

St Aidan's Parish Church

Salters Grange

Trustees' Annual report and Statement of Receipts and Payments
and Assets and Liabilities

For the year ended 31 December 2023

Charities Number: NIC104040

St Aidan's Parish Church

Salters Grange

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

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St Aidan's Parish Church

General Information

Charity Name: Grange - St Aidan's Parish Church

Charity Registration Number: NIC104040

Contact Address: Loughgall Rectory, 2 Main Street, Loughgall, BT61 8HZ

Trustees

Rev Peter Smith, Mrs Linda Coulter, Mrs Charlotte George, Mrs Heather George, Mrs Iris George, Mrs Lorna George, Mrs Hazel Jenkinson, Mr Charles Coulter, Mr Malcolm Dawson, Mr David Gibson, Mr Drew Gilpin, Mr Ian Irwin, Mr Eric Nesbitt, Mr Kenneth Orr, Mr John Sinton, Mr Neil Watson

Principal Office – Bearers

Rector: Rev Peter Smith MTh

Rector's Church Warden: Mrs Linda Coulter

People's Church Warden: Mr John Sinton

Church Secretary: Mr Malcolm Dawson

Church Treasurer: Mr Kenneth Orr

Independent Examiner

WHR Accountants Ltd – 56 English St, Armagh, BT61 7LG

Bankers

Ulster Bank	Santander
7 Upper English Street	19 Upper English Street
Armagh	Armagh
BT61 7BL	BT61 7HG

Trustees' Annual Report for the year ended 31 December 2023

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Aidan's Parish Church 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 St Aidan's Parish Church is to support the advancement of the Christian religion. 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, St Aidan's 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 St Aidan's Parish Church.

Achievements, Performance & Public Benefit

Throughout 2023, regular Sunday morning services were held in St Aidan's Parish Church for the advancement and expression of Christian religion. There were special services during the seasons of Holy Week, Harvest and Christmas.

Regular collections took place for the food bank which was important due to the extreme demand on their services.

Donations of food items used for the decoration of the church at the Harvest Services were distributed and gratefully received by the local Simon Community Hostel in Armagh. Men's hygiene items and towels were also donated by parishioners to the local Simon Community Hostel.

Grange Parish continues to engage constructively with children and young people through the Sunday school integrating those involved into the life of the Parish through the reinforcement of Christian values.

The Youth Fellowship has continued to meet with various activities organised to provide a safe environment and a Christian outreach for the young members of the Parish.

A Bible Study Group met on a regular basis on Wednesday evenings.

The Church was used by the National Churches Trust for an information session on the 22 November 2023 with approximately 25 people in attendance. Mr Malcolm Dawson gave a brief history of the Church and the Molyneux family, who were responsible for the building of the church.

Trustees' Annual Report for the year ended 31 December 2023

Grange Parish adheres to the Church of Ireland's "Safeguarding Trust" policy for the protection of children and vulnerable adults. Church members attend regular training sessions to ensure awareness to best practice.

The trustees have taken action to safeguard individuals' personal data that is collected, used and stored as a consequence of the General Data Protection Regulation (GDPR) which came into effect in May 2018.

The parish maintains artefacts, materials and historic buildings for the benefit of the public and in particular for those appreciative of longstanding Christian heritage. The Parish restricts access to Church buildings for public safety reasons – any visitors who wish to access same for viewing purposes are accompanied by a member of the Church.

Financial Review

The receipts for the Parish from various sources came to £81,775 with payments of £47,493 resulting in a surplus £34,282. The Bank and Cash Balance as at 31 December 2023 was £172,017 (of this balance £33,097 were unrestricted funds, £134,806 restricted funds and £4,114 endowment funds).

It is the Trustee's Policy to hold sufficient reserves to cover the on-going running costs of the Parish and any major Church Property maintenance issues that may arise.

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.

Trustees' Annual Report for the year ended 31 December 2023

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 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 on the number of terms that may be served.

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, 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 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 agreed by the members. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 4 times with an average attendance of 12 members.

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.

Trustees' Annual Report for the year ended 31 December 2023

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the Statement of Receipts and Payments and Assets and Liabilities in accordance with applicable law and regulations.

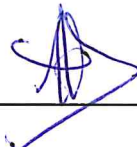
The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

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.

The trustees 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.

Signed on Behalf of the Trustees

Trustee: 1



Trustee: 2

K Dw

Date

19. 3. 2024

Independent Examiners Report to the Trustees of St Aidan's Parish Church

I report on the accounts of the Charity for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner:

As the Charity 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
- to follow the procedures laid down in the General Directions given by the Commission under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention

Basis of the 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 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. The 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 if 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.



James Robinson FCCA
WHR Accountants Ltd
56 Upper English St,
Armagh
BT61 7LG

19 3 2024

Date

Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Receipts					
Donations, Plate Collections & Gift Aid	38,789	26,641	0	65,430	45,348
Proceeds from Fundraising Events	0	0	0	0	0
Grants	0	0	0	0	0
Bank & Deposit Interest	1,442	24	0	1,466	124
Investment Income	217	12	0	229	233
Rental of Premises	10,865	0	0	10,865	10,793
Other Receipts	2,345	0	0	2,345	1,145
Receipts from Parish Organisations	1,440	0	0	1,440	1,170
Total Receipts	55,098	26,677	0	81,775	58,813
Payments					
Diocesan Costs	23,947	0	0	23,947	22,458
Church running costs	10,032	1,560	0	11,592	11,111
Glebe Costs	0	0	0	0	0
Parish Centre	2,277	2,963	0	5,240	4,175
Property Costs	1,348	0	0	1,348	7,214
Administration Costs	3,085	0	0	3,085	3,061
Fundraising Costs	0	0	0	0	0
Charitable Donations	1,200	0	0	1,200	1,820
Payments for Parish Organisations	1,081	0	0	1,081	480
Total Payments	42,970	4,523	0	47,493	50,319
Excess/(Deficit) of Receipts over Payments for the year before transfers	12,128	22,154	0	34,282	8,494
Transfers	0	0	0	0	0
Excess/(Deficit) of Receipts over Payments for the year	12,128	22,154	0	34,282	8,494

Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Cash Funds					
Current Accounts	28,097	4,715	0	32,812	22,008
Deposit Accounts	5,000	130,091	4,114	139,205	115,727
Total Cash Funds	33,097	134,806	4,114	172,017	137,735
Investment Assets					
Equity Investments	415	0	0	415	313
Investments in RCB/CIT	0	0	10,210	10,210	9,448
Investment Properties	0	0	0	0	0
Total Investment Assets	415	0	10,210	10,625	9,761

Assets retained for the Parish's own use	Value 31.12.23 £
Parish Church	Heritage
Church Graveyard	Heritage
Talbot Hall	Heritage
Schoolmasters House	Heritage
Parish Hall	355,000
Glebe House	330,000
Glebe Land	15,000
Total Assets retained for the Parish's own use	700,000

Signed on Behalf of the Trustees

Trustee: 1



Trustee: 2

K Orr

Date

19.3.2024

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.

- Receipts and Payments Account
All items of income and expenditure included within the Receipts and Payments Account has been accounted for on a cash receipts basis.
- Statement of Assets and Liabilities

Assets retained for the Parish's own use

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

- Church Building and Graveyard
- Talbot Hall and Old School Masters House
- Parish Centre
- Rectory – Salters Grange
- Glebe Land

Church Building and Graveyard

The Church Building 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.

Talbot Hall and Old School Masters House

The Talbot Hall and Old School Masters House are physically located within the grounds of the Church and Graveyard and are not separable as individual assets and as such they are deemed to be Heritage assets and no value is ascribed to them in the statement of assets and liabilities.

Parish Centre

The Parish Centre was built in 1961. There are no reliable records of the cost of construction. The property is well maintained and is stated at insured value.

Rectory – Salters Grange

The Rectory was built in the late 1940's. Since the grouping with Loughgall Parish the Rectory has been privately tenanted. There are no reliable records of the cost of construction. The property is well maintained and is stated at insured value.

Glebe Land

The Glebe land has been estimated at the current market rate for agricultural land.

Notes to the financial statements for the year ended 31 December 2023

i) Investments

Fixed asset Investments in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

- Reconciliation of Cash Funds

Total Cash Funds at Beginning of the year	137,735
Receipts for the Year	81,775
Payments for the Year	47,493
Total Cash Funds at end of the year	172,017

- Movement in Funds

	At 1 Jan	Incoming	Outgoing	At 31 Dec
	2023	Resources	Resources	2023
	£	£	£	£
Endowment Funds				
Bequest Account	4,114	0	0	4,114
Restricted Funds				
General Account	0	0	0	0
Bequest Account	35	36	0	71
Repair Account	111,578	27,766	4,609	134,735
	111,613	27,802	4,609	134,806
Unrestricted funds				
General Account	14,237	52,533	41,803	24,967
Bowling Club Account	755	0	755	0
Catering Account	7,016	1,440	326	8,130
	22,008	53,973	42,884	33,097
Total Funds	137,735	81,775	47,493	172,017

Notes to the financial statements for the year ended 31 December 2023

Purposes of Endowment Funds

The Bequest Funds have been established for donations to the Church. Donations have been invested in either a Bank Deposit Account or in the RCB and General Unit Trust Funds.

Purposes of Restricted Funds

Bequest Account – The Bequest Account provides income in the form of interest and dividends for use at the discretion of the trustees to cover graveyard and other church expenses.

Repair Account – The Repair Account is used for the maintenance and renewal of church property.

Purposes of Designated Funds

Each organisation holds their own bank account to cover annual running costs of same.

7. Collections for Third Parties

	2023	2022
	£	£
Hospice Collection	150	340
Royal Arch Purple Charity	0	230

The above amounts have been included in Receipts for the Year under Donations and Plate Collections and in Payments for the year under donations.

8. Transactions with the Trustees

The parish paid £1,500 to the trustee Mrs H Jenkinson relating to the cleaning of church property.

9. Governance Costs

Governance costs were not incurred during the year.