

AGHAVEA CHURCH OF IRELAND

TRUSTEES' ANNUAL REPORT AND STATEMENT OF RECEIPTS AND PAYMENTS  
AND ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER: 105425

COOPER IRVINE LTD

CHARTERED ACCOUNTANTS

AND

REGISTERED AUDITORS

103 MAIN STREET

FIVEMILETOWN

COUNTY TYRONE

BT75 0PG

**AGHAVEA CHURCH OF IRELAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**AGHAVEA CHURCH OF IRELAND**

**REFERENCES AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Charity Name:	Aghavea Church of Ireland	
Charity Registration Number:	105425	
Contact Address:	256 Belfast Road Brookeborough County Fermanagh BT94 4DS	
Trustees	Rev. Johnny McLoughlin Mrs Nuala Atwell Mr Blayney Cartwright Mrs Frances Cartwright Mr Ronald Graydon Mr Albert McClelland Mr Stewart McCoy Mr Kenneth Hall Mrs Helen Woods Mr Wayne Foster Mr David Atwell Mrs Shirley Morrison Miss R Morrison Mr George Morrison Mr James McElroy Mr Harry Reynolds Mrs Esther Crawford Mr Robert Rolston Mr Paul McDonald	Church Warden     Treasurer  Glebe Warden   Glebe Warden Secretary
Independent Examiner	Cooper Irvine Ltd 103 Main Street Fivemiletown County Tyrone BT75 0PG	
Bankers	Ulster Bank Ltd 186 Main Street Lisnaskea County Fermanagh BT92 OJF	

**AGHAVEA CHURCH OF IRELAND**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for Aghavea Parish Church for the year ended 31 December 2022.

**Objectives and Activities**

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of Aghavea Parish Church is to support the advancement of Christian religion by promoting, through the work of Aghavea Parish Church 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 Parish of Aghavea has custody of property and records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of Aghavea Parish Church.

**Achievements, Performance and Public Benefit**

Below you will find a summary of the main activities undertaken by the parish to carry out its charitable purposes for the public benefit and the main achievements during the year. This will include its purposes, achievements, beneficiaries etc

Aghavea Parish Church was built in the townland of Aghavea in 1800 and is set in beautiful natural grounds, seven miles from the centre of Enniskillen. Around the building is a quite extensive graveyard, serving the community, not just from Church of Ireland parishioners. The church at Aghavea is linked in antiquity with the church at Clogher and has St Lasair as its patron saint. Little is known about her, except that she was educated with St Molaise of Devenish, and references to her famous bell which was used for holding water and collecting money.

Our parish is mainly rural, covering a moderate area in County Fermanagh. Our mission is to explore and grow in our faith, love and worship of God, and to extend a hand of welcome and love to others in our community. We do this through regular public worship, community outreach, and offering help and facilities to the community.

**Public Worship**

Aghavea Parish Church meet each Sunday morning at 11.00am. Our worship schedule consists of Holy Communion on the first Sunday of the month, traditional Morning Prayer on the second Sunday, a modern Family Service of the Word on the third Sunday, modern Morning Prayer on the fourth Sunday, and Morning Prayer on the subsequent - both Traditional and Modern rites on separate months. After each morning service we continue our fellowship with refreshments in the church. Our services are always open to all, and we welcome strangers and visitors with us. On the second Sunday in the month, we host an Evening Prayer service in the Brookeborough Memorial Hall. Our young people are always welcome in our services, and regularly assist in the reading, prayers and collections in our Family Services each month.

In addition to this, we also have services on Ash Wednesday, services in conjunction with our Methodist brothers and sisters throughout Holy Week, Easter Sunday Holy Communion (regardless of which Sunday it falls), Christmas Eve Holy Communion, service of Holy Communion on Christmas Day and a Watch-night service on New Year's Eve.

We have an Annual Harvest Weekend on the first weekend in October, comprising a Friday Evening Prayer service at 8pm, a Sunday morning Harvest Family Service at 11am and a Sunday Evening Prayer service at 8pm. We normally invite speakers from other churches to preach at at least one of the services over the weekend. There is a Harvest Supper after the Friday evening service in the Parish Hall.

Our young people host a Nativity Service on the first or second Sunday of December and we present gifts to the church for the annual Gift Collection for the BBC and Salvation Army. Our annual service of nine lessons and carols is always on a Sunday morning prior to Christmas Day, normally joined by members of Maguire's Bridge Silver Band, who provide the music for the occasion.

We observe Lent by having regular Wednesday evening services, normally Evening Prayer, culminating in the Holy Week services.

At each service we have a regular pattern of worship, following the Revised Common Lectionary for our service themes and readings. Our organists select hymns appropriate to the readings and service theme each week. Our church has a well-maintained electronic organ and a very capable organist and committed choir who share the normal pattern of services during the month. Our choir also performs at special services such as Harvest, Easter and Christmas.

All people in the community are welcome at any or all of our services. Our Churchwardens welcome all visitors to the church at each service, and any strangers are given any help or welcome they need to feel comfortable in our congregation.

### **Community Outreach**

Each Sunday morning between September and May, there is a Sunday School during our main morning service, from 11am to 12pm. This is normally held in the Parish Hall, located directly across the road from the Church building. Our children are always present during the main service - either at the start of Morning Prayer, or at the end of Holy Communion. This is open to all children aged 3 to 15, both parishioners and others. Our Sunday School children regularly assist at the Family service each month, perform drama, readings and sing at the Christmas Nativity service. They also provide drama and songs for the annual prize-giving service in May/June. The senior class (11-15 years) study Bible passages each week.

There is a weekly Bowls Club who meet in the Parish Hall, or occasionally travel to other venues for matches. It is open to all, and currently has members from 16 - 80 years old. They host local competitions within the club and compete as part of the local Bowls League.

The Girls' Friendly Society meet weekly on a Wednesday evening for young girls aged over 3 years and is run by members of the church. All are welcome, whether from our own parish or not.

There is a fortnightly Bible Study evening held in the Parish Hall, at which a small group gather to look at different subjects and passages within the Bible. This is intended to enrich our understanding of the holy scriptures.

The parish has a Parish Hall which is also available to the community for informal use. The Parish Hall is available for teas following funerals, weddings etc.

The Mothers' Union meet on the first Wednesday evening of each month, inviting speakers to come and speak and/or demonstrate a subject of their choice. This is open to all women and they regularly hold "Visitor Evenings" to encourage a wider community involvement, both men and women.

The parish has an extensive plan of fundraising events planned to raise funds towards the renovation and repair of the parish church. These events will range from bag packing in local supermarkets, to sponsored walks, and many other community events throughout the year.

Our parish continues to stream our main services on our Facebook page (Aghavea Parish) with regularly getting over 500 views weekly to an audience that now includes local parishioners and regular viewers from USA, Pakistan, India, Philippines, Uganda, Kenya and Nigeria.

While the COVID-19 restrictions have been lifted, we are still mindful of the risk of a re-occurrence, and will comply with any restrictions or regulations if they are re-introduced.

## **Public Benefit**

The Charitable purpose of Aghavea Parish is the advancement of religion. This is achieved through Christian witness and outreach, and delivered through the provision of public worship and our ongoing outreach programme as described above.

## **Financial Review**

The Parish Income for the year was £106956 with outgoings of £91773 resulting in a surplus of £15183. The main sources of income are from our free will offering donations.

The Trustees' Policy on holding reserves is to retain surplus unrestricted funds for any unexpected major maintenance problems and for the on-going running costs of the Parish. The bank balances at 31st December 2022 were £54621.

## **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 statement for the year ended 31 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 in 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**

A rector serves the parish where he is paid a stipend, locomotory allowance and office expenses in accordance with figures approved by the General Synod of the Church of Ireland. The proportion paid by Aghavea parish is by way of assessment through the Diocese of Clogher.

### **Organisational Structure**

The Select Vestry is responsible for the day-to-day management of the Parish. The Select Vestry consists of the members of the clergy serving in the parish, the church wardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the Easter Vestry, this year held in September.

The select vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2022 the Select Vestry met 8 times during the year and the average attendance was 80%.

**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.

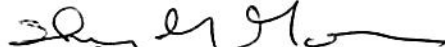
The laws applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a statement of Receipts and Payments and a statement of Assets and Liabilities for each financial year.

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 and detection of fraud and other irregularities.

Signed on behalf of the Trustees



Mr Albert McClelland



Mrs Shirley Morrison

Date:

**AGHAVEA CHURCH OF IRELAND**

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF**  
**AGHAVEA CHURCH OF IRELAND**

We report on the accounts of Aghavea Church of Ireland for the year ended 31 December 2022, which are set on pages 7 and 8.

**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 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 sections 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention

**Basis of independent examiner's report**

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.

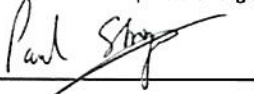
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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**

We have completed our 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, we have found no matters that require drawing to your attention.



**PAUL STRONGE**  
**COOPER IRVINE LTD**  
**CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS**  
103 Main Street  
Fivemiletown  
County Tyrone  
BT75 0PG


Date: 29 September 2023

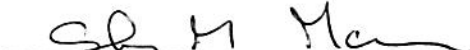
**AGHAVEA CHURCH OF IRELAND**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Receipts</u></b>					
Donations and Plate Collections	72,239		16,512	88,751	85,540
Proceeds from Fund Raising Events	3,654	1,024	3,395	8,073	11,070
Bank and Deposit Interest	53		65	118	10
Investment Income	462			462	441
Rental of Premises	4,800			4,800	4,800
Other Receipts	2,589	290	1,874	4,753	3,731
Grant	-			-	6,550
Receipts from Parish Organisations				-	-
<b>Total Receipts</b>	<b>83,797</b>	<b>1,314</b>	<b>21,845</b>	<b>106,956</b>	<b>112,142</b>
<b><u>Payments</u></b>					
Diocesan Costs/Assessment	(51,861)			(51,861)	(51,070)
Church Running Costs	(3,418)			(3,418)	(4,677)
Church Renovation Costs				-	-
Church Organ	(11,025)			(11,025)	
Hall Running Costs	(1,389)			(1,389)	(1,467)
Glebe/Rectory Costs	(906)			(906)	(1,180)
Other Property Costs	(7,527)			(7,627)	(2,376)
Independent Examiner's Fee	(708)			(708)	(696)
Administrative Costs	(645)			(645)	(938)
Fundraising Costs			(35)	(35)	(186)
Charitable Donations	(3,052)	(265)		(3,317)	(3,403)
Bank Charges	(100)	(35)		(134)	(116)
Interest			(1,596)	(1,596)	(3,713)
Preachers Expenses				-	(150)
Sunday School Expenses	(651)			(651)	(230)
Payments from Parish Organisations				-	-
Sundry	(6,060)		(2,400)	(8,460)	(6,519)
<b>Total Payments</b>	<b>(87,442)</b>	<b>(300)</b>	<b>(4,031)</b>	<b>(91,773)</b>	<b>(76,721)</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>(3,646)</b>	<b>1,014</b>	<b>17,814.45</b>	<b>15,183</b>	<b>35,420</b>
<b>Transfers</b>	<b>10,000</b>		<b>(10,000)</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts over Payments for the year</b>	<b>6,354</b>	<b>1,014</b>	<b>7,814</b>	<b>15,183</b>	<b>35,420</b>

On behalf of the Trustees

  
Mr Albert McClelland

  
Mrs Shirley Morrison

Date:

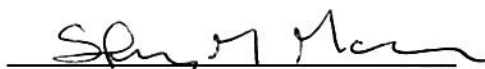
**AGHAVEA CHURCH OF IRELAND**

**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 DECEMBER 2022**

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Cash Funds</b>					
General Purposes Account	29,963			29,963	23,606
Building Fund Account			21,817	21,817	77,407
Bowling Club and SNATCH Bank Account & Cash Balance		2,841		2,841	1,827
<b>Total Cash Funds</b>	<u>29,963</u>	<u>2,841</u>	<u>21,817</u>	<u>54,621</u>	<u>102,840</u>
<b>Investment Assets</b>					
Other Property	50,000			50,000	50,000
RCB Investments	15,926			15,926	15,926
<b>Total Investment Assets</b>	<u>65,926</u>	<u>-</u>	<u>-</u>	<u>65,926</u>	<u>65,926</u>
<b>Assets retained for the Parish's use</b>					
Church Hall	250,000			250,000	250,000
Glebe House/Rectory	200,000			200,000	200,000
<b>Total assets retained for the Parish's use</b>	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>450,000</u>
<b>Net Current Assets</b>	545,889	2,841	21,817	570,547	618,766
<b>Creditors : Amount falling due after more than one year</b>			(4,064)	(4,064)	(67,468)
<b>Total Assets</b>	<u>545,889</u>	<u>2,841</u>	<u>17,753</u>	<u>566,483</u>	<u>551,298</u>

On behalf of the Trustees

  
Mr Albert McClelland

  
Mrs Shirley Morrison

Date:

**AGHAVEA CHURCH OF IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 Account have been accounted for on a cash receipts basis.

**b) Statement of Assets and Liabilities**

**i) The assets of the Parish, retained for its own use comprise:**

- Church Building and Graveyard
- Church Hall
- Glebe House/Rectory
- Brook Memorial Hall
- Store

The Church Building, Graveyard and Brooke Memorial Hall are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost of 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 Church Hall was constructed in 2000 at a cost of approximately £180,000. It is recognised at its approximate market value.

The Glebe House/Rectory is recognised at deemed cost, being the capital value placed on the property for rates purposes. No depreciation has been provided on the Glebe House/Rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

A store opposite the church (formerly a cottage) is recognised at its approximate market value.

A loan has been received from UCIT up to a maximum £200000 to assist with repair and renovation of the church premises. The drawdown so far has been to the value of £131215 with repayment of £127152 already made. Monthly payments of £2000 will be made after the final stage drawdown is made.

**ii) Investments**

Fixed asset investments comprising other properties and Representative Church Body (RCB) investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

**2. Reconciliation of Cash Funds**

	Total Cash Funds at Beginning of the year		102840
	UCIT Loan		<u>(67,468)</u>
			35,374
	Receipts for the year		106,956
	Payments for the year		<u>(91,773)</u>
			50,557
As represented by	Total Cash Funds at end of the year	54,621	
	Less UCIT Loan	<u>(4,064)</u>	
			<u>50,557</u>
			50,557

**AGHAVEA CHURCH OF IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. Movement in Funds**

	At 01.01.22	Incoming Resources	Outgoing Resources	Transfers	Investment Gain/(Loss)	At 31.12.22
<b>Restricted Funds</b>						
Restricted Funds	9,939	21,845	(4,031)	(10,000)	-	17,753
	9,939	21,845	(4,031)	(10,000)	-	17,753
<b>Unrestricted Funds</b>						
Designated Bowling Club & SNATCH fund	1,830	1,314	(300)	-	-	2,844
General Fund	539,531	83,797	(87,442)	10,000	-	545,885
	541,361	85,111	(87,742)	10,000	-	548,730
<b>Total Funds</b>	551,300	106,956	(91,773)	-	-	566,483

**Purposes of Restricted Funds**

The restricted fund is for the purpose of carrying out renovation and repair works to the parish church.

**4. Collections for Third Parties**

Healing Service Collection	81.00
Confirmation Collection	90.20
Bishops Collection	720.50

The above amount have been included in receipts for the year under "Donations and plate collections" and in payments for the year under "Charitable Donations".

**5. Transactions with the Trustees**

No transactions with Trustees during the year.