**Carryduff Parish**

St Ignatius’ Church

**Trustees’ Annual Report and**

**DRAFT
Statement of Receipts and Payments and Assets and Liabilities**

**For the year ended 31 December 2020**

TRUSTEES’ REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Carryduff Parish Church for the year ended 2020.

The year that wasn't.

From early 2020 the worldwide community began to realise that a dangerous virus borne infection, emerging in the Far East, posed a hazard for people in China and their immediate neighbours. Two months later we discovered that this virus, Coronavirus-2019, was actively infecting people in communities all over the world. This had been aided by international trade and transport, the availability of international holidays, and the human desire to be in close proximity to one another. Preliminary precautions in our churches in Northern Ireland involved suspending the act of "Sharing the Peace" at communion, and later limiting "Sharing the Cup." Little did we anticipate the close down of in-person services for several months, and the need to follow precautions well into the following year. Our Select Vestry was advised to set in motion a whole series of precautionary actions before the possibility of introducing drive-in services and, later, in-person services. The willingness of these parish representatives to take brave and thoughtful decisions in this regard was appreciated by their fellow members. Even though there was regret at their necessity, there was agreement in both their application, and the concern for safety shown in every action they took. Services in church were suspended from March 22, Mothering Sunday, to mid-July in Carryduff. A further suspension occurred in November, resulting in drive-ins beginning again, and after a brief return to services in church, a period of online-only worship which has continued to the date of this report being written.

Financial Impact

The financial outcome of these adjustments in 2020 had, in turn, an impact on both our outgoings and income. The severely reduced use of the hall from March to the end of 2020 meant there was a reduction to just 15% of the previous year’s hall users income., while there was a reduced cost in terms of heating and lighting. Similarly, church heating bills were down at times but cash donations and weekly envelope subscriptions were reduced. Organisations similarly did not contribute as much. To counteract this reduction in income, letters were sent to all parishioners in May inviting them to set up standing orders for church funds. This resulted in average monthly standing order donations rising from about £2400 to £3300 per month, which had a small but valued impact on the reduction in overall income of some £18000. There were no major expenditures on maintaining or improving property during the year, which again has helped cushion the trying financial circumstances. The Trustees thank contributors for their continuing generous support of the life of the parish.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of Carryduff Parish is to support the advancement of the Christian religion by promoting, through the work of Carryduff 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, Carryduff Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage, - maintenance of which is undertaken by the select vestry of Carryduff Parish.

Achievements, Performance & Public Benefit

St Ignatius’ Church is a 1960’s built worship centre with brilliant stained glass windows surrounding a bright, open and airy arena. With seating for 250 people and room to extend seating for bigger services, it provides the location for weekly and occasional services for the community.  Weekly services were held within the church until March and, thereafter ,either in drive-in services or carefully managed in- church services as required. The evening service was only able to take place during the early months of the year. Afterwards, the restriction to one service in the buildings per day stopped this on Sundays.  Lent, Holy Week, and Easter were celebrated from home using online services only.  It has been our intention to awaken in one another a sense of the importance of a spiritual life for people, providing teaching, preaching, and encouragement to study the bible, thus enabling fresh experiences of worship to enliven the heart.  We are partners in mission with other parts of the worldwide church and so donate monies to mission programmes as listed in this report. South Sudan includes our diocesan link diocese, (Maridi) and our parish’s partner diocese, (Olo).

Parish Records

A carefully managed database contains contact records of people on our church records. This is used for the purpose of issuing monthly magazines and maintaining records of contributors’ addresses.

Charitable Giving

We have continued to donate food and other essentials to The Larder in Mersey Street. We filled a limited number of shoe boxes with Christmas gifts for children overseas, as organised by Samaritan’s Purse. We send money to other listed charities from our Mission Fund.

Routine Ministries

Throughout the year, the parish seeks to provide a pastoral presence through the ministry of the rector, readers and volunteers. We pay tribute to Mrs Marlene Moore and Mr Keith Shaw, our readers.  Most members of the weekly congregation are volunteers in either small or more significant roles. Their contribution to the running of the church, its organisations and services is essential and appreciated.  Members of the community admitted to hospital or suffering bereavements have been encouraged to make contact with the church so that their spiritual needs may be addressed. Whether or not they are active members of the parish, we have sought to help people in their need.  At sad times in people’s lives, parishioners have gone out of their way to support families in their loss, often providing refreshments along with a sensitive welcome to those attending funeral services.

Hall Usage

Our church properties were used by parish and external organisations including, from the parish, Mothers’ Union, Choir, Bowling Club, Word Alive: a Bible Study Group, a monthly midweek parish luncheon, Babies and Toddlers Group, and our youth club “J-Cub” programme. These programmes encouraged physical activity, community building and spiritual growth. All activities of this sort were restricted from March onwards, with only a brief return of the J Club in the autumn.  External groups, which include both members and non-members of the parish, also used the facilities early in the year. They include the Scout Movement, the Guide Movement, a Support group, Killynure Community Association, a Tai Chi Class, the Women’s Institute,The Dog’s Trust and the Retirement Association. To defray running costs such as heating, lighting, cleaning and maintenance, fees were charged for the use of halls by external groups. Other hall users contributed to the expenses as noted. The halls were maintained to a high standard with the award of an Entertainment Licence.  For the protection of children, the Church of Ireland Safeguarding Trust regulations are applied for every instance where children or vulnerable adults are part of the church’s life. Scouts and Guides follow their own policy in this matter.

Property Repairs

The development of the **A7 main highway** beside the church's East and South perimeters was introduced to us by a firm operating on the instructions of Frazer Homes. The work of widening the road necessitates the removal of the current wall from the entrance to the field beside the rectory, as far as the Comber Road corner. Some of the ground within this wall does not belong to us and so the contractors would be able to utilise some of this Roads Service owned land for structural support of the newly widened road lanes. Discussion came to a sudden halt with the onset of Covid-19 restrictions and had not begun by the end of 2020. Consideration was given to ways in which the Parish could take advantage of this process to improve our outlook. It was agreed that **CCTV cameras** should be provided for the church grounds, including the rectory. This followed a break-in at the rectory, which occurred a year or more earlier, as well as some repeated loitering near, and damage to the structure of the church hall. The **Jeremy Taylor Chapel chairs** which had been in storage for some time were repainted and given fitted cushion covers and brought back into use early in the year.

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.

Funds

A Flower Festival planned for September 2020 was postponed to a later date due to the current pandemic.

Trustee Matters

Apart from the rector, who is a trustee, no trustees benefitted financially from the work of the parish. A family member of a trustee was paid for some boiler servicing.

General Reserves

While the Parish has no specified account to hold reserves, it has been our intention to keep a sum of approximately £20,000 of unspecified funds in reserve. This is to guard against dips in income and to provide a decent amount of money should emergency repairs need to take place. During 2020 this reserve was available to ensure the maintenance of the parish during the current pandemic related downturn.

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 2020 can be signed off as a going concern.

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| **Carryduff** **Parish** **Church** **Receipts** **and** **Payments** **Accounts** **for** **the** **year** **ended** **31** **December** **2020** |
|  |  | **UNRESTRICTED** | **RESTRICTED** | **ENDOWMENT** |  |  |
|  |  | **FUNDS** | **FUNDS** | **FUNDS** | **TOTAL** | **TOTAL** |
|  | **NOTE** | **2020** | **2020** | **2020** | **2020** | **2019** |
| **RECEIPTS** |  | £ | £ | £ | £ | £ |
| **FWO/Plate** |  | £55782.47 | £0.00 | £0.00 | £55782.47 | £63088.31 |
| **Mission** |  | £0.00 | £8068.50 | £0.00 | £8068.50 | £8881.10 |
| **Gift** **Aid** |  | £9834.99 | £1658.51 | £0.00 | £11493.50 | £3341.88 |
| **Fund** **Raising** | **See** **Note** **1** | £0.00 | £0.00 | £0.00 | £0.00 | £2585.00 |
| **Use** **of** **Hall** | **See** **Note** **2** | £482.80 | £0.00 | £0.00 | £482.80 | £3374.00 |
| **Special** **Collections** | **See** **Note** **3** | £0.00 | £3492.00 | £0.00 | £3502.00 | £7611.64 |
| **B’tism/Wed/Funera** |  | £3355.00 | £0.00 | £0.00 | £3355.00 | £650.00 |
| **Gifts** **&** **Subs** | **See** **Note** **4** | £600.00 | £0.00 | £0.00 | £600.00 | £8870.00 |
| **Killaney** **contribution** | **See** **Note** **5** | £7513.68 | £0.00 | £0.00 | £7513.68 | £7738.36 |
| **P** **News/BRN/Gazet** |  | £466.20 | £0.00 | £0.00 | £466.20 | £455.30 |
| **Bank** **Interest** |  | £84.99 | £0.00 | £0.00 | £84.99 | £69.78 |
| **Sundries** | **See** **Note** **6** | £890.23 | £0.00 | £0.00 | £890.23 | £5037.03 |
| **Parish** **Organisations** **Receipts** | **See** **Note** **7** |  |  |  | £4714.09 | £15233.71 |
|  |  |  |  |  | £0.00 | £0.00 |
| **Total** **Receipts** |  | £79010.36 | £13219.01 | £0.00 | £96953.46 | £126936.11 |

## Note 1 - Fund Raising

###### There was no fund raising during 2020 due to the Covid 19 pandemic.

## Note 2 - Use of Hall

###### Belvoir Support Group - £192 Babies/Toddlers - £100 Anonymous - £30 Carryduff Women’s Institute - £100.80 Carryduff Retirement Group - £60 Total - £482.80

## Note 3 - Special Collections

###### Christian Aid Lunch - £200 Harvest Appeal - £2752 Christmas Appeal - Open Doors Lebanon - £550 Total - £3502.00

## Note 4 - Gifts & Subs

###### Donations - £590 Donation for wreath - £10 Total - £600

## Note 5 - Killaney Contribution

###### Rectors Salary/NIC/PAYE - £7320.36 Total - £7513.68

###### Parish News - £193.32

## Note 6 - Sundries

###### Book Stall - £60 Leprosy Mission - £20 Habitat for Humanity NI - £20 Diocesan Office Payment - £100 RCB Flowers - £22.73 Refund Bank Fees - £7.50 Refund from Gardener - £60 Refund from Power NI - £600 Total - £890.23

## Note 7 - Parish Organisations’ Receipts

###### The organisations and income they generate are as follows

###### 1. J-Club - £2091.05

###### 2. Golf Society - £2274.04

###### 3. Babies & Toddlers - £ 82.00

###### 4. Wednesday Fellowship - £ 267.00

###### 5. Bowling Club - £ NIL

###### Total - £4714.09

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|  |  | **UNRESTRICTED** | **RESTRICTED** | **ENDOWMENT** |  |  |
|  |  | **FUNDS** | **FUNDS** | **FUNDS** | **TOTAL** | **TOTAL** |
|  | **NOTE** | **2020** | **2020** | **2020** | **2020** | **2019** |
| **PAYMENTS** |  | £ | £ | £ | £ | £ |
| **Salaries** **inc** **NIC** | **See** **Note** **1** | £43354.69 | £0.00 | £0.00 | £43354.69 | £42558.33 |
| **Diocesan** **Exps** |  | £12049.01 | £0.00 | £0.00 | £12049.01 | £13556.03 |
| **Church** **Running** **Costs** | **See** **Note** **2** | £13985.94 | £0.00 | £0.00 | £13985.94 | £15905.55 |
| **Church** **Maintenance** **&** **Repairs** | **See** **Note** **3** | £3958.22 | £0.00 | £0.00 | £3958.22 | £21366.15 |
| **Rectory** **Costs** | **See** **Note** **4** | £1345.72 | £0.00 | £0.00 | £1345.72 | £3837.39 |
| **Charitable** **Donations** | **See** **Note** **5** | £0.00 | £10040.00 | £0.00 | £10050.00 | £15001.64 |
| **ADMIN** **COSTS** | **See** **Note** **6** | £3616.44 | £0.00 | £0.00 | £3616.44 | £7335.33 |
| **Sundries** | **See** **Note** **7** | £483.38 | £0.00 | £0.00 | £483.38 | £860.58 |
| **Parish** **Organisations** **Payments** | **See** **Note** **8** |  |  |  | £4251.88 | £14984.62 |
|  |  |  |  |  |  |  |
| **Total** **Payments** |  | £78793.40 | £10040.00 | £0.00 | £93095.28 | £135405.62 |

## Note 1 - Salaries

###### Rector’s salary/Locomotory Expenses/NIC/PAYE - £40427.17 Other salaries - £2927.52 Total - £43354.69

## Note 2 - Church Running Costs

###### Church Oil - £2548.94 Electric - £1614 Insurance - £2778.67 Water Rates - £35.44 Vestry Phone - £648.11 Alarm Maintenance - £2512.78 Cleaning Expenses - £3848 Total - £13985.94

## Note 3 - Maintenance & Repairs

###### Polish/Recover Chairs - £1530 Service Boiler - £120 Kitchen Supplies - £35.37 Carpet Upper Room - £336 Ground Maintenance - £1180 Fix Church Doors - £120 Time Clock & Lights for Cross - £250 Floor Vinyls - £63 Carpet Fitting - £80 Toaster/Kettle - £79.97 Repair Vacuum Cleaner - £28.98 Hire Stump Grinder - £48 Keys Cut/Paint - £86.90 Total - £3958.22

## Note 4 - Rectory Costs

###### Electric - £556 Boiler Service - £66 Rates - £723.72 Total - £1345.72

## Note 5 - Charitable Donations

###### Music for Life - £360 Earl Haig Fund - £200 Leprosy Mission - £20 Open Doors Lebanon - £550 Christian Aid - £1450 CMSI - £2000 SAMS - £1000 ICS - £1000 Habitat for Humanity NI - £770 Bible Society NI - £750 International Justice Ministry - £500 Scripture Union - £300 Scripture Union St Petersburg - £300 CBM - £250 Marie Curie - £200 Love for Life - £200 Boring Wells (The Larder) - £200 Total - £10050.00

## Note 6 - Administration Costs

###### Bank Fees - £153.51 Organist Duties - £110 Postage/Printing/Stationery - £700.49 Gazette - £360 BRF - £197.40 Religious Book Shops - £161.95 Donation Envelopes - £348.69 Entertainment Licence - £50 TV Licence - £157.50 Accountants Fee - £720 CCL Agreement - £549.51 Sunday School Expenses - £107.39 Total - £3616.44

## Note 7 - Sundries

###### Sundry Payment - £100 RCB Flowers - £22.73 Sundries - £40 Face Shields/Hand Sanitisers etc - £320.65 Total - £483.38

## Note 8 - Parish Organisations Payments

###### 1. J-Club - £1685.38

###### 2. Golf Society - £2250.00

###### 3. Babies/Toddlers - £ 116.50

###### 4. Wednesday Fellowship - £ 300.00

###### 5. Bowling Club - £ NIL

###### Total - £4251.88

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|  |  |  |  |  |  |
| STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2020 |
|  | Unrestricted | Restricted | Endowment |  |  |
|  | Funds | Funds | Funds | Total | Total |
|  | 2020 | 2020 | 2020 | 2020 | 2019 |
|  | £ | £ | £ | £ | £ |
| Cash Funds |  |  |  |  |  |
| Current Accounts | £26210.30 | £2962.02 | £0.00 | £29172.32 | £25776.35 |
| Deposit Accounts | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| Total Cash Funds | £26210.30 | £2962.02 | £0.00 | £29172.32 | £25776.35 |
|  |  |  |  |  |  |
| Investment Assets |  |  |  |  |  |
| Equity Investments |  |  |  |  |  |
| Other Listed Investments |  |  |  |  |  |
| Investments in RCB/ CIT Unit Trust |  |  |  |  |  |
| Other Unlisted Investments |  |  |  |  |  |
| Investment Property |  |  |  |  |  |
| Total Investment Assets | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
|  |  |  |  |  |  |
| Assets retained for the Parish’ own use |  |  |  |  |  |
| Parish Centre | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| Glebe House | £0.00 | £374395.37 | £0.00 | £374395.37 | £363490.65 |
| Fixtures & Fittings | £0.00 | £0.00 | £0.00 | £0.00 | £0.00 |
| Total Assets retained for the Parish’s own use | £0.00 | £374395.37 | £0.00 | £374395.37 | £363490.65 |

# Notes to the ﬁnancial statements for the year ended 31 December 2020

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

* Church Building
* Parish Centre (Hall)
* Glebe House (Rectory)
* Fixtures and Fittings

The Church Building is deemed to be Heritage asset as deﬁned by the Charities SORP (FRS102). This Heritage asset is 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 Centre is physically attached to the Church as such is not separable as an individual asset. As such it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

The Glebe House is recognised at £374,395.37 being the estimated fair value of the property at 1st October 2020. 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.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis.

The Parish has set a minimum threshold of cost for an item to be considered to be capitalised as a ﬁxed asset at £5000

#### (ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

## 2. Reconciliation of Cash Funds

 CHURCH ORGANISATIONS TOTAL

Total Cash Funds at

Beginning of the year £ 25,776.35 £ 1,918.13 27,694.48

Receipts for the year 92,239.37 4,714.09 96,953.46

Payments for the year 88,843.40 4,251.88 93,095.28

Total Cash Funds at

end of the year 29,172.32 2,380.34 31,552.66

3. Movement in funds

 At 1 Jan2020 Income. Expenditure. At 31 Dec 2020.

 £ £ £ £

**Endowment Funds**

**Restricted Funds**

Mission Account 974.60 8,068.50 7,081.49 1,961.61

Flower Festival 0.00 1,000.41 NIL 1,000.41

**Unrestricted Funds**

General Funds 24,801.75 84,170.87 82,762.32 26,210.30

**Total Funds** 25,776.35 93,239.78 89,843.81 29,172.32

##### Purposes of Endowment Funds

##### Purposes of Restricted Funds

Mission Fund. This was a fund which was set up for the purpose of Charitable Giving throughout the year. The majority of our giving is decided upon, by the Parish, in October annually. The fund is also in place to provide for Emergency Appeals, Bishops Appeals, and for any other request that the Vestry deems worthy of our support. Bursaries within the Parish for members going to assist with Charitable work either at home or abroad, are also available from this fund.

##### Purposes of Unrestricted Funds

Unrestricted funds are used to fund the general running of the Parish.

## 4. Collections for Third Parties

 2020 2019

 £ £

Earl Haig Fund £ 238.90

Bishops Appeal - Lebanon 540.00

Christian Aid Lunch 200.00 222.00

Bishops Retirement 233.00

Bible Society NI 625.85

Marie Curie 2051.22

Salvation Army 65.00

The above amounts have been included in Receipts for the Year under 2020 and in Payments for the Year under 2020

5. Transactions with the Trustees

The Parish paid expenses of £1345.72 relating to the running costs of the glebe house which is occupied by the Rector. No trustee received any remuneration or reimbursement of expenses during the year.

The Rector is paid directly by the Parish. His Stipend and allowances were £

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

Governance costs of £720 were incurred during the year of which £720 relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.