

**MAGHERA PARISH CHURCH**

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

**For the year ended 31st December 2023**

**Charities Number**

**103765**

# Maghera Parish Church

## Annual report and financial statements for the year ended 31st December 2023

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## Maghera Parish Church

### References and Administration details

Charity Name: Maghera Parish Church

Charity Registration Number: 103765

### Contact Address

50 Main Street  
Dundrum  
Co Down BT33 0LY

### Trustees

Rev C Carson  
Mr J Truesdale  
Mr A Bingham  
Mr P Smyth

### Principal Officer-bearers

Rector's Churchwarden Mr P Smyth  
Peoples's Churchwarden Mr J Truesdale

### Independent Auditor

Robert Clarke  
86 Old Belfast Road  
Saintfield  
Co Down  
BT24 7DF

### Bankers

First Trust Bank  
42-44 Hill Street  
Newry  
Co Down  
BT34 1AU

The trustees present the annual report and statements of receipts and payments and assets and liabilities for the year ended 31st December 2023

**Objectives and Activities**

The purpose of Maghera Parish Church is to share the message of the Gospel as it is found in the scriptures. Church services are open to all who wish to attend and are open to the leading of God.

**Performance & Public Benefit**

Each week we meet to praise and worship our God together and pray with one another. In this way we support and encourage each other to grow in our own personal faith and become more like Christ and share Communion together.

The church 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 church's objectives as well as providing public benefit.

**Financial Review**

Provide an overview of the financial position at the reporting date

Explain the Trustee's policies

If there are any material deficits at the end of the year take steps to remedy same

**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 church can continue its activities and the financial statements for the year ended 2023 can be signed off as a going concern

The trustees are responsible for keeping accounting records that are sufficient to show and explain the church's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the church. They are also responsible for safeguarding the assets of the church and hence take reasonable steps for the prevention of fraud and other irregularities

Signed on behalf of the Trustees



## Structure Governance and Management

### Governing Document and Constitution of the Charity

The Charity Trustees are responsible for this.

### Recruitment and Appointment of Church Vestry Members

The Church Vestry Members are appointed at a meeting of the Church at the Easter Vestry.

### Pay and remuneration

The payment of salary and remuneration is determined by the Church Of Ireland Office.

### Organisational Structure

It is the church members who are responsible for the day to day management of the church.  
They meet to discuss matters of church business arising.

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' report and 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 £250000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year

Independent Examiners Report to the Trustees of Maghera Parish Church  
I report on the accounts of Maghera Parish Church  
for the year ended 31st December 2023 which are set out on pages 5,6,7.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act ( Northern Ireland ) 2008.

It is my responsibility to:

examine the accounts under section 65 of the Charities Act

Follow the procedures laid down by the general directions given by the Commission under section 65(9) (b) of the Charities Act and 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.

My 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 unusual items or disclosures in the accounts and seeking explanations from you as any charity 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 match 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.

### **Independent examiner's statement**

I have completed my examination and my concern 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.



Mr Robert W Clarke

86 Old Belfast Road Saintfield Co Down BT24 7DF

25/10/2024

Accounts for the year ended 31 December 2023

	2023	2022
<b>Income</b>	£	£
Offerings etc	9770	9562
Investment Income	4095	4034
Bequest Income, rcb	801	731
Interest	119	5
Other receipts	4042	3526
<b>Total Income</b>	18827	17858
<b>Expenditure</b>		
Bank	165	173
Insurances	630	706
Clergy Salary	12488	13529
Clergy Pension Fund	3580	3011
Clergy Cover	0	360
Organist	0	560
Dioceses of Down	2206	2186
Sexton	2350	1550
Repairs and renewals	3468	1108
Heat & light	-4124	1188
Sundries	742	371
	21505	24742
<b>Net Deficit</b>	-2678	-6884
Signed on behalf of the Trustees		
Trustee		
Trustee		
Trustee		



Notes

	1	
Receipts		
NIES		620
Board of Education		73
Donations		205
Grave Purchases		1400
Harvest		171
Income from Lanr		<u>1573</u>
		4042
	2	
Sundry Payments		
Rates		38
Solicitor		180
Cancer Research Donation		50
Water rates		272
Adverts		102
Royal British Legion		<u>100</u>
		742

**1. Accounting policies**

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payment 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**

Assets retained for the church own use  
The assets of the church retained for its own use comprise:-  
1 : Church and Hall  
2 : Rectory  
3 : Land

The valuation of the above where applicable have been determined by the Trustees of the Church reflect the historical value of same.