Church of the Holy Trinity Armaghbreague

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

For the year ended 31st December 2022

Charity Number: NIC 104083

Church of the Holy Trinity, Armaghbreague

Annual Report and Financial statements for the year ended 31st December 2022

Contents

Church of the Holy Trinity Armaghbreague

References and Administrative details

Charity Name:	Church of the Holy Trinity, Armaghbreague
Charity Registration Number:	NIC 104083
Contact Address:	Joanne Coleman 7 Monaghan Road Newtownhamilton Newry BT35 0DL

Trustees:
Mr Ronald Herron
Mr John Herron
Mrs Linda Herron
Mr Darryl Conn
Mr Philip Herron
Mrs Joanne Coleman
Mr Adrian Coleman
Mr Ronald Mc Niece
Mrs Denise Mc Niece
Mrs Jessie Warnock
Mr Alan Warnock
Mr Graham Brown
Mr Joseph Gwynne
Mrs Florence Mc Niece

Principal Office Bearers:

Church Treasurer:	Joanne Coleman
Church Secretary:	Graham Brown
Churchwarden – Rector's:	Ronald Herron
Churchwarden – People's:	Adrian Coleman
Independent Examiner:	Mr Andrew Gilpin FCCA WHR Accountants LTD Independent Examiner 56 English Street, Armagh BT61 7LG
Bankers:	Ulster Bank Newry Branch 86 Hill Street Newry BT34 1BT

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 Church of the Holy Trinity Armaghbreague for the year ended 31st December 2022.

Objectives and Activities

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

The principal function of the Church of the Holy Trinity Armaghbreague is to support the advancement of the Christian religion by promoting, through the work of the Church of the Holy Trinity Armaghbreague 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, the Church of the Holy Trinity Armaghbreague 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 the Church of the Holy Trinity Armaghbreague.

Achievements, Performance & Public Benefit

The Church of the Holy Trinity Armaghbreague continued to have Services of Worship held each Sunday at 9.30 am.

On Sundays we also have our Sunday School; which operates during term time, meeting each week with their Teachers during the 9.30 am Service. The children are also encouraged to take part in the yearly Carol Service. As a Parish we adhere to the Church of Ireland Child Protection Policy – Safeguarding Trust, and all of our Leaders have been through Access NI checks and have attended the appropriate training.

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.

Financial Review 2022

The income into the Parish from various sources was £32,312.96, with outgoings of £14,610.51.

It is the Trustees Policy to hold sufficient reserves to cover unexpected emergencies; and to build up funds to pay for future maintenance and repairs to the Church and Grounds.

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 that the financial statements for the year ended 31st December 2022 can be signed off as a going concern.

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 which may be served.

Pay and remuneration

The incumbent of the Parish is normally paid a stipend, locomotory allowance and office expenses in accordance with figures approved by the General Synod of the Church of Ireland, but currently we have a vacancy.

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of a member of the Clergy serving the Parish, the Churchwardens, the Glebewardens and generally not more than twelve other members of the General Vestry elected at the General Vestry.

The Select Vestry is chaired by the member of the Clergy officiating in the Parish. Select Vestry members are responsible for making decisions on matters of finance, fabric i.e. building maintenance etc., furnishings and compliance with State church legislation.

The Select Vestry meets at times fixed by the members, Rural Dean or by the Diocesan Synod. Special meetings may be convened at any time by the Chairperson or the Churchwardens.

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.

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 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. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention of detection of fraud and other irregularities.

Signed on behalf of the Trustees

Trustee 1 ______________________

Trustee 2 ______________________

Date: 27.10.23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHURCH OF THE HOLY TRINITY, ARMAGHBREAGUE.

YEAR ENDED 31 DECEMBER 2022

We report on the accounts of the charity for the Year Ended 31 December 2022.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our 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 our attention.

Basis of Independent Examiner's Statement

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on whether the accounts present a 'true and fair view'.

Our role is to state whether any material matters have come to our attention giving us 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

In connection with our examination, no matter has come to our attention:

1 which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that :

- proper books of account are kept [in accordance with Section 63 of the Companies act

and

- accounts are prepared which agree with the books of account and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities;

or

2 to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr Andrew Gilpin. FCCA.
WHR Accountants Ltd
Independent Examiner
56 English Street , Armagh, BT61 7LG

28 September 2023

Receipts and Payments Account for the year ended 31st December 2022

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2021	Total 2022	Total 2021
Receipts		£	£	£	£	£
Donations & Plate collection	7		-	-	29622.70	9370.20
Gift Aid Tax recovered	7		-	-	1045.25	1015.93
Bank & Deposit Interest	11		-	-	1311.11	945.15
Other Receipts	7		-	-	0.00	1410.00
Special Service Collections	8		-	-	278.90	131.00
Collection for a Third Party	3		-	-	55.00	195.00
Total Receipts			-	-	**32,312.96**	**13,067.28**
Payments						
Diocesan Costs / Assessment			-	-	8404.07	5766.72
Church Running Costs	6		-	-	3893.32	2811.09
Church Insurance			-	-	686.14	660.32
Glebe Costs	9		-	-	935.52	701.75
Gift Aid Expenses			-	-	91.46	88.89
Charitable Donations	10		-	-	455.00	300.00
Death Notice					0.00	18.66
Purchase of Gift (W McCracken)					0.00	100.00
WHR Accountants					145.00	115.00
Photocopier					0.00	371.98
Total Payments			-	-	**14,610.51**	**11,229.41**
Excess of Receipts over Payments for the year before transfers		**17,702.45**			**17,702.45**	**1,837.87**

Signed on behalf of the Trustees

Trustee 1 G McNiece

Trustee 2 S Brown

Date: 27.10.23.

Statement of Assets and Liabilities as at 31st December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	55,583.11	-	-	55,583.11	37,880.66
Deposit Accounts	-	-	-	-	-
Total Cash Funds	55,583.11	-	-	55,583.11	37,880.66

Investment Assets					
Equity Investments	-	-	-	-	-
Other Listed Investments	£66,216.64	-	-	£66,216.64	£66,216.64
Investments in RCB/CIT Unit Trusts	-	-	-	-	-
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
Total Investment Assets	**£66,216.64**	**-**	**-**	**£66,216.64**	**£66,216.64**

Assets retained for the Parish's own use					
Parish Centre	-	-	-	-	-
Glebe House	Heritage	-	-	Heritage	Heritage
Fixtures and Fittings	Heritage	-	-	Heritage	Heritage
Total Assets retained for the Parish's own use	-	-	-	-	-

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 Accounts 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:

- Church Building and Graveyard
- Fixtures and Fittings
- Shared Rectory

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.

Fixtures and Fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church Building and their Preservation and contribution to culture are ancillary to faith and other purposes. 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 usage is shared between the Parishes of Keady, Derrynoose, Armaghbreague and Newtownhamilton, however Keady Parish maintain ownership of this property and as a result this building is not recognised in the Parish statement of assets and liabilities.

(ii) **Investments**

Other listed investments are National savings Income Bonds and British Government Stocks.

2. **Reconciliation of Cash Funds**

	£
Total Cash Funds at Beginning of the Year	37,880.66
Receipts for the Year	32,312.96
Payments for the Year	(14,610.51)
Total Cash Funds at end of the Year	**55,583.11**

3. Collection for Third Parties

	2022	2021
	£	£
Hospice Appeal	55.00	195.00
	55.00	**195.00**

The above amounts have been included in Receipts for the Year under 'Collections for Third Parties' and in Payments for the year under 'Payments for Third Parties'.

4. Transactions with the Trustees

Mr Graham Brown, Trustee received a payment of £920.00 for the provision of musical services as Organist of the Parish.
Mrs Florence Mc Niece, Trustee received a payment of £500.00 for services as Sexton to the Parish.

The above amounts have been included in Payments for the Year under 'Church Running Costs.'

5. Governance Costs

Governance costs were not incurred during the year.

6. Church Running Costs

	2022	2021
	£	£
Electricity	225.75	49.78
Water	91.50	86.31
Sexton Fees	500.00	500.00
Organist Fees	950.00	905.00
Grass Cutting Fees	500.00	500.00
Ulster Gazette	131.25	126.00
Heating Oil	782.78	515.00
Fire Protection Maintenance	116.40	114.00
Speaker Lead	0.00	15.00
Relief Ministers	292.83	0.00
Sunday School Items	211.87	0.00
Lightbulbs	52.26	0.00
Paper & Toner	26.68	0.00
Mothering Sunday Flowers	12.00	0.00
	3893.32	**2,811.09**

The above amounts have been included in Payments for the year under 'Church Running Costs'.

7. Other Receipts

	2022	2021
	£	£
Donation	20,000	115.00
Gift Aid Received	1045.25	1015.93
Opening of Graves	0.00	280.00
Donation in Memory of Deceased Parishioners	0.00	1015.00
	21,045.25	**2425.93**

The above amounts have been included in Receipts for the Year under 'Other Receipts' and 'Gift Aid Tax recovered'.

8. Special Service Collection

	2022	2021
	£	£
Easter	51.00	
Harvest	124.70	41.00
Christmas	103.20	90.00
	278.90	**131.00**

The above amounts have been included in Receipts for the Year under 'Special Service Collection'.

9. Glebe Costs

2022	2021
£	£
935.52	**701.75**

The above amounts have been included in Payments for the Year under 'Glebe Costs'. The Rectory is shared between the Parishes of Keady, Derrynoose, Armaghbreague and Newtownhamilton with Keady Parish maintaining ownership of this property, Holy Trinity Armaghbreague pay 60/520 of the Glebe costs.

10. Charitable Donations

	2022	2021
	£	£
Care International	100.00	100.00
Christian Aid	100.00	100.00
Southern Area Hospice	155.00	100.00
Salvation Army	0.00	100.00
Rector in a Tractor	50.00	0.00
Youth Council	50.00	0.00
	455.00	**400.00**

The above amounts have been included in Payments for the Year under 'Charitable Donations'.

11. Bank & Deposit Interest

	2022	2021
	£	£
Income Bonds	355.26	7.42
Government Stocks	901.70	901.70
Current Account	54.15	36.03
	1311.11	**945.15**

The above amounts have been included in Receipts for the Year under 'Bank & Deposit Interest'.