

Gartree Parish Church – Crumlin
Trustees' Annual Report and
Statement of Receipts and Payments and
Assets and Liabilities

For the year ended 31 December 2024

Charity Number NIC102088

Gartree Parish Church - Crumlin

Annual report and financial statements for the year ended 31 December 2024

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Gartree Parish Church - Crumlin

Reference and administrative details

Charity Name: Gartree Parish Church - Crumlin

Charity Registration Number: NIC 102088

Trustees

Marlene Manderson
Donna Elizabeth Francis
Ethel Bushe
Trevor McKinstry
Amanda Spears
Louise Cormican
Stephen Henry
Rev John Farr
Norman McBride
Denver Watterson
Jim Kirkpatrick
Edward Graham
Charlotte Pullan

Principal Office-bearers

Chairperson Rev John Farr
Treasurer Louise Cormican

Independent Examiner

John McCleary FCA
McCleary and Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

Gartree Parish Church - Crumlin

Trustees' Annual Report for the year ended 31 December 2024

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Gartree Parish Church for the year ended 31 December 2024.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of Gartree Parish Church is to support the advancement of the Christian religion by promoting, through the work of the congregation the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society 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, Gartree Parish Church has custody of certain property, records, materials and artefacts which are of significance to the cultural and religious heritage of the whole community, the maintenance of which is undertaken by the select vestry of Gartree Parish Church.

Achievements, Performance & Public Benefit

The church was once again heavily involved within the local community during 2024, and this involvement will Continue in the future.

Financial Review

The income for the church from various sources was £34,343.56 with outgoings of £30,861.38, giving an excess of income over expenditure £3,482.18 (2023 Deficit £7,912.48). The bank and cash balances at 31 December 2023 were in Surplus to the value of £58,337.63, (2023 Surplus £54,855.45). It is the trustee's policy to hold reserves sufficient to cover unexpected emergencies and to have adequate reserves for church property maintenance and to further the objectives and activities of the parish.

Going Concern

The trustees have reviewed the budget for the year ahead and are satisfied that there are adequate funds in place to ensure the church can continue its activities and the financial statements for year ended 31 December 2024 can be signed off as a going concern.

Gartree Parish Church - Crumlin
Trustees' Annual Report for the year ended 31 December 2024 (continued)

Structure, Governance and Management

Governing Document and Constitution of the Charity

Gartree Parish Church is governed and managed in accordance with the constitution of the church of Ireland. The select vestry members are the charity trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

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, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the 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 2024 the Select Vestry met 6 times during the year.

Compliance with Public Benefit

The Parish has considered 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.

Gartree Parish Church - Crumlin
Trustees' Annual Report for the year ended 31 December 2024 (continued)

Statement of Trustees' Responsibilities (continued)

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: Louise Cormican



Trustee: Donna Francis



Date: 29 April 2025

Gartree Parish Church - Crumlin

Independent Examiners Report to the Trustees of Gartree Parish Church - Crumlin

I report on the accounts for the year ended 31 December 2024 set out on pages seven to ten.

Respective responsibilities of trustees and examiner

The charity's trustees 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
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 65(9)(b) of the Charities Act); and
- to state whether particular matters have come to our attention.

Basis of the 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 Charities 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 of disclosure 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.



John McCleary FCA
McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Date: **29 April 2025**

Gartree Parish Church - Crumlin
Receipts and Payments Account for the year ended 31 December 2024

| | Note | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|---|------|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Receipts</u> | | | | | |
| Freewill Offering | | 11,766.00 | - | 11,766.00 | 12,871.26 |
| Plate & loose Collections | | 2,513.16 | - | 2,513.16 | 1,407.82 |
| Donations | | 173.81 | 273.20 | 447.01 | ,513.78 |
| Diocesan Scheme | | - | - | - | 0.00 |
| Bank Interest Received | | 283.05 | - | 283.05 | 316.66 |
| Investment Income | | 822.07 | - | 822.07 | 757.84 |
| Radox Donation | | - | - | - | 3,000.00 |
| Fundraising | | 135.00 | 11,803.85 | 11,938.85 | 6,363.80 |
| Gift Aid | | 4,538.62 | - | 4,538.62 | 0.00 |
| Quiz Night | | - | 1,423.00 | 1,423.00 | 0.00 |
| Miscellaneous Receipts | | - | 121.80 | 121.80 | 499.11 |
| Bequest | | - | - | - | 40.00 |
| Graveyard Income | | - | - | - | 750.00 |
| Auction | | - | - | - | 3,801.00 |
| Heritage Day | | - | 490.00 | 490.00 | 290.00 |
| Power NI Grant Received | | - | - | - | 600.00 |
| <u>Total Receipts</u> | | 20,231.71 | 14,111.85 | 34,343.56 | 31,211.27 |
| <u>Payments</u> | | | | | |
| Contribution to Minister Costs | | 7,956.00 | - | 7,956.00 | 7,380.00 |
| Preaching Assistants | | - | - | - | 220.00 |
| Diocesan Levies & Charges | | 1,522.80 | - | 1,522.80 | 1,431.60 |
| Electricity | | 386.72 | - | 386.72 | 0.00 |
| Water Rates | | 85.94 | - | 85.94 | 76.73 |
| Oil | | 794.00 | - | 794.00 | 472.00 |
| Insurance | | 1,479.40 | - | 1,479.40 | 1,450.15 |
| Ground Upkeep | | 1,888.00 | - | 1,888.00 | 1,600.00 |
| Building Work | | - | 8,196.08 | 8,196.08 | 5,626.88 |
| Bank interest & Charges | | 118.98 | 137.32 | 256.30 | 208.23 |
| Sundry | | 1,703.99 | - | 1,703.99 | 1,330.96 |
| Donations | | - | 3,623.20 | 3,623.20 | 8,200.00 |
| Envelopes | | 108.95 | - | 108.95 | 0.00 |
| Organist | | 2,380.00 | - | 2,380.00 | 2,140.00 |
| New Carpet | | - | - | - | 8,169.20 |
| Fundraising | | - | - | - | 380.00 |
| Computer | | - | - | - | 0.00 |
| Accountancy | | 480.00 | - | 480.00 | 438.00 |
| <u>Total Payments</u> | | 18,904.78 | 11,956.60 | 30,861.38 | 39,123.75 |
| Excess of Payments over Receipts for the year before transfers | | 1,326.93 | 2,155.25 | 3,482.18 | (7,912.48) |
| Transfers | | - | - | - | - |
| Excess of Receipts over Payments for the year | | 1,326.93 | 2,155.25 | 3,482.18 | (7,912.48) |

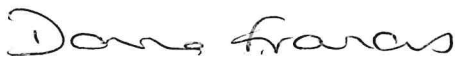
Gartree Parish Church - Crumlin
Receipts and Payments Account for the year ended 31 December 2024 (continued)

On Behalf of the Trustees

Trustee: Louise Cormican



Trustee: Donna Francis



Date: 29 April 2025

Gartree Parish Church - Crumlin
Statement of Assets and Liabilities as at 31 December 2024

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|-------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Cash Funds | | | | |
| General Account | 29,406.15 | - | 29,406.15 | 28,079.22 |
| Building Repair Account | - | 28,931.48 | 28,931.48 | 26,776.23 |
| Total Cash Funds | 29,406.15 | 28,931.48 | 58,337.63 | 54,855.45 |

On Behalf of the Trustees

Trustee: Louise Cormican 

Trustee: Donna Francis 

Date: 29 April 2025

Gartree Parish Church - Crumlin
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 and Graveyard
- Parish Centre

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Centre is not separable as an individual asset. As such it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

2. Reconciliation of Cash Funds

| | £ |
|--|------------------|
| Total Cash Funds at Beginning of the year | 54,855.45 |
| Receipts for the Year | 34,343.56 |
| Payments for the Year | (30,861.38) |
| Total Cash Funds at end of the year in Surplus | <u>58,337.63</u> |

Gartree Parish Church- Crumlin**Notes to the financial statements for the year ended 31 December 2024 (continued)****3. Movement in Funds**

| | At 1 Jan 2024 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31 Dec 2024 £ |
|---------------------------|-----------------------|----------------------------|----------------------------|----------------|------------------------|
| Restricted funds | | | | | |
| Buildings Fund | 26,776.23 | 14,111.85 | 11,956.60 | - | 28,931.48 |
| | <u>26,776.23</u> | <u>14,111.85</u> | <u>11,956.60</u> | <u>-</u> | <u>28,931.48</u> |
| Unrestricted funds | | | | | |
| General Fund | 28,079.22 | 20,231.71 | 18,904.78 | - | 29,406.15 |
| | <u>28,079.22</u> | <u>20,231.71</u> | <u>18,904.78</u> | <u>-</u> | <u>29,406.15</u> |
| Total funds | <u>54,855.45</u> | <u>34,343.56</u> | <u>30,861.38</u> | <u>-</u> | <u>58,337.63</u> |

Purposes of Restricted Funds

- Building Fund: This is a fund to assist with the maintenance and repair of the church buildings.

4. Transactions with the Trustees

No trustee received any remuneration or reimbursement of expenses during the year. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

5. Governance Costs

Governance costs of £480.00 were incurred during the year, of which £480.00 relates to fees paid to the independent examiner.