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 2023

Charity Number: NIC 104083

Church of the Holy Trinity, Armaghbreague

Annual Report and Financial statements for the year ended 31st December 2023

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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 Rachel Herron
Mrs Joanne Coleman
Mr Adrian Coleman
Mr Ronald Mc Niece
Mrs Denise Mc Niece
Mr Alan Warnock
Mrs Florence Mc Niece
Mr David Mc Niece
Mrs Alison Conn
Mr Daryl Conn

Principal Office Bearers:

Church Treasurer:	Joanne Coleman
Church Secretary:	Alison Conn
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 2023

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 2023.

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 2023

The income into the Parish from various sources was £15,891.43, with outgoings of £15,038.32.

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 2023 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 Alison Conn

Trustee 2 Gail Vieira

Date: 20-10-24

Independent Examiners Report to the Trustees of the Church of the Holy Trinity Armaghbreague

I report on the accounts of the Trustees for the year ended 31st December 2023, which are set out on pages 8 to 13.

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 amounts 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.

Name: WHR ACCOUNTANTS LTD
Statutory Auditors
Audit House
56 English Street
Armagh BT61 7LG
Tel: 028 3752 2909

Date: 10/10/2024

Receipts and Payments Account for the year ended 31st December 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Receipts		£	£	£	£	£
Donations & Plate collection		9394.28	-	-	9394.28	29622.70
Gift Aid Tax recovered		1203.32	-	-	1203.32	1045.25
Bank & Deposit Interest	11	2895.10	-	-	2895.10	1311.11
Other Receipts	7	2049.03	-	-	2049.03	0.00
Special Service Collections	8	229.70	-	-	229.70	278.90
Collection for a Third Party	3	120.00	-	-	120.00	55.00
Total Receipts		**15,891.43**	**-**	**-**	**15,891.43**	**32,312.96**
Payments						
Diocesan Costs / Assessment		9278.97	-	-	9278.97	8404.07
Church Running Costs	6	3442.02	-	-	3442.02	3893.32
Church Insurance		684.30	-	-	684.30	686.14
Glebe Costs	9	862.74	-	-	862.74	935.52
Gift Aid Expenses		105.29	-	-	105.29	91.46
Charitable Donations	10	520.00	-	-	520.00	455.00
WHR Accountants	5	145.00			145.00	145.00
Total Payments		**15,038.32**	**-**	**-**	**15,038.32**	**14,610.51**
Excess of Receipts over Payments for the year before transfers		853.11			853.11	17,702.45

Signed on behalf of the Trustees

Trustee 1 Alison Conn

Trustee 2

Date: 20·10·24

Statement of Assets and Liabilities as at 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	56,436.22	-	-	56,436.22	55,583.11
Deposit Accounts	-	-	-	-	-
Total Cash Funds	**56,436.22**	-	-	**56,436.22**	55,583.11

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	55,583.11
Receipts for the Year	15,891.43
Payments for the Year	(15,038.32)
Total Cash Funds at end of the Year	**56,436.22**

3. Collection for Third Parties

	2023	2022
	£	£
Hospice Appeal	120.00	55.00
	120.00	**55.00**

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 £760.00 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

WHR Accountants received £145.00 for review of accounts for the 2023 year.

6. Church Running Costs

	2023	2022
	£	£
Electricity	86.01	225.75
Water	101.13	91.50
Sexton Fees	500.00	500.00
Organist Fees	840.00	950.00
Grass Cutting Fees	500.00	500.00
Ulster Gazette	124.95	131.25
Heating Oil	770.00	782.78
Fire Protection Maintenance	70.83	116.40
Relief Ministers	221.10	292.83
Sunday School Items	74.96	211.87
Lightbulbs	53.04	52.26
Paper & Toner	0.00	26.68
Mothering Sunday Flowers	0.00	12.00
Percentage of Bus Hire (Sunday School Outing)	100.00	0.00
	3,442.02	**3,893.32**

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

7. Other Receipts

	2023	2022
	£	£
Donation	10.00	0.00
Fundraising	524.00	0.00
Donation in Memory of Deceased Parishioners	915.00	0.00
Banking Error	0.03	0.00
Energy Bill Support Scheme	600.00	0.00
	2,049.03	**0.00**

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

8. Special Service Collection

	2023	2022
	£	£
Easter	56.50	51.00
Harvest	131.20	124.70
Christmas	42.00	103.20
	229.70	**278.90**

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

9. Glebe Costs

2023	2022
£	£
862.74	**935.52**

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

	2023	2022
	£	£
Care International	100.00	100.00
Christian Aid	100.00	100.00
Southern Area Hospice	220.00	155.00
Rector in a Tractor	0.00	50.00
Youth Council	100.00	50.00
	520.00	**455.00**

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

11. Bank & Deposit Interest

	2023	2022
	£	£
Income Bonds	1361.05	355.26
Government Stocks	901.70	901.70
Current Account	632.35	54.15
	2,895.10	**1,311.11**

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