

St. Pauls Church Tartaraghan

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities for the year ended 31st December, 2024**

Charities Number: NIC 104043

St. Pauls Church Tartaraghan

Annual Report and Financial Statements for the year ended 31st December, 2024

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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
Geoffrey Benson

Principal Office-bearers

Clergy: Canon David Hilliard, B.TH
Church Treasurer: Ethel Moore
Church Warden - Clergy Geoffrey Benson
Church Warden - People Mrs. 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, 2024

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, 2024.

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 2024

The Parish continued to have regular Services of Worship throughout the year 2024. 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 2024

The Income into the Parish from various sources was £151,220 with outgoings of £321,300 leaving excess of payments £170,080.

The Bank and Cash in Hand Balance at 31st December, 2024 was £193,155. 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, 2024 can be signed off as a going concern.

Trustees' Annual Report for the year ended 31st December, 2024 (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, 2024 (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 D. Moore

Dated 10th October, 2025

Independent Examiner's Report to the Trustees of Tartaraghan Church

I report on the accounts of the Trust for the year ended 31st December, 2024, 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.

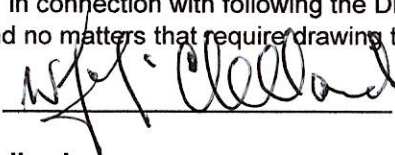
My role is to state whether any material matters have come to my attention giving me cause to believe:

- 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

10th October 2025.

Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Total	Total
Note	2024 £	2024 £	2024 £	2023 £
Receipts				
Donations and plate collection	49335		49335	46110
Collections for Third Parties		4584	4584	4466
Gifts and legacies	53679	3595	57274	6460
Proceeds from Fund Raising Events	4697		4697	9989
Bank and Deposit interest	2296	2305	4602	9195
Investment income	241	2476	2717	2505
Rental of premises	18221		18221	16036
Graveyard receipts	7595		7595	4670
Church magazine receipts			0	560
Receipts from Trust		237	237	270
Grants			0	3900
Receipts from Parish Organisations	1724	235	1959	1210
Total Receipts	137788	13432	151220	105371
Payments				
Wages and salaries	792		792	625
Diocesan Costs/Assessment	40182		40182	38715
Church property running costs	9541	965	10506	8825
Church property maintenance costs	1804	72	1876	1917
Graveyard costs	2230		2230	3495
Rectory and Glebe costs	3000		3000	3600
Administration costs	999	500	1498	2553
Church magazine payments			0	263
Fundraising costs	499		499	1261
Charitable Donations	36	3669	3705	3829
Payments to national organisations		868	868	777
Payments from Parish Organisations	180		180	185
Asset and Investment purchases:				
Equipment additions			0	2560
Property improvements and additions			0	14815
New Rectory expenditure	90683	165279	255962	198467
Total Payments	149947	171353	321300	281886
Excess of Receipts over Payments for the year before transfers	-12159	-157920	-170080	-176515
Transfers	0	0	0	0
Excess of Receipts over Payments for the year	-12159	-157920	-170080	-176515

On behalf of the Trustees

Trustee 1 *E.H. Moore*

Trustee 2 *D. Moore*

Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Restricted Endowment Funds 2024 £	Total 2024 £
Cash Funds				
Current and cash Accounts	63,377	5,101		68,478
Deposit Accounts	124,677			124,677
Deposit Account (RCB)		-		0
Total Cash Funds	<u>188,053</u>	<u>5,101</u>		<u>193,155</u>

Total 2023 £
41,125
162,729
159,379
<u>363,233</u>

Investment Assets				
Equity Investments				
Other Listed Investments				
Investments in RCB/CIT 27,296 Unit Trusts	<u>2,047</u>		<u>116,253</u>	<u>118,300</u>
Other unlisted investments				
Investment Properties				
Total Investment Assets				

116,142

	Value 31.12.24 £	31.12.23
Assets retained for the Parish's own use		
Parish Church	Heritage	Heritage
Church Graveyard	Heritage	Heritage
Parish Church Hall	704,366	683,187
Parish Sports Hall	399,874	387,851
Church land	249,000	186,750
Property known as Laurel Cottage and stores	370,718	359,571
Property known as Tara Lodge	189,725	184,020
Rectory at cost	475,251	219,290
Glebe land	202,000	151,500
Equipment	4,733	5,917
Total Assets retained for the Parish's own use	<u>2,595,668</u>	<u>2,178,085</u>

2,178,085

On behalf of the Trustees

Trustee 1 *E. Moore*

Trustee 2 *D. Moore*

Notes to the financial statements for the year ended 31st December, 2024

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 £20,000 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 2024

2 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	363233
Receipts for the year	151220
Payments for the year	-321299
Total Cash Funds at end of the year	<u>193155</u>

3 Movement in Funds

	At 01 Jan <u>2024</u> £	Incoming <u>Resources</u> £	Outgoing <u>Resources</u> £	<u>Transfers</u> £	At 31 Dec <u>2024</u> £	At 31 Dec <u>2023</u> £
Restricted Funds						
RCB deposit account- New Rectory	159379	2305	-161684		0	159379
Church - General account	392	8651	-8701	0	342	392
Church - General account (RCB UT dists.)	3250	2476	-967		4759	3250
	<u>163022</u>	<u>13432</u>	<u>-171353</u>	<u>0</u>	<u>5101</u>	<u>163022</u>
Unrestricted Funds						
Church - General and cash accounts	13663	105570	-146877	60745	33101	13663
Church investment account	157032	21368	0	-60000	118400	157032
Church - Sports hall account	1564	1197			2761	1564
Graveyard current and cash accounts	20736	7595	-2299		26032	20736
Graveyard deposit account	3661	63			3724	3661
Choir deposit account	2036	517			2553	2036
Sunday school account	16	235	-235		16	16
Tara Tots account	0	295		-295	0	0
Walking club account	1245	439	-355		1329	1245
Keep Fit account	258	60	-180		138	258
Chair Aerobics account	0	450		-450	0	0
	<u>200212</u>	<u>137788</u>	<u>-149946</u>	<u>0</u>	<u>188053</u>	<u>200212</u>
Total Funds	<u>363233</u>	<u>151220</u>	<u>-321299</u>	<u>0</u>	<u>193155</u>	<u>363233</u>

Notes to the financial statements for the year ended 31st December, 2024

4 Collection for Third Parties

	2024
CMS Ireland	£1,010
Earl Haig	210
Crosslinks	800
Armagh Diocese Annual Hospice Appeal	344
Protestant Orphans Society	224
LEMOS	710
Armagh Diocesan Board of Ministry	172
Forget-me-not - Sunday School	235
Total	£3,705

5 Transactions with Trustees

There were no transactions with Trustees.

6 Governance

Governance costs were not incurred during the year.