

**Parish of All Saints, Loughguile**

**Trustees' Annual Report and Statement of Receipts and Payments  
and Assets and Liabilities**

**For the year ended 31<sup>st</sup> December 2023**

**Charities Number: 102898**

## **Parish of All Saints, Loughguile**

### **Annual Report and Financial Statements for the year ended 31<sup>st</sup> December 2023**

#### **Contents**

	<b>Pages</b>
Trustees' report	1-4
Independent Examiners Report to the Trustees	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the financial statements	8-10

## All Saints Parish

### References and administrative details:

Charity Name: All Saints Parish

Charity Registration Number: NIC102898

Contact Address: The Rectory, 181 Glenshesk Road, Armoy, Ballymoney, Co. Antrim. BT53 8RJ

**Trustees:** (Select Vestry) Rev. Chris Easton, Mr. Stephen Christie, Mrs. Susannah Mackie, Mrs. Melanie Dougherty, Mrs. Heather Brogan, Mrs. Florence O'Neill, Mr. Sam O'Neill, Mr. Maurice Christie, Mr. Thomas Christie, Mr. Gareth Christie

### **Principal Office Bearers:**

**Clergy :** Canon Christopher Richard Alexander Easton B.A.(Hons), Prof . Dip.Th., Th.D.

**Church Treasurer:** Mr. S. Christie

**Church Secretary:** Mrs. H. Brogan

**Church Warden – Rectors:** Mr. G. Christie

**Church Warden – People:** Mr. S. O'Neill

**Independent Examiner:** John McMullan, 5C High Street, Ballymoney, BT53 6AH

**BANK:** Ulster Bank, 202 Ann Street, Ballycastle, Co. Antrim, BT54 6AD

## **Trustees Report**

### **All Saints Parish**

All Saints Parish Church is part of a group of parishes that also comprises of Drumtullagh and St. Patricks Armoy.

### **Structure, governance and management**

The method of appointment of Select Vestry (SV) members is set out in the Constitution of The Church of Ireland. All SV members are Trustees.

### **Recruitment and Appointment of Trustees**

All Lay members of the Church of Ireland who are over 18 years of age and are accustomed or resident members of the congregation and have been identifiable contributors to Parish funds, can register to be members of the General Vestry. This allows them to attend and vote at the General Vestry. A meeting of the General Vestry is held once each year. Lay members are elected at the General Vestry to be members of the Select Vestry. The Select Vestry members become the Trustees. The term of office is one year but members can be re-elected. There is no limit to the number of terms which can be served.

### **Public Benefit**

The charity Trustees have complied with their duties in line with the Commissions Public Benefit statutory guidance. Regular worship and reaching out into our community as well as other social and spiritual activities have been carried out throughout the year to fulfil our statement of public benefit.

### **Aim and purposes**

All Saints Church Select Vestry (SV) is responsible for co-operating with the Incumbent in promoting the whole mission of the Church; spiritual, pastoral, evangelistic and social.

All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating with and caring for parishioners of all ages especially the sick, elderly and others in our community.

### **Objectives and Activities**

When planning our activities, due consideration is given to the charity commission's guidance on public benefit and, in particular guidance relating to charities whose aim is the advancement of religion. We try to enable people to live out their faith as part of our parish community through:

Worship

Prayer

Sacrament

Teaching

The provision of pastoral care

Opportunities for service

Missionary and outreach work

Social activities

To facilitate this work it is important that we maintain the fabric of the buildings belonging to the parish.

## **Achievements and Performance**

The Church continues to offer as many opportunities as possible on a weekly basis for people to explore their faith, and express their faith through worship and engagement with the local community.

The Mid Week fellowship has begun again with more attending than in previous years.

Sunday School has ceased to function because there are not enough teachers.

Three people have trained as Parish Readers and One as a Diocesan Reader.

### **a. Worship Prayer and Sacrament**

There are a variety of regular Church Services available each month, including Holy Communion, Morning Prayer, Family Service and Healing Services. There are also various additional seasonal and occasional services.

There are opportunities for people to leave requests for prayer and a Prayer Ministry Team who will pray with and for anyone requesting prayer.

### **b. Teaching**

Teaching about the Christian Faith takes place at all Sunday Services, the Mid Week Bible Study, Sunday School, Healing Services, Confirmation Classes and various training events.

The clergy also take school assemblies in the local Primary School, where the children are taught aspects of the Christian faith.

### **c. Pastoral Care**

The clergy of the parish regularly visit church members in their homes, in hospital and in care facilities. They are constantly on call and generally available in a time of crisis at short notice. Holy Communion is made available to the sick and elderly in their homes if requested.

There are a number of Wedding, Funeral and Baptismal Services each year. The number varies from year to year.

### **d. Opportunities for service**

We recognize that the Church is a Body made up of many members with different gifts and abilities. We encourage all members to find a way to serve through the ministries and structures of the church.

### **e. Mission and Outreach**

We reach out to the local community through work in the local Primary School, Holiday Bible Clubs, The Alpha Course, Mothers Union, Healing Services, Special Seasonal Services, Seniors Club, Youth Fellowship, The Boys Brigade and Carol Singing.

Our interest in overseas mission is chiefly through our relationship with Fields of Life. We also support local missions as detailed in our statement of accounts.

### **f. Social Activities**

All of our organizations include an element of social activity. In addition to these there have been a number of other events which have in the past included, BBQ's, Treasure Hunt, Christmas tree Festival, Tractor Run, breakfasts, craft classes, days out, quiz nights, holiday *kidz* club, senior citizens diner, carol singing, harvest supper etc.

## **OBSERVATIONS**

**Boys Brigade.** The Boys Brigade is operational. Although small in numbers compared to some BB's, the Officers are very dedicated and the boys benefit from a wide range of activities.

**The Link with our Ugandan child through Fields of Life** continues. Regular support to fund their education is sent via Fields of Life. We are currently seeking to raise funds to drill a water well for an isolated community in East Africa.

**GDPR:** The parish has a Data Protection Policy.

**Volunteers:** We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

**Child Protection:** The parish operates the Church of Ireland Child Protection Policy "Safeguard"

**Approved by the SV on**

**and signed on their behalf by**

**Rev. Christopher Easton**



## **Independent examiner's report to the charity trustees of Parish of All Saints, Loughguile**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023, which are set out on the following pages.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

1. examine the accounts under section 65 of the Charities Act
2. follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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.


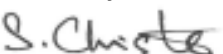
My role is to state whether any material matters have come to my attention giving me cause to believe:

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.

# Receipts and Payments Account for the year ended 31<sup>st</sup> December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations & plate collection		11,519	-	-	11,519	12,041
Proceeds from Fund Raising Events		77	-	-	77	508
Legacies		-	-	-	-	-
Bank & Deposit interest		109	0	-	109	15
Investment income		525	-	-	525	289
Rental of premises		-	-	-	-	-
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		1,500	-	-	1,500	4,440
Receipts from Parish Organisation's		-	-	-	-	-
<b>Total Receipts</b>		<b>13,730</b>	<b>0</b>	<b>0</b>	<b>13,370</b>	<b>17,293</b>
<b>Payments</b>						
Wages and Salaries		8,328	-	-	8,328	7,846
Diocesan Costs/Assessment		3,096	-	-	3,096	2,850
Church Running Costs		4,592	-	-	4,592	5,439
Glebe Costs		-	-	-	-	-
Parish Centre Costs		-	-	-	-	-
Administration Costs		-	-	-	-	-
Fundraising Costs		-	-	-	-	-
Charitable Donations		288	-	-	288	288
Payments from Parish Organisation's		-	-	-	-	-
<b>Total Payments</b>		<b>16,304</b>	<b>-</b>	<b>-</b>	<b>16,304</b>	<b>16,423</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>-2,574</b>	<b>-</b>	<b>-</b>	<b>-2,574</b>	<b>870</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts over Payments for the year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>On Behalf of the Trustees</b>						
Trustee 1	<b><u>Rev. Chris Easton</u></b>					
						
Trustee 2	<b><u>Honorary Treasurer – Mr. Stephen Christie</u></b>					
						



**Statement of Assets and Liabilities as of 31<sup>st</sup> December 2023**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Cash Funds</b>					
Current Accounts	6,740	-	-	6,740	9,314
Deposit Accounts	-	-	-	-	-
<b>Total Cash Funds</b>	<b>6,740</b>	<b>-</b>	<b>-</b>	<b>6,740</b>	<b>9,314</b>

<b>Investment Assets</b>					
Equity Investments	-	-	-	-	-
Other Listed Investments	-	-	-	-	-
Investments in RCB / CIT	-	-	583	583	583
Unit Trusts					
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
<b>Total Investment Assets</b>	<b>-</b>	<b>-</b>	<b>583</b>	<b>583</b>	<b>583</b>

<b>Assets retained for the Parish's own use</b>					
Parish Centre	-	-	-	-	-
Glebe House	-	-	-	-	-
Fixtures and Fittings	-	-	-	-	-
<b>Total Assets retained for the Parish's own use</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**On Behalf of the Trustees**

**Trustee 1**      **Rev. Chris Easton**

*Christopher Easton*

**Trustee 2**      **Honorary Treasurer – Mr. Stephen Christie**

*S. Christie*

## Notes to the financial statements for the year ended 31<sup>st</sup> 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:-

- Church Building and Graveyard
- Parish Centre Portacabin

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 Portacabin

- Was acquired in 2012. There are no reliable records of the cost of acquisition 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.

##### **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.

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2023 (continued)

### 2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	9,314
Receipts for the Year	13,730
Payments for the Year	-16,304
Total Cash Funds at end of the year	<u>6,740</u>

### 3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
<b>Endowment funds</b>	-	-	-	-	-
	-	-	-	-	-
<b>Restricted funds</b>					
Maintenance Fund	-	-	-	-	-
Decoration Fund	-	-	-	-	-
	-	-	-	-	-
<b>Unrestricted funds</b>					
General Fund	9,314	13,730	-16,304	-	6,740
	<u>9,314</u>	<u>13,730</u>	<u>-16,304</u>	<u>-</u>	<u>6,740</u>
<b>Total funds</b>	<u>9,314</u>	<u>13,730</u>	<u>-16,304</u>	<u>-</u>	<u>6,740</u>

#### Purposes of Endowment Funds

–None held by Parish, all held by Independent Trustees.

#### Purposes of Restricted Funds

- None held

#### Purposes of Designated Funds

–None held by Parish.

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2023 (continued)

### 4. Collections for Third Parties

	2023 £	2022 £
Field of Hope Collection	77	115
	<u>77</u>	<u>115</u>

The above amounts have been included in Receipts for the Year under 2023 and in Payments for the year under 2023.

### 5. Transactions with the Trustees

Mrs. Melanie Dougherty received the sum of £1,040.00 for the provision of organist services.

Mr. Gareth Christie received the sum of £1,040.00 for grounds maintenance and sextons duties.

The Parish is responsible for payment of 16% of the Rectors stipend, administration and locomotory expenses.

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.

### 6. Governance Costs

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