

Tynan/St Vindics/Armagh/Church Of Ireland

**Accounts for the year
ended 31 December 2023**

Charity reference number: NIC103966

**Tynan/St Vindics/Armagh/Church Of Ireland
Accounts for the year ended 31 December 2023**

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Independent examiner's report to the charity trustees of Tynan/St Vindics/Armagh/Church Of Ireland

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 2 to 3.

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 in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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 any unusual items or disclosures in the accounts, and seeking explanations from you as 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 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.

Independent examiner's statement

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.

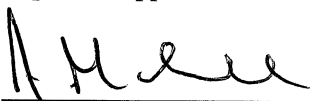


Name: Graeme Parr of GDP Accountants Ltd
Relevant professional qualification or body: FCCA CTA
Address: 122A Moore Street, Aghnacloy, Co Tyrone, BT69 6AA
Date: 24 July 2024


Receipts and payments account

	Restricted Endowment		Unrestricted	Total 2023 £	Total 2022 £
	Funds	Funds	Funds		
	2023 £	2023 £	2023 £		
Receipts					
Donations, bequests & plate collections			26,775	26,775	28,619
Investment income		1,513	9	1,523	557
Land income			8,124	8,124	7,224
Proceeds from fundraising events			-	-	-
Other income			3,687	3,687	7,646
Expense recharges to other Parish's			8,934	8,934	7,177
Total Receipts	-	1,513	47,529	49,043	51,223
Payments					
Rectory expenses			13,010	13,010	8,029
Church expenses			5,998	5,998	17,683
Hall expenses			2,746	2,746	2,433
Land expenses			3,246	3,246	1,010
Assessment			12,671	12,671	17,700
Honoraria			4,170	4,170	3,965
Bank interest and fees			197	197	390
Charitable donations			3,183	3,183	2,046
Fundraising expenses			-	-	-
Printing and stationery			217	217	2,732
Payments for Church organisations			479	479	462
Equipment purchases			-	-	-
Other expenses			880	880	2,424
Total Payments	-	-	46,797	46,797	58,874
Net of receipts/(payments)	-	1,513	732	2,246	7,651
Transfers		-	-	-	-
Net of receipts/(payments) after transfers	-	1,513	732	2,246	7,651

Signed as approved on behalf of the trustees by:



Ashley Marshall
Trustee




Karen Marshall
Trustee

Date: 8/8/24

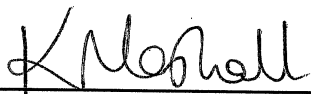
Statement of assets and liabilities

	Restricted Funds 2023 £	Endowment Funds 2023 £	Unrestricted Funds 2023 £	2023 £	2022 £
Cash funds					
Current, deposit accounts and cash	-	15,595	18,322	33,917	31,671
Investment assets					
Investments in RCB/CIT Unit Trusts	-	5,595	-	5,595	5,595
Assets held for charities own use					
Fixtures, fittings and equipment			23,100	23,100	23,100
Agricultural land			192,000	192,000	192,000
Total assets held for charities own use	-	-	215,100	215,100	215,100
Total assets	-	21,190	233,422	254,612	252,366

Signed as approved on behalf of the trustees by:



 Ashley Marshall
 Trustee



 Karen Marshall
 Trustee

Date: 8/8/24

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 and Graveyard
Church Hall
Rectory
Agricultural land
Fixtures and fittings

The Church Building, Graveyard and Church Hall 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 Rectory was built in the 1860's. There are no reliable records of the cost of this construction/ acquisition and the 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.

24 acres of agricultural land has been valued at £8,000 per acre by the Trustees.

Fixtures and Fittings are recognised at a valuation provided by the Trustees plus additions made at cost.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts are recorded at cost.

2. Reconciliation of cash funds

	2023	2022
	£	£
Total cash funds at the beginning of the year	31,671	39,321
Receipts for the year	49,043	51,223
Payments for the year	- 46,797	- 58,873
Total cash funds at the end of the year	<u>33,917</u>	<u>31,671</u>