

**St. Pauls Church Tartaraghan**

**Trustees' Annual Report and Statement of Receipts and Payments  
and Assets and Liabilities for the year ended 31st December, 2022**

**Charities Number: NIC 104043**

**St. Pauls Church Tartaraghan**

**Annual Report and Financial Statements for the year ended 31st December, 2022**

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## Reference and Administrative details

Charity Name: St. Pauls Church Tartaraghan  
Charity Registration Number: NIC 104043  
Contact Address 53, Clonmacash Road,  
PORTADOWN,  
Co. Armagh.  
BT62 1LT

## Trustees

Canon David Hiliard, B.TH  
Jennifer Harrison  
Doris Killow  
Alison Martin  
Jennifer Hobson  
Roger Boyce  
Thomas Moore  
Alicia Dickson  
Sam Neill  
David Cardwell  
Ann Richardson  
Willie Richardson  
David Moore  
Paul Holmes  
George Benson  
Ethel Moore

## Principal Office-bearers

Clergy: Canon David Hilliard, B.TH  
Church Treasurer: Ethel Moore  
Church Warden - Clergy Doris Killow  
Church Warden - People Alicia Dickson

## Independent Examiner

W.J. McClelland, 7A, Gilford Street, Tandragee, Co. Armagh. BT62 2DA

## Bankers

Danske Bank,  
Donegal Square West,  
Belfast,  
BT1 7RS

## **Trustees' Annual Report for the year ended 31st December, 2022**

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St. Pauls Church, Tartaraghan, for the year ended 31st December, 2022.

### **Objective and Activities**

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St. Paul's Church, Tartaraghan, is to support the advancement of the Christian religion by promoting, through the work of St. Paul's Church, Tartaraghan, 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 St. Paul's Church, Tartaraghan 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. Paul's Church, Tartaraghan.

### **Achievements, Performances and Public Benefit 2022**

The Parish continued to have regular Services of Worship throughout the year 2022. Sunday School classes were held during part of this year. The Church has officers in place in accordance with the Church of Ireland Policy on Safeguarding trust.

### **Financial Review 2022**

The Income into the Parish from various sources was £94,108 with outgoings of £82,104 giving an increased surplus of £12,003.

The Bank and Cash in Hand Balance at 31st December, 2022 was £539,748. It is the Trustee's policy to hold sufficient reserves for future running costs, and to cover unexpected emergencies, to enhance funds to pay for future maintenance to the Church and grounds and to further the Objective and Activities of the Church of Ireland.

### **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 31st December, 2022 can be signed off as a going concern.

## **Trustees' Annual Report for the year ended 31st December, 2022 (continued)**

### **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 Organisations. 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. 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 which may be served.

#### **Pay and Remuneration**

Canon Hilliard serves the Tartaraghan and Diamond Grange Group of Parishes where he receives a stipend, office and locomotory allowances in accordance with figures approved by the General Synod of the Church of Ireland. The proportion paid by Tartaraghan is by way of Assessment through the Diocese of Armagh.

#### **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 officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and important to the parish including deciding how parish funds are to be applied.

The select vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson or the churchwardens.

**Trustees' Annual Report for the year ended 31st December, 2022 (continued)**

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 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

**Signed on Behalf of the Trustees**

Trustee 1 E J Moore

Trustee 2 Jennifer Harrison

Dated 26/09/2023

## Independent Examiner's Report to the Trustees of Tartaraghan Church

I report on the accounts of the Trust for the year ended 31st December, 2022, which are set out on pages 6 to 10.

### 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.

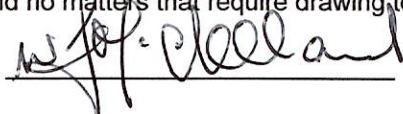
My role is to state whether any material matters have come to my attention giving me cause to believe:

- 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.

Signed



W.J. McClelland,  
7A, Gilford Street,  
TANDRAGEE,  
Co. Armagh,  
BT62 2DA

Dated

26<sup>th</sup> September 2023

Receipts and Payments Account for the year ended 31 December 2022

Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
Donations and plate collection	47765			47765	51301
Collections for Third Parties		5120		5120	3071
Gifts and legacies	2437			2437	4315
Proceeds from Fund Raising Events	11187			11187	1982
Bank and Deposit interest	193	1865		2058	88
Investment income	213		2186	2399	2293
Rental of premises	14156			14156	14099
Graveyard receipts	6100			6100	6820
Church magazine receipts	425			425	369
Sale of assets				0	350140
Receipts from Trust		359		359	616
Grants		900		900	5118
Receipts from Parish Organisations	1202			1202	493
<b>Total Receipts</b>	<b>83678</b>	<b>8244</b>	<b>2186</b>	<b>94108</b>	<b>440704</b>
<b>Payments</b>					
Wages and salaries	623			623	608
Diocesan Costs/Assessment	36513			36513	36401
Church property running costs	7798	359	614	8771	7882
Church property maintenance costs	6300	500	60	6860	6611
Graveyard costs	4690			4690	2370
Rectory and Glebe costs	5140			5140	2934
Administration costs	701		442	1143	785
Church magazine payments	525			525	444
Fundraising costs	455	400		855	117
Charitable Donations	273	4327		4600	2933
Payments to national organisations		792		792	308
Equipment additions	239			239	2098
Property improvements and additions	10953			10953	9355
Grant related expenditure				0	0
Legal and professional costs				0	6139
Payments from Parish Organisations	175	225		400	215
<b>Total Payments</b>	<b>74384</b>	<b>6604</b>	<b>1117</b>	<b>82104</b>	<b>79200</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>9293</b>	<b>1640</b>	<b>1070</b>	<b>12003</b>	<b>361504</b>
<b>Transfers</b>	<b>0</b>	<b>225</b>	<b>-225</b>	<b>0</b>	<b>0</b>
<b>Excess of Receipts over Payments for the year</b>	<b>9293</b>	<b>1865</b>	<b>845</b>	<b>12003</b>	<b>361504</b>

On behalf of the Trustees

Trustee 1 

Trustee 2 

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Restricted Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Cash Funds</b>					
Current and cash Accounts	39,944		2,235	42,180	46,078
Deposit Accounts	151,840			151,840	137,804
Deposit Account (RCB)		345,728		345,728	343,862
<b>Total Cash Funds</b>	<b>191,785</b>	<b>345,728</b>	<b>2,235</b>	<b>539,748</b>	<b>527,745</b>

**Investment Assets**

Equity Investments					
Other Listed Investments					
Investments in RCB/CIT 27,296 Unit Trusts	1,951		110,808	112,759	121,521
Other unlisted investments					
Investment Properties					
<b>Total Investment Assets</b>					

**Assets retained for the**

	Value 31.12.22 £	31.12.21
<b>Parish's own use</b>		
Parish Church	Heritage	Heritage
Church Graveyard	Heritage	Heritage
Parish Church Hall	627,929	567,340
Parish Sports Hall	356,481	322,085
Church land	198,000	158,400
Property known as Laurel Cottage and stores	330,488	298,600
Property known as Tara Lodge	169,136	152,816
Rectory	-	0
Glebe land	151,500	121,200
Equipment	4,836	5,806
<b>Total Assets retained for the</b>	<b>1,838,370</b>	<b>1,626,247</b>
<b>Parish's own use</b>		

On behalf of the Trustees

Trustee 1

*E. H. Moore*

Trustee 2

*Jennifer Harrison*

1 **Accounting Policies**

Set out below are the principal accounting policies which have been adapted 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 receipt 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 as listed

The Church Building, Church Hall, Graveyard and Fixtures and Fittings 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.

Other Buildings - the insurance value has been used as it is not cost commensurate to have these professionally valued.

Equipment is recognised at cost and is depreciated at 20% on a reducing balance basis.

Land has been valued at the current market rate for agricultural land of £15,000 per acre.

(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. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Notes to the financial statements for the year ended 31 December 2022

2 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	527745
Receipts for the year	94108
Payments for the year	<u>-82104</u>
Total Cash Funds at end of the year	<u><u>539748</u></u>

3 Movement in Funds

	<u>At 01 Jan</u> <u>2022</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Outgoing</u> <u>Resources</u> £	<u>Transfers</u> £	<u>At 31 Dec</u> <u>2022</u> £	<u>At 31 Dec</u> <u>2021</u> £
<b>Endowment Funds</b>						
Church - General account (re .RCB)	1391	2186	-1117	-225	2235	1391
	<u>1391</u>	<u>2186</u>	<u>-1117</u>	<u>-225</u>	<u>2235</u>	<u>1391</u>
<b>Restricted Funds</b>						
RCB deposit account	343862	1865			345728	343862
Church - General account	0	6379	-6379	0	0	0
Sunday school account	0	0	-225	225	0	0
	<u>343862</u>	<u>8244</u>	<u>-6604</u>	<u>225</u>	<u>345728</u>	<u>343862</u>
<b>Unrestricted Funds</b>						
Church - General and cash accounts	25380	57639	-69305	5145	18859	25380
Church investment account	132428	18736	0	-5000	146164	132428
Graveyard current and cash accounts	18225	6100	-4744		19581	18225
Graveyard deposit account	3648	0			3648	3648
Choir deposit account	1728	300			2028	1728
Sunday school account	26	160	-170		16	26
Tara Tots account	0	145		-145	0	0
Walking club account	898	312			1210	898
Keep Fit account	158	285	-165		278	158
	<u>182491</u>	<u>83678</u>	<u>-74384</u>	<u>0</u>	<u>191785</u>	<u>182491</u>
<b>Total Funds</b>	<u><u>527745</u></u>	<u><u>94108</u></u>	<u><u>-82104</u></u>	<u><u>0</u></u>	<u><u>539748</u></u>	<u><u>527745</u></u>

## Notes to the financial statements for the year ended 31st December, 2022

### 4 Collection for Third Parties

	<b>2022</b>
The Bishops Appeal	£755
CMS Ireland	1,325
Earl Haig	240
Crosslinks	921
Armagh Diocese Annual Hospice Appeal	511
LEMOS	648
Rector on a Tractor	100
Good News (Formerly Gideons)	100
<b>Total</b>	<b><u>£4,600</u></b>

### 5 Transactions with Trustees

The parish paid expenses of £5,140 relating to rent and maintenance for the rectory which was occupied by the rector.

### 6 Governance

Governance costs were not incurred during the year.