

Charity Commission for NI Registration Number: NIC104084



Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland

St Aidan's Kilmore Parish

Report and Financial Statements
for the year ended
31st December 2023

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
Financial Statements for the year ended 31st December 2023

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Information

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
Contact Address	38 Vicarage Road Portadown Co Armagh BT62 4HF
Trustees	Ian Barnett Valerie Barnett Carlton Baxter Alison Berry Gordon Brown Brenda Chaffe Catherine Crealey John Crealey Ivan Glass Audrey Hampton David Henderson Graham Mason John Matchett Julie Matchett Edith McAdams Brian Sandford Shelagh Winter

MANAGEMENT INFORMATION

Office Bearers	Rev Carlton Baxter..... RECTOR Brian Sandford..... HONORARY SECRETARY Audrey Hampton..... HONORARY TREASURER Ivan Glass..... INCOME TREASURER Shelagh Winter..... GIFT AID SECRETARY Shelagh Winter..... CHURCH WARDEN - CLERGY John Matchett..... CHURCH WARDEN - PEOPLE Valerie & Ian Barnett..... GRAVES & SURROUNDS Shelagh Winter..... SEXTON & PARISH CENTRE
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OTHER INFORMATION

Reporting Accountant	Diamond & Skillen Sinclair House 89/101 Royal Avenue Belfast BT1 1FE
Bankers	Ulster Bank Limited 20 High Street Portadown BT62 1HU

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland

Financial Statements for the year ended 31st December 2023

Trustees' Annual Report for the year ended 31st December 2023

The Trustees present the Annual Report, Statements of Receipts and Payments and Assets and Liabilities for St Aidan's Kilmore Parish for the year ended 31st December 2023.

Objectives and Activities

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

St. Aidan's Kilmore has a long history of taking the Gospel of Jesus Christ into its surrounding community.

For many hundreds of years the Gospel has been preached, enriching the lives of parishioners and the community in general. It remains the purpose of the parish today to take the gospel and live it out, to be truly salt and light as the Bible instructs and, with integrity and selflessness, to love our neighbours as ourselves.

Achievements, Performance & Public Benefit

The focus in the church remains the preaching and teaching of the Gospel of our Lord Jesus Christ. Everything that goes on in the church is designed to enhance this preaching and teaching, building a sense of community within the church family and growing that church family beyond the fabric of the church properties.

Events have been organised which draw people into the church from outside the main body of parishioners. There is a tremendous cross-community support of what we do and we see that in attendance at services too.

A grant from Church of Ireland Priorities Fund has been applied for in order to replace the existing analogue sound system with a digital AV system and the result of that application will be known in March 2024.

Sunday school continues to thrive.

Given the on-going "cost of living crisis" there has been particular effort this year to boost our food bank donations and the response from parishioners and beyond has been fantastic. It is heartening to see that the Gospel is not just talked about but it is lived!

The Trustees have 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 both the Parish's objectives and the implementation of public benefit.

Financial Review

The income into the Parish from various sources was £57,411 (2022: £47,298) with outgoings of £67,865 (2022: £56,756) giving rise to a deficit of (£10,454) (2022: (£9,458)). There was an increase of £12,828 in the value of Endowment funds (2022: decrease of £19,799) to create a net surplus of funds for the year of £2,374 (2022: deficit of funds of £29,257). The bank and cash in hand balance as at 31st December 2023 was £39,083 (2022: £49,537). It is the Trustees' Policy to hold sufficient reserves to cover unexpected emergencies, to enhance funds to pay for future maintenance to the Church and grounds to further the Objectives and Activities of the Church of Ireland.

Financial challenges are ever-present but the Lord has greatly provided and a gift day in November raised more than £6,000 for work on the new graveyard and for the new AV system. More people have also switched to giving by bank transfer or standing order and that has improved cash flow on a monthly basis though there are still those who prefer to give by envelopes and on an irregular basis. The general trend though is encouraging.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31st December 2023 can be signed off as a going concern.

Looking ahead to the next 12 months, the focus remains on preaching and teaching the Gospel of Jesus Christ and making our witness real in the parish and the community we serve. We believe God will honour our perseverance of His work in His power alone.

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland

Financial Statements for the year ended 31st December 2023

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident 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 and stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and Remuneration

The Rev Carlton Baxter receives a stipend, office and locomotory allowances in accordance with figures approved by the General Synod of the Church of Ireland in 2023.

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry comprises a member of the Clergy serving in the Parish, the Church wardens, the Glebe wardens and generally no more than twelve other members of the General Vestry elected at the General Vestry meeting.

The Select Vestry is chaired by the member of Clergy officiating in the Parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the Parish including on deciding how Parish funds are to be applied. The Treasurer is responsible for the Current Account and the Building Funds.

The Select Vestry meets at times fixed by itself or by the Diocesan Synod. Special Meetings may be convened at any time by the Chairperson or Church Wardens.

Compliance with Public Benefit

The Trustees have 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. As detailed on this page.

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Financial Statements for the year ended 31st December 2023

Trustees' Annual Report for the year ended 31st December 2023 (cont'd)

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report, 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 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

Diamond & Skillen Chartered Accountants were appointed as the charity's independent examiners.

Signed on behalf of the Trustees:



.....
Shelagh Winter



.....
John Matchett

Date: 30th September 2024

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
Financial Statements for the year ended 31st December 2023

Independent Examiner's Report to the Trustees of St Aidan's Kilmore Parish Church

I report on the financial statements of the charity for the year ended 31st December 2023, which are set out on pages 3 to 12.

Respective responsibilities of trustees and examiner

The Office Bearers are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 65(3) of the Charities Act (Northern Ireland) 2008. They also consider that an independent examiner's report is required for this year under section 65(4) of the Charities Act (Northern Ireland) 2008.

The charity's gross income does not exceed £500,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008; *and*
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland; *and*
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The charity's gross income in the year was £57,411 (2022: £47,298).

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Charities Act (Northern Ireland) 2008; *and*
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Part 8 of the Charities Act (Northern Ireland) 2008 and, where applicable, section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; *or*

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nigel V Skillen FCA

Diamond & Skillen

Fellow of the Institute of Chartered Accountants in Ireland

Sinclair House

89/101 Royal Avenue

Belfast

BT1 1FE

30th September 2024

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
Financial Statements for the year ended 31st December 2023

Statement of Income and Expenditure (Receipts and Payments Account)
for the year ended 31st December 2023

	Notes	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
RECEIPTS						
from donations and legacies						
• Grants and Donations	3	36,563	-	-	36,563	29,066
from charitable activities						
• Special collections	3	1,817	-	-	1,817	1,995
from other activities						
• Gift Aid tax refunded	3	0	-	-	0	0
• Other income	3	11,555	-	-	11,555	9,398
from investments						
• Investment income	3	7,412	64	0	7,476	6,839
Total income		57,347	64	0	57,411	47,298
PAYMENTS						
on raising funds						
• Promotional costs	4	0	-	-	0	0
on charitable activities						
• Premises & insurance costs	4	35,887	-	-	35,887	23,040
• Diocesan Assessment	4	21,350	-	-	21,350	19,564
• General administration costs	4	163	-	-	163	152
• Programme costs	4	9,229	-	-	9,229	8,040
on other items						
• Legal and professional fees	4	900	-	-	900	5,630
• Other expenses	4	336	0	-	336	330
Total expenditure		67,865	0	0	67,865	56,756
Net (expenditure) / income for the year		(10,518)	64	0	(10,454)	(9,458)
Depreciation		-	-	-	0	0
Transfers between funds	9	(2,500)	2,500	-	0	0
Increase/(decrease) in fair value of investments	11	-	-	12,828	12,828	(19,799)
Net movement in funds for the year		(13,018)	2,564	12,828	2,374	(29,257)
Reconciliation of funds						
• Fund balances b/f at 1st January		196,238	8,299	254,796	459,333	488,590
• Fund balances c/f at 31st December		183,220	10,863	267,624	461,707	459,333

The statement of income and expenditure includes all receipts and payments in the year.
All receipts and payments derive from continuing activities.
The notes on pages 8 to 12 form part of these financial statements.

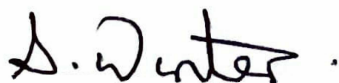
Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
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Statement of Assets and Liabilities
(Balance Sheet)
as at 31st December 2023


	Notes	2023 £	2022 £
NON CURRENT ASSETS			
• Tangible assets	10	155,000	155,000
		155,000	155,000
INVESTMENTS			
• Investments	11	267,624	254,796
		267,624	254,796
CURRENT ASSETS			
• Cash and cash equivalents	12	39,083	49,537
		39,083	49,537
PAYABLES: amounts falling due within one year		-	-
NET CURRENT ASSETS		39,083	49,537
TOTAL ASSETS LESS CURRENT LIABILITIES		461,707	459,333
THE FUNDS OF THE CHARITY			
<i>Unrestricted income funds:</i>			
General funds	15	183,220	196,238
<i>Restricted income funds:</i>			
Hill Organ Fund	15	10,863	8,299
Bowling Club Fund	15	0	0
Cottage Fund	15	0	0
<i>Endowment funds:</i>			
Endowment Fund	15	267,624	254,796
Total funds		461,707	459,333

The notes on pages 8 to 12 form part of these financial statements.

The financial statements on pages 3 to 12 were approved by the Select Vestry on 30th September 2024 and signed on their behalf by:



Shelagh Winter
Trustee



John Matchett
Trustee

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
Financial Statements for the year ended 31st December 2023

Notes forming part of the Financial Statements for the year ended 31st December 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Statement of compliance

These accounts have been prepared on the Receipts & Payments basis in accordance with the The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

St Aidan's Kilmore Parish Church meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant note(s).

1.2 Preparation of the accounts on a going concern basis

The Trustee's policy is to undertake ongoing review of the 'Going Concern' status of the charity, taking note of the organisation's reserves policy and projected availability of funds to enable the organisation to fulfil its responsibilities. A statement on the outcome of the ongoing review is given at note 15 on page 12.

1.3 Receipts and Payments Account

All items of revenue and expenditure are recognised and included in the accounts on a cash basis.

1.4 Interest received

Interest on funds held on deposit is included when received.

1.5 Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are funds, the capital of which must be retained either permanently or at the trustees' discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Investment income and gains are allocated to the appropriate fund.

1.6 Non Current Assets (Fixed Assets)

Fixed Assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £2,500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life. The estimated lives are shown below:

- Land..... Indefinite
- Buildings..... 50 years
- Furniture, fixtures and equipment..... 10 years

1.7 Receivables

Trade, other receivables and prepayments are not recognised as the accounts are prepared on a Receipts and Payments basis.

1.8 Cash and cash equivalents

Cash and cash equivalents includes bank deposits, cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Payables and provisions

Payables and provisions are not recognised as the accounts are prepared on a Receipts and Payments basis.

2. Legal status of the charity

St Aidan's Kilmore Parish is a charity registered in Northern Ireland no. NIC104084.

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
Financial Statements for the year ended 31st December 2023

Notes forming part of the Financial Statements for the year ended 31st December 2023 (cont'd)

3 INCOME

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
from grants, donations and legacies:					
• Freewill Offerings	26,507	-	-	26,507	26,446
• Plate Collections	2,033	-	-	2,033	2,620
• Other Donations	8,023	-	-	8,023	0
• In Memoriam	0	-	-	0	0
from charitable activities:					
• Special Collections	821	-	-	821	649
• Special Lunches (2022: Big Breakfast)	996	-	-	996	1,346
from other activities:					
• Gift Aid tax refunded	0	-	-	0	0
• Other income	11,555	-	-	11,555	9,398
• RCB Distributions	7,062	-	-	7,062	6,763
from investments:					
• UK bank interest received	350	64	0	414	76
	57,347	64	0	57,411	47,298

4 EXPENDITURE

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
on raising funds:	0	-	-	0	0
on charitable activities:					
Premises and insurance costs:					
• Water Rates	244	-	-	244	150
• Heat and light	16,714	-	-	16,714	6,036
• Insurance	2,803	-	-	2,803	2,609
• Repairs and Property projects	15,128	-	-	15,128	13,061
• Other premises expenses	998	-	-	998	1,184
Diocesan Assessments:					
• Sustentation	14,179	-	-	14,179	13,132
• Employer NIC	1,495	-	-	1,495	1,143
• Clergy Pension Fund	2,586	-	-	2,586	2,373
• Expenses of Office allowance	429	-	-	429	393
• Diocesan expenses	2,614	-	-	2,614	2,471
• Legal expenses insurance	47	-	-	47	52
General administration costs:					
• Printing, postage and stationery	163	-	-	163	152
• Telephone, computer and internet	0	-	-	0	0
Programme costs:					
• Charitable Projects	4,049	-	-	4,049	8,040
• Visiting Clergy	100	-	-	100	130
• Organist & Registrar	5,080	-	-	5,080	4,900
on other items:					
Legal and professional fees:					
• Other governance costs	900	-	-	900	600
Other expenses:					
• Bank charges	336	0	-	336	330
• Sundry expenses			-	0	0
	67,865	0	0	67,865	56,756

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Financial Statements for the year ended 31st December 2023

Notes forming part of the Financial Statements for the year ended 31st December 2023 (cont'd)

5 Staff costs and numbers

	Unrestricted Funds £	Restricted funds £	Totals 2023 £	Totals 2022 £
Visiting Clergy	13	-	13	13
Organists and Registrar	5,080	-	5,080	4,900
	5,093	0	5,093	4,913

No employee received emoluments of more than £60,000

The average number of persons, including part-time staff, employed on UK contracts was 0 (20 22: 0)

The trustees consider that the charity has no employees during the financial year.

The Organist's duties are performed under a contract for services.

Payments made to the Graveyard Registrar are a donation towards offsetting some of the travel costs incurred; each death/burial can require four or five return journeys (some 17 miles).

6 Net incoming resources for the year

	Unrestricted Funds £	Restricted funds £	Endowment funds £	Totals 2023 £	Totals 2022 £
<i>Net incoming resources are stated after charging:</i>					
Independent examiner's remuneration	900	-	-	900	600

7 Trustee remuneration and Related Party Transactions

No trustee received any remuneration as a result of their Trusteeship of the Charity.

One Trustee received payments from the Representative Church Body (RCB) which is regarded as a related party to the Charity. The RCB receives payments from the Charity by way of Diocesan Assessment - these charges are levied to cover Sustentation, National Insurance and Clergy Pension Fund contributions due to, or on behalf of, the incumbent, in addition to a contribution to the Diocesan Expenses Account. The details are as follows:

The Rector is employed by the Representative Church Body and the charity funds his stipend and expenses (in partnership with other charities) through the Diocesan Assessments.

- Name of trustee: Rev Carlton Baxter
- Details of why the amounts are paid: Rector (incumbent) of the Parish
- Amount of Diocesan Assessments charged: £21,350

The breakdown of the Diocesan Assessment charges is given at note 4 on page 9

No other trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - Nil).

8 Taxation

As a charity, the Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or 2256 of the Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

9 Transfers between the funds

	Unrestricted Funds £	Restricted funds £	Endowment Funds £	Totals 2023 £
Transfer to Hill Organ Fund	(2,500)	2,500	0	0
	(2,500)	2,500	0	0

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Notes forming part of the Financial Statements for the year ended 31st December 2023 (cont'd)

10 Non Current Assets

	Land & buildings £	Furniture, fixtures & fittings £	Totals £
Cost			
At 1st January 2023	155,000	-	155,000
Additions	-	-	0
At 31st December 2023	155,000	0	155,000
Depreciation			
At 1st January 2023	-	-	0
Charge for year	-	-	0
At 31st December 2023	0	0	0
Net Book Value			
At 31st December 2023	155,000	0	155,000
At 31st December 2022	155,000	0	155,000

The Church building and graveyard are deemed to be Heritage Assets as defined in the Charities SORP(FRS102).

These Heritage Assets are not included in the statement of assets and liabilities as information on their historic 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 in the Church grounds and as such is not separable as an asset. As such it is deemed to be a part of the Heritage Assets and no value is ascribed to it in the statement of assets and liabilities.

The Trustees declare that these assets had the following insurance values as at 31st December 2023: Church Buildings & Contents - £1,865,962; Church Hall Buildings & Contents - £746,385; Offices - £9,810.

All fixtures and fittings are deemed to have been fully depreciated in prior years' accounts. No attempt has been made to quantify the historic cost of the fixtures and fittings, many of which fall within the definition of Heritage Assets in the Charities SORP(FRS102), as this information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Parish.

Land & Buildings comprises 12.5 acres of agricultural land with a run-down cottage.

11 Investments

	Totals 2023 £	Totals 2022 £
Investment in R.B. General Unit Trusts (N.I.)		
Valuation at 1st January 2023 - 61,678.7 units @ £4.131	254,796	274,595
Increase/(Decrease) in value	12,828	(19,799)
Valuation at 31st December 2023 - 61,678.7 units @ £4.339	267,624	254,796

Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Unquoted investments are recorded at cost and assessed annually for impairment.

12 Cash and cash equivalents

	Totals 2023 £	Totals 2022 £
Opening balance of cash and cash equivalents	49,537	58,995
Movement in the year	(10,454)	(9,458)
Closing balance of cash and cash equivalents	39,083	49,537

Portadown/Kilmore/St Aidan's/Armagh/Church of Ireland
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Notes forming part of the Financial Statements for the year ended 31st December 2023 (cont'd)

13 Analysis of charity net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Totals 2023 £
Non Current Assets	155,000	-	-	155,000
Investments	-	-	267,624	267,624
Current Assets - cash and cash equivalents	30,720	8,363	-	39,083
	185,720	8,363	267,624	461,707

14 Financial Commitments

At 31st December 2023 the charity has no annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2022: £nil). The charity has entered into a number of long term contracts for the supply of services all of which are cancellable.

15 Statement of Funds

	At 1 Jan 23 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 Dec 23 £
General reserve	196,238	57,347	(67,865)	(2,500)	183,220
Total unrestricted funds	196,238	57,347	(67,865)	(2,500)	183,220
Hill Organ Fund	8,299	64	0	2,500	10,863
Total restricted funds	8,299	64	0	2,500	10,863
Endowment funds	254,796	12,828	0	-	267,624
Total endowment funds	254,796	12,828	0	0	267,624
Total funds	459,333	70,239	(67,865)	0	461,707

Summary of the Aim and Use of Unrestricted Funds

- *The general reserve represents the free funds of the charity which are not designated for particular purposes .*

Summary of the Aim and Use of Restricted Funds

- *Hill Organ Fund - to provide for the ongoing management and maintenance of the Hill Organ*

16 Going concern

The Trustees consider that the charity has sufficient funding in place to continue its operations in the near future and thus deem the use of the going concern basis to be appropriate.