

**St. Pauls Church Tartaraghan**

**Trustees' Annual Report and Statement of Receipts and Payments  
and Assets and Liabilities for the year ended 31st December, 2023**

**Charities Number: NIC 104043**

## **St. Pauls Church Tartaraghan**

### **Annual Report and Financial Statements for the year ended 31st December, 2023**

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## **St. Pauls Church Tartaraghan**

### **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 Hilliard, B.TH  
Jennifer Harrison  
Doris Killow  
Alison Martin  
Jennifer Hobson  
Thomas Moore  
Alicia Dickson  
Sam Neill  
David Cardwell  
Ann Richardson  
Willie Richardson  
David Moore  
Paul Holmes  
Ethel Moore  
Nigel Pierson

### **Principal Office-bearers**

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

### **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, 2023**

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, 2023.

### **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 2023**

The Parish continued to have regular Services of Worship throughout the year 2023. 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 2023**

The Income into the Parish from various sources was £105,371 with outgoings of £281,886 leaving excess of payments -£176,515.

The Bank and Cash in Hand Balance at 31st December, 2023 was £363,233.

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, 2023 can be signed off as a going concern.

## **Trustees' Annual Report for the year ended 31st December, 2023 (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, 2023 (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 F Moore

Trustee 2 D. Moore

Dated 16/10/24

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

I report on the accounts of the Trust for the year ended 31st December, 2023, 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.

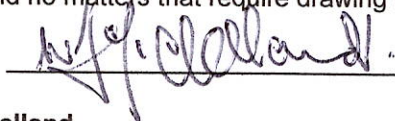
My role is to state whether any material matters have come to my attention giving me cause to believe:

- 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

16/10/2024

Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Total	Total
Note	2023 £	2023 £	2023 £	2022 £
<b>Receipts</b>				
Donations and plate collection	46110		46110	47765
Collections for Third Parties		4466	4466	5120
Gifts and legacies	5515	945	6460	2437
Proceeds from Fund Raising Events	9989		9989	11187
Bank and Deposit interest	1944	7251	9195	2058
Investment income	222	2283	2505	2399
Rental of premises	16036		16036	14156
Graveyard receipts	4670		4670	6100
Church magazine receipts	560		560	425
Receipts from Trust		270	270	359
Grants		3900	3900	900
Receipts from Parish Organisations	1210		1210	1202
<b>Total Receipts</b>	<b>86256</b>	<b>19115</b>	<b>105371</b>	<b>94108</b>
<b>Payments</b>				
Wages and salaries	625		625	623
Diocesan Costs/Assessment	38715		38715	36513
Church property running costs	7912	913	8825	8771
Church property maintenance costs	1767	150	1917	6860
Graveyard costs	3460	35	3495	4690
Rectory and Glebe costs	3600		3600	5140
Administration costs	1500	1053	2553	1143
Church magazine payments	263		263	525
Fundraising costs	861	400	1261	855
Charitable Donations	200	3629	3829	4600
Payments to national organisations		777	777	792
Payments from Parish Organisations	185		185	400
<b>Asset and Investment purchases:</b>				
Equipment additions	60	2500	2560	239
Property improvements and additions	13815	1000	14815	2189
New Rectory expenditure	4867	193600	198467	8764
<b>Total Payments</b>	<b>77830</b>	<b>204056</b>	<b>281886</b>	<b>82104</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>8426</b>	<b>-184941</b>	<b>-176515</b>	<b>12003</b>
<b>Transfers</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Excess of Receipts over Payments for the year</b>	<b>8426</b>	<b>-184941</b>	<b>-176515</b>	<b>12003</b>

On behalf of the Trustees

Trustee 1 *E J Moore*

Trustee 2 *D. Moore -*

**Statement of Assets and Liabilities as at 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Restricted Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>					
Current and cash Accounts	37,482	3,643		41,125	42,180
Deposit Accounts	162,729			162,729	151,840
Deposit Account (RCB)		159,379		159,379	345,728
<b>Total Cash Funds</b>	<u>200,212</u>	<u>163,022</u>		<u>363,233</u>	<u>539,748</u>

<b>Investment Assets</b>					
Equity Investments					
Other Listed Investments					
Investments in RCB/CIT 27,296	<u>2,009</u>		<u>114,133</u>	<u>116,142</u>	<u>112,759</u>
Other unlisted investments					
Investment Properties					
<b>Total Investment Assets</b>					

<b>Assets retained for the Parish's own use</b>		<b>Value 31.12.23</b>		<b>31.12.22</b>
		£		
Parish Church	Heritage			Heritage
Church Graveyard	Heritage			Heritage
Parish Church Hall		683,187		627,929
Parish Sports Hall		387,851		356,481
Church land		186,750		198,000
Property known as Laurel Cott:		359,571		330,488
Property known as Tara Lodge		184,020		169,136
Rectory at cost		219,290		0
Glebe land		151,500		151,500
Equipment		5,917		4,836
<b>Total Assets retained for the Parish's own use</b>		<u>2,178,086</u>		<u>1,838,370</u>

On behalf of the Trustees

Trustee 1 *E. Moore*

Trustee 2 *D. Moore*

## Notes to the financial statements for the year ended 31st December, 2023

### 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 2023

2 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	539748
Receipts for the year	105371
Payments for the year	<u>-281885</u>
Total Cash Funds at end of the year	<u>363233</u>

3 Movement in Funds

	At 01 Jan <u>2023</u> £	Incoming <u>Resources</u> £	Outgoing <u>Resources</u> £	<u>Transfers</u> £	At 31 Dec <u>2023</u> £	At 31 Dec <u>2022</u> £
<b>Restricted Funds</b>						
RCB deposit account- New Rectory	345728	7251	-193600		159379	345728
Church - General account	0	9581	-9188		392	0
Church - General account (RCB UT)	2235	2283	-1268		3250	2235
	<u>347963</u>	<u>19115</u>	<u>-204056</u>	<u>0</u>	<u>163022</u>	<u>347963</u>
<b>Unrestricted Funds</b>						
Church - General and cash accounts	18859	58546	-73679	9937	13663	18859
Church investment account	146164	20868	0	-10000	157032	146164
Church - Sports hall account	0	941		624	1564	0
Graveyard current and cash accounts	19581	4670	-3515		20736	19581
Graveyard deposit account	3648	13			3661	3648
Choir deposit account	2028	8			2036	2028
Sunday school account	16				16	16
Tara Tots account	0	180		-180	0	0
Walking club account	1210	435	-400		1245	1210
Keep Fit account	278	215	-235		258	278
Chair Aerobics account	0	380		-380	0	0
	<u>191785</u>	<u>86256</u>	<u>-77829</u>	<u>0</u>	<u>200212</u>	<u>191785</u>
<b>Total Funds</b>	<u><b>539748</b></u>	<u><b>105371</b></u>	<u><b>-281885</b></u>	<u><b>0</b></u>	<u><b>363233</b></u>	<u><b>539748</b></u>

## Notes to the financial statements for the year ended 31st December, 2023

### 4 Collection for Third Parties

	<b>2023</b>
CMS Ireland	£1,003
Earl Haig	242
Crosslinks	864
Armagh Diocese Annual Hospice Appeal	435
Healthcare Christian Fellowship	100
LEMOS	841
Armagh Diocesan Board of Ministry	244
International Justice	100
<b>Total</b>	<b>£3,829</b> =====

### 5 Transactions with Trustees

The parish paid expenses of £3,600 relating to costs for renting an apartment which is occupied by the rector.

### 6 Governance

Governance costs were not incurred during the year.