



## Representative Church Body

### Charity Accounts For Northern Ireland

Trustees' Report  
for the year to 31<sup>st</sup> December 2023

# Magheragall Parish Church

Charity Commission Number 101585

**Magheragall Parish Church  
Annual Report for the year ended 31<sup>st</sup> December 2023**

**Contents**

Page Number	Content
1	Cover page
2	Contents page
3	References and administrative details
4 - 6	Trustees' Report
7	Statement of Trustees' responsibilities
8	Independent Examiner Report
9	Financial Statements

Magheragall Parish Church

**References and administrative details**

Charity Name: Magheragall Parish Church  
Charity Registration Number: 101585  
Contact Address: 70 Ballinderry Road  
Lisburn  
BT28 2QS

**Trustees**

REVD. NICHOLAS JOHN DARK	
MRS YVONNE BELSHAW	
MR RICHARD BELSHAW	
MR JOHN WILLIAMS	
MRS KATHLEEN LEATHAM	
MR NEILL HEASLIP	
MR BRIAN NETTLESHIP	
MRS ELIZABETH PARK	
MRS CAROLINE WALKER	
MR ROBERT MOORE	
MR RONALD TEAGUE	
MR ROBERT HARRON	
MR STEPHEN WALKER	
MRS MURIEL McCONACHIE	
MISS VALERIE HARRON	
MRS ISMAY MOORE	

**Principal Office-bearers**

Clergy: Reverend N. J. Dark  
Church Treasurer: Mr William Leatham  
Church Warden - Clergy: Mrs Ismay Moore  
Church Warden - People: Mr Robert Moore

**Independent Examiner**  
Michael McCarter FCA  
Institute of Chartered Accountants in Ireland  
GMcG Chartered Accountants  
17 Mandeville Street  
Portadown  
Co Armagh  
BT62 3PB

**Bank Details**  
Ulster Bank Limited  
18 Bow Street  
LISBURN  
BT28 1BN  
Tel: 028 9267 6223

## **Trustees' Annual Report**

The Trustees of Magheragall Parish Church are pleased to submit their report and accounts for the period 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023.

### **Objectives and Activities**

The charitable purpose of Magheragall Parish Church of the Church of Ireland is the advancement of the Christian religion.

The principle function of Magheragall Parish Church is to support the advancement of the Christian religion by promoting, through the work of Magheragall 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, Magheragall 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 the church.

### **Achievements, Performance & Public Benefit**

We are a very busy parish with the Word of God and pastoral care being at the centre of all we do. Church services include: 11 am worship every Sunday morning. On the first Sunday of the month, at 11 am, we hold a Sunday's Cool Service. Sunday School and JAM (Jesus and Me), the group for the older children, is held each Sunday morning from 10 to 10.45 am apart from the first Sunday when they help with the Sunday's Cool service. Evening services, prior to Covid, were held every Sunday at 6.30 pm, however, these have not recommenced, rather, we now have a mid-week Communion service at 10.30 am on Wednesday mornings. Holy Communion is also provided on the third Sunday of the month at 9.30 am and the second Sunday at 11 am. The services are recorded and uploaded onto Facebook and YouTube. The different timings are to facilitate all of the congregation to encourage regular worship. Special services and additional services are conducted throughout the year, for example, for healing, Easter, Harvest, Christmas, Remembrance, weddings and funerals. The church complies with all health, safety and disability requirements to adhere to public benefit. All members of the church and wider community are catered for. This is to achieve our charitable purpose of the advancement of the Christian religion.

Pastoral care is core to the advancement of the Christian religion. The Rector and other parishioners regularly visit those who are in need of care and support is given through all of the numerous church groups which operate in the church hall and church during the week. These include: Bible Study (Online), Choir, Praise Group, Craft and flower classes, Friendship Group (Seniors), Rambling Club and Mothers' Union. These groups are open to all

Magheragall Parish Church supports various missions and charities through the year by holding social events open to the whole community. Examples include: Leprosy Mission, CMS Ireland in this current year. We as Trustees confirm we have mitigated, as far as possible, any potential harm from the activities e.g. Child Protection policy and health and safety requirements.

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.

### **Financial Review**

Overall, our income increased from 2022 by £47,309.92 due to a benevolent legacies in 2023 of £41,944.52. Fundraising was similar to the previous year, investment returns increased by £3,928.18

The General Fund is sitting at £14,017.96. Restoration Fund has a balance of £20432.16. Restoration was carried out on the Church, Sexton's bungalow and the Rectory. Graveyard Fund has a balance of £17217.31.

Magazine Fund with envelopes and adverts is just covering expenses. The cost of the leasing of the photocopier is covered by the church.

Car Park Fund has remained unchanged from last year at £31,756.14. This is due to the poor-quality work that was carried out so we are currently in negotiation with the contractor about re-doing the work. We have received planning permission approval for a small extension to the graveyard which has also held up the completion of the car park. When the works have been carried out to a satisfactory standard, payment will be made from this account.

### **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 Magheragall Parish can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2023 can be signed off as a going concern.

### **Structure, Governance and Management**

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 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 to the number of terms which may be served.

### **Pay and Remuneration**

The Incumbent's stipend is paid directly by the parish. As per circular 'Diocese of Connor, November 2022 Stipends and locomotory and office allowances', the Incumbent of Magheragall Parish Church receives a stipend, locomotory and office allowances in accordance with figures approved by the General Synod of the Church of Ireland.

### **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, two churchwardens, two glebe wardens and twelve other members of the vestry elected at the Annual 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 twelve times during the year and the average attendance was 83%

### **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.

## **Independent Examiners Report to the Trustees**

See Attached

## **Financial statements for the year ended 31st December 2023**

See Attached

### 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.

See Attached

## **Statement of Assets and Liabilities**

### **(i) Assets retained for the parish's own use**

The assets of the parish, retained for its own use include:

- Church Building and Graveyard
- Parish Hall
- Rectory
- Sexton's bungalow
- 37 Maghaberry Road

The Church Building, Rectory 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 1970. 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.

Statement of Assets and Liabilities	Unre- stricted	Re- stricted	Com- mitted	Period 2023
Bank & deposit balances brought forward	12,795.86	412,097.91	5,335.06	430,228.83
Excess of Receipts over payments for the year	12,512.75	50,926.20	(340.00)	63,098.95
Transfers between funds	(282.65)	1,282.65	(1,000.00)	0.00
Bank & deposit balances carried forward	25,025.96	464,306.76	3,995.06	493,327.78

## 5. Transactions with the Trustees

One Trustee and one person related to a Trustee had a personal interest in one contract/transaction entered into by the charity during the year.

## 6. Governance Costs

Governance costs of £600.00 were incurred during the year of which £600.00 relates to fees paid to the independent examiner. Governance costs are included within Finance and Professional Costs in the Receipts and Payments Accounts.