

**Mullavilly Parish Church**

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

**for the year ended 31 December 2022**

**Charities Number – NIC104177**



# Mullavilly Parish Church

Annual report and financial statements for the year ended 31 December 2022

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## References and administrative details

Charity Name: Mullavilly Parish Church

Charity Registration Number: NIC104177

Contact Address: Mullavilly Road  
Tandragee

## Trustees

Ven Elizabeth Cairns, David Shortt, Wendy Walsh, Julie Magowan, William McDonald, Jim King, Valerie Milne, Caroline Whitten, Andrew Milne, Christine Neill, Herbie Pearson, Robert Jennett, Jim Cairns, Alan Cairns, Christopher Murtagh, John Neill and Yvonne Neill.

Jackie McIntyre and Philip Magowan resigned as trustees on 3<sup>rd</sup> April 2022.

John Neill and Yvonne Neill were appointed as trustees on 3<sup>rd</sup> April 2022.

## Principal Office-bearers

Clergy: Ven Elizabeth Cairns

Honorary Treasurer: Wendy Walsh

Honorary Secretary: Julie Magowan

Church Warden: Clergy: John Neill

Church Warden: People: Yvonne Neill

## Independent Examiner

Wylie Ruddell

Chartered Accountants & Statutory Auditors

Unit 63

Armagh Business Centre

2 Loughgall Road

Armagh

BT61 7NH

## Bankers

Danske Bank

Donegal Square West

Belfast

BT1 6JG

## Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for Mullavilly Parish Church for the year ended 31 December 2022.

### Objectives and Activities

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

The principal function of Mullavilly Parish Church is to support the advancement of the Christian religion by promoting, through the work of Mullavilly Parish Church the whole mission of the Church, pastoral evangelistic, social and ecumenical. Being open to the 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, Mullavilly Parish Church has custody of property and of records, materials and artefact of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of Mullavilly Parish Church.

### Achievements, Performance & Public Benefit

Below you will find a summary of the main activities undertaken by the Parish to carry out its charitable purposes for the public benefit and the main achievements during the year. This will include its purposes, activities, achievements, beneficiaries, etc.

#### Sunday Worship

Sunday Services at 9.30am, 11am and at 7pm for special occasions throughout the year.

This included a range of different types of services such as Holy Communion, Family Services, Baptism Services, Morning Prayer, Weddings and Funerals, with special Praise Services in November and December.

Our 'Church Mice' group of pre-school age children recommenced during the year and a small number avail of this each Sunday as required.

Our **Sunday School** and '**Junior Bible Class**' meet each week around 20-25 children.

*Our Weekly Activities meet the needs of a wide range of ages and people in the parish and community. For the purposes of this report it is best to record all these activities individually.*

**Rainbows/Brownies** – Girls 4-7 years, 7-10 years. For games, learning, craft and social interaction.

**Bumblebees** – For parents and toddlers offering help, friendship and support to young families.

**Mothers Union** – A group of ladies that promotes and supports family life at home and abroad.

**Badminton Club & Bowling Club** - Both are open to the whole community and for all ages.

**Friendship Group & Monthly Soup Lunch** – For the more senior members of the community.

**Pastoral Visiting Team** – Assisting the Rector in Pastoral Care of the housebound and elderly.

**Mission Outreach at Home and Abroad** - Mullavilly is committed to reaching out to our local community with the Good News of God's Love through our witness in Word and Action.

We continue to help in practical ways, as and when possible, through organisations such as Food Bank.

## Trustees' Annual Report for the year ended 31 December 2022 (continued)

**Apple Blossom Baby Basics** – This was and still is a vital outreach to the wider community, providing a Moses Basket or a Baby Bath filled with essential items for a new mum and her baby.

It is for those who have found themselves in a difficult situation or who are going through tough times due to the loss of a job, human trafficking, homelessness or suffering abuse.

Our **Annual BBQ** was taken up with the National Queens Platinum Jubilee Celebrations at the beginning of June, and this was open to all the community to come along and join in, with special activities for all the family to join in. We also held a special 'Christmas at Mullavilly Weekend' which was very well supported by all ages.

The **Church Hall** is a vital asset to the Parish and wider community to enable outreach to take place.

### Child Protection

As a Parish we adhere to the Church of Ireland Child Protection Policy – Safeguarding Trust, and all of our leaders have been through Access NI checks and have attended the appropriate training.

### Financial Review

- Provide an overview of the Parish's financial position at the reporting date.
- Explain Trustee's policy on holding reserves.
- If any funds were materially in deficit at the end of the year and steps taken to eliminate the deficit.

### 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 31 December 2022 can be signed off as a going concern.

### 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 a 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.

#### Pay and remuneration

The Incumbent of the Parish is paid a stipend, locomotory allowance and office expenses in accordance with figures approved by the General Synod of the Church of Ireland.



## Trustees' Annual Report for the year ended 31 December 2022 (continued)

### 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 churchwardens, the glebe wardens and generally no more than twelve other members of the general vestry are 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 decisions around how Parish funds are to be applied.

The Select Vestry meets at times fixed by the members or by the Diocesan Synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2022 the Select Vestry met nine times during the year and the average attendance was 71%.

### Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

### Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

The Trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Signed on Behalf of the Trustees



Mrs Wendy Walsh, Honorary Treasurer

Mrs Julie Magowan, Honorary Secretary



Date: 18<sup>th</sup> April 2023

## Independent examiner's report to the Charity Trustees of Mullavilly Parish Church

We report on the accounts of Mullavilly Parish Church for the year ended 31 December 2022, which are set out on pages 6 to 11.

### 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 our responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether particular matters have come to our attention.

### Basis of Independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**A Cornett**  
**For and on behalf of Wylie Ruddell**  
**Chartered Accountants and Statutory Auditors**  
**Unit 63**  
**Armagh Business Centre**  
**2 Loughgall Road**  
**Armagh**  
**BT61 7NH**

**Date:** 18<sup>th</sup> April 2023

## Receipts and Payments Account for the year ended 31 December 2022


	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Income</b>						
Donations and plate collections	76,817	7,693	84,510	75,392	7,023	82,415
Special collections	1,855	439	2,294	1,744	-	1,744
Fund raising Events	100	4,025	4,125	-	10	10
Gift Aid received	14,919	-	14,919	14,944	-	14,944
Sundry income/Other receipts	3,086	3,300	6,386	4,056	780	4,836
Bank and investment income	1,239	-	1,239	1,329	-	1,329
Donations for use of hall	230	-	230	60	-	60
Receipts from Parish Organisations	-	3,142	3,142	-	515	515
<b>Total Receipts</b>	<b>98,246</b>	<b>18,599</b>	<b>116,845</b>	<b>97,525</b>	<b>8,328</b>	<b>105,853</b>
<b>Expenses</b>						
Gratuities	10,181	-	10,181	7,900	-	7,900
Diocesan Costs	67,247	-	67,247	66,297	16,719	83,016
Church Running Costs	8,140	3,186	11,326	7,723	48	7,771
Glebe Costs	1,573	379	1,952	3,489	-	3,489
Parish Centre Costs	1,957	2,370	4,327	1,004	-	1,004
Administration Costs	3,865	1,273	5,138	3,567	3,654	7,221
Fundraising Costs	400	769	1,169	-	294	294
Charitable Donations	8,024	176	8,200	8,334	-	8,334
Other sundry expenses	212	880	1,092	256	-	256
Payments for Parish Organisations	-	1,825	1,825	-	2,173	2,173
<b>Total Payments</b>	<b>101,599</b>	<b>10,858</b>	<b>112,457</b>	<b>98,570</b>	<b>22,888</b>	<b>121,458</b>
<b>(Deficit)/surplus before transfers</b>	<b>(3,353)</b>	<b>7,741</b>	<b>4,388</b>	<b>(1,045)</b>	<b>(14,560)</b>	<b>(15,605)</b>
<b>Transfers</b>	<b>(659)</b>	<b>659</b>	<b>-</b>	<b>(20,053)</b>	<b>20,053</b>	<b>-</b>
<b>(Deficit)/surplus after transfers</b>	<b>(4,012)</b>	<b>8,400</b>	<b>4,388</b>	<b>(21,098)</b>	<b>5,493</b>	<b>(15,605)</b>

### On Behalf of the Trustees

Mrs Wendy Walsh, Honorary Treasurer



Mrs Julie Magowan, Honorary Secretary



Date: 18<sup>th</sup> April 2023



## Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Cash Funds</b>						
Current Accounts	16,229	58,303	74,532	20,241	49,903	70,144
<b>Total Cash Funds</b>	<b>16,229</b>	<b>58,303</b>	<b>74,532</b>	<b>20,241</b>	<b>49,903</b>	<b>70,144</b>
<b>Investment Assets</b>						
Investment in RCB Unit Trusts	8,582	-	8,582	8,582	-	8,582
<b>Total Investment Assets</b>	<b>8,582</b>	<b>-</b>	<b>8,582</b>	<b>8,582</b>	<b>-</b>	<b>8,582</b>
<b>Assets retained for the Parish's own use</b>						
Glebe House	-	350,000	350,000	-	240,000	240,000
<b>Total Assets retained for the Parish's own use</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>240,000</b>	<b>240,000</b>
<b>Total Assets</b>	<b>24,811</b>	<b>408,303</b>	<b>433,114</b>	<b>28,823</b>	<b>289,903</b>	<b>318,726</b>

On Behalf of the Trustees

Mrs Wendy Walsh, Treasurer



Mrs Julie Magowan, Secretary



Date: 18<sup>th</sup> April 2023

## Notes to the financial statements for the year ended 31 December 2022

### 1 Accounting policies

Set out below are 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
- Glebe House

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

- Was rebuilt in 2000. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the Parish Statement of Assets and Liabilities.

Glebe House is recognised at the current market value of £350,000, based on the formal valuation carried out by Hannath Estate Agents in September 2022. No depreciation has been provided on the Glebe House as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

##### (ii) Investments

Fixed asset investments comprising investment in RCB 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 December 2022 (continued)

### 2 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	70,144
Receipts for the year	116,845
Payments for the year	(112,457)
<b>Total Cash Funds at end of the year</b>	<b>74,532</b>

### 3 Movement in funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Revaluation £	Transfers £	At 31 December 2022 £
<b>Restricted funds</b>						
Buildings Fund	35,062	6,003	(6,627)	-	100	<b>34,538</b>
Alison Conn Fund	816	-	(973)	-	175	<b>18</b>
Mission and Outreach Fund	1,812	678	(529)	-	700	<b>2,661</b>
Parish Organisations Fund	4,688	3,142	(2,066)	-	4,444	<b>10,208</b>
Graveyard Fund	4,781	5,301	(360)	-	(4,760)	<b>4,962</b>
Project Fund	2,744	3,475	(304)	-	-	<b>5,915</b>
Glebe House	240,000	-	-	110,000	-	<b>350,000</b>
	<b>289,903</b>	<b>18,599</b>	<b>(10,858)</b>	<b>110,000</b>	<b>659</b>	<b>408,303</b>
<b>Unrestricted funds</b>						
Project Fund	-					
General Fund	20,241	98,246	(101,599)	-	(659)	<b>16,229</b>
Investment in RCB Unit Trusts	8,582	-	-	-	-	<b>8,582</b>
	<b>28,823</b>	<b>98,246</b>	<b>(101,599)</b>	<b>-</b>	<b>(659)</b>	<b>24,811</b>
<b>Total funds</b>	<b>318,726</b>	<b>116,845</b>	<b>(112,457)</b>	<b>110,000</b>	<b>-</b>	<b>433,114</b>

#### Purposes of Restricted Funds

- Alison Conn Fund: This is a fund to provide support for young people
- Buildings Fund: This is a fund to assist with the cost of maintaining, improving and developing our existing buildings.
- Mission and Outreach Fund: This is a fund to be used to develop our Mission responsibilities both home and abroad.
- Parish Organisations Fund: This consists of the individual accounts for the various Parish Organisations. Each account is deemed to be restricted as the monies are specifically for the purposes of meeting the aims and objectives of each organisation.
- Graveyard Fund: This fund is to assist with the cost of maintaining, improving and developing our existing graveyard.
- Project Fund: This fund is being used for the purposes of recording the fundraising income and expenditure in relation to the Organ Project.

## Notes to the financial statements for the year ended 31 December 2022 (continued)

### 4 Collections for and Donations to Third Parties

Collections	2022	2021
	£	£
Bishop's Appeal	1,255	914
Hospice Appeal	600	810
Smartie Tubes – Lenten / CMS Ireland	439	20
	<b>2,294</b>	<b>1,744</b>

Donations	2022	2021
	£	£
Donations to church charities - Bishops Appeal	-	1,000
SAMS	2,200	2,200
Church Army	300	300
Bible Society	500	500
Christian Aid	400	400
CMS Ireland	1,100	1,100
CMS Ireland – Smartie Tubes	-	20
Leprosy Mission	200	200
NI Hospice appeal	1,125	1,125
Poppy Appeal	25	10
Support for Church organisations	176	-
Diocesan Hospice Appeal	600	810
Diocesan Board of Ministry – Confirmation service	194	-
Bishop's appeal – India coronavirus	-	669
Bishop's appeal – Annual collection 2021	125	-
Bishop's appeal – Ukraine	1,255	-
	<b>8,200</b>	<b>8,334</b>

The above amounts have been included in receipts for the year under “Special collections” and payments for the year under “Charitable donations”.

## Notes to the financial statements for the year ended 31 December 2022 (continued)

### 5 Transactions with the Trustees

The Parish paid expenses of £Nil (2021: £Nil) relating to the reimbursement for repairs and running costs of Glebe House which is occupied by the rector.

The following Trustees received reimbursement for services and expense provided to the Parish during the year:

Jim King: £5,606

Wendy Walsh: £3,236

Valerie Milne: £303

Julie Magowan: £49

Andrew Milne: £250

Jim Cairns: £75

Yvonne Neill: £180

The Ven Elizabeth Cairns received £1,746 by way of reimbursement for expense provided to the Parish during the year.