

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland · Charity number 101585

Details

Status	Received
Registered	2014-12-23
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	70 Ballinderry Road Lisburn County Antrim BT28 2qs BT28 2QS
Phone	028 92621273
Email	magheragall@aol.com
Website	www.magheragall.connor.anglican.org

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish 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 is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,405	£152,887	£0	1

Trustees

Name	Role	Appointed
Caroline Walker		
Glynis Greenfield		
Ismay Moore		
John Williams		
Mr Brian Nettleship		
Mr John Neill Heaslip		
Mr Richard Belshaw		
Mr Robert Moore		
Mrs Elizabeth Park		
Mrs Kathleen Leathem		
Mrs Yvonne Belshaw		
Muriel Mcconachie		
Rev Nicholas John Dark		
Robert Harron		
Sam Greenfield		
Stephen Walker		
Valerie Harron		

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland - Charity number 101585

Accounts

Financial Report

January – December 2024



Magheragall Parish Church

Registered as a charity with the Charity Commission for Northern Ireland NIC 101585

SELECT VESTRY'S REPORT ON THE FINANCIAL ACCOUNTS

The members of the Select Vestry of the Parish of Magheragall present their Report and Financial Accounts for the year ended 31 December 2024

Membership

Members of the Select Vestry are elected by the Annual General Vestry. During the year the following people served as members of the the Select Vestry:

Rev. Nicholas Dark	Chairman	
Mr Sam Greenfield	Rector's Church Warden	
Mrs Glynis Greenfield	People's Church Warden	
Mr Richard Belshaw	Rector's Glebe Warden	
Mr Brian Nettleship	People's Glebe Warden	
Elected Members		
Mrs Yvonne Belshaw		Mr Ronnie Teague (Resigned July 24)
Mrs Caroline Walker		Mr Robert Moore
Mrs Muriel McConachie		Mrs Ismay Moore
Miss Valerie Harron		Mr John Williams
Mr Robert Harron		
Mr Neill Heaslip		
Mrs Kathleen Leathem		Appointed Members
Mr Brian Nettleship		Mr Sam Greenfield
Mrs Elizabeth Park		Mr Richard Belshaw

Hon. Secretary to the Vestry	Mr Stephen Walker	Ex- officio
Hon. Treasurer	Vacant	Ex- officio

Statement of the Select Vestry members' responsibilities in respect of the financial statements

The Select Vestry has elected to prepare financial statements for the year ended 31 December 2024 which give a true and fair view of the state of affairs of the Parish and of its income and expenditure for that period. In preparing those financial statements the Select Vestry is responsible for:

- * selecting suitable accounting policies and applying them consistently
- * making judgements and estimates that are reasonable and prudent
- * preparing the financial statements on the going concern basis

The Select Vestry members confirm they have complied with the above requirements in preparing the accounts. The Select Vestry members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parish and enable them to ensure that the financial statements comply with the relevant legislation. They are also responsible for safeguarding the assets of the Parish and hence taking steps for the prevention and detection of fraud.

ACCOUNTING POLICIES

The accounts are prepared in accordance with applicable accounting standards and in compliance with the Charities Act N.I.

Funds

General Funds represent the funds of the Select Vestry that are not subject to any restrictions regarding their use and are available for the general purposes of the Select Vestry.

Restricted Funds are those generated for a specific purpose.

Committed Funds are funds committed for specific projects.

Income Recognition

Collections are recognised when received by or on behalf of the Select Vestry.

Planned giving receivable by standing order is recognised when received.


Income tax recoverable on gift aid donations are deferred to the following years accounts.

Grants and legacies to the Select Vestry are accounted for as soon as the Select Vestry is notified of the amount due.

Taxation

The Church's Surplus Income is not subject to Corporation Tax. As the Church cannot reclaim VAT on expenditure, such tax is expended in the income and expenditure account as incurred.

The Accounts were approved by the Select Vestry on 18th March 2025 and signed on its behalf by



Rev N J Dark

Chairperson



William A Leathem

Acting Treasurer

Independent Examiner's Report to the Trustees of Magheragall Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 4 to 9.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of GMCg Portadown
Chartered Accountants & Statutory Auditor

17 Mandeville Street
Portadown
Co Armagh
BT62 3PB

29th April 2025

Statement of Financial Activities

Period: 01/01/2024 to 31/12/2024

	Notes	Unrestricted	Restricted	Committed	2024	2023
Incoming Resources						
Voluntary Giving	1	90,535.27	4,213.00	6,000.00	100,748.27	92,230.83
Legacies	2					41,944.52
Extraordinary General Income	3	1000.00			1000.00	8,108.00
Investment Income	4	22,657.59	856.61		23,514.20	11,558.36
General Parish Income	5	860.00	4,385.00		5,245.00	4,583.50
Fundraising Events	6	2,061.50	17,075.16		19,136.66	13,396.61
Property Related Income	7	12,629.16			12,629.16	11,705.19
Other Funds Raised	8		1,132.66		1,132.66	435.83
Total Incoming Resources		129,743.52	27,662.43	6,000.00	163,405.95	183,962.84
Incoming Resources						
Legacies	9					(1,353.84)
Resources Expended						
Repairs/Upkeep	10	(3,478.40)	(20,988.16)	(959.61)	(25,426.17)	(13,875.91)
Staffing Costs	11	(60,083.46)			(60,083.46)	(59,216.86)
Heat, Light and Power	12	(9,384.67)			(9,384.67)	(10,316.97)
Diocesan Levies	13	(9,184.92)			(9,184.92)	(8,448.32)
General parochial overheads	14	(7,741.94)	(24,681.15)		(32,423.09)	(13,087.42)
Parochial ministry overheads	15	(467.92)			(467.92)	(475.46)
Financial and Professional Costs	16	(1,137.93)	(18.75)		(1,156.68)	(1,102.58)
Fundraising Costs	17	(50.00)	(5,141.12)		(5,191.12)	(2,799.07)
Donations to Charities and	18	(4,317.73)	(1,834.11)		(6,151.84)	(7,278.15)
Property Expenses	19	(3,417.32)			(3,417.32)	(2,909.31)
Total Resources Expended		(99,264.29)	(52,663.29)	(959.61)	(152,887.19)	(120,863.89)
Net Incoming/Outgoing Resources		30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95
Transfers						
Gross Transfers		0.00	206.58	0.00	206.58	9,612.14
- out		0.00	(206.58)	0.00	(206.58)	(9,612.14)
Net Incoming/Outgoing Resources before other gains/losses		30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95
Total Gains and Losses		0.00	0.00	0.00	0.00	0.00
Net Movements in Funds		30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95
Funds Brought		30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95

Fund Income and Expense Analysis

Period: 01/01/2024 to 31/12/2024

	B/FWD 1/1/24	In	Out	Totals 31/12/24
Bungalow Fund	11,008.00	8,635.72	-1,697.25	17,946.47
Car Park	31,756.14	0.00	0.00	31,756.14
Committed Funds	3,995.06	6,000.00	-959.61	9,035.45
General Fund	14,017.96	121,107.80	-97,567.04	37,558.72
Graveyard Fund	17,217.31	3,777.19	-19,848.00	1,146.50
Legacy Fund	392,946.38	0.00	0.00	392,946.38
Magazine Fund	543.17	1,421.58	-1,804.34	160.41
Mission Fund	37.44	721.00	-721.00	37.44
Restoration Fund	20,432.16	21,471.49	-29,833.42	12,070.23
Sunday Cool Fund	500.00	120.00	0.00	620.00
Sunday School	874.16	357.75	-663.11	568.80
Youth Fund		0.00	0.00	0.00

Balance Sheet

Current Assets	2024	2023
Cash at Bank and in hand	£ 503,846.54	£ 493,327.78
Total assets less current liabilities	£ 503,846.54	£ 493,327.78
Unrestricted Funds	£ 55,505.19	£ 25,025.96
Restricted Funds	£ 439,305.90	£ 464,306.76
Endowment Funds	£ 9,035.45	£ 3,995.06
Total Funds	£ 503,846.54	£ 493,327.78
Gross Transfers between funds - in	-£ 9,818.72	-£ 9,818.72
- out	£ 9,818.72	£ 9,818.72

Statement of Assets and Liabilities

	Unrestricted funds	Restricted funds	Endowment funds	2024	2023
Bank & Deposit Balances					
Bank & deposit balances brought forward	25,025.96	464,306.76	3,995.06	493,327.78	430,228.83
Excess of Receipts over payments for the year	30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95
Transfers between funds					
Bank & deposit balances carried forward	55,505.19	439,305.90	9,035.45	503,846.54	493,327.78

Statement of Financial Activities

Period: 01/01/2024 to 31/12/2024

1. Voluntary Giving

	2024	2023
Weekly envelopes	47,014.45	48,466.82
Annual donations	860.00	1,555.00
Other general donations	10,635.88	3,670.00
Loose Collections	3,096.69	2,580.34
Standing orders	14,719.00	13,568.00
Gift days	1,332.00	1,491.10
Gift aid tax recovered- regular	14,274.52	9,382.63
Donations appeals etc	0.00	(500.00)
Donations for specific	3,077.73	5,176.94
Restoration -	4,213.00	5,232.00
Harvest	1,525.00	1,608.00
	<u>100,748.27</u>	<u>92,230.83</u>

2. Legacies

	2024	2023
Legacies	0.00	41,944.52
Mullacarton/Legacies	0.00	(1,353.84)
Expenses		
	<u>0.00</u>	<u>40,590.68</u>

3. Extraordinary General Income

Refund Electric	1000.00	0.00
Recurring grants	0.00	8108.00
	<u>0.00</u>	<u>8,108.00</u>

4. Investment Income

	2024	2023
Bank and building society	1,207.11	6,070.74
Other investment income	22,307.09	5,487.62
	<u>23,514.20</u>	<u>11,558.36</u>

5. General Parish Income

	2024	2023
Magazine Income - donations	855.00	873.50
Magazine income -	360.00	430.00
Graveyard donations	240.00	1,040.00
Fees for weddings	860.00	650.00
Fees for funerals	2,930.00	1,590.00
	<u>5,245.00</u>	<u>4,583.50</u>

Statement of Financial Activities

Period: 01/01/2024 to 31/12/2024

6. Fundraising Events

	2024	2023
Catering events	0.00	562.50
Other Fundraising Events	3,571.67	2,455.90
Vintage Fair	15,564.99	10,378.21
	<u>19,136.66</u>	<u>13,396.61</u>

7. Property Related Income

	2024	2023
	<u>2024</u>	<u>2023</u>
Rent from lands or buildings	2,893.44	1,600.00
Church hall Donations for Heat and Light	1,100.00	2,291.75
Bungalow Income	8,635.72	7,813.44
	<u>12,629.16</u>	<u>11,705.19</u>

8. Other Funds Raised

	2024	2023
CMS Ireland	721.00	9.44
Leprosy Mission	0.00	28.00
Sunday School	284.66	141.38
Sunday Cool Collections	127.00	257.01
	<u>1,132.66</u>	<u>435.83</u>

9. Legacies

	2024	2023
Legacies	0.00	41,944.52
Mullacarton/Legacies Expenses	0.00	(1,353.84)
	<u>0.00</u>	<u>40,590.68</u>

10. Repairs/Upkeep

	2024	2023
Cleaning Church & Parish Hall	(2,916.28)	(2,728.83)
Church repairs and	(17,492.48)	(1,531.59)
Hall repairs and maintenance	(2,826.88)	(2,529.33)
Health and Safety	(653.32)	(925.37)
Rectory repairs and	(577.60)	(5,820.79)
Committed Expenditure	(959.61)	(340.00)
	<u>(25,426.17)</u>	<u>(13,875.91)</u>

Statement of Financial Activities

Period: 01/01/2024 to 31/12/2024

11. Staffing Costs

	2024	2023
Clerical	(48,674.17)	(48,776.59)
HMRC & Organist	(11,409.29)	(10,440.27)
	<u>(60,083.46)</u>	<u>(59,216.86)</u>

12. Heat, Light and Power

	2024	2023
Hall Heating Oil	(1,398.00)	(1,395.00)
Rectory Heating Oil	(1,688.95)	(2,394.00)
Church Light & Power	(5,295.00)	(5,952.00)
Hall light & power	(1,002.72)	(575.97)
	<u>(9,384.67)</u>	<u>(10,316.97)</u>

13. Diocesan Levies

	2024	2023
Diocesan Levy - Standard	(9,184.92)	(8,382.72)
Diocesan Levy - Safeguarding	0.00	(65.60)
	<u>(9,184.92)</u>	<u>(8,448.32)</u>

14. General parochial overheads

	2024	2023
Insurance	(4,361.51)	(4,420.42)
Office Stationery	(612.47)	(620.73)
Office Photocopier - Maintenance	(1,063.83)	(1,977.65)
Other Expenses	(19,395.39)	(1,000.00)
Magazine Costs	(1,140.89)	(825.44)
Graveyard Sundry Costs	(5,284.00)	(2,764.00)
I T Hardware	0.00	(828.00)
IT software	(565.00)	(606.18)
Cheques Stopped/Not paid	0.00	(45.00)
	<u>(32,423.09)</u>	<u>(13,087.42)</u>

15. Parochial ministry overheads

	2024	2023
Worship Related Costs	(295.16)	(425.46)
Communion Wine	(59.43)	(50.00)
Confirmation Expenses	(113.33)	0.00
	<u>(467.92)</u>	<u>(475.46)</u>

16. Financial and Professional Costs

	2024	2023
Audit and accountancy	(618.00)	(600.00)
Bank fees and charges	(538.68)	(502.58)
	<u>(1,156.68)</u>	<u>(1,102.58)</u>

Statement of Financial Activities

Period: 01/01/2024 to 31/12/2024

17. Fundraising Costs

	2024	2023
Catering Events	0.00	(235.99)
Vintage Fair Costs	(2,334.38)	(2,224.69)
Other Fundraising Costs	(2,856.74)	(338.39)
	(5,191.12)	(2,799.07)

18. Donations to Charities and Missions

	2024	2023
C M S Ireland	(721.00)	0.00
Distribution for Specific Purpose	(3,467.73)	(5,765.93)
Tithe	(1,300.00)	(1,000.00)
From Sunday School Collections	(663.11)	(512.22)
	(6,151.84)	(7,278.15)

19. Property Expenses

	2024	2023
Rectory Rates	(1,424.23)	(1,410.30)
Bungalow Maintenance	(1,697.25)	(1,118.37)
Water Rates	(295.84)	(380.64)
	(3,417.32)	(2,909.31)

Statement of Financial Activities

Period: 01/01/2024 to 31/12/2024

	Unrestricted	Restricted	Committed	2024	2023
Incoming Resources					
Voluntary Giving					
Weekly envelopes	47,014.45			47,014.45	48,466.82
Annual donations	860.00			860.00	1,555.00
Other general donations	4,635.88		6,000.00	10,635.88	3,670.00
Loose Collections	3,096.69			3,096.69	2,580.34
Standing orders	14,719.00			14,719.00	13,568.00
Gift days	1,332.00			1,332.00	1,491.10
Gift aid tax recovered- regular giving	14,274.52			14,274.52	9,382.63
Donations appeals etc					(500.00)
Donations for specific purposes	3,077.73			3,077.73	5,176.94
Restoration - envelopes/donations		4,213.00		4,213.00	5,232.00
Harvest	1,525.00			1,525.00	1,608.00
Legacies					41,944.52
Extraordinary General Income					
Refund from Power NI	1,000.00			1,000.00	
Recurring grants					8,108.00
Investment Income	1,207.11			1,207.11	6,070.74
Bank and building society interest					
Other investment income	21,450.48	856.61		22,307.09	5,487.62
General Parish Income					
Magazine Income - donations		855.00		855.00	873.50
Magazine income - advertising		360.00		360.00	430.00
Graveyard donations		240.00		240.00	1,040.00
Fees for weddings	860.00			860.00	650.00
Fees for funerals		2,930.00		2,930.00	1,590.00
Fundraising Events					562.50
Catering events					
Other Fundraising Events	2,061.50	1,510.17		3,571.67	2,455.90
Vintage Fair		15,564.99		15,564.99	10,378.21
Property Related Income					
Rent from lands or buildings	2,893.44			2,893.44	1,600.00
Church hall Donations for Heat and Light	1,100.00			1,100.00	2,291.75
Bungalow Income	8,635.72			8,635.72	7,813.44
Other Funds Raised					
CMS Ireland		721.00		721.00	9.44
Leprosy Mission					28.00
Sunday School		284.66		284.66	141.38
Sunday Cool Collections		127.00		127.00	257.01
Total Incoming Resources	129,743.52	27,662.43	6,000.00	163,405.95	183,962.84
Incoming Resources					
Legacies Mullacarton/Legacies Expenses				(1,353.84)	
Resources Expended					
Repairs/Upkeep					
Cleaning Church & Parish Hall	(2,916.28)			(2,916.28)	(2,728.83)
Church repairs and maintenance		(17,492.48)		(17,492.48)	(1,531.59)
Hall repairs and maintenance		(2,826.88)		(2,826.88)	(2,529.33)
Health and Safety	(540.52)	(112.80)		(653.32)	(925.37)
Rectory repairs and maintenance	(21.60)	(556.00)		(577.60)	(5,820.79)
Committed Expenditure			(959.61)	(959.61)	(340.00)
Staffing Costs					
Clerical	(48,674.17)			(48,674.17)	(48,776.59)
HMRC. PAYE & Organists	(11,409.29)			(11,409.29)	(10,440.27)
Heat, Light and Power					
Hall Heating Oil	(1,398.00)			(1,398.00)	(1,395.00)
Rectory Heating Oil	(1,688.95)			(1,688.95)	(2,394.00)
Church Light & Power	(5,295.00)			(5,295.00)	(5,952.00)
Hall light & power	(1,002.72)			(1,002.72)	(575.97)

Statement of Financial Activities

Period: 01/01/2024 to 31/12/2024

Diocesan Levies					
Diocesan Levy - Standard	(9,184.92)		(9,184.92)		(8,382.72)
Diocesan Levv - Safeguarding Trust					(65.60)
General parochial overheads					
Insurance	(4,361.51)		(4,361.51)		(4,420.42)
Office Stationery	(612.47)		(612.47)		(620.73)
Office Photocopier - Maintenance	(606.96)	(456.87)	(1,063.83)		(1,977.65)
Other Expenses	(300.00)	(19,095.39)	(19,395.39)		(1,000.00)
Magazine Costs		(1,140.89)	(1,140.89)		(825.44)
Graveyard Sundry Costs	(1,296.00)	(3,988.00)	(5,284.00)		(2,764.00)
I T Hardware					(828.00)
IT software	(565.00)		(565.00)		(606.18)
Cheques Stopped/Not paid					(45.00)
Parochial ministry overheads	(295.16)		(295.16)		(425.46)
Worship Related Costs					
Communion Wine	(59.43)		(59.43)		(50.00)
Confirmation Expenses	(113.33)		(113.33)		
Financial and Professional Costs	(618.00)		(618.00)		(600.00)
Audit and accountancy					
Bank fees and charges	(519.93)	(18.75)	(538.68)		(502.58)
Fundrai					(235.99)
sing					
Vintage Fair Costs	(50.00)	(2,284.38)	(2,334.38)		(2,224.69)
Other Fundraising Costs		(2,856.74)	(2,856.74)		(338.39)
Donations to Charities and Missions					
C M S Ireland		(721.00)	(721.00)		
Distribution for Specific Purpose	(3,017.73)	(450.00)	(3,467.73)		(5,765.93)
Tithe	(1,300.00)		(1,300.00)		(1,000.00)
From Sunday School Collections		(663.11)	(663.11)		(512.22)
Property Expenses	(1,424.23)		(1,424.23)		(1,410.30)
Rectory Rates					
Bungalow Maintenance	(1,697.25)		(1,697.25)		(1,118.37)
Water Rates	(295.84)		(295.84)		(380.64)
Total Resources Expended	(99,264.29)	(52,663.29)	(959.61)	(152,887.19)	(120,863.89)
Net Incoming/Outgoing Resources before	30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95
Transfers					
Gross Transfers	0.00	206.58	0.00	206.58	9,612.14
- out	0.00	(206.58)	0.00	(206.58)	(9,612.14)
Net Incoming/Outgoing Resources before	30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95
Total Gains and Losses	0.00	0.00	0.00	0.00	0.00
Net Movements in Funds	30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95
Funds Brought	30,479.23	(25,000.86)	5,040.39	10,518.76	63,098.95

VOLUNTARY GIVING

Gift aid Amount relates to 2024 FWO, Harvest, Gift Day and Restoration Contributions which has
to be reclaimed

Period ending 31 December 2024

Standing Order, Annual Donations & FWO Envelope Number	FWO, Gift Day & Harvest	Restoration Fund	Total	Gift Aid Claimable
SO2	1,040.00	240.00	1,280.00	320.00
SO1	300.00	0.00	300.00	0.00
2	280.00	0.00	280.00	70.00
3	156.70	0.00	156.70	0.00
4	235.00	120.00	355.00	0.00
5	149.70	0.00	149.70	0.00
6	56.50	0.00	56.50	0.00
SO5	100.00	60.00	160.00	0.00
9	410.00	0.00	410.00	0.00
10	100.00	0.00	100.00	0.00
11	230.00	0.00	230.00	57.50
12	190.00	0.00	190.00	0.00
13	230.00	0.00	230.00	57.50
SO4	300.00	0.00	300.00	0.00
14	120.00	0.00	120.00	0.00
16	175.00	0.00	175.00	0.00
17	20.00	0.00	20.00	0.00
18	590.00	0.00	590.00	147.50
19	425.00	50.00	475.00	118.75
20	210.00	0.00	210.00	0.00
SO6	240.00	0.00	240.00	60.00
24	60.00	0.00	60.00	0.00
21	150.00	0.00	150.00	0.00
22	265.00	110.00	375.00	93.75
23	65.00	0.00	65.00	0.00
25	590.00	0.00	590.00	0.00
78	21.00	0.00	21.00	0.00
SO7	240.00	0.00	240.00	60.00
26	434.55	0.00	434.55	108.64
27	150.00	0.00	150.00	0.00
28	50.00	0.00	50.00	0.00
29	1,000.00	0.00	1,000.00	0.00
30	280.00	85.00	365.00	91.25
31	100.00	0.00	100.00	0.00
32	145.00	60.00	205.00	0.00
34	2,100.00	0.00	2,100.00	525.00
168	5.00	0.00	5.00	0.00
SO10	120.00	0.00	120.00	30.00
SO9	360.00	0.00	360.00	90.00
35	270.00	0.00	270.00	0.00

VOLUNTARY GIVING

Gift aid Amount relates to 2024 FWO, Harvest, Gift Day and Restoration Contributions which has
to be reclaimed

Period ending 31 December 2024

Standing Order, Annual Donations & FWO Envelope Number	FWO, Gift Day & Harvest	Restoration Fund	Total	Gift Aid Claimable
36	365.00	110.00	475.00	0.00
37	420.00	10.00	430.00	0.00
SO8	240.00	0.00	240.00	0.00
38	300.00	0.00	300.00	75.00
40	480.00	0.00	480.00	120.00
SO11	240.00	0.00	240.00	0.00
41	490.00	0.00	490.00	102.50
42	60.00	0.00	60.00	15.00
43	330.00	0.00	330.00	0.00
SO15	480.00	0.00	480.00	0.00
166	30.00	0.00	30.00	7.50
SO12	240.00	0.00	240.00	0.00
SO13	180.00	0.00	180.00	0.00
45	80.00	0.00	80.00	20.00
48	120.00	0.00	120.00	0.00
46	120.00	0.00	120.00	0.00
47	220.00	10.00	230.00	57.50
49	200.00	0.00	200.00	0.00
44	260.00	0.00	260.00	65.00
50	250.00	0.00	250.00	0.00
51	190.00	0.00	190.00	0.00
SO16	240.00	0.00	240.00	0.00
52	320.00	10.00	330.00	0.00
53	160.00	0.00	160.00	0.00
55	275.00	95.00	370.00	0.00
54	35.00	0.00	35.00	0.00
56	320.00	0.00	320.00	0.00
57	275.00	55.00	330.00	0.00
58	602.00	0.00	602.00	0.00
59	367.00	3.00	370.00	0.00
SO 17	600.00	0.00	600.00	150.00
28	240.00	0.00	240.00	0.00
SO19	240.00	0.00	240.00	0.00
60	320.00	180.00	500.00	0.00
62	280.00	60.00	340.00	0.00
63	30.00	0.00	30.00	0.00
SO20	40.00	0.00	40.00	0.00
SO24	540.00	0.00	540.00	135.00
SO22	390.00	0.00	390.00	0.00
64	82.00	0.00	82.00	0.00

VOLUNTARY GIVING

Gift aid Amount relates to 2024 FWO, Harvest, Gift Day and Restoration Contributions which has
to be reclaimed

Period ending 31 December 2024

Standing Order, Annual Donations & FWO Envelope Number	FWO, Gift Day & Harvest	Restoration Fund	Total	Gift Aid Claimable
SO23	540.00	0.00	540.00	135.00
64	30.00	0.00	30.00	0.00
65	65.00	0.00	65.00	0.00
66	190.00	10.00	200.00	0.00
67	1,397.00	0.00	1,397.00	349.25
68	1,260.00	0.00	1,260.00	315.00
69	300.00	0.00	300.00	75.00
71	260.00	10.00	270.00	0.00
73	30.00	0.00	30.00	0.00
75	122.00	85.00	207.00	0.00
77	330.00	120.00	450.00	0.00
79	290.00	0.00	290.00	0.00
74	80.00	0.00	80.00	20.00
80	148.00	100.00	248.00	0.00
81	635.00	220.00	855.00	0.00
82	175.00	0.00	175.00	0.00
83	500.00	0.00	500.00	125.00
SO51	200.00	0.00	200.00	0.00
SO21	60.00	0.00	60.00	0.00
84	705.00	120.00	825.00	206.25
85	110.00	0.00	110.00	0.00
SO25	360.00	0.00	360.00	0.00
86	205.00	0.00	205.00	0.00
88	860.00	40.00	900.00	225.00
SO26	600.00	0.00	600.00	150.00
89	1,350.00	20.00	1,370.00	0.00
91	300.00	0.00	300.00	0.00
90	60.00	0.00	60.00	0.00
92	265.00	55.00	320.00	0.00
SO27	360.00	0.00	360.00	90.00
93	225.00	5.00	230.00	57.50
94	160.00	0.00	160.00	40.00
SO29	240.00	0.00	240.00	60.00
95	45.00	0.00	45.00	11.25
96	525.00	115.00	640.00	0.00
98	200.00	0.00	200.00	0.00
99	685.00	0.00	685.00	171.25
100	419.00	20.00	439.00	109.75
SO33	325.00	0.00	325.00	0.00
110	265.00	0.00	265.00	66.25

VOLUNTARY GIVING

Gift aid Amount relates to 2024 FWO, Harvest, Gift Day and Restoration Contributions which has
to be reclaimed

Period ending 31 December 2024

Standing Order, Annual Donations & FWO Envelope Number	FWO, Gift Day & Harvest	Restoration Fund	Total	Gift Aid Claimable
101	275.00	60.00	335.00	0.00
111	180.00	0.00	180.00	0.00
102	300.00	0.00	300.00	75.00
SO31	360.00	0.00	360.00	0.00
SO35	360.00	0.00	360.00	0.00
104	230.00	0.00	230.00	0.00
SO34	360.00	0.00	360.00	0.00
105	25.00	0.00	25.00	0.00
SO32	240.00	0.00	240.00	60.00
106	3,530.00	90.00	3,620.00	0.00
107	310.00	0.00	310.00	0.00
112	200.00	0.00	200.00	0.00
108	320.00	40.00	360.00	0.00
169	60.00	30.00	90.00	0.00
SO36	520.00	0.00	520.00	80.00
113	540.00	0.00	540.00	135.00
114	1,000.00	120.00	1,120.00	280.00
115	450.00	100.00	550.00	0.00
167	35.00	5.00	40.00	10.00
SO37	550.00	0.00	550.00	0.00
116	345.00	130.00	475.00	118.75
117	1,070.00	240.00	1,310.00	327.50
SO28	360.00	0.00	360.00	90.00
118	250.00	0.00	250.00	62.50
119	40.00	0.00	40.00	0.00
120	218.00	0.00	218.00	54.50
121	2,480.00	240.00	2,720.00	680.00
122	140.00	120.00	260.00	65.00
123	140.00	120.00	260.00	0.00
124	265.00	0.00	265.00	0.00
125	70.00	0.00	70.00	0.00
126	460.00	120.00	580.00	0.00
127	5.00	0.00	5.00	0.00
128	160.00	0.00	160.00	40.00
129	40.00	0.00	40.00	0.00
130	205.00	0.00	205.00	0.00
SO42	1,300.00	0.00	1,300.00	325.00
131	250.00	20.00	270.00	0.00
132	120.00	0.00	120.00	30.00
133	810.00	120.00	930.00	0.00

VOLUNTARY GIVING

Gift aid Amount relates to 2024 FWO, Harvest, Gift Day and Restoration Contributions which has to be reclaimed

Period ending 31 December 2024

Standing Order, Annual Donations & FWO Envelope Number	FWO, Gift Day & Harvest	Restoration Fund	Total	Gift Aid Claimable
134	600.00	0.00	600.00	150.00
135	300.00	0.00	300.00	0.00
136	50.00	0.00	50.00	0.00
SO44	480.00	0.00	480.00	120.00
SO45	140.00	0.00	140.00	35.00
140	160.00	0.00	160.00	0.00
138	50.00	0.00	50.00	0.00
141	300.00	120.00	420.00	105.00
142	195.00	0.00	195.00	0.00
143	190.00	60.00	250.00	0.00
SO43	144.00	0.00	144.00	0.00
144	200.00	0.00	200.00	0.00
145	270.00	0.00	270.00	67.50
165	45.00	10.00	55.00	13.75
146	100.00	0.00	100.00	25.00
148	80.00	40.00	120.00	0.00
149	1,355.00	0.00	1,355.00	0.00
SO46 & 48	540.00	0.00	540.00	135.00
150	120.00	0.00	120.00	30.00
151	68.00	0.00	68.00	0.00
SO47	240.00	0.00	240.00	0.00
152	340.00	110.00	450.00	0.00
SO49	300.00	0.00	300.00	0.00
154	85.00	0.00	85.00	0.00
155	100.00	0.00	100.00	0.00
156	50.00	10.00	60.00	0.00
158	200.00	0.00	200.00	50.00
159	245.00	0.00	245.00	0.00
160	1,080.00	130.00	1,210.00	302.50
161	305.00	0.00	305.00	76.25
162	250.00	0.00	250.00	0.00
157	45.00	0.00	45.00	0.00
AD01	160.00	0.00	160.00	0.00
AD02	100.00	0.00	100.00	0.00
AD03	500.00	0.00	500.00	125.00
AD05	500.00	0.00	500.00	125.00
AD07	100.00	0.00	100.00	0.00
AD08	70.00	0.00	70.00	0.00
AD11	350.00	0.00	350.00	0.00
AD012	80.00	0.00	80.00	0.00

ORGANISATION'S ACCOUNTS

Magheragall Parish Ramblers		Accounts for the period 1st January to 31 December 2024	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2024	79.24	Donation to Magheragall Parish Church	100.00
Membership Fees inc donation	180.00	BBQ Costs for meat and charcoal	96.41
Donation	20.00		
		Balance at Bank on 31 December 2024	82.83
	279.24		279.24

Magheragall Mothers Union		Accounts for the period 1st January to 31 December 2024	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2024	406.74	Members Subscriptions to MU	630.00
Subscriptions	570.00	Subs owed 23	39.00
Door collections	291.50	Door collection	300.00
Private Donation	60.00	Bakery Bill	32.50
Bring & Buy Sale & Mums in M Books	318.00	Donation towards Church hall expences	250.00
		Other expences	136.00
		Closing Balance at 31st December 2023	258.74
	1,646.24		1,646.24

Magheragall Seniors & Friendship Club		Accounts for the period 1st January to 31 December 2024	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2024	246.47	Catering Costs	121.97
Cash in hand	98.37	Group Activity	184.50
Members subs	2,103.00	Luncheon costs	1677.00
Donation	72.00	Bank charges	32.00
Misc Credits	328.27	Christmas gifts	70.00
		Misc Expences	66.45
		Donation to Church re Heat & Light	250.00
		Cash in Hand on 31st December 2024	231.72
		Balance at Bank on 31 December 2024	214.47
	2,848.11		2,848.11

Magheragall Parish Bowling Club		Accounts for the period 1st Sept 2023 to 31 March 2024	
INCOME		EXPENDITURE	
Balance in bank at 1st September 2023	1264.04	No Bowls held	
Cash in Hand 1st September 2023	0.00		
		Balance in Bank at 31 March 2024	1264.04
		Cash in hand on 31 March 2024	0.00
	1,264.04		1,264.04

Magheragall Craft Group		Accounts for the period 1st April 2023 to 31st March 2024	
INCOME		EXPENDITURE	
Balance in bank at 1 April 2023	335.78	Magheragall Parish Church Use of Hall by Flower group	560.00
Cash in hand 1st April 2023	102.81	Magheragall Parish Church Use of Hall bt Craft Group	300.00
Weekly Subs	169.00		
R Orr use of hall by Flower class	560.00		
Donation	30.00	Cash in hand 31 March 2024	81.81
		Balance at Bank on 31 March 2024	255.78
	1,197.59		1,197.59

NOTES

1 Magheragall Toddler Group Account closed in 2022 and lodged within Committed funds within main church account total of £875.45

2 CL & CGB NI Headquarters has £632.18 held in trust for a new company at Magheragall.

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland - Charity number 101585

Accounts

Financial Report

January – December 2023



Magheragall Parish Church

Registered as a charity with the Charity Commission for Northern Ireland NIC 101585

SELECT VESTRY'S REPORT ON THE FINANCIAL ACCOUNTS

The members of the Select Vestry of the Parish of Magheragall present their Report and Financial Accounts for the year ended 31 December 2023

Membership

Members of the Select Vestry are elected by the Annual General Vestry. During the year the following people served as members of the the Select Vestry:

Rev. Nicholas Dark	Chairman	
Mrs Ismay Moore	Rector's Church Warden	
Mr Robert Moore	People's Church Warden	
Mr Richard Belshaw	Rector's Glebe Warden	
Mr Brian Nettleship	People's Glebe Warden	
Elected Members		
Mrs Yvonne Belshaw		Mr Ronnie Teague
Mrs Caroline Walker		Mr Stephen Walker
Mrs Muriel McConachie		Mr John Williams
Miss Valerie Harron		
Mr Robert Harron		
Mr Neill Heaslip		
Mrs Kathleen Leathem		Appointed Members
Mr Brian Nettleship		Mrs Ismay Moore
Mrs Elizabeth Park		Mr Richard Belshaw

Hon. Secretary to the Vestry	Mr Stephen Walker	
Hon. Treasurer	Mr William Leathem	Ex- officio

Statement of the Select Vestry members' responsibilities in respect of the financial statements

The Select Vestry has elected to prepare financial statements for the year ended 31 December 2023 which give a true and fair view of the state of affairs of the Parish and of its income and expenditure for that period. In preparing those financial statements the Select Vestry is responsible for:

- * selecting suitable accounting policies and applying them consistently
- * making judgements and estimates that are reasonable and prudent
- * preparing the financial statements on the going concern basis

The Select Vestry members confirm they have complied with the above requirements in preparing the accounts. The Select Vestry members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parish and enable them to ensure that the financial statements comply with the relevant legislation. They are also responsible for safeguarding the assets of the Parish and hence taking steps for the prevention and detection of fraud.

ACCOUNTING POLICIES

The accounts are prepared in accordance with applicable accounting standards and in compliance with the Charities Act N.I.

Funds

General Funds represent the funds of the Select Vestry that are not subject to any restrictions regarding their use and are available for the general purposes of the Select Vestry.

Restricted Funds are those generated for a specific purpose.

Committed Funds are funds committed for specific projects.

Income Recognition

Collections are recognised when received by or on behalf of the Select Vestry.

Planned giving receivable by standing order is recognised when received.

Income tax recoverable on gift aid donations are deferred to the following years accounts.

Grants and legacies to the Select Vestry are accounted for as soon as the Select Vestry is notified of the amount due.

Taxation

The Church's Surplus Income is not subject to Corporation Tax. As the Church cannot reclaim VAT on expenditure, such tax is expended in the income and expenditure account as incurred.

The Accounts were approved by the Select Vestry on 19th March 2024 and signed on its behalf by



Rev N J Dark

Chairperson



William A Leathem

Treasurer

Independent Examiner's Report to the Trustees of Magheragall Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 4 to 9.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of GMcG Portadown
Chartered Accountants & Statutory Auditor

17 Mandeville Street
Portadown
Co Armagh
BT62 3PB

15 April 2024

Statement of Financial Activities

Period 01/01/2023 to 31/12/2023

	Note:	Unrestricted	Committed	Restricted	TOTAL FUNDS	
		Funds	Funds	Funds	2023	2022
Incoming Resources						
Voluntary Giving	1	81,821.89		10,408.94	92,230.83	96,132.28
Legacies	2			41,944.52	41,944.52	-
Extraordinary General Income	3	500.00		7,608.00	8,108.00	2,575.45
Investment Income	4	5,944.01		5,614.35	11,558.36	7,630.18
General Parish Income	5	660.00		3,923.50	4,583.50	4,790.00
Fundraising Events	6	12,406.21		990.40	13,396.61	13,400.24
Property Related Income	7	11,705.19			11,705.19	10,503.95
Other Funds Raised	8			435.83	435.83	1,620.92
Total Incoming Resources		113,037.30	0.00	70,925.54	183,962.84	136,653.02
Resources Expended						
Legacies	9			-1,353.84	-1,353.84	-51,897.82
Repairs and Upkeep	10	-4,139.63	-340.00	-9,396.28	-13,875.91	-10,431.48
Staffing Costs	11	-59,216.86			-59,216.86	-57,911.46
Heat Light & Power	12	-10,316.97			-10,316.97	-17,988.67
Diocesan Levies	13	-8,448.32			-8,448.32	-9,693.09
General Parochial Overheads	14	-9,865.75		-3,221.67	-13,087.42	-13,577.31
Parochial Ministry Overheads	15	-475.46			-475.46	-1,450.61
Financial and Professional Costs	16	-1,102.58			-1,102.58	-778.90
Fundraising Costs	17	-2,460.68		-338.39	-2,799.07	-4,831.85
Donations to Charities & Missions	18	-1,588.99		-5,689.16	-7,278.15	-6,612.43
Property Expenses	19	-2,909.31			-2,909.31	-4,401.70
Total resources Expended		-100,524.55	-340.00	-19,999.34	-120,863.89	-179,575.32
Net Income / Resources Expended		12,512.75	-340.00	50,926.20	63,098.95	-42,922.30
Gross Transfers between Funds" In'				1,282.65	1,282.65	2,301.70
Gross Transfers between Funds" Out'		-282.65	-1000.00		-1,282.65	-2,301.70
Balance Brought Forward - 1 Jan 2023		12,795.86	5,335.06	412,097.91	430,228.83	473,151.13
Balance Carried Forward 31 Dec 2023		25,025.96	3,995.06	464,306.76	493,327.78	430,228.83

Statement of Financial Activities

Period 01/01/2023 to 31/12/2023

	General Fund	Restoration Fund	Committed fund	Mission Funds	Bungalow Fund	Graveyard Fund	Car park Fund	Legacy Fund	Magazine Fund	Sunday Cool Fund	Sunday School Fund	Total
Opening Balance at 1st Jan 2023 including Business Reserve Acc	8,121.06	15,155.81	5335.06	0.00	4674.80	16,389.54	31,756.14	347,003.88	335.34	380.00	1077.20	430,228.83
INCOME	110,400.80	15,011.02	0.00	37.44	7,813.44	2,953.77	0.00	47,296.34	1,303.50	120.00	309.18	185,245.49
EXPENDITURE	104,503.90	9,734.67	1,340.00	0.00	1,480.24	2,126.00	0.00	1,353.84	1,095.67	0.00	512.22	122,146.54
Net income / Expenditure excludes opening Balance	5,896.90	5,276.35	-1,340.00	37.44	6,333.20	827.77	0.00	45,942.50	207.83	120.00	-203.04	63,098.95

Total Balance Carried Forward - 31 Dec 2023 including Business Reserve Acc

14,017.96 20,432.16 3,995.06 37.44 11,008.00 17,217.31 31,756.14 392,946.38 543.17 500.00 874.16 493,327.78

Business Reserve Account/Investment Account

Period 01/01/2023 to 31/12/2023

INCOME												
Opening balance at 1st January 2023	£440,639.28											
Business Reserve Bank Interest	£1,140.46											
Legacy Interest	£10,129.88											
	<u>£ 451,909.62</u>											
EXPENDITURE												
Closing Balance included in Car Park fund												£ 31,756.14
Closing Balance included in Graveyard fund												£ 15,723.38
Closing Balance included in Legacy fund												£ 392,946.38
Expenses from Legacies and Transfer to General Account												£ 11,483.72
												<u>£451,909.62</u>

Breakdown of Funds

Unrestricted funds	14,017.96											25,025.96
Restricted funds		20,432.16		37.44	11,008.00	17,217.31	31,756.14	392,946.38	543.17	500.00	874.16	464,306.76
Committed Funds			3,995.06									3,995.06
Totals - 31st Dec 2023	14,017.96	20,432.16	3,995.06	37.44	11,008.00	17,217.31	31,756.14	392,946.38	543.17	500.00	874.16	493,327.78

Statement of Financial Activities

Period 01/01/2023 to 31/12/2023

	INCOMING RESOURCES	Unrestricted Funds	Committed	Restricted Funds	TOTAL FUNDS	
					2023	2022
1	VOLUNTARY GIVING					
Weekly Envelopes		48,466.82			48,466.82	46,968.77
Annual Donations		1,555.00			1,555.00	1,750.00
Other General Donations		3,670.00			3,670.00	3,171.00
Loose Collections		2,580.34			2,580.34	1,170.02
Standing Orders including FWO/Gift Day/Harvest		13,568.00			13,568.00	12,666.00
Gift Day		1,491.10			1,491.10	1,446.00
Gift Aid - Tax Recovered - regular giving		9,382.63			9,382.63	16,882.69
Donations Appeals etc		-500.00			-500.00	462.50
Donations for Specific Purposes				5176.94	5,176.94	4,917.30
Monthly Giving - Restoration/Donations				5232.00	5,232.00	5,412.00
Harvest		1,608.00			1,608.00	1,292.00
TOTAL		81,821.89	0.00	10,408.94	92,230.83	96,138.28
2.	LEGACIES					
Legacies				41,944.52	41,944.52	
TOTAL		0.00	0.00	41,944.52	41,944.52	0.00
3.	EXTRAORDINARY GENERAL INCOME					
Recurring One off Grants		500.00		7,608.00	8,108.00	1,200.00
Committed Income						1,375.45
TOTAL		500.00	0.00	7,608.00	8,108.00	2,575.45
4.	INVESTMENT INCOME					
Bank Interest		991.57		5079.17	6,070.74	957.51
Other Investment Income		4952.44		535.18	5,487.62	6,672.67
TOTAL		5,944.01	0.00	5,614.35	11,558.36	7,630.18
5.	GENERAL PARISH INCOME					
Magazine Advertising				430.00	430.00	360.00
Magazine Donations		10.00		863.50	873.50	1,150.00
Fees For Weddings		650.00			650.00	0.00
Graveyard Fees				1,590.00	1,590.00	3,240.00
Graveyard Donations				1,040.00	1,040.00	40.00
TOTAL		660.00	0.00	3923.50	4583.50	4790.00
6.	FUNDRAISING EVENTS					
Catering Events		562.50			562.50	2,250.00
Vintage Fair		10,378.21			10,378.21	5,947.24
Other Fundraising Events		1,465.50		990.40	2,455.90	5,203.00
TOTAL		12,406.21	0.00	990.40	13,396.61	13,400.24

Statement of Financial Activities

Period 01/01/2023 to 31/12/2023

	Unrestricted	Committed	Restricted	Total Funds	
	Funds	Funds	Funds	2023	2022
7. Property Related Income					
Rent From Land	1600.00			1600.00	1600.00
Church Hall Donations for Heat and Light	2291.75			2291.75	1301.75
Bungalow Income	7813.44			7813.44	7602.20
TOTAL	11,705.19	0.00	0.00	11,705.19	10,503.95

8. Other Funds Raised

CMS Ireland - Boxes			9.44	9.44	17.00
Leprosy Mission			28.00	28.00	50.00
Sunday School Collection			141.38	141.38	1008.92
Sunday Cool Collections			257.01	257.01	545.00
TOTAL	0.00	0.00	435.83	435.83	1620.92

RESOURCES EXPENDED

	Unrestricted	Committed	Restricted	Total Funds	
	Funds	Funds	Funds	2023	2022
9. Legacies					
Legacies Expenses			-1353.84	-1353.84	-51897.82
TOTAL	0.00	0.00	-1,353.84	-1,353.84	-51,897.82
10. Repairs and Upkeep					
Cleaning Church and Hall	-2,728.83			-2728.83	-3834.63
Church Repairs & Maintenance	-245.00		-1286.59	-1531.59	-416.40
Church Decoration				0.00	0.00
Hall Repairs & Maintenance	-168.43		-2,360.90	-2529.33	-457.20
Health & Safety Annual Testing	-925.37			-925.37	-603.80
Rectory Repairs And Maintenance	-72.00		-5,748.79	-5820.79	-4854.45
Committed expenditure		-340.00		-340.00	-265.00
TOTAL	-4,139.63	-340.00	-9,396.28	-13,875.91	-10,431.48

Statement of Financial Activities

Period 01/01/2023 to 31/12/2023

	Unrestricted Funds	Committed Funds	Restricted Funds	2023	2022
11. Staffing Costs					
Clergy Stipend	-30,599.93			-30,599.93	-30,199.96
Office Allowance	-925.00			-925.00	-800.00
Locomotory Allowance	-6,303.66			-6,303.66	-5,988.84
Diocesan Levy Clergy Pension	-10,848.00			-10,848.00	-9,651.62
Holiday Cover Rector	-100.00			-100.00	-150.00
Visiting Preachers	0.00			0.00	-40.00
Organist Salary	-2,650.00			-2,650.00	-1,850.00
Holiday Cover Organist	-50.00			-50.00	-300.00
H M Revenue Payments	-7,740.27			-7,740.27	-8,931.04
TOTAL	-59,216.86	0.00	0.00	-59,216.86	-57,911.46
12. Heat Light & Power					
Hall Heating Oil	-1,395.00			-1,395.00	-1,577.00
Rectory Heating Oil	-2,394.00			-2,394.00	-2,134.00
Church Light & power	-5,952.00			-5,952.00	-12,964.00
Hall light And Power	-575.97			-575.97	-1,313.67
TOTAL	-10,316.97	0.00	0.00	-10,316.97	-17,988.67
13. Diocesan Levies					
Diocesan Levies - Standard	-8,382.72			-8,382.72	-9,628.18
Diocesan Levies - Safeguarding Trust	-65.60			-65.60	-64.91
TOTAL	-8,448.32	0.00	0.00	-8,448.32	-9,693.09
14. General Parochial Overheads					
Insurance	-4,420.42			-4,420.42	-5,820.17
Office Stationery	-620.73			-620.73	-543.30
Office Photocopier - Maintenance	-1,707.42		-270.23	-1,977.65	-875.59
Magazine costs -			-825.44	-825.44	-620.25
Graveyard Sundry Costs	-1,638.00		-1,126.00	-2,764.00	-4,458.00
Other Expenses			-1,000.00	-1,000.00	-460.00
IT Hardware/Software	-1,434.18			-1,434.18	0.00
Cheques not paid	-45.00			-45.00	
Grant Payees Internal				0.00	-800.00
TOTAL	-9,865.75	0.00	-3,221.67	-13,087.42	-13,577.31

Statement of Financial Activities

Period 01/01/2023 to 31/12/2023

	Unrestricted Funds	Committed Funds	Restricted Funds	TOTAL 2023	FUNDS 2022
15. Parochial Ministry Overheads					
Worship related costs	-425.46			-425.46	-318.17
Clergy/Staff Training				0.00	0.00
Communion Wine	-50.00			-50.00	0.00
Sunday School Activities				0.00	-1,132.44
Sunday Cool Expences				0.00	0.00
TOTAL	-475.46	0.00	0.00	-475.46	-1,450.61
16. Finance and Professional Costs					
Audit & Accountancy	-600.00			-600.00	-380.00
Bank Fees & Charges	-502.58			-502.58	-398.90
TOTAL	-1,102.58	0.00	0.00	-1,102.58	-778.90
17. Fundraising Costs					
Catering Events	-235.99			-235.99	-290.59
Vintage Fair	-2224.69			-2,224.69	-4041.26
Other Fund Raising Costs(Car Park)			-338.39	-338.39	-500.00
TOTAL	-2,460.68	0.00	-338.39	-2,799.07	-4,831.85
18. Donations To Charities And Missions					
CMS Ireland				0.00	-17.00
Leprosy Mission				0.00	-50.00
Distribution of Special Collections	-588.99		-5,176.94	-5,765.93	-4917.30
Church Tithe	-1,000.00			-1,000.00	0.00
Donations and Appeals				0.00	0.00
Sunday School Collections			-512.22	-512.22	-1628.13
TOTAL	-1,588.99	0.00	-5,689.16	-7,278.15	-6,612.43
19. Property Expenses					
Rectory Rates	-1,410.30			-1,410.30	-1332.57
Bungalow Maintenance	-1,118.37			-1,118.37	-2927.40
Water Rates	-380.64			-380.64	-141.73
TOTAL	-2,909.31	0.00	0.00	-2,909.31	-4,401.70

VOLUNTARY GIVING

Gift aid Amount relates to 2022 FWO, Harvest, Gift Day and Restoration Contributions

Period ending 31 December 2023

No	FWO	Gift Day	Harvest	Rest.	Gift aid	No	FWO	Gift Day	Harvest	Rest.	Gift aid
4	280.00				70.00	56	340.00				75.00
5	157.00		5.00			57	300.00			20.00	60.00
6	255.00	5.00	5.00	55.00		58	100.00	20.00			
7	220.00	5.00		110.00		59	35.00				
8	154.12			10.00		60	100.00				
9	61.00					61	1000.00				
10	10.00					62	48.00			50.00	26.25
11	375.00			10.00		63	170.00	20.00			
12	40.00					64	50.00				
13	350.00				67.50	65	300.00				
14	215.00	10.00	5.00	75.00		66	115.00				
15	390.00				137.50	68	25.00				
16	100.00					69	105.00	5.00	10.00	75.00	20.00
17					27.50	71	290.00	10.00	10.00		110.00
18	540.00	40.00	40.00		130.00	72	131.50	5.00	5.00	60.00	
19	401.00	20.00	20.00	110.00	115.00	73	672.00				
20	240.00		5.00			74	302.00				
23	280.00		20.00	130.00	65.00	75	265.00	20.00	40.00	180.00	
24	100.00					78	245.00	10.00	10.00	60.00	
25	65.00		10.00			79	150.00			25.00	
26	520.00					81	105.00	2.00	2.00		
28					50.00	82	610.00				
30	120.00					83	240.00	10.00			
32	200.00			90.00		84	1603.00				402.00
33					25.00	85	520.00	300.00	240.00	240.00	195.00
37	165.00	10.00	10.00	60.00	60.00	86	300.00				75.00
38	230.00					87	250.00				
39	138.00	5.00	5.00	60.00		88	100.00				
40	50.00					89	40.00				
41	1500.00	250.00	250.00		385.00	91	285.00	20.00	20.00	120.00	
42	255.20	5.00	5.00			92	70.00				15.00
43				10.00		93	104.00	10.00	5.00	120.00	
44	370.00	10.00	10.00	110.00		94	140.00				
45	520.00	10.00		30.00		95	500.00				
46	190.00					96	265.00	10.00	5.00		
48	300.00	20.00			70.00	97	140.00		6.00	115.00	
50	402.00	20.00	20.00		91.00	98	200.00		25.00	90.00	
51	440.00				50.00	99	230.00		10.00		
52	100.00		30.00		22.50	100	500.00	50.00		30.00	95.00
53	275.00		20.00	15.00		101	600.00	20.00	20.00	52.00	138.75
55	280.00			40.00	45.00	102	100.00				

VOLUNTARY GIVING BY STANDING ORDER AND ANNUAL DONATIONS

Gift aid Amount relates to 2022 FWO, Harvest, Gift Day and Restoration Contributions

Period ending 31 December 2023

No	FWO	Harvest	Gift Day	Rest.	Gift aid	No	FWO	Harvest	Gift Day	Rest.	Gift aid
SO 1	300.00					SO 30					
SO 2	960.00	40.00	40.00	240.00	220.00	SO 31	360.00				
SO 3						SO 32	240.00				60.00
SO 4	300.00					SO 33	275.00				
SO 5	5.00	20.00	20.00	5.00		SO 34	160.00				
SO 6	240.00				60.00	SO 35	330.00				
SO 7	240.00				60.00	SO 36	440.00				
SO 8	275.00					SO 37	480.00				
SO 9	360.00				90.00	SO 39	80.00				
SO 10	120.00					SO 42	1300.00				325.00
SO 11	240.00					SO 43	48.00				
SO 12						SO 44	480.00				120.00
SO 13	180.00					SO 45	120.00	20.00			30.00
SO 14						SO 46	420.00				87.50
SO 15	480.00					SO 47	240.00				
SO 16	240.00					SO 48	120.00				
SO 17	600.00				150.00	SO 49	300.00				
SO 18						SO 50	25.00				
SO 19	240.00										
SO 20	40.00										
SO 21						AD01	150.00				
SO 22	330.00					AD02	100.00				
SO 23	520.00	10.00	10.00			AD03	500.00				125.00
SO 24	520.00	10.00	10.00		135.00	AD06	150.00				
SO 25	360.00					AD07	100.00				
SO 26	550.00	25.00	25.00		150.00	AD08	100.00				
SO 27	360.00				90.00	AD09	55.00				
SO 28	360.00				90.00	AD010	400.00				
SO 29	240.00				60.00						

ORGANISATION'S ACCOUNTS

Magheragall Parish Ramblers		Accounts for the period 1st January to 31 December 2023	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2023	86.41	Donation to Magheragall Parish Church	100.00
Membership Fees inc donation	200.00	BBQ Costs for meat and charcoal	168.71
Donation for BBQ	61.54		
		Balance at Bank on 31 December 2023	79.24
	347.95		347.95

Magheragall Mothers Union		Accounts for the period 1st January to 31 December 2023	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2023	464.74	Members Subscriptions to MU	551.00
Subscriptions	270.00	Flowers for Anniversary	50.00
Subscriptions	50.00	Mackys Bakery 80th anniversary	67.00
Private Donation	20.00		
Subscriptions/Bring & Buy Sale	270.00		
		Closing Balance at 31st December 2023	406.74
	1,074.74		1,074.74

Magheragall Seniors & Friendship Club		Accounts for the period 1st January to 31 December 2023	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2023	410.45	Catering Costs	119.80
Cash in hand	18.60	Group Activity	69.00
Members subs	1,991.00	Luncheon costs	1844.35
Donation	143.00	Bank charges	34.54
Misc Credits	202.26	Christmas gifts	75.00
		Misc Expences	77.78
		Donation to Church re Heat & Light	200.00
		Cash in Hand on 31st December 2023	98.37
		Balance at Bank on 31 December 2023	246.47
	2,765.31		2,765.31

Magheragall Parish Bowling Club		Accounts for the period 1st Sept 2022 to 31 March 2023	
INCOME		EXPENDITURE	
Balance in bank at 1st September 2022	1264.04	No Bowls held	
Cash in Hand 1st September 2022	0.00		
		Balance in Bank at 31 March 2023	1264.04
		Cash in hand on 31 March 2023	0.00
	1,264.04		1,264.04

Magheragall Craft Group		Accounts for the period 1st April 2022 to 31st March 2023	
INCOME		EXPENDITURE	
Balance in bank at 1 April 2022	175.91	Magheragall Parish Church Use of Hall by Flower group	620.00
Cash in hand 1st April 2022	107.68	Craft Items for workshop	100.01
Weekly Subs	145.00	Teas/Coffee	8.49
R Orr use of hall by Flower class	620.00		
Project restart funding	100.00	Cash in hand 31 March 2023	102.81
Donations Tea /Coffee	18.50	Balance at Bank on 31 March 2023	335.78
	1,167.09		1,167.09

NOTES

1 Magheragall Toddler Group Account closed in 2022 and lodged within Committed funds within main church account total of £875.45

2 CL & CGB NI Headquarters has £632.18 held in trust for a new company at Magheragall.

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland - Charity number 101585

Annual report



Representative Church Body

Charity Accounts For Northern Ireland

Trustees' Report
for the year to 31st December 2023

Magheragall Parish Church

Charity Commission Number 101585

**Magheragall Parish Church
Annual Report for the year ended 31st December 2023**

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References and administrative details

Charity Name: Magheragall Parish Church
Charity Registration Number: 101585
Contact Address: 70 Ballinderry Road
Lisburn
BT28 2QS

Trustees

REVD. NICHOLAS JOHN DARK	
MRS YVONNE BELSHAW	
MR RICHARD BELSHAW	
MR JOHN WILLIAMS	
MRS KATHLEEN LEATHAM	
MR NEILL HEASLIP	
MR BRIAN NETTLESHIP	
MRS ELIZABETH PARK	
MRS CAROLINE WALKER	
MR ROBERT MOORE	
MR RONALD TEAGUE	
MR ROBERT HARRON	
MR STEPHEN WALKER	
MRS MURIEL McCONACHIE	
MISS VALERIE HARRON	
MRS ISMAY MOORE	

Principal Office-bearers

Clergy: Reverend N. J. Dark
Church Treasurer: Mr William Leatham
Church Warden - Clergy: Mrs Ismay Moore
Church Warden - People: Mr Robert Moore

Independent Examiner
Michael McCarter FCA
Institute of Chartered Accountants in Ireland
GMcG Chartered Accountants
17 Mandeville Street
Portadown
Co Armagh
BT62 3PB

Bank Details
Ulster Bank Limited
18 Bow Street
LISBURN
BT28 1BN
Tel: 028 9267 6223

Trustees' Annual Report

The Trustees of Magheragall Parish Church are pleased to submit their report and accounts for the period 1st January 2023 to 31st December 2023.

Objectives and Activities

The charitable purpose of Magheragall Parish Church of the Church of Ireland is the advancement of the Christian religion.

The principle function of Magheragall Parish Church is to support the advancement of the Christian religion by promoting, through the work of Magheragall 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, Magheragall Parish Church 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.

Achievements, Performance & Public Benefit

We are a very busy parish with the Word of God and pastoral care being at the centre of all we do. Church services include: 11 am worship every Sunday morning. On the first Sunday of the month, at 11 am, we hold a Sunday's Cool Service. Sunday School and JAM (Jesus and Me), the group for the older children, is held each Sunday morning from 10 to 10.45 am apart from the first Sunday when they help with the Sunday's Cool service. Evening services, prior to Covid, were held every Sunday at 6.30 pm, however, these have not recommenced, rather, we now have a mid-week Communion service at 10.30 am on Wednesday mornings. Holy Communion is also provided on the third Sunday of the month at 9.30 am and the second Sunday at 11 am. The services are recorded and uploaded onto Facebook and YouTube. The different timings are to facilitate all of the congregation to encourage regular worship. Special services and additional services are conducted throughout the year, for example, for healing, Easter, Harvest, Christmas, Remembrance, weddings and funerals. The church complies with all health, safety and disability requirements to adhere to public benefit. All members of the church and wider community are catered for. This is to achieve our charitable purpose of the advancement of the Christian religion.

Pastoral care is core to the advancement of the Christian religion. The Rector and other parishioners regularly visit those who are in need of care and support is given through all of the numerous church groups which operate in the church hall and church during the week. These include: Bible Study (Online), Choir, Praise Group, Craft and flower classes, Friendship Group (Seniors), Rambling Club and Mothers' Union. These groups are open to all

Magheragall Parish Church

Magheragall Parish Church supports various missions and charities through the year by holding social events open to the whole community. Examples include: Leprosy Mission, CMS Ireland in this current year. We as Trustees confirm we have mitigated, as far as possible, any potential harm from the activities e.g. Child Protection policy and health and safety requirements.

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

Overall, our income increased from 2022 by £47,309.92 due to a benevolent legacies in 2023 of £41,944.52. Fundraising was similar to the previous year, investment returns increased by £3,928.18

The General Fund is sitting at £14,017.96. Restoration Fund has a balance of £20432.16. Restoration was carried out on the Church, Sexton's bungalow and the Rectory. Graveyard Fund has a balance of £17217.31.

Magazine Fund with envelopes and adverts is just covering expenses. The cost of the leasing of the photocopier is covered by the church.

Car Park Fund has remained unchanged from last year at £31,756.14. This is due to the poor-quality work that was carried out so we are currently in negotiation with the contractor about re-doing the work. We have received planning permission approval for a small extension to the graveyard which has also held up the completion of the car park. When the works have been carried out to a satisfactory standard, payment will be made from this account.

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 Magheragall Parish can continue its activities and the financial statements for the year ended 31st December 2023 can be signed off as a going concern.

Structure, Governance and Management

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 to the number of terms which may be served.

Pay and Remuneration

The Incumbent's stipend is paid directly by the parish. As per circular 'Diocese of Connor, November 2022 Stipends and locomotory and office allowances', the Incumbent of Magheragall Parish Church receives a stipend, locomotory and office allowances in accordance with figures approved by the General Synod of the Church of Ireland.

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, two churchwardens, two glebe wardens and twelve other members of the vestry elected at the Annual General Vestry.

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 2023 the Select Vestry met twelve times during the year and the average attendance was 83%

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 and detection of fraud and other irregularities.

Independent Examiners Report to the Trustees

See Attached

Financial statements for the year ended 31st December 2023

See Attached

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.

See Attached

Statement of Assets and Liabilities

(i) Assets retained for the parish's own use

The assets of the parish, retained for its own use include:

- Church Building and Graveyard
- Parish Hall
- Rectory
- Sexton's bungalow
- 37 Maghaberry Road

The Church Building, Rectory 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.

The Parish Hall was built in 1970. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish Statement of Assets and Liabilities.

Statement of Assets and Liabilities	Unre- stricted	Re- stricted	Com- mitted	Period 2023
Bank & deposit balances brought forward	12,795.86	412,097.91	5,335.06	430,228.83
Excess of Receipts over payments for the year	12,512.75	50,926.20	(340.00)	63,098.95
Transfers between funds	(282.65)	1,282.65	(1,000.00)	0.00
Bank & deposit balances carried forward	25,025.96	464,306.76	3,995.06	493,327.78

5. Transactions with the Trustees

One Trustee and one person related to a Trustee had a personal interest in one contract/transaction entered into by the charity during the year.

6. Governance Costs

Governance costs of £600.00 were incurred during the year of which £600.00 relates to fees paid to the independent examiner. Governance costs are included within Finance and Professional Costs in the Receipts and Payments Accounts.

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland - Charity number 101585

Annual return

Independent Examiner's Report to the Trustees of Magheragall Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 4 to 9.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of GMcG Portadown
Chartered Accountants & Statutory Auditor

17 Mandeville Street
Portadown
Co Armagh
BT62 3PB

15 April 2024

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland - Charity number 101585

Accounts

Financial Report

January – December 2022



Magheragall Parish Church

Registered as a charity with the Charity Commission for Northern Ireland NIC 101585

SELECT VESTRY'S REPORT ON THE FINANCIAL ACCOUNTS

The members of the Select Vestry of the Parish of Magheragall present their Report and Financial Accounts for the year ended 31 December 2022

Membership

Members of the Select Vestry are elected by the Annual General Vestry. During the year the following people served as members of the the Select Vestry:

Rev. Nicholas Dark	Chairman	
Mrs Ismay Moore	Rector's Church Warden	
Mr Robert Moore	People's Church Warden	
Mr Richard Belshaw	Rector's Glebe Warden	
Mr Brian Nettleship	People's Glebe Warden	
Elected Members		
Mrs Yvonne Belshaw		Mr Ronnie Teague
Mrs Janice Clarke		Mr Stephen Walker
Mr Sam Greenfield		Mr John Williams
Miss Valerie Harron		
Mr Robert Harron		
Mr Neill Heaslip		
Mrs Kathleen Leathem		Appointed Members
Mr Brian Nettleship		Mrs Ismay Moore
Mrs Elizabeth Park		Mr Richard Belshaw

Hon. Secretary to the Vestry	Mr Stephen Walker	
Hon. Treasurer	Mr William Leathem	Ex- officio

Statement of the Select Vestry members' responsibilities in respect of the financial statements

The Select Vestry has elected to prepare financial statements for the year ended 31 December 2022 which give a true and fair view of the state of affairs of the Parish and of its income and expenditure for that period. In preparing those financial statements the Select Vestry is responsible for:

- * selecting suitable accounting policies and applying them consistently
- * making judgements and estimates that are reasonable and prudent
- * preparing the financial statements on the going concern basis

The Select Vestry members confirm they have complied with the above requirements in preparing the accounts. The Select Vestry members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Parish and enable them to ensure that the financial statements comply with the relevant legislation. They are also responsible for safeguarding the assets of the Parish and hence taking steps for the prevention and detection of fraud.

ACCOUNTING POLICIES

The accounts are prepared in accordance with applicable accounting standards and in compliance with the Charities Act N.I.

Funds

General Funds represent the funds of the Select Vestry that are not subject to any restrictions regarding their use and are available for the general purposes of the Select Vestry.

Restricted Funds are those generated for a specific purpose.

Committed Funds are funds committed for specific projects.

Income Recognition

Collections are recognised when received by or on behalf of the Select Vestry.

Planned giving receivable by standing order is recognised when received.

Income tax recoverable on gift aid donations are deferred to the following years accounts.

Grants and legacies to the Select Vestry are accounted for as soon as the Select Vestry is notified of the amount due.

Taxation

The Church's Surplus Income is not subject to Corporation Tax. As the Church cannot reclaim VAT on expenditure, such tax is expended in the income and expenditure account as incurred.

The Accounts were approved by the Select Vestry on 21st March 2023 and signed on its behalf by



Rev N J Dark

Chairperson



William A Leathem

Treasurer

Magheragall Parish Church

Independent Examiner's Report to the Trustees of Magheragall Parish Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 24.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of Jackson Andrews
Chartered Accountants & Statutory Auditor

6 Mandeville Mews
Portadown
Co Armagh
BT62 3NS

21st April 2023

Statement of Financial Activities

Period 01/01/2022 to 31/12/2022

	Note:	Unrestricted Funds	Committed Funds	Restricted Funds	TOTAL FUNDS	
					2022	2021
Incoming Resources						
Voluntary Giving	1	90,670.28		5,462.00	96,132.28	70,593.20
Legacies	2				0.00	399,626.88
Extraordinary General Income	3	1000.00	1375.45	200.00	2,575.45	2616.03
Investment Income	4	6,092.49		1,537.69	7,630.18	11,750.36
General Parish Income	5			4,790.00	4,790.00	2781.00
Fundraising Events	6	6,953.00		6,447.24	13,400.24	1118.50
Property Related Income	7	10,383.95		120.00	10,503.95	2010.00
Other Funds Raised	8			1,620.92	1,620.92	457.01
Total Incoming Resources		115,099.72	1,375.45	20,177.85	136,653.02	490,952.98
Resources Expended						
Legacies	9			-51,897.82	-51,897.82	-1,640.73
Repairs and Upkeep	10	-4,438.43	-265.00	-5,728.05	-10,431.48	-30,138.43
Staffing Costs	11	-57,911.46			-57,911.46	-53,874.44
Heat Light & Power	12	-17,988.67			-17,988.67	-5,882.48
Diocesan Levies	13	-9,693.09			-9,693.09	-9,689.44
General Parochial Overheads	14	-9,230.31		-4,347.00	-13,577.31	-11,758.03
Parochial Ministry Overheads	15	-318.17		-1,132.44	-1,450.61	-1,544.35
Financial and Professional Costs	16	-778.90			-778.90	-720.03
Fundraising Costs	17	-790.59		-4,041.26	-4,831.85	0.00
Donations to Charities & Missions	18	-4,867.30		-1,745.13	-6,612.43	-11,263.56
Property Expenses	19	-4,401.70			-4,401.70	-11,227.98
Total resources Expended		-110,418.62	-265.00	-68,891.70	-179,575.32	-137,739.47
Net Income / Resources Expended		4,681.10	1,110.45	-48,713.85	-42,922.30	353,213.51
Gross Transfers between Funds" In'		120.00	1,000.00	1,181.70	2,301.70	4,774.61
Gross Transfers between Funds" Out'		-1181.70	0.00	-1120.00	-2,301.70	-4,774.61
Balance Brought Forward - 1 Jan 2022		9,176.46	4,224.61	459,750.06	473,151.13	119,937.62
Balance Carried Forward 31 Dec 2022		12,795.86	6,335.06	411,097.91	430,228.83	473,151.13

Statement of Financial Activities

Period 01/01/2022 to 31/12/2022

	General Fund	Restoration Fund	Committed fund	Mission Funds	Bungalow Fund	Graveyard Fund	Car park Fund	Legacy Fund	Magazine Fund	Sunday Cool Fund	Sunday School Fund	Total
Opening Balance at 1st Jan 2022 including Business Reserve Acc	9,176.46	12,916.77	4224.61	0.00	0.00	15,552.51	31,756.14	397986.15	16.34	820.00	702.15	473,151.13
INCOME	107,617.52	13,058.35	1,375.45	117.00	7,602.20	4,063.03	0.00	915.55	1,510.00	545.00	2,150.62	138,954.72
EXPENDITURE	108,672.92	10,819.31	265.00	117.00	2,927.40	3,226.00	0.00	51,897.82	1,191.00	985.00	1,775.57	181,877.02
Net Income / Expenditure excludes opening Balance	-1,055.40	2,239.04	1,110.45	0.00	4,674.80	837.03	0.00	-50,982.27	319.00	-440.00	375.05	-42,922.30
Total Balance Carried Forward - 31 Dec 2022 including Business Reserve Acc	8,121.06	15,155.81	5,335.06	0.00	4,674.80	16,389.54	31,756.14	347,003.88	335.34	380.00	1,077.20	430,228.83

Business Reserve Account

Period 01/01/2022 to 31/12/2022

INCOME												
Opening balance at 1st January 2022	£439,723.73											
Legacy Interest	£915.55											
	£ 440,639.28											
EXPENDITURE												
Closing Balance included in Car Park fund												£ 31,756.14
Closing Balance included in Graveyard fund												£ 9,981.44
Closing Balance included in Legacy fund												£ 347,003.88
Transfer to general account for new heating system												£ 51,897.82
												£440,639.28

Breakdown of Funds

Unrestricted funds	8,121.06				4,674.80							12,795.86
Restricted funds		15,155.81				16,389.54	31,756.14	347,003.88	335.34	380.00	1,077.20	412,097.91
Committed Funds			5,335.06									5,335.06
Totals - 31st Dec 2022	8,121.06	15,155.81	5,335.06	-	4,674.80	16,389.54	31,756.14	347,003.88	335.34	380.00	1,077.20	430,228.83

Statement of Financial Activities

Period 01/01/2022 to 31/12/2022

	INCOMING RESOURCES	Unrestricted Funds	Committed	Restricted Funds	TOTAL FUNDS	
					2022	2021
1	VOLUNTARY GIVING					
Weekly Envelopes		46,968.77			46,968.77	45,720.30
Annual Donations		1,750.00			1,750.00	950.00
Other General Donations		3,171.00			3,171.00	3,245.23
Loose Collections		1,170.02			1,170.02	199.67
Standing Orders including FWO/Gift Day/Harvest		12,660.00			12,660.00	11,147.00
Gift Day		1,446.00			1,446.00	1,479.00
Gift Aid - Tax Recovered - regular giving		16,882.69			16,882.69	0.00
Donations Appeals etc		462.50			462.50	456.00
Donations for Specific Purposes		4,867.30		50.00	4,917.30	154.00
Monthly Giving - Restoration/Donations				5,412.00	5,412.00	4,685.00
Harvest		1,292.00			1,292.00	2,557.00
TOTAL		90,670.28	0.00	5,462.00	96,132.28	70,593.20
2.	LEGACIES					
Legacies					0.00	399,626.88
TOTAL		0.00	0.00	0.00	0.00	399,626.88
3.	EXTRAORDINARY GENERAL INCOME					
Recurring One off Grants		1,000.00		200.00	1,200.00	0.00
Insurance Claim (Hall Porch)					0.00	2,000.00
Committed Income			1,375.45		1,375.45	0.00
TOTAL		1,000.00	1,375.45	200.00	2,575.45	2,000.00
4.	INVESTMENT INCOME					
Bank Interest		957.51			957.51	94.68
Other Investment Income		5,134.98		1,537.69	6,672.67	11,655.68
TOTAL		6,092.49	0.00	1,537.69	7,630.18	11,750.36
5.	GENERAL PARISH INCOME					
Magazine Advertising				360.00	360.00	160.00
Magazine Donations				1,150.00	1,150.00	471.00
Fees For Weddings				0.00	0.00	
Graveyard Fees				3,240.00	3,240.00	2,120.00
Graveyard Donations				40.00	40.00	30.00
TOTAL		0.00	0.00	4,790.00	4,790.00	2,781.00
6.	FUNDRAISING EVENTS					
Catering Events		2,250.00			2,250.00	
Vintage Fair				5,947.24	5,947.24	
Other Fundraising Events		4,703.00		500.00	5,203.00	1,118.50
TOTAL		6,953.00	0.00	6,447.24	13,400.24	1,118.50

Statement of Financial Activities

Period 01/01/2022 to 31/12/2022

	Unrestricted	Committed	Restricted	Total Funds	
	Funds	Funds	Funds	2022	2021
7. Property Related Income					
Rent From Land	1600.00			1600.00	1600.00
Church Hall Donations for Heat and Light	1181.75		120.00	1301.75	410.00
Bungalow Income	7602.20			7602.20	
TOTAL	10,383.95	0.00	120.00	10,503.95	2,010.00

8. Other Funds Raised					
CMS Ireland - Boxes			17.00	17.00	100.00
Leprosy Mission			50.00	50.00	
Sunday School Collection			1008.92	1008.92	357.01
Sunday Cool Collections			545.00	545.00	
TOTAL	0.00	0.00	1620.92	1620.92	457.01

RESOURCES EXPENDED

	Unrestricted	Committed	Restricted	Total Funds	
	Funds	Funds	Funds	2022	2021
9. Legacies					
Legacies Expenses			-51897.82	-51897.82	-1640.73
TOTAL	0.00	0.00	-51,897.82	-51,897.82	-1,640.73
10. Repairs and Upkeep					
Cleaning Church and Hall	-3,834.63			-3834.63	-3924.26
Church Repairs & Maintenance			-416.40	-416.40	-786.25
Church Decoration				0.00	-30.00
Hall Repairs & Maintenance			-457.20	-457.20	-22111.74
Health & Safety Annual Testing	-603.80			-603.80	-753.93
Rectory Repairs And Maintenance			-4,854.45	-4854.45	-2532.25
committed expenditure		-265.00		-265.00	
TOTAL	-4,438.43	-265.00	-5,728.05	-10,431.48	-30,138.43

Statement of Financial Activities

Period 01/01/2022 to 31/12/2022

	Unrestricted Funds	Committed Funds	Restricted Funds	2022	2021
11. Staffing Costs					
Clergy Stipend	-30,199.96			-30,199.96	-29,419.46
Office Allowance	-800.00			-800.00	-800.00
Locomotory Allowance	-5,988.84			-5,988.84	-5,988.90
Diocesan Levy Clergy Pension	-9,651.62			-9,651.62	-9,662.40
Holiday Cover Rector	-150.00			-150.00	-30.00
Visiting Preachers	-40.00			-40.00	-40.00
Organist Salary	-1,850.00			-1,850.00	0.00
Holiday Cover Organist	-300.00			-300.00	0.00
H M Revenue Payments	-8,931.04			-8,931.04	-7,933.68
TOTAL	-57,911.46	0.00	0.00	-57,911.46	-53,874.44
12. Heat Light & Power					
Hall Heating Oil	-1577.00			-1,577.00	-797.72
Rectory Heating Oil	-2,134.00			-2,134.00	-1480.01
Church Light & power	-12,964.00			-12,964.00	-2576.00
Hall light And Power	-1,313.67			-1,313.67	-1028.75
TOTAL	-17,988.67	0.00	0.00	-17,988.67	-5,882.48
13. Diocesan Levies					
Diocesan Levies - Standard	-9,628.18			-9,628.18	-9,629.16
Diocesan Levies - Safeguarding Trust	-64.91			-64.91	-60.28
TOTAL	-9,693.09	0.00	0.00	-9,693.09	-9,689.44
14. General Parochial Overheads					
Insurance	-5,820.17			-5,820.17	-3,612.73
Office Stationery	-543.30			-543.30	-854.82
Office Photocopier - Maintenance	-304.84		-570.75	-875.59	-2,128.95
Magazine costs -			-620.25	-620.25	-721.53
Graveyard Sundry Costs	-1352.00		-3,106.00	-4,458.00	-3,950.00
Other Expenses	-410.00		-50.00	-460.00	-190.00
IT Hardware/Software				0.00	-300.00
Grant Payees Internal	-800.00			-800.00	
TOTAL	-9,230.31	0.00	-4,347.00	-13,577.31	-11,758.03

Statement of Financial Activities

Period 01/01/2022 to 31/12/2022

	Unrestricted Funds	Committed Funds	Restricted Funds	TOTAL 2022	FUNDS 2021
15. Parochial Ministry Overheads					
Worship related costs	-318.17			-318.17	-1,440.55
Clergy/Staff Training				0.00	0.00
Communion Wine				0.00	0.00
Sunday School Activities				0.00	-103.80
Sunday Cool Expenses			-1,132.44	-1,132.44	0.00
TOTAL	-318.17	0.00	-1,132.44	-1,450.61	-1,544.35
16. Finance and Professional Costs					
Audit & Accountancy	-380.00			-380.00	-384.00
Bank Fees & Charges	-398.90			-398.90	-336.03
TOTAL	-778.90	0.00	0.00	-778.90	-720.03
17. Fundraising Costs					
Catering Events	-290.59			-290.59	0.00
Vintage Fair			-4,041.26	-4,041.26	0.00
Other Fund Raising Costs(Car Park)	-500.00			-500.00	0.00
TOTAL	-790.59	0.00	-4,041.26	-4,831.85	0.00
18. Donations To Charities And Missions					
CMS Ireland			-17.00	-17.00	-317.20
Leprosy Mission			-50.00	-50.00	-36.36
Distribution of Special Collections	-4867.30		-50.00	-4,917.30	-154.00
Church Tithe				0.00	-10300.00
Donations and Appeals				0.00	-456.00
Sunday School Collections			-1628.13	-1,628.13	
TOTAL	-4,867.30	0.00	-1,745.13	-6,612.43	-11,263.56
19. Property Expenses					
Rectory Rates	-1,332.57			-1,332.57	-1198.46
Bungalow Maintenance	-2,927.40			-2,927.40	-9896.82
Water Rates	-141.73			-141.73	-132.70
TOTAL	-4,401.70	0.00	0.00	-4,401.70	-11,227.98

VOLUNTARY GIVING

Two years Gift Aid recorded due to HMRC Payment received late for 2020

Period ending 31 December 2022

No	FWO	Gift Day	Harvest	Rest.	Gift aid	No	FWO	Gift Day	Harvest	Rest.	Gift aid
1					263.75	52	90.00				40.00
3	3.00					53	260.00	10.00	20.00		
4	280.00				135.00	54					3.75
5	141.65					55	180.00	20.00			105.00
6	12.00					56	300.00				192.50
7	200.00	10.00	10.00	120.00		57	240.00			80.00	70.00
8	196.00					58	100.00				
9	53.00			10.00		60	100.00				
10					2.50	62	105.00				115.00
11	325.00		40.00	10.00		63	140.00	20.00	20.00		
12	50.00					65	420.00				
13	270.00			5.00	185.00	66	100.00				
14	220.00	10.00	10.00	70.00		68	10.00				
15	550.00				265.00	69	80.00		10.00	90.00	95.00
16	100.00					71	440.00	10.00	10.00		153.75
17	110.00				23.75	72	166.50	5.00	5.00	65.00	
18	520.00	40.00			325.00	73	1250.00		5.00		
19	460.00	10.00	20.00	40.00	218.75	74	520.00		5.00		
20	190.00					75	265.00	10.00	40.00	180.00	
22	200.00	20.00				77	20.00				
23	260.00		20.00	120.00	203.75	78	260.00	10.00	10.00	60.00	
24	80.00			20.00	75.00	79	780.00	15.00	15.00	180.00	
25	50.00					81	104.00	2.00	2.00		
26	500.00					82	300.00				
28	200.00				87.50	83	80.00				
30	90.00					84	1608.00				860.88
32	290.00			140.00		85	780.00	250.00		240.00	577.50
33	100.00				25.00	86	300.00				
37	240.00	10.00	10.00	60.00	162.50	87	200.00				
38	80.00					88	85.00		10.00		
39	205.00	5.00	5.00	65.00		89	80.00				
40	50.00					91	315.00	10.00	20.00	120.00	217.50
41	1540.00	230.00	230.00		1000.00	92	60.00			10.00	32.50
42	252.00	5.00	5.00			93	112.00	10.00	10.00	110.00	
43	1000.00					95	15.00				
44	392.62	10.00	10.00	110.00		96	245.00		10.00		
45	260.00		10.00	10.00		97	115.00		5.00	90.00	
48	280.00		10.00		85.00	98	260.00	30.00	25.00	120.00	
49	10.00					99	60.00				
50	364.00		20.00		253.75	100	380.00		40.00		138.75
51	200.00				257.50	101	555.00	20.00	20.00	130.00	238.75

VOLUNTARY GIVING

Two years Gift Aid recorded due to HMRC Payment received late for 2020

Period ending 31 December 2022

No	FWO	Gift Day	Harvest	Rest.	Gift aid	No	FWO	Gift Day	Harvest	Rest.	Gift aid
106	240.00	10.00	10.00			158	250.00			20.00	
107	70.00					161	60.00				60.00
109	1180.00					162	785.00	12.00	10.00	110.00	
110	200.00					163	540.00		10.00	10.00	250.00
112	350.00				100.00	164	300.00				
113	260.00		5.00	60.00		167	500.00				
114	130.00	10.00	10.00		62.50	168	60.00				
116					40.00	169	50.00				
117	425.00	20.00	10.00	130.00		171	100.00				
118	50.00					172	260.00	20.00	20.00	120.00	220.00
119	105.00					173	185.00	10.00	10.00		
120	550.00	20.00			408.75	174	205.00		20.00	60.00	
121	300.00			20.00	160.00	176	200.00				
122	260.00	10.00	5.00	15.00		177	280.00	20.00	20.00		145.00
123	270.00				121.25	178					6.25
124					83.75	179	275.00				128.75
125	56.00	2.00		12.00		181	100.00				
126	215.00	5.00	5.00	40.00		183	230.00	5.00		55.00	
127	250.00		10.00			184	825.00				
128	110.00					185	5.00				17.50
130	2380.00	40.00	20.00	280.00		186	65.00				
131	240.00	10.00				187	260.00		10.00	240.00	183.78
132	290.00					188	300.00			300.00	238.75
134	130.00					189	335.00	20.00	5.00	150.00	
135	260.00				130.00	190	200.00				
136	200.00					191	540.00				
137	90.00		20.00			192	60.00				
138	515.00		10.00		265.00	193	500.00			50.00	243.75
139	1000.00			120.00	560.00	194	290.00				
140	520.00	10.00	10.00	120.00		195	920.00	20.00	10.00	120.00	575.00
143	300.00	30.00	40.00	100.00	247.50	197	300.00				225.00
144	1040.00	10.00	20.00	240.00		198	265.00		5.00		
147	10.00					204	140.00				188.75
148	208.00		5.00		126.50	142					153.75
149	2160.00	200.00	200.00	240.00	1415.00	159					15.00
150	100.00	10.00	10.00	100.00	68.75	160					120.00
151	100.00	10.00	10.00	100.00							
152	240.00										
153	120.00		5.00								
154	305.00	30.00	25.00	120.00							
155	105.00										
156	260.00										
157	185.00			5.00							

VOLUNTARY GIVING BY STANDING ORDER AND ANNUAL DONATIONS

Two years Gift Aid recorded due to HMRC Payment received late for 2020

Period ending 31 December 2022

No	FWO	Harvest	Gift Day	Rest.	Gift aid	No	FWO	Harvest	Gift Day	Rest.	Gift aid
SO 1	300.00					SO 30					
SO 2						SO 31	360.00				51.00
SO 3	880.00	40.00	40.00	220.00		SO 32	240.00				120.00
SO 4	300.00					SO 33	300.00				
SO 5						SO 34					
SO 6	240.00				120.00	SO 35					
SO 7	240.00				92.50	SO 36	480.00				
SO 8	240.00					SO 37	480.00	10.00			
SO 9	360.00				180.00	SO 38					
SO 10	240.00					SO 39	120.00				
SO 11	240.00					SO 42	1300.00				650.00
SO 12						SO 44	480.00				252.50
SO 13	180.00					SO 45	120.00	20.00			220.00
SO 14	80.00					SO 46	350.00				
SO 15						SO 47	240.00				
SO 16	240.00					SO 48	100.00				
SO 17	600.00				450.00	SO 49	300.00				
SO 18						SO 40					30.00
SO 19	240.00					AD01	200.00				
SO 20	40.00					AD02	100.00				
SO 21						AD03	500.00				250.00
SO 22	360.00					AD06	300.00				
SO 23	520.00	10.00	10.00			AD07	100.00				
SO 24	520.00	10.00	10.00		228.50	AD08	200.00				
SO 25	360.00					AD09	100.00				
SO 26	520.00	40.00	40.00		250.00	AD010	150.00				
SO 27	360.00				90.00	AD011	100.00				
SO 28	360.00					AD012					125.00
SO 29	240.00					AD013					50.00

ORGANISATION'S ACCOUNTS

Magheragall Parish Ramblers		Accounts for the period 1st January to 31 December 2022	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2022	134.72	Donation to Magheragall Parish Church	150.00
Membership Fees inc donation	210.00	BBQ Costs for meat and charcoal	128.31
Donation for BBQ	20.00		
		Balance at Bank on 31 December 2022	86.41
	364.72		364.72

Magheragall Mothers Union		Accounts for the period 1st January to 31 December 2022	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2022	230.84	Members Subscriptions to MU	460.00
Subscriptions	475.00	Reinbursents expences	28.00
Mind Matters Grant	100.00	Farmer Poet	25.00
Private Donation	25.00	Womans Aid	25.00
Bring & Buy Sale	196.90	Hospital Chaplian	25.00
		Closing Balance at 31st December 2022	464.74
	1,027.74		1,027.74

Magheragall Seniors & Friendship Club		Accounts for the period 1st January to 31 December 2022	
INCOME		EXPENDITURE	
Balance in bank at 1 January 2022 for friendship	326.45	Catering Costs	62.08
Cash in hand friendship group	118.50	Group Activity	108.08
Balance at Bank at 1st Jan 2022 Seniors group	132.64	Luncheon costs	386.10
Misc Cash from Seniors group members subs	7.92	Bank charges	32.00
Donation	380.80	Christmas gifts	115.00
Mind Matters Grant	50.00		
Bank Charges refund	100.00	Cash in Hand on 31st December 2022	18.60
	16.00	Balance at Bank on 31 December 2022	410.45
	1,132.31		1,132.31

* In 2022 the Friendship and Seniors/ Lunch club amalimated into one group

Magheragall Parish Bowling Club		Accounts for the period 1st Sept 2021 to 31 March 2022	
INCOME		EXPENDITURE	
Balance in bank at 1st September 2021	1264.04	No Bowls held	
Cash in Hand 1st September 2021	0.00		
		Balance in Bank at 31 March 2022	1264.04
		Cash in hand on 31 March 2022	0.00
	1,264.04		1,264.04

Magheragall Friendship Group		Accounts for the period 1st Jan to 31 Dec 2022	
INCOME		EXPENDITURE	
* In 2022 the Friendship and Seniors/ Lunch club amalated into one group see page 13			

Magheragall Craft Group		Accounts for the period 1st April 2021 to 31st March 2022	
INCOME		EXPENDITURE	
Balance in bank at 1 April 2021	175.91	Magheragall Parish Church Use of Hall by Flower group	620.00
Cash in hand 1st April 2021	23.68		
Weekly Subs	84.00		
R Orr use of hall by Flower class	620.00		
		Cash in hand 31 March 2022	107.68
		Balance at Bank on 31 March 2022	175.91
	903.59		903.59

Magheragall Toddler Group		Accounts for the period 1st Jan 2022 - 31 Dec 2022	
INCOME		EXPENDITURE	
Balance in bank at 1 Jan 2022	875.37	Account closed and moved	
Bank Intrest	0.08	to committed fund with in Church accounts	874.45
		Balance at Bank on 31 December 2022	0.00
	875.45		874.45

CL & CGB NI Headquarters has £632.18 held in trust for a new company at Magheragall.

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland - Charity number 101585

Annual report



Representative Church Body

Charity Accounts For Northern Ireland

Trustees' Report
for the year to 31st December 2022

Magheragall Parish Church

Charity Commission Number 101585

**Magheragall Parish Church
Annual Report for the year ended 31st December 2022**

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9	Financial Statements

Magheragall Parish Church

References and administrative details

Charity Name: Magheragall Parish Church

Charity Registration Number: 101585

Contact Address: 70 Ballinderry Road
Lisburn
BT28 2QS

Trustees

REVD. NICHOLAS JOHN DARK	
MRS YVONNE BELSHAW	
MR RICHARD BELSHAW	
MR JOHN WILLIAMS	
MRS KATHLEEN LEATHAM	
MR NEILL HEASLIP	
MR BRIAN NETTLESHIP	
MRS ELIZABETH PARK	
MRS JANICE CLARKE	
MR ROBERT MOORE	
MR RONALD TEAGUE	
MR ROBERT HARRON	
MR STEPHEN WALKER	
MR SAMUEL GREENFIELD	
MISS VALERIE HARRON	
MRS ISMAY MOORE	

Principal Office-bearers

Clergy: Reverend N. J. Dark
Church Treasurer: Mr William Leatham
Church Warden - Clergy: Mrs Ismay Moore
Church Warden - People: Mr Robert Moore

Independent Auditor

Michael McCarter FCA
Institute of Chartered Accountants in Ireland
Jackson Andrews
Chartered Accountants & Statutory Auditor
6 Mandeville Mews
Portadown
County Antrim
BT62 3NS

Bank Details

Ulster Bank Limited
18 Bow Street
LISBURN
BT28 1BN
Tel: 028 9267 6223

Trustees' Annual Report

The Trustees of Magheragall Parish Church are pleased to submit their report and accounts for the period 1st January 2022 to 31st December 2022.

Objectives and Activities

The charitable purpose of Magheragall Parish Church of the Church of Ireland is the advancement of the Christian religion.

The principle function of Magheragall Parish Church is to support the advancement of the Christian religion by promoting, through the work of Magheragall 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, Magheragall Parish Church 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.

Achievements, Performance & Public Benefit

We are a very busy parish with the Word of God and pastoral care being at the centre of all we do. Church services include: 11 am worship every Sunday morning. On the first Sunday of the month, at 11 am, we hold a Sunday's Cool Service. Sunday School and JAM (Jesus and Me), the group for the older children, is held each Sunday morning from 10 to 10.45 am apart from the first Sunday when they help with the Sunday's Cool service. Evening services, prior to Covid, were held every Sunday at 6.30 pm, however, these have not recommenced, rather, we now have a mid-week Communion service at 10.30 am on Wednesday mornings. Holy Communion is also provided on the third Sunday of the month at 9.30 am and the second Sunday at 11 am. The services are recorded and uploaded onto Facebook and YouTube. The different timings are to facilitate all of the congregation to encourage regular worship. Special services and additional services are conducted throughout the year, for example, for healing, Easter, Harvest, Christmas, Remembrance, weddings and funerals. The church complies with all health, safety and disability requirements to adhere to public benefit. All members of the church and wider community are catered for. This is to achieve our charitable purpose of the advancement of the Christian religion.

Pastoral care is core to the advancement of the Christian religion. The Rector and other parishioners regularly visit those who are in need of care and support is given through all of the numerous church groups which operate in the church hall and church during the week. These include: Bible Study (Online), Choir, Praise Group, Craft and flower classes, Friendship Group (Seniors), Rambling Club and Mothers' Union. These groups are open to all

Magheragall Parish Church

Magheragall Parish Church supports various missions and charities through the year by holding social events open to the whole community. Examples include: Church Army, Leprosy Mission, CMS Ireland and Friends of Cancer in this current year. We as Trustees confirm we have mitigated, as far as possible, any potential harm from the activities e.g. Child Protection policy and health and safety requirements.

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

Overall, our income decreased from 2021 by £354,299.96 due to a benevolent legacy in 2021. Voluntary giving has increased by £25,539.08 from 2021. Fundraising was still down prior to Covid but we were able to run a number of fundraising events in 2022.

The General Fund is sitting at £1,055.40 but with the addition of the Reserves' balance, our closing balance is £8,121.06. Restoration Fund has a balance of £15,155.81. Restoration was carried out on the Church, Sexton's bungalow and the Rectory. Graveyard Fund has a balance of £16,389.54.

Magazine Fund with envelopes and adverts is just covering expenses. The cost of the leasing of the photocopier is covered by the church.

Car Park Fund has remained unchanged from last year at £31,756.14. This is due to the poor quality work that was carried out so we are currently in negotiation with the contractor about re-doing the work. We have received planning permission approval for a small extension to the graveyard which has also held up the completion of the car park. When the works have been carried out to a satisfactory standard, payment will be made from this account.

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 Magheragall Parish can continue its activities and the financial statements for the year ended 31st December 2022 can be signed off as a going concern.

Structure, Governance and Management

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 to the number of terms which may be served.

Pay and Remuneration

The Incumbent's stipend is paid directly by the parish. As per circular 'Diocese of Connor, November 2021 Stipends and locomotory and office allowances', the Incumbent of Magheragall Parish Church receives a stipend, locomotory and office allowances in accordance with figures approved by the General Synod of the Church of Ireland.

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, two churchwardens, two glebe wardens and twelve other members of the vestry elected at the Annual General Vestry.

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 ten times during the year and the average attendance was 72%

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 and detection of fraud and other irregularities.

Independent Examiners Report to the Trustees

See Attached

Financial statements for the year ended 31st December 2022

See Attached

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.

See Attached

Statement of Assets and Liabilities

(i) *Assets retained for the parish's own use*

The assets of the parish, retained for its own use include:

- Church Building and Graveyard
- Parish Hall
- Rectory
- Sexton's bungalow
- 37 Maghaberry Road

The Church Building, Rectory 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.

The Parish Hall was built in 1970. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish Statement of Assets and Liabilities.

Statement of Assets and Liabilities	Unre- stricted	Re- stricted	Com- mitted	Period 2022
Bank & deposit balances brought forward	9,176.46	459,750.06	4,224.61	473,151.13
Excess of Receipts over payments for the year	4,681.10	-47,713.85	110.45	-42,922.30
Transfers between funds	-1,061.70	61.70	1,000.00	0.00
Bank & deposit balances carried forward	12,795.86	412,097.91	5,335.06	430,228.83

5. Transactions with the Trustees

One Trustee and one person related to a Trustee had a personal interest in one contract/transaction entered into by the charity during the year.

6. Governance Costs

Governance costs of £1980.00 were incurred during the year of which £1980.00 relates to fees paid to the independent examiner. Governance costs are included within Finance and Professional Costs in the Receipts and Payments Accounts.

Lisburn/Magheragall/Magheragall Parish Church/Connor/Church of Ireland

Northern Ireland - Charity number 101585

Annual return

Magheragall Parish Church

Independent Examiner's Report to the Trustees of Magheragall Parish Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 24.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.

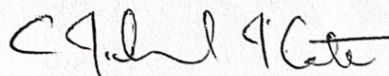
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of Jackson Andrews
Chartered Accountants & Statutory Auditor

6 Mandeville Mews
Portadown
Co Armagh
BT62 3NS

21st April 2023