

BELFAST/Belfast:Finaghy & Upper Malone/The Church of the Epiphany/Connor/Church of Ireland

Northern Ireland · Charity number 101986

Details

Status Received

Registered 2015-02-19

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 104 Upper Lisburn Raod
Belfast
Bt10 0bb
BT10 0BB

Phone 07889882088

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	£70,708	£85,518	£0	1

Trustees

Name	Role	Appointed
Miss Edith Mccarthy		
Miss Sylvia Kennedy		
Mr Brian Aicken		
Mr Victor Stephens		
Mrs Alexandra Shivers		
Mrs Caroline Anne Stephens		
Mrs Gloria Aicken		
Mrs Jennifer Taylor		
Mrs Matilda Harold		
Mrs Valerie Margaret Beers		
Ms Roberta Peters		
R E Kennedy		
Rev Louise Stewart Ba Hons		

BELFAST/Belfast:Finaghy & Upper Malone/The Church of the Epiphany/Connor/Church of Ireland

Northern Ireland - Charity number 101986

Accounts

Church of the Epiphany Parish of Upper Malone
Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities
For the year ended 31 December 2024

Charities Number: NIC101986

Church of the Epiphany Parish of Upper Malone
Annual report and financial statements for the year ended 31 December 2024

Contents

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 4
Independent Examiners Report to the Trustees	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the financial statements	8 - 9

Church of the Epiphany Parish of Upper Malone
Year ended 31 December 2024

References and administrative details

Charity Name: Church of the Epiphany Parish of Upper Malone

Charity Registration Number: NIC101986

Contact Address: 104 Upper Lisburn Road
Finaghy
Belfast
BT10 0BB

Trustees

Mrs Caroline Anne Stephens
Mr Victor Stephens
Miss Sylvia Kennedy
Mrs Matilda Harold
Mrs Evelyn Wright (resigned 21st October 2024)
Rev. Anne Louise Stewart
Miss Roberta Emily Kennedy
Mrs Valerie Margaret Beers
Miss Edith McCarthy
Mrs Jennifer Taylor
Mrs Gloria Aicken
Mrs Alexandra Shivers
Mr Brian Aicken
Ms Roberta Peters

Principal Office-bearers

Clergy: Rev. Anne Louise Stewart
Church Treasurer: Vacant
Church Warden – Rector's: Miss Sylvia Kennedy
Church Warden – People's: Mr Brian Aicken

Independent Examiner

CG Taggart Accountancy Services
17 Cypress Crescent
Donaghadee
Co. Down
BT21 0QG

Bankers

Ulster Bank Ltd.
Andersonstown Branch
Westwood Centre
Kennedy Way
Belfast
BT11 9BQ

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE
 Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Receipts					
F.W.O. and General offerings		18375	-	18375	19148
Other donations		804	-	804	600
Tax Relief on Gift-Aided donations		5024	-	5024	5473
Hire of Halls		480	-	480	590
Rectory Rent		10212	-	10212	8263
Investment Income		21	-	21	21
Bank Interest		351	23	374	366
Donations for 3 rd party charities	4	-	676	676	940
St. Polycarp's contribution to cost of Rector	6	32441	-	32441	32040
Smarties Appeal		386	-	386	268
Government Grant		-	-	-	600
Cremation plot		1000	-	1000	-
Fabric fund		-	915	915	769
Total Receipts		69094	1614	70708	69078
Payments					
Clergy Costs – stipend, locomotory, office and Employer's NIC	6	44358	-	44358	39544
Clergy Costs – pension	6	10242	-	10242	10848
Clergy cover		200	-	200	395
Organist		1620	-	1620	1620
Equipment and repairs		2999	-	2999	4386
Stationery and printing		421	-	421	205
Utilities and Rates		6486	-	6486	7199
Diocesan Assessment		6784	-	6784	6123
Insurance		2088	-	2088	1995
Independent Examiner	7	300	-	300	132
Refund of St. Polycarp's share of overpaid NIC		4804	-	4804	-
Bank charges		139	-	139	192
Repairs to St. Polycarp's rectory		2013	-	2013	
Accounting fees		1221	-	1221	
Payroll processing		648	-	648	
Incidental running costs		500	-	500	400
Charitable donations	5	19	676	695	940
Total Payments		84842	676	85518	73979
Excess of Payments over Receipts for the year		(15748)	938	(14810)	(4901)
Transfers		-	-	-	-
Opening Bank balances		34593	1344	35937	40838
Closing Bank balances		18845	2282	21127	35937

On Behalf of the Trustees

Trustee 1

Louise Stewart

Trustee 2

Sarah Alden

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE
Statement of Assets and Liabilities as at 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Cash Funds						
Bank Accounts		18845	2282	-	21127	35937
Total Cash Funds		18845	2282	-	21127	35937

Investment Assets						
Rectory	1(b) ii)	275000	-	-	275000	275000
Total Investment Assets		275000	-	-	275000	275000

Gift Aid	2	4620	-	-	4620	5000
Overpaid stipend		-	-	-	-	105
Overpaid NIC		-	-	-	-	687
Debtors -Total		4620	-	-	4620	5792

St. Polycarp's		-	-	-	-	5253
Accountancy services		600	-	-	600	721
Payroll services		108	-	-	108	324
Independent Examiner	7	300	-	-	300	300
PAYE/NIC		2280	-	-	2280	-
Creditors - Total		3288	-	-	3288	6598

Restricted funds

Restricted funds are monies which have been given to the charity for the express purpose of the maintenance of the buildings. Further details can be found in note 3.

On Behalf of the Trustees

Trustee 1

Louise Stewart

Trustee 2

Gone Acker

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE
Notes to the financial statements for the year ended 31 December 2024

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Statement of Assets and Liabilities

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

The assets of the Parish, retained for its own use comprise of: -

- Church Building
- Church Hall

The Church Building 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 Church Hall is physically attached and on the same grounds as the Church Building, as such is not separable as an individual asset. Therefore, it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

ii) Investment property

The Rectory, which is currently rented out, is recognised at a current value of around £275,000. Depreciation is not provided on investment property measured at fair value.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the Year	35,937
Receipts for the Year	70,708
Payments for the Year	(85,518)

Total Cash Funds at End of the Year	21,127

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE

Notes to the financial statements for the year ended 31 December 2024 (continued)

3. Movements in Funds

Restricted Funds	At 1st Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfer to Unrestricted funds £	At 31st Dec 2024 £
Fabric Fund	1344	938	-	-	2282
Collections for 3 rd Party Charities		<u>676</u>	<u>676</u>	-	
Total Funds	<u>1344</u>	<u>1614</u>	<u>676</u>	-	<u>2282</u>

Purposes of Restricted Funds

- Income for the Fabric Fund is to be used for expenditure on buildings.
- Church Collections for various 3rd party charities as detailed in notes 4 and 5.

4. Collections for Third Parties

Charity	Donations received 2024 £	Donations received 2023 £
CMSI	431	450
Christian Aid	245	280
Bishops' Appeal	-	<u>210</u>
Total Donations	<u>676</u>	<u>940</u>

5. Charitable Donations

Charity	Donations made 2024 £	Donations made 2023 £
CMSI	450	450
Bishops' Appeal	-	210
Christian Aid	245	280
Total Amount Donated	<u>695</u>	<u>940</u>

6. Transactions with the Trustees

The Rector was paid a stipend of £39,504 (2023 - £37,504), locomotory expenses of £7,000 (2023 - £7,000) and office allowance of £925 (2023 - £925). The Parish also paid the employer's and employee's contribution to the Church of Ireland's centrally administrated Pension fund of £10,242 (2023 - £10,848). The rector is also provided with free accommodation in order to fulfil her responsibilities.

55% of the costs of the rector are paid by St. Polycarp's, the parish with which we are grouped.

No other trustee or person related to a trustee received remuneration, benefits or reimbursement of expenses nor had any personal interest in any contract or transaction entered into by the charity during the year.

7. Governance costs

Governance costs of £300 (2023 - £132) were paid during the year in respect of fees to the independent examiner. Independent examiner's fees for 2024 will amount to £300 (2023 - £300).

Accounts

Church of the Epiphany Parish of Upper Malone
Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities
For the year ended 31 December 2023

Charities Number: NIC101986

Church of the Epiphany Parish of Upper Malone
Annual report and financial statements for the year ended 31 December 2023

Contents

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 4
Independent Examiners Report to the Trustees	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the financial statements	8 - 9

Church of the Epiphany Parish of Upper Malone
Year ended 31 December 2023

References and administrative details

Charity Name: Church of the Epiphany Parish of Upper Malone
Charity Registration Number: NIC101986
Contact Address: 104 Upper Lisburn Road
Finaghy
Belfast
BT10 0BB

Trustees

Mrs Caroline Anne Stephens
Mrs Anne Stockman (resigned 2 April 2023)
Mr Victor Stephens
Miss Sylvia Kennedy
Mrs Matilda Harold
Mrs Evelyn Wright
Rev. Louise Stewart
Miss Roberta Emily Kennedy
Mrs Valerie Margaret Beers
Miss Edith McCarthy
Mrs Edna Sloss (resigned 2 April 2023)
Mrs Jennifer Taylor
Mrs Gloria Aicken
Mrs Alexandra Shivers
Mr Brian Aicken
Ms Roberta Peters

Principal Office-bearers

Clergy: Rev. Anne Louise Stewart
Church Treasurer: Vacant
Church Warden – Rector's: Miss Sylvia Kennedy
Church Warden – People's: Mr Brian Aicken

Independent Examiner

CG Taggart Accountancy Services
17 Cypress Crescent
Donaghadee
Co. Down
BT21 0QG

Bankers

Ulster Bank Ltd.
Andersonstown Branch
Westwood Centre
Kennedy Way
Belfast
BT11 9BQ

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE
Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Receipts					
F.W.O. and General offerings		19148	-	19148	22681
Other donations		600	-	600	952
Tax Relief on Gift-Aided donations		5473	-	5473	4726
Hire of Halls		590	-	590	1600
Rectory Rent		8263	-	8263	9013
Investment Income		21	-	21	23
Bank Interest		355	11	366	47
Donations for 3 rd party charities	4	-	940	940	1155
St. Polycarp's contribution to cost of Rector	6	32040	-	32040	31689
Smarties Appeal		268	-	268	311
Government Grant		600	-	600	-
RCB Covid grant		-	-	-	680
Girls Brigade		-	-	-	1129
Fabric fund		-	769	769	903
Total Receipts		67358	1720	69078	74909
Payments					
Clergy Costs – stipend, locomotory, office and Employer's NIC	6	39544	-	39544	44790
Clergy Costs – pension	6	10848	-	10848	9952
Clergy cover		395	-	395	816
Organist		1620	-	1620	2340
Equipment and repairs		4386	-	4386	2445
Stationery and printing		205	-	205	447
Utilities and Rates		7199	-	7199	8859
Diocesan Assessment		6123	-	6123	6312
Insurance		1995	-	1995	1865
Independent Examiner	7	132	-	132	114
Garden of Remembrance		-	-	-	262
Miscellaneous expenses		-	-	-	92
Bank charges		192	-	192	198
Incidental running costs		400	-	400	700
Charitable donations	5	-	940	940	1205
Total Payments		73039	940	73979	80397
Excess of Payments over Receipts for the year		(5681)	780	(4901)	(5488)
Transfers					
Opening Bank balances		40274	564	40838	46326
Closing Bank balances		34593	1344	35937	40838

On Behalf of the Trustees

Trustee 1

Kernise Stewart

Trustee 2

Carol Stephens

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE
Statement of Assets and Liabilities as at 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds						
Bank Accounts		<u>34593</u>	<u>1344</u>	-	<u>35937</u>	<u>40838</u>
Total Cash Funds		<u>34593</u>	<u>1344</u>	-	<u>35937</u>	<u>40838</u>
Investment Assets						
Rectory	1(b) ii)	<u>275000</u>	-	-	<u>275000</u>	<u>275000</u>
Total Investment Assets		<u>275000</u>	-	-	<u>275000</u>	<u>275000</u>
Gift Aid	2	5000	-	-	5000	5758
Overpaid stipend		105	-	-	105	-
Overpaid NIC		<u>687</u>	-	-	<u>687</u>	<u>7516</u>
Debtors -Total		<u>5792</u>	-	-	<u>5792</u>	<u>13274</u>
St. Polycarp's		5253	-	-	5253	4134
Accountancy services		721	-	-	721	-
Payroll services		324	-	-	324	-
Independent Examiner	7	300	-	-	300	132
PAYE/NIC		-	-	-	-	839
Creditors – Total		<u>6598</u>	-	-	<u>6598</u>	<u>5105</u>

Restricted funds

Restricted funds are monies which have been given to the charity for the express purpose of the maintenance of the buildings. Further details can be found in note 3.

On Behalf of the Trustees

Trustee 1

Lorise Stewart

Trustee 2

Carol Stephens

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE
Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Statement of Assets and Liabilities

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

The assets of the Parish, retained for its own use comprise of: -

- Church Building
- Church Hall

The Church Building 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 Church Hall is physically attached and on the same grounds as the Church Building, as such is not separable as an individual asset. Therefore, it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

ii) Investment property

The Rectory, which is currently rented out, is recognised at a current value of around £275,000. Depreciation is not provided on investment property measured at fair value.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the Year	40,838
Receipts for the Year	69,078
Payments for the Year	(73,979)

Total Cash Funds at End of the Year	35,937

CHURCH OF THE EPIPHANY PARISH OF UPPER MALONE
Notes to the financial statements for the year ended 31 December 2023 (continued)

3. Movements in Funds

Restricted Funds	At 1 st Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfer to Unrestricted funds £	At 31 st Dec 2023 £
Fabric Fund	564	780	-	-	1344
Collections for 3 rd Party Charities	-	940	940	-	-
Total Funds	564	1720	940	-	1344

Purposes of Restricted Funds

- Income for the Fabric Fund is to be used for expenditure on buildings.
- Church Collections for various 3rd party charities as detailed in notes 4 and 5.

4. Collections for Third Parties

Charity	Donations received 2023 £	Donations received 2022 £
CMSI	450	555
Christian Aid	280	200
Bishops' Appeal	210	400
Total Donations	940	1155

5. Charitable Donations

Charity	Donations made 2023 £	Donations made 2022 £
CMSI	450	555
Bishops' Appeal	210	400
Christian Aid	280	200
NI Children's Hospice	-	50
Total Amount Donated	940	1205

6. Transactions with the Trustees

The Rector was paid a stipend of £37,504 (2022 - £34,407), locomotory expenses of £7,000 (2022 - £6,590) and office allowance of £925 (2022 - £800). The Parish also paid the employer's and employee's contribution to the Church of Ireland's centrally administrated Pension fund of £6,441 (2022 - £5,909). In addition, the parish paid a final contribution to the shortfall in the historic defined benefit church pension scheme of £4,407 (2022 - £4,043). The rector is also provided with free accommodation in order to fulfil her responsibilities.

55% of the costs of the rector are paid by St. Polycarp's, the parish with which we are grouped.

No other trustee or person related to a trustee received remuneration, benefits or reimbursement of expenses nor had any personal interest in any contract or transaction entered into by the charity during the year.

7. Governance costs

Governance costs of £132 (2022 - £114) were paid during the year in respect of fees to the independent examiner. Independent examiner's fees for 2023 will amount to £300.

Annual report

Church of the Epiphany Parish of Upper Malone
Trustees' Annual Report for the year ended 31 December 2023

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Church of the Epiphany Parish of Upper Malone for the year ended 31 December 2023.

Objectives and activities

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

The principal function of the Church of the Epiphany, a member parish of the Church of Ireland, is to support the advancement of the Christian religion by promoting, through the work of the Church of the Epiphany the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society, as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Church of the Epiphany has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the community at large. The care and maintenance of these assets is undertaken by the Select Vestry.

Compliance with Public Benefit

The Parish has considered the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that the activities entered into during the year have furthered the Parish's objectives, for the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements, Performance & Public Benefit

Church of the Epiphany Parish of Upper Malone utilises its Church Building to provide bi-weekly services of public worship, open to all, which contribute to spiritual well-being of participants and the reinforcement of Christian values. Through the minister, and those who assist her, the church provides pastoral care to any who request it and undertakes religious ceremonies such as weddings and funerals. In cooperation with the other churches in the Finaghy area there are a number of joint events each year for the whole community and for all ages. Its buildings are used by other community and church organisations to benefit the people of the Finaghy area.

These activities implement our charitable purposes and provide public benefit.

Financial Review

The charity is in a secure financial position at 31 December 2023 as despite an in year deficit of £4901 (2022 – Deficit of £5488) the charity has reasonable reserves to meet foreseen liabilities. Our goal is to maintain reserves of at least 3 months' expenditure which we have at the year end. At 31 December 2023 unrestricted cash funds amounted to £34593 (31 December 2022 - £40274) and Restricted cash funds amounted to £1344 (31 December 2022 - £564).

Going Concern

Our income and costs should be able to be maintained at or below current levels. Any additional funds for capital costs will be able to be raised separately. In the light of this the trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for a period of at least 12 months from the date of approval and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Church of the Epiphany Parish of Upper Malone
Trustees' Annual Report for the year ended 31 December 2023 (continued)

Structure, governance and management

Governing document and constitution of the charity

Chapter III of the Constitution of the Church of Ireland governs parishes and parochial organisation. The members of the Select Vestry are charity trustees.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs Caroline Anne Stephens
Mrs Anne Stockman (resigned 2 April 2023)
Mr Victor Stephens
Miss Sylvia Kennedy
Mrs Matilda Harold
Mrs Evelyn Wright
Rev. Louise Stewart
Miss Roberta Emily Kennedy
Mrs Valerie Margaret Beers
Miss Edith McCarthy
Mrs Edna Sloss (resigned 2 April 2023)
Mrs Jennifer Taylor
Mrs Gloria Aicken
Mrs Alexandra Shivers
Mr Brian Aicken
Ms Roberta Peters

Recruitment and appointment of Select Vestry members (the 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 and subscribe to the parish by a means for which a receipt may be issued 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 approximately one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Organisational structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Rector, the churchwardens, the glee wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Vestry.

The incumbent or other member of the clergy officiating in the parish chairs the Select Vestry. 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 and Special meetings may be convened at any time by the chairperson or the churchwardens. The Select vestry met monthly except for the summer months with a quorum present each time.

Pay and remuneration

The incumbent of the Parish, the Rector, is entitled to a stipend that is paid directly by the Parish, which is in accordance with figures approved by the General Synod of the Church of Ireland and office and locomotory allowances, pension contributions and use of the rectory, or appropriate housing allowance. We are grouped with St. Polycarp's with whom we share a Rector. These staff costs are shared by both parishes with our responsibility 45% of the costs and St. Polycarp's 55%.

**Church of the Epiphany Parish of Upper Malone
Trustees' Annual Report for the year ended 31 December 2023 (continued)**

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.

Signed on Behalf of the Trustees

Trustee 1 Louise Stewart
Date 17/9/24

Trustee 2 Carol Stephens
17/9/24

Annual return

Independent Examiner's Report to the Trustees of Church of the Epiphany Parish of Upper Malone

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 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.

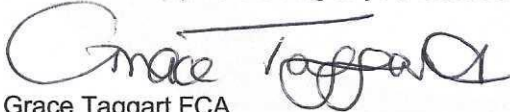
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.



Grace Taggart FCA
CG Taggart Accountancy Services
Chartered Accountants and Registered Auditors

17 Cypress Crescent
Donaghadee
Co Down
BT21 0QG

17 September 2024

Accounts

CHURCH OF EPIPHANY, PARISH OF UPPER MALONE
Trustees' Annual Report and Receipts Account
N.I. Charity No. 101986

For the year ended 31 December 2021

<u>Receipts</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2021</u>	<u>Total 2020</u>
	£	£	£	£
Freewill, General Offerings	20321	-	20321	19337
Donations to Light & Heating	-	-	-	-
Other Donations	722	-	722	898
Gift Aid	4830	-	4830	5741
Hire of Halls	1325	-	1325	250
Rectory Rent	8412	-	8412	8312
Interest and Dividends	65	-	65	16
Charity	480	-	480	375
St. Polycarp's Contributions	30891	-	30891	30891
Functions	580	-	580	1006
Transfer-Savings Account	-	-	-	10000
Transfer from Fabric Fund	-	-	-	3000
Covid Grant	-	-	-	7854
Fabric Fund	<u>-</u>	<u>2658</u>	<u>2658</u>	<u>1518</u>
	<u>67626</u>	<u>2658</u>	<u>70284</u>	<u>89198</u>
<u>Payments</u>				
Clergy payments, locomotory and other payments	54440	-	54440	54846
Organist	1560	-	1560	960
Equipment & Repairs	835	-	835	2075
Stationery and Printing	228	-	228	328
Utilities/Rates	6588	-	6588	6393
Diocesan Assessment	6261	-	6261	7087
Bank Charges	158	-	158	163
Insurance/Auditor	1854	-	1854	1844
Miscellaneous Payments	300	-	300	563
Charity	<u>880</u>	-	<u>880</u>	<u>775</u>
	<u>73104</u>	-	<u>73104</u>	<u>75034</u>
<u>Summary of Receipts and Payments</u>				
Total receipts for year	67626	-	67626	87680
Total payments for year	<u>73104</u>	-	<u>73104</u>	<u>75034</u>
Deficit	(5478)	-	(5478)	12646

Statement of Assets and Liabilities Year ended 31st December 2021

	Unrestricted Funds	Restricted Funds	
--	-----------------------	---------------------	--

Funds Reconciliation

Cash at Bank 31/12/20	17987	32674	
Deficit year ended 31/12/21	(5478)	1143	
Cash at Bank 31/12/21	12509	33817	

Bank Balances

Cash in General Account		12509
Cash in Business Reserve Account(restricted)		2658
Investment Account		<u>31159</u>
		<u>46326</u>

Other Assets (unrestricted Fund)

Church Halls		661,311	661,311
Rectory		215,191	215,191

Liabilities

	Nil	Nil
--	-----	-----

Evelyn Wright
Hon. Treasurer

SC Kennedy
Trustee

SUMMARY OF CAPITAL ACCOUNTS
YEAR ENDED 31 DECEMBER 2021

N.I. Charity No.101986

Capital Account at 1 January 2021

	£	£	£
Cash in General Account	17987		17987
Cash in Business Reserve Account(restricted funds)	1518	1518	
Investment Account (restricted funds)	<u>31156</u>	<u>31156</u>	-----
	50661	32674	17987

Capital Account at 31 December 2021

Cash in General Account	12509		12509
Cash in Business Reserve Account(restricted funds)	2658	2658	
Investment Account (restricted funds)	<u>31159</u>	<u>31159</u>	-----
	46326	33817	12509

Income – Fabric Fund (Restricted Funds)

Donations

£
1139

Signed on the behalf of the Trustees

Evelyn Wright

Evelyn Wright

Honorary Treasurer

Annual report

CHURCH OF THE EPIPHANY-PARISH OF UPPER MALONE

NIC101986

C/O Mrs. Evelyn Wright

170 Locksley Park

Belfast, BT10 0AU

TRUSTEES ANNUAL REPORT 2021

Trustees.

Rev. Louise Stewart, Tom Aicken, Mrs Valerie Beers, Mrs Edna Sloss, Mrs Hilda Harold, Miss Sylvia Kennedy, Miss Roberta Kennedy, Miss Edith McCarthy, Mrs Moira Fletcher, Ms Helen McKinney, Mrs Caroline Stephens, Victor Stephens, Mrs Ann Stockman, Mrs Alexis Shivers and Mrs Evelyn Wright

Finance.

Rental income from the letting of the Rectory to tenants and the Church Halls to community users brought in £9,737.50

Income to the Fabric Account through donations and church envelopes amounted to £1,139.47

Gift Aid of £4,830.21 was reclaimed during the year.

The Accounts at the year-end were as follows;

General Account	£12,509.27
Fabric Account	£ 2,657.80
Investment Account	<u>£31,159.03</u>
Total	£46,326.10

All Payments in 2021 were paid on receipt and in full.

Management

The Finances are managed by the Treasurer who reports back to the Trustees at Select Vestry meetings on regular monthly basis or if necessary in-between. Each year at the Easter General Vestry Trustees are elected.

Security and safeguarding of all monies is important to the Trustees and all monies are counted and banked under dual control.

Current Safeguarding Trust Panel members are Rev. Louise Stewart, Mrs Carol Stephens and Miss Roberta Kennedy.

Purpose

The principal function of the Parish is to support the advancement of the Christian religion by promoting through the work of the whole mission of the Church, pastoral, social and ecumenical.

All the functions of the parish are to the advancement of religion through holding regular worship and communicating with and caring for all parishioners, particularly the elderly and sick in our community.

Public Benefit

The Charity Trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance.

Regular worship, activities both fundraising and social have been carried out during the year.

The Parish donated to the Store House Food Bank of non-perishable goods as part of our Harvest celebration.

The Covid 19 restrictions have had an impact on our youth organisations, with the weekly numbers of girls and boys declining, after lengthy discussion between the Captain and Officers of both Girls and Boys Brigade and Select Vestry reluctantly the conclusion reach was to close the organisations from December 2021.

Approved by the Trustees on 16th August 2022 and signed on their behalf by:

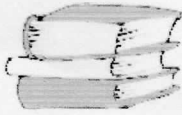
Valerie Beers
Trustee

Valerie Beers

Evelyn Wright
Hon. Treasurer

Evelyn Wright

Annual return



Christine M. Howell ~~MAAT~~
BOOK KEEPING SERVICE

11 RAMORE PARK, BELFAST BT10 0FB
Telephone: (028) 9029 1624 Mobile: 078876234171

13TH MARCH 2022.

CHURCH OF EPIPHANY - AUDIT DEC 2021.

AUDITING CURRENT ACCOUNT AT 31ST DEC 2021.

AUDITING FABRIC ACCOUNT AT 31ST DEC 2021.

AUDITING CHURCH RECEIPTS & PAYMENTS
AT 31ST DECEMBER 2021

9 1/2 HRS AT £1200 PER HOUR.

£114.00

cm Howell.

13/3/22.

BANK RECONCILIATIONS

ULSTER BANK ACCOUNT AS AT 31ST DECEMBER 2021

Opening Balance 1 st January 2021	£17,987.06
Add INCOME 2021	£67,625.85
Less EXPENDITURE 2021	- <u>£73,103.64</u>
Closing Balance	£12,509.27

FABRIC ACCOUNT

Opening Balance 1 st January 2021	£1,518.33
Lodged January- December 2021	£1,139.30
Bank Interest	<u>£ 0.17</u>
Closing Balance	<u>£2,657.80</u>

INVESTMENT ACCOUNT

Balance 1 st January 2021	£31,155.91
Interest Capitalisation 31 st December 2021	£ <u>3.12</u>
Closing Balance	£31,159.03

TOTAL AT 31ST DECEMBER 2021

Ulster Bank Current Account	£12,509.27
Fabric Account	£ 2,657.80
Investment Account	<u>£31,159.03</u>
	<u>£46,326.10</u>

Audited By : *C. M. Howell*
Christine Howell

Dated: 13TH MARCH 2022.