £
Bishops' Appeal	-	483
Tyrone Protestant Orphan Society	112	396
Poppy Appeal	-	73
	112	952

The above amounts have been included in Receipts for the year under Donations and Plate Collection.

5 Transactions with Trustees

No Trustee received 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 into by the charity during the year.