

BANBRIDGE/ Aghaderg, Donaghmore & Scarva/ St. Mellan, Aghaderg / Down and Dromore / Church of Ireland

Northern Ireland · Charity number 105085

Details

Known as St Mellan's Aghaderg

Status Received

Registered 2016-03-23

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

Contact

Address 15 Oaklands
Loughbrickland
Banbridge
BT32 3wn
BT32 3WN

Phone 07730594674

Website revrodney23@gmail.com

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: Children (5-13 year olds), General public, Men, Older people, Parents, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£60,987	£64,128	£0	1

Trustees

Name	Role	Appointed
Miss Hilary Fegan		
Mr John Geoghegan		
Mr Raymond Fegan		
Mr Robert Mckee		
Mr Trevor Fegan		
Mr William Fegan		
Mrs Alison Livingstone		
Mrs Elizabeth Robb		
Mrs Iris Browne		
Mrs Iris Ingram		
Mrs Valerie Bryson		
Rev Rodney Magennis		

BANBRIDGE/ Aghaderg, Donaghmore & Scarva/ St. Mellan, Aghaderg / Down and Dromore / Church of I

Northern Ireland - Charity number 105085

Accounts

St Mellan's Parish Church, Aghaderg, Loughbrickland

Annual Report and Financial Statements

For the year ended 31st December 2024

Northern Ireland Charities Number: 105085

St Mellan's Parish Church, Aghaderg, Loughbrickland**Contents**

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St Mellan's Parish Church, Aghaderg, Loughbrickland**References and Administrative Details - Year ended 31st December 2024**

Charity Name: St Mellan's Parish Church, Aghaderg, Loughbrickland

Charity Registration Number: NIC105085

Contact Address: 15 Oaklands
Loughbrickland
Banbridge
Co. Down
BT32 3WN

Trustees: Rev Rodney Magennis
Mrs Elizabeth Robb
Mrs Iris Browne
Mr Trevor Fegan
Mrs Iris Ingram
Mrs Anne McCullough (resigned March 2024)
Mrs Valerie Bryson
Mrs Alison Livingstone
Mr Raymond Fegan
Mr William Fegan
Mr John Geoghegan
Mrs Ann Clendinning (resigned September 2024)
Miss Hilary Fegan
Mr Robert McKee (appointed March 2024)

Principal Office-bearers: Rev Rodney Magennis - Rector
Mr Raymond Fegan - Treasurer
Mrs Elizabeth Robb - Assistant Treasurer
Mrs Valerie Bryson - Secretary
Mr Robert McKee - Rector's Church warden
Mrs Iris Ingram - People's Church warden
Mrs Valerie Bryson - Rector's Glebe warden
Mr Trevor Fegan - People's Glebe warden

Independent Examiner: Mr Thomas Vint, F.C.C.A.
S M Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co Down
BT32 3HN

Bankers: Danske Bank
Donegall Square West
Belfast
BT1 6JS



**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT**

The trustees present the Annual Report and Statement of Receipts and Payments and Assets and Liabilities for St Mellan's Church, Aghaderg Parish for the year ended 31st December 2024.

Objectives and Activities

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

The principal function of St Mellan's Church, Aghaderg Parish is to support the advancement of the Christian religion by promoting, through the work of St Mellan's Church, Aghaderg 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 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, St Mellan's Church, Aghaderg Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of St Mellan's Church, Aghaderg Parish.

Achievements, Performance & Public Benefit 2024 (2023 in brackets)

The Parish continued to have regular services of worship throughout the year 2024. This year we continued to meet every Sunday except for two Sundays when the three parishes came together over summer to joint services while the minister-in-charge was on holiday. There were 50 (52) main Sunday morning worship services in 2024 (2023) with an average congregation of 35 (31). The average number of communicants each month was 21 (25). As well as 10 (8) other Occasional Services, there was 1 (0) Baptism, 0 (0) Marriages, 4 (3) Burials (4 parishioners, 0 non-parishioners). On Christmas Day a service was held at Aghaderg Church at 8.30am and the attendance was 9 (19). For a few months a mid-week Holy Communion service was held, shared with Scarva and the average attendance was 7 (7).

Pastoral work continued throughout 2024 as best as possible. The priority of the minister in charge is the elderly, sick and bereaved. Other visiting takes place as and when time permits.

ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)

Church organisations include a Ladies Guild group, a Sunday School and a Youth Fellowship. The Sunday School teachers have been vetted through Access NI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The parish-wide 'Steadfast' Youth Fellowship is continuing and going very well, with a regular attendance and everyone keen to see it progress in the future. In Spring and Autumn 2024 a short Bible study series continued and was held at the minister's home. All three parishes were represented at those meetings and it was good time spent with others seeking to further develop their faith in Jesus. A special Harvest thanksgiving weekend was held in October with a 'Vintage Harvest Festival' based on the hymn 'We plough the fields and scatter'. A ladies' meeting for all three churches was held twice during the year. organised by the minister's wife.

Repairs and general maintenance were continued on the Church property during 2024.

Financial Review 2024 (2023 in brackets)

The income into the Parish's funds from various sources was £60,987 (£268,700) with outgoings of £64,128 (£109,166) giving a deficit of £3,141 (surplus £159,534).

The bank and cash in hand balance at 31st December 2024 was £176,515 (£183,318). The balance of investments held within the RCB Investment funds was £39,412 (£37,976). It is the trustee's policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance to the Church, Parish hall and grounds, and to further the objectives and activities of the Church of Ireland.

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 2024 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 Organisations. The select vestry members are the charity trustees.

ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)

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 meeting 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 selected as part of the 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 Reverend Rodney Magennis remains as Minister in charge of the grouped parishes of Aghaderg, Donaghmore and Scarva and continues to receive a stipend as well as office and locomotory allowances.

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 church wardens, the Glebe wardens and generally not more than twelve other members of the general vestry as elected.

The select vestry is chaired by the member of the clergy officiating at 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 church wardens.

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 achieve the parish's objectives and activities, as well as providing public benefit.



Church of Ireland

A province of the Anglican Communion

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (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

Rodney Magennis

Trustee 2

Raymond Fegan

8th April 2025

Independent Examiner's Report to the Trustees of Aghaderg Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 6 to 12.

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.

Mr Thomas Vint F.C.C.A
For and behalf of S.M. Vint & Co
Chartered Certified Accountants & Registered Auditors
8 Newry Road
Banbridge
BT32 3HN



08 April 2025

St Mellan's Parish Church, Aghaderg, Loughbrickland
Statement of Financial Activities for the year ended 31st December 2024

	Note	Unrestricted funds	Restricted funds	Endowment Funds	Total funds 2024	Total 2023
Income from:						
Donations and plate collections		23,819	2,362	0	26,181	31,713
Harvest Festival		11,055	0	0	11,055	0
Bank and deposit interest		244	26	0	270	104
Investment income	11	1,393	48	1,387	2,828	2,552
Rental income		12,900	0	0	12,900	13,000
Other receipts	8	5,263	753	0	6,016	7,853
Receipts from other Parishes		0	0	0	0	316
Sale of lands		0	0	0	0	210,000
Collections for third parties	4	0	1,737	0	1,737	3,162
Total income		54,674	4,926	1,387	60,987	268,700
Expenditure on:						
Wages and salaries	9	29,085	0	0	29,085	23,728
Diocesan costs/assessments		3,204	0	0	3,204	3,060
Church running costs	7	16,414	786	0	17,200	9,983
Glebe costs	10	4,418	135	0	4,553	3,125
Administration costs		3,998	0	0	3,998	2,894
Charitable donations		326	0	0	326	1,055
Collections for third parties	4	0	1,737	0	1,737	3,138
Harvest Festival expenditure		4,025	0	0	4,025	0
Gifts		0	0	0	0	132
Bank loan repayments		0	0	0	0	62,051
Investment expenditure	11	0	0	0	0	0
Total expenditure		61,470	2,658	0	64,128	109,166
Net income / (expenditure) resources		-6,796	2,268	1,387	-3,141	159,534
Reconciliation of funds						
Total funds brought forward		166,269	15,744	39,281	221,294	61,760
Movement in the year		-6,796	2,268	1,387	-3,141	159,534
Transfers in		0	0	0	0	0
Transfers out		0	0	0	0	0
Total funds carried forward		159,473	18,012	40,668	218,153	221,294

St Mellan's Parish Church, Aghaderg, Loughbrickland

Statement of Assets and Liabilities as at 31st December 2024

	Note	As at 31/12/2024	As at 31/12/2023
Fixed assets			
Tangible assets	12	376,481	376,481
Investments	13	39,412	37,976
		<u>415,893</u>	<u>414,457</u>
Current Assets			
Cash at bank and in hand		176,515	183,318
Gift Aid		3,694	0
Due from other Parishes		159	159
		<u>180,368</u>	<u>183,477</u>
Liabilities			
Creditors	14	1,465	0
Net current assets		<u>178,903</u>	<u>183,477</u>
Total assets less current liabilities		<u>594,796</u>	<u>597,934</u>
Total reserves		<u>594,796</u>	<u>597,934</u>

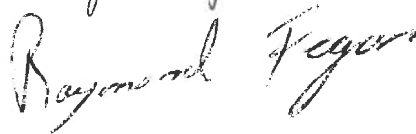
Notes on pages 8 to 12 are an integral part of these financial statements.

The financial statements on pages 6 to 7 were approved by the Board of Trustees on 8th April 2025 and signed on its behalf by:

Rev Rodney Magennis - Rector



Mr Raymond Fegan - Treasurer



St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2024

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:

a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis

c) Income

Income is accounted for on a cash receipts basis as the amount is collected and are allocated as either restricted or unrestricted funds according to the terms of the donation.

d) Expenditure

Expenditure is recognised on a cash payments basis.

e) Tangible assets

The assets of the Parish comprise:-

- Church building and graveyard
- Parish hall
- Glebe House
- 'New' Rectory
- Fixtures and fittings

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet 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 hall was built in 1824/25. There are no reliable records of the cost of this construction/acquisition and valuation approach for such buildings lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at replacement cost based on the insurance valuation provided on 31/10/2018. The 'New' Rectory is 45% of the cost as financed by the Aghaderg Parish.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years.

Fixtures and fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church building and their preservation and contribution to culture are ancillary to faith and other purposes. 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

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2024 (continued)

f) Investments

Fixed asset investments comprising investment properties, investments in equities 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. The revaluation surplus or shortfall is then included alongside other incoming and outgoing resources.

g) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

h) Financial instruments

The Parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

i) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

2. Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3. Movement in Funds

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	At 31 Dec 2024	
	£	£	£	£	£
Endowment Funds					
The Florence Stewart Bequest	1,000	0	0	1,000	1,000
The Thomas H Browne Bequest	1,000	0	0	1,000	1,000
The Alymer Grattan Bequest	200	0	0	200	200
The Harry Beamish Bequest	250	0	0	250	250
Investment in RCB General Unit Trust					
Cash per Rev HW Lett	587	11	0	598	598
Cash per Very Rev J Lefroy	318	6	0	324	324
EH Lefroy Benefaction	851	16	0	867	867
In memory Robert Hill Grattan	4,899	91	0	4,990	4,990
James & Mary Geoghegan Mem Fund	4,255	79	0	4,334	4,334
Kathleen Neill Bequest	9,568	177	0	9,745	9,745
Marquis of Downshire donation	532	10	0	542	542
Mary Winifred Brown Bequest	2,884	54	0	2,938	2,938
Mrs H Lefroy Trust	1,853	35	0	1,888	1,888
Mrs M McIntyre Bequest	85	2	0	87	87

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2024 (continued)

Rev C Lett Bequest	851	16	0	867
WG Dickson Bequest	1,131	21	0	1,152
Investments in CIT Unit Trusts				
Arthur Hugh Ross Bequest	1,866	180	0	2,046
John Ross Bequest	933	90	0	1,023
Norah Hill Bequest	1,514	146	0	1,660
William J Grant Memorial	1,656	160	0	1,816
Sarah Agnes Fleming Bequest	316	30	0	346
William Geoghegan Bequest	521	50	0	571
William Geoghegan Bequest	142	14	0	156
James & Isaac Grattan Memorial	205	20	0	225
Archibald Grattan Bequest	394	38	0	432
Moses Moorhead Donation	189	18	0	207
Anonymous Donation	47	5	0	52
James McAllister Bequest	63	6	0	69
Agnes J White Bequest	331	32	0	363
James Grattan Bequest	47	5	0	52
James Devlin Bequest	174	16	0	190
William Browne Memorial	599	58	0	657
In Memory Jane Mehaffey	11	1	0	12
Margaret Johnston Donation	8	0	0	8
	<u>39,280</u>	<u>1,387</u>	<u>0</u>	<u>40,667</u>
Restricted Funds				
General Fund	766	1,963	1,573	1,156
Fundraising Fund	393			393
Building Fund	11,855	2,890	1,087	13,658
Third Party Collections	24			24
Ladies Guild Investment Fund	1,561	26		1,587
<u>Investments in RCB General Unit Trust</u>				
Church Insurance Bonus	30	0		30
Church Officers Composition Balance	300	5		305
Parochial Funds	378	7		385
Portion of Glebe Equity for 1892	6	0		6
Transfer from Diocesan Stipend Fund	78	2		80
<u>Investments in CIT Unit Trusts</u>				
Parishioners	110	11		121
Parishioners	221	21		242
Parishioners	23	2		25
	<u>15,745</u>	<u>4,927</u>	<u>2,660</u>	<u>18,012</u>
Unrestricted Funds				
General Fund	164,104	49,559	159,363	54,300
Fixed Term Deposit Account		100,000		100,000
Ladies Guild Catering Fund	494		80	414
Ladies Guild General Fund	1,601	937	132	2,406
Ladies Guild Cash Fund	69	292	237	124
	<u>166,268</u>	<u>150,788</u>	<u>159,812</u>	<u>157,244</u>
Total Funds	<u>221,293</u>	<u>157,102</u>	<u>162,472</u>	<u>215,923</u>

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2024 (continued)

4. Collections for Third Parties

	2024	2023
	£	£
Southern Area Hospice	492	1,575
RBL Poppy Appeal	426	81
Royal Black Institution	436	0
Bishop's Appeal	0	1,482
B Positive	383	0
Southern Area Hospice (On Hand)	0	24
	<u>1,737</u>	<u>3,162</u>

5. Transactions with the Trustees

The trustee Mrs Anne McCullough received expenses of £782 for the provision of musical services as organist of the Parish.

6. Governance Costs

Governance costs of £1,200 were paid during the year. This relates to fees paid to the Independent Examiner.

7. Church Running Costs

	2024	2023
	£	£
Light and heat	4,097	1,180
Church insurance	1,963	1,922
Water rates	118	100
Graveyard expenses	3,050	3,000
Repairs and maintenance	7,852	3,556
Afternoon Tea banner	70	0
Sundry	50	225
	<u>17,200</u>	<u>9,983</u>

8. Other Receipts

	2024	2023
	£	£
NIE Wayleave	3	3
Graveyard fees and donations	370	500
In lieu of flowers	370	630
Gift aid	3,986	5,507
Ladies' Guild membership fees	85	115
Grants received	0	1,061
Misc amounts lodged	0	27
Fundraising	1,112	0
Sundry donations	80	0
Word for Today	10	10
	<u>6,016</u>	<u>7,853</u>

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2024 (continued)

9. Wages and Salaries

	2024	2023
	£	£
Stipend	22,239	16,640
Cover duty/Guest speakers	80	180
Clergy pension fund	5,633	5,482
Organist	1,082	1,311
Speakers - Ladies Guild	51	115
	<u>29,085</u>	<u>23,728</u>

10. Share of Glebe Costs

	2024	2023
	£	£
Rates	2,148	2,315
Repairs and maintenance	2,405	0
Rent of Glebe House for Rev Magennis	0	810
	<u>4,553</u>	<u>3,125</u>

11. Investment Income

	2024	2023
	£	£
Church of Ireland Trustees Dividend	278	274
RCB Unit Trust Income	861	793
Revaluation of RCB Unit Trust	532	840
Revaluation of CIT Unit Trust	904	411
Scheme Income	253	234
	<u>2,828</u>	<u>2,552</u>

Investment Expenditure

Devaluation of RCB Unit Trusts (Loss)
Devaluation of CIT Unit Trusts (Loss)

<u>0</u>	<u>0</u>
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12. Tangible Assets

	2024	2023
	£	£
Glebe House	268,020	268,020
New' Rectory	108,461	108,461
	<u>376,481</u>	<u>376,481</u>

13. Investments

	2024	2023
	£	£
Investments in RCB Unit Trusts	29,138	28,606
Investments in CIT Unit Trusts	10,274	9,370
	<u>39,412</u>	<u>37,976</u>

14. Creditors

	2024	2023
	£	£
Rates	1,465	0

BANBRIDGE/ Aghaderg, Donaghmore & Scarva/ St. Mellan, Aghaderg / Down and Dromore / Church of I

Northern Ireland - Charity number 105085

Accounts

St Mellan's Parish Church, Aghaderg, Loughbrickland

Annual Report and Financial Statements

For the year ended 31st December 2023

Northern Ireland Charities Number: 105085

St Mellan's Parish Church, Aghaderg, Loughbrickland

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Charity Name: St Mellan's Parish Church, Aghaderg, Loughbrickland

Charity Registration Number: NIC105085

Contact Address: 15 Oaklands
Loughbrickland
Banbridge
Co. Down
BT32 3WN

Trustees: Rev Rodney Magennis ✓
Mrs Elizabeth Robb ✓
Mrs Iris Browne ✓
Mr Trevor Fegan ✓
Mrs Iris Ingram ✓
Mrs Anne McCullough ✓
Mrs Valerie Bryson ✓
Mrs Alison Livingstone ✓
Mr Mervyn Fegan (resigned 19/04/23)
Mr Raymond Fegan ✓
Mr Norman McKnight (resigned 19/04/23)
Mr William Fegan ✓
Mr John Geoghegan ✓
Mrs Ann Clendinning ✓
Miss Hilary Fegan ✓

Principal Office-bearers: Rev Rodney Magennis - Rector
Mr Raymond Fegan - Treasurer
Mrs Elizabeth Robb - Assistant Treasurer
Mrs Ann Clendinning - Secretary
Mr William Fegan - Rector's Church warden
Mrs Iris Ingram - People's Church warden
Mrs Valerie Bryson - Rector's Glebe warden
Mr Trevoe Fegan - People's Glebe warden

Independent Examiner: Mr Thomas Vint, F.C.C.A.
S M Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co Down
BT32 3HN

Bankers: Danske Bank
Donegall Square West
Belfast
BT1 6JS

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT**

The trustees present the Annual Report and Statement of Receipts and Payments and Assets and Liabilities for St Mellan's Church, Aghaderg Parish for the year ended 31st December 2023.

Objectives and Activities

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

The principal function of St Mellan's Church, Aghaderg Parish is to support the advancement of the Christian religion by promoting, through the work of St Mellan's Church, Aghaderg 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 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, St Mellan's Church, Aghaderg Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of St Mellan's Church, Aghaderg Parish.

Achievements, Performance & Public Benefit 2023 (2022 in brackets)

The Parish continued to have regular services of worship throughout the year 2023. This year we continued to meet every Sunday except for one where the grouped parishes came together for a joint service and lunch at Donaghmore Church to mark the Coronation of King Charles III. Services ceased to be broadcast on YouTube unless there was a specific request or a special service. There were 52 (52) main Sunday morning worship services in 2023 (2022) with an average congregation of 31 (27). The average number of communicants each month was 25 (22). As well as 8 (6) other Occasional Services, there were 0 (2) Baptisms, 0 (0) Marriages, 3 (7) Burials (2 parishioners, 1 non-parishioners). On Christmas Day a service was held at Aghaderg Church at 8.30am and the attendance was 19 (20). For a few months a mid-week Holy Communion service was held, shared with Scarva and the average attendance was 7 (5).

Pastoral work continued throughout 2023 with very little restrictions in place due to covid. The priority of the minister in charge is the edelerly, sick and bereaved. Other visiting takes place as and when time permits.

ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)

Church organisations include a Ladies Guild group, a Sunday School and a Youth Fellowship. The Sunday School teachers have been vetted through Access NI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The parish-wide 'Steadfast' Youth Fellowship is continuing and going very well, with a regular attendance and everyone keen to see it progress in the future. In Autumn 2023 a short Bible study series was introduced and was held at the rectory. All three parishes were represented at the meetings and it was a good time spent with others seeking to develop further their faith in Jesus. A special service was held in Aghaderg Church of 'Royal Hymns' to mark the Coronation of King Charles III, with special guests attending.

Repairs and general maintenance were continued on the Church property during 2023.

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The income into the Parish's funds from various sources was £268,700 (£110,594) with outgoings of £109,166 (£186,044) giving a surplus of £159,534 (deficit £75,090).

The bank and cash in hand balance at 31st December 2023 was £183,318 (£25,037). The balance of investments held within the RCB Investment funds was £37,976 (£36,723). It is the trustee's policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance to the Church, Parish hall and grounds, and to further the objectives and activities of the Church of Ireland.

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 2023 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 Organisations. The select vestry members are the charity trustees.

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)**

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 meeting 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 selected as part of the 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 Reverend Rodney Magennis was appointed as Minister in charge of the grouped parishes of Aghaderg, Donaghmore and Scarva in July 2023. Reverend Magennis was introduced at a special service in September that year, where he received a stipend, office and locomotory allowance.

The trustee Mrs Anne McCullough received £1,311 in 2024 for playing the organ.

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 church wardens, the Glebe wardens and generally not more than twelve other members of the general vestry as elected.

The select vestry is chaired by the member of the clergy officiating at 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 church wardens.

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 achieve the parish's objectives and activities, as well as providing public benefit.



ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (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

Rodney Magennis

Trustee 2

R. Fegan

12th March 2024

Independent Examiner's Report to the Trustees of Aghaderg Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 6 to 12.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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.

Mr Thomas Vint F.C.C.A
For and behalf of S.M. Vint & Co
Chartered Certified Accountants & Registered Auditors
8 Newry Road
Banbridge
BT32 3HN



20 March 2024

St Mellan's Parish Church, Aghaderg, Loughbrickland
Statement of Financial Activities for the year ended 31st December 2023

	Note	Unrestricted funds	Restricted funds	Endowment Funds	Total funds 2023	Total 2022
Income from:						
Donations and plate collections		28,343	3,370		31,713 ✓	33,918
Bank and deposit interest		85	19		104 ✓	291
Investment income	11	1,301	38	1,213	2,552 ✓	1,287
Rental income		13,000			13,000	8,170
Other receipts	8	5,657	2,196		7,853	6,489
Bank loan received					0	60,000
Receipts from other Parishes		316			316	0
Sale of lands		210,000			210,000 ✓	0
Collections for third parties	4	24	3,138		3,162	799
Total Income		258,726	8,761	1,213	268,700	110,954
Expenditure on:						
Wages and salaries	9	23,728			23,728	18,507
Diocesan costs/assessments		3,060			3,060	3,086
Church running costs	7	8,922	1,061		9,983	6,448
Glebe costs	10	3,125			3,125	36,641
Parish centre costs					0	753
Administration costs		2,894			2,894	3,428
Charitable donations		1,055			1,055	0
Payments to parish organisations					0	0
Collections for third parties	4	24	3,114		3,138	1,382
Refurbishment of Church					0	0
Gifts		132			132	12
Bank loan repayments		62,051			62,051	3,345
Purchase of 'New' Rectory					0	109,025
Investment expenditure	11				0	3,417
Total expenditure		104,991	4,175	0	109,166	186,044
Net Income / (expenditure) resources		153,735	4,586	1,213	159,534	-75,090
Reconciliation of funds						
Total funds brought forward		12,534	11,158	38,068	61,760	136,850
Movement in the year		153,735	4,586	1,213	159,534	-75,090
Transfers in		0	0	0	0	34,020
Transfers out		0	0	0	0	-34,020
Total funds carried forward		166,269	15,744	39,281	221,294	61,760

St Mellan's Parish Church, Aghaderg, Loughbrickland

Statement of Assets and Liabilities as at 31st December 2023

	Note	As at 31/12/2023	As at 31/12/2022
Fixed assets			
Tangible assets	12	376,481	376,481
Investments	13	37,976	36,725
		<u>414,457</u>	<u>413,206</u>
Current Assets			
Cash at bank and in hand		183,318	25,035
Due from other Parishes		159	564
		<u>183,477</u>	<u>25,599</u>
Liabilities			
Creditors	14	0	58,541
		<u>183,477</u>	<u>-32,942</u>
Net current assets		<u>183,477</u>	<u>-32,942</u>
Total assets less current liabilities		<u>597,934</u>	<u>380,264</u>
Total reserves		<u>597,934</u>	<u>380,264</u>

Notes on pages 8 to 12 are an integral part of these financial statements.

The financial statements on pages 6 to 7 were approved by the Board of Trustees on 12th March 2024 and signed on its behalf by:

Rev Rodney Magennis - Rector



Mr Raymond Fegan - Treasurer



St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 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:

a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis

c) Income

Income is accounted for on a cash receipts basis as the amount is collected and are allocated as either restricted or unrestricted funds according to the terms of the donation.

d) Expenditure

Expenditure is recognised on a cash payments basis.

e) Tangible assets

The assets of the Parish comprise:-

- Church building and graveyard
- Parish hall
- Glebe House
- 'New' Rectory
- Fixtures and fittings

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet 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 hall was built in 1824/25. There are no reliable records of the cost of this construction/acquisition and valuation approach for such buildings lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at replacement cost based on the insurance valuation provided on 31/10/2018. The 'New' Rectory is 45% of the cost as financed by the Aghaderg Parish.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Fixtures and fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church building and their preservation and contribution to culture are ancillary to faith and other purposes. 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

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2023 (continued)
f) Investments

Fixed asset investments comprising investment properties, investments in equities 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. The revaluation surplus or shortfall is then included alongside other incoming and outgoing resources.

g) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

h) Financial instruments

The Parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

i) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

2. Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3. Movement in Funds

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	At 31 Dec 2023	
	£	£	£	£	£
Endowment Funds					
The Florence Stewart Bequest	1,000	0	0	1,000	1,000
The Thomas H Browne Bequest	1,000	0	0	1,000	1,000
The Alymer Grattan Bequest	200	0	0	200	200
The Harry Beamish Bequest	250	0	0	250	250
Investment in RCB General Unit Trust					
Cash per Rev HW Lett	570	17	0	587	587
Cash per Very Rev J Lefroy	308	10	0	318	318
EH Lefroy Benefaction	826	25	0	851	851
In memory Robert Hill Grattan	4,755	144	0	4,899	4,899
James & Mary Geoghegan Mem Fund	4,130	125	0	4,255	4,255
Kathleen Neill Bequest	9,286	282	0	9,568	9,568
Marquis of Downshire donation	516	16	0	532	532
Mary Winifred Brown Bequest	2,800	84	0	2,884	2,884
Mrs H Lefroy Trust	1,799	54	0	1,853	1,853
Mrs M McIntyre Bequest	83	2	0	85	85

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2023 (continued)

Rev C Lett Bequest	826	25	0	851
WG Dickson Bequest	1,098	33	0	1,131
Investments in CIT Unit Trusts				
Arthur Hugh Ross Bequest	1,784	82	0	1,866
John Ross Bequest	892	41	0	933
Norah Hill Bequest	1,447	67	0	1,514
William J Grant Memorial	1,583	73	0	1,656
Sarah Agnes Fleming Bequest	302	14	0	316
William Geoghegan Bequest	498	23	0	521
William Geoghegan Bequest	136	6	0	142
James & Isaac Grattan Memorial	196	9	0	205
Archibald Grattan Bequest	377	17	0	394
Moses Moorhead Donation	181	8	0	189
Anonymous Donation	45	2	0	47
James McAllister Bequest	60	3	0	63
Agnes J White Bequest	317	14	0	331
James Grattan Bequest	45	2	0	47
James Devlin Bequest	166	8	0	174
William Browne Memorial	573	26	0	599
In Memory Jane Mehaffey	11	0	0	11
Margaret Johnston Donation	7	1	0	8
	38,067	1,213	0	39,280
Restricted Funds				
General Fund		4,941	4,175	766
Fundraising Fund	393			393
Building Fund	8,092	3,763		11,855
Third Party Collections	24			24
Ladies Guild Investment Fund	1,542	19		1,561
<u>Investments in RCB General Unit Trust</u>				
Church Insurance Bonus	29	1		30
Church Officers Composition Balance	291	9		300
Parochial Funds	367	11		378
Portion of Glebe Equity for 1892	6	0		6
Transfer from Diocesan Stipend Fund	76	2		78
<u>Investments in CIT Unit Trusts</u>				
Parishioners	106	4		110
Parishioners	211	10		221
Parishioners	22	1		23
	11,159	8,761	4,175	15,745
Unrestricted Funds				
General Fund	10,867	257,616	104,379	164,104
Ladies Guild Catering Fund	524		30	494
Ladies Guild General Fund	1,012	951	362	1,601
Ladies Guild Cash Fund	131	159	221	69
	12,534	258,727	104,992	166,269
Total Funds	61,760	268,701	109,167	221,294

St Melian's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2023 (continued)

4. Collections for Third Parties

	2023	2022
	£	£
Southern Area Hospice	1,575	511
RBL Poppy Appeal	81	95
Bishop's Appeal	1,482	143
Sands	0	50
Southern Area Hospice (On Hand)	24	0
	<u>3,162</u>	<u>799</u>

5. Transactions with the Trustees

The trustee Mrs Anne McCullough received expenses of £1,311 for the provision of musical services as organist of the Parish.

6. Governance Costs

Governance costs of £1,200 were paid during the year. This relates to fees paid to the Independent Examiner.

7. Church Running Costs

	2023	2022
	£	£
Light and heat	1,180	2,820
Church insurance	1,922	1,268
Water rates	100	87
Graveyard expenses	3,000	1,932
Repairs and maintenance	3,556	341
Sundry	225	0
	<u>9,983</u>	<u>6,448</u>

8. Other Receipts

	2023	2022
	£	£
NIE Wayleave	3	2
Graveyard fees	500	1,015
In lieu of flowers	630	820
Gift aid	5,507	3,568
Ladies' Guild membership fees	115	0
Grants received	1,061	680
Misc amounts lodged	27	0
Power NI overpayment	0	361
Word for Today	10	44
	<u>7,853</u>	<u>6,490</u>

St Meilan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2023 (continued)

9. Wages and Salaries

	2023	2022
	£	£
Stipend	16,640	12,151
Cover duty	180	260
Clergy pension fund	5,482	4,742
Organist	1,311	1,265
Supply organist	0	69
Speakers - Ladies Guild	115	20
	<u>23,728</u>	<u>18,507</u>

10. Share of Glebe Costs

	2023	2022
	£	£
Rates	2315	602
Repairs and maintenance	0	589
Rent of Glebe House for Rev Magennis	810	1430
Renovations to Glebe House	0	34020
	<u>3125</u>	<u>36641</u>

11. Investment Income

	2023	2022
	£	£
Church of Ireland Trustees Dividend	274	303
RCB Unit Trust Income	793	760
Revaluation of RCB Unit Trust	840	0
Revaluation of CIT Unit Trust	411	0
Scheme Income	234	224
	<u>2,552</u>	<u>1,287</u>

Investment Expenditure

Devaluation of RCB Unit Trusts (Loss)		-2,150
Devaluation of CIT Unit Trusts (Loss)		-1,267
	<u>0</u>	<u>-3,417</u>

12. Tangible Assets

	2023	2022
	£	£
Glebe House	268,020	268,020
New' Rectory	108,461	108,461
	<u>376,481</u>	<u>376,481</u>

13. Investments

	2023	2022
	£	£
Investments in RCB Unit Trusts	28,606	27,766
Investments in CIT Unit Trusts	9,370	8,957
	<u>37,976</u>	<u>36,723</u>

14. Creditors

	2023	2022
	£	£
Bank loan balance	0	58,541

BANBRIDGE/ Aghaderg, Donaghmore & Scarva/ St. Mellan, Aghaderg / Down and Dromore / Church of I

Northern Ireland - Charity number 105085

Annual report



**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
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ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)

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Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations. The select vestry members are the charity trustees.

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)**

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 meeting 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 selected as part of the 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 Reverend Rodney Magennis was appointed as Minister in charge of the grouped parishes of Aghaderg, Donaghmore and Scarva in July 2023. Reverend Magennis was introduced at a special service in September that year, where he received a stipend, office and locomotory allowance.

The trustee Mrs Anne McCullough received £1,311 in 2024 for playing the organ.

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 church wardens, the Glebe wardens and generally not more than twelve other members of the general vestry as elected.

The select vestry is chaired by the member of the clergy officiating at 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 church wardens.

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 achieve the parish's objectives and activities, as well as providing public benefit.



ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (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

Rodney Magennis

Trustee 2

R. Fegan

12th March 2024

Annual return

Independent Examiner's Report to the Trustees of Aghaderg Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 6 to 12.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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.

Mr Thomas Vint F.C.C.A
For and behalf of S.M. Vint & Co
Chartered Certified Accountants & Registered Auditors
8 Newry Road
Banbridge
BT32 3HN



20 March 2024

BANBRIDGE/ Aghaderg, Donaghmore & Scarva/ St. Mellan, Aghaderg / Down and Dromore / Church of I

Northern Ireland - Charity number 105085

Accounts

St Mellan's Parish Church, Aghaderg, Loughbrickland

Annual Report and Financial Statements

For the year ended 31st December 2022

Northern Ireland Charities Number: 105085

St Mellan's Parish Church, Aghaderg, Loughbrickland

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St Mellan's Parish Church, Aghaderg, Loughbrickland

References and Administrative Details - Year ended 31st December 2022

Charity Name: St Mellan's Parish Church, Aghaderg, Loughbrickland

Charity Registration Number: NIC105085

Contact Address: 15 Oaklands
Loughbrickland
Banbridge
Co. Down
BT32 3WN

Trustees: Rev Rodney Magennis
Mrs Elizabeth Robb
Mrs Iris Browne
Mr Trevor Fegan
Mrs Iris Ingram
Mrs Anne McCullough
Mrs Valerie Bryson
Mrs Alison Livingstone
Mr Mervyn Fegan
Mr Raymond Fegan
Mr Norman McKnight
Mr William Fegan (appointed May 2022)
Mr John Geoghegan (appointed May 2022)
Mrs Ann Clendinning (appointed May 2022)
Miss Hilary Fegan (appointed May 2022)

Principal Office-bearers: Rev Rodney Magennis - Rector
Mr Raymond Fegan - Treasurer
Mrs Elizabeth Robb - Assistant Treasurer
Mrs Ann Clendinning - Secretary
Mr William Fegan - Rector's Churchwarden
Mrs Iris Ingram - People's Churchwarden

Independent Examiner: Mr Thomas Vint, F.C.C.A.
S M Vint & Company
Chartered Certified Accountants
8 Newry Road
Banbridge
Co Down
BT32 3HN

Bankers: Danske Bank
Donegall Square West
Belfast
BT1 6JS

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT**

The trustees present the Annual Report and Statement of Receipts and Payments and Assets and Liabilities for St Mellan's Church, Aghaderg Parish for the year ended 31st December 2022.

Objectives and Activities

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

The principal function of St Mellan's Church, Aghaderg Parish is to support the advancement of the Christian religion by promoting, through the work of St Mellan's Church, Aghaderg 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 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, St Mellan's Church, Aghaderg Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of St Mellan's Church, Aghaderg Parish.

Achievements, Performance & Public Benefit 2022 (2021 in brackets)

The Parish continued to have regular services of worship throughout the year 2022. This year we were allowed to meet every Sunday with no restrictions due to Covid, which was a good thing. Services continued to be broadcast each week on the parish YouTube channel and Facebook page. There were 52 (40) in-person main Sunday morning worship services in 2022 (2021) with an average congregation of 27 (27). The average number of communicants each month was 22 (21). As well as 6 (4) other Occasional Services, there were 2 (2) Baptisms, 0 (1) Marriages, 7 (10) Burials (5 parishioners, 2 non-parishioners). On Christmas Day a service was held in Aghaderg and the attendance was 20 (10). For a few months a mid-week Holy Communion service was held, shared with Scarva and the average attendance was 5 (5). This year we had a Confirmation Service in the group and 3 members of this parish were confirmed.

Pastoral work and visiting remained difficult in 2022 when restrictions were in place and especially in the settings of hospital and care homes, but as the year progressed restrictions were easing and more visits were possible.

Church organisations include a Ladies Guild group and a Sunday School. The Sunday School teachers have been vetted through Access NI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The new parish-wide Youth Fellowship started up in November 2022 and is going very well, with a healthy membership and leaders in place.

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)**

Repairs and general maintenance were continued on the Church property during 2022.

During 2022 renovations took place on the old Rectory on the Banbridge Road and the house was brought up to a liveable standard, it has now been rented out and a monthly income is coming into the accounts of Aghaderg Church. The Parish along with Scarva and Donaghmore purchased a property for the curate to live in, Aghaderg paying 45% of the total. The house is situated in Oaklands, Loughbrickland, number 15.

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. As well as providing burial facilities for non-parishioners with historic family connections to the Parish, the Parish continues to maintain the rich cultural, historic and architectural heritage of St Mellan's Church which is open to visitors upon request.

Financial Review 2022 (2021 in brackets)

The income into the Parish's general fund from various sources was £110,594 (£54,103) with outgoings of £186,044 (£44,075) giving a deficit of £75,090 (£10,028).

The bank and cash in hand balance at 31st December 2022 was £25,037 (£96,709). The balance of investments held within the RCB Investment funds was £36,723 (£40,141). It is the trustee's policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance to the Church, Parish hall and grounds, and to further the objectives and activities of the Church of Ireland.

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 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 Organisations. The select vestry members are the charity trustees.

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)**

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 meeting of the general vestry and to stand for election to the select vestry. Meeting of the general vestry are held at least once a year. The select vestry is elected as part of the 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 Rodney Magennis remains in the role of Diocesan Curate with special responsibilities for the Grouped Parishes of Aghaderg, Donaghmore and Scarva, where he received a stipend, office and locomotory allowance directly from the Parishes in accordance with figures approved by the General Synod of the Church of Ireland. The Aghaderg Parish pays 45% of this sum which came to £1,012.59 per month in 2022.

The trustee Mrs Anne McCullough received £1,265 in 2022 for playing the organ.

The trustee Miss Hilary Fegan received £46 in 2022 for playing the organ.

The trustee Mr Raymond Fegan's company (D7 RGF Ltd) was paid £34,020 for works to the old rectory and £360 in respect of white goods supplied for the 'new' rectory.

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 church wardens, the Glebe wardens and generally not more than twelve other members of the general vestry as elected.

The select vestry is chaired by the member of the clergy officiating at 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 church wardens.

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 achieve the parish's objectives and activities, as well as providing public benefit.

ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (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

R. Fegan

Trustee 2

Rodney Magennis

Date

24th October 2023

Independent Examiner's Report to the Trustees of Aghaderg Parish Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 12.

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.

 24/10/23

Mr Thomas Vint F.C.C.A
For and behalf of S.M. Vint & Co
Chartered Certified Accountants & Registered Auditors
8 Newry Road
Banbridge
BT32 3HN

St Mellan's Parish Church, Aghaderg, Loughbrickland
Statement of Financial Activities for the year ended 31st December 2022

	Note	Unrestricted funds	Restricted funds	Endowment Funds	Total funds 2022	Total 2021
Income from:						
Donations and plate collections		25,847	8,071		33,918	28,049
Bank and deposit interest		289	2		291	222
Investment income	11	1,287	0		1,287	5,841
Rental income		8,100	70		8,170	3,370
Other receipts	8	4,652	1,837		6,489	9,983
Bank loan received		60,000	0		60,000	0
Receipts from Parish organisations		0	0		0	154
Receipts from other Parishes		0	0		0	5,695
Collections for third parties	4	0	799		799	789
Total income		100,175	10,779	0	110,954	54,103
Expenditure on:						
Wages and salaries	9	18,507	0		18,507	17,966
Diocesan costs/assessments		3,086	0		3,086	3,098
Church running costs	7	7,239	-791		6,448	6,968
Glebe costs	10	37,359	-718		36,641	10,268
Parish centre costs		753	0		753	924
Administration costs		3,428	0		3,428	1,823
Charitable donations		0	0		0	40
Payments to parish organisations		0	0		0	424
Collections for third parties	4	0	1,382		1,382	191
Refurbishment of Church		0	0		0	2,373
Gifts		12	0		12	0
Bank loan repayments		3,345	0		3,345	0
Purchase of 'New' Rectory		109,025	0		109,025	0
Investment expenditure	11	0	107	3,310	3,417	0
Total expenditure		182,754	-20	3,310	186,044	44,075
Net income / (expenditure) resources		-82,579	10,799	-3,310	-75,090	10,028
Reconciliation of funds						
Total funds brought forward		61,093	34,379	41,378	136,850	126,822
Movement in the year		-82,579	10,799	-3,310	-75,090	10,028
Transfers in		34,020	0	0	34,020	0
Transfers out		0	-34,020	0	-34,020	0
Total funds carried forward		12,534	11,158	38,068	61,760	136,850

St Mellan's Parish Church, Aghaderg, Loughbrickland

Statement of Assets and Liabilities as at 31st December 2022

	Note	As at 31/12/2022	As at 31/12/2021
Fixed assets			
Tangible assets	12	376,481	234,000
Investments	13	36,723	40,141
		<u>413,204</u>	<u>274,141</u>
Current Assets			
Cash at bank and in hand		25,037	96,709
Due from other Parishes		564	0
		<u>25,601</u>	<u>96,709</u>
Liabilities			
Creditors	14	58,541	0
		<u>-32,940</u>	<u>96,709</u>
Net current assets			
		<u>-32,940</u>	<u>96,709</u>
Total assets less current liabilities		<u>380,264</u>	<u>370,850</u>
Total net assets less liabilities		<u>380,264</u>	<u>370,850</u>

Notes on pages 8 to 12 are an integral part of these financial statements.

The financial statements on pages 6 to 7 were approved by the Board of Trustees on 23 October 2023 and signed on its behalf by:

Rev Rodney Magennis - Rector



Mr Raymond Fegan - Treasurer



St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2022

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:

a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis

c) Income

Income is accounted for on a cash receipts basis as the amount is collected and are allocated as either restricted or unrestricted funds according to the terms of the donation.

d) Expenditure

Expenditure is recognised on a cash payments basis.

e) Tangible assets

The assets of the Parish comprise:-

- Church building and graveyard
- Parish hall
- Glebe House
- 'New' Rectory
- Fixtures and fittings

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet 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 hall was built in 1824/25. There are no reliable records of the cost of this construction/acquisition and valuation approach for such buildings lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at replacement cost based on the insurance valuation provided on 31/10/2018. The 'New' Rectory is 45% of the cost as financed by the Aghaderg Parish.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Fixtures and fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church building and their preservation and contribution to culture are ancillary to faith and other purposes. 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

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2022 (continued)

f) Investments

Fixed asset investments comprising investment properties, investments in equities 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. The revaluation surplus or shortfall is then included alongside other incoming and outgoing resources.

g) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

h) Financial instruments

The Parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

i) Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

2. Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3. Movement in Funds

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	At 31 Dec 2022
	£	£	£	£
Endowment Funds				
The Florence Stewart Bequest	1,000	0	0	1,000
The Thomas H Browne Bequest	1,000	0	0	1,000
The Alymer Grattan Bequest	200	0	0	200
The Harry Beamish Bequest	250	0	0	250
Investment in RCB General Unit Trust				
Cash per Rev HW Lett	614	0	44	570
Cash per Very Rev J Lefroy	333	0	24	309
EH Lefroy Benefaction	890	0	64	826
In memory Robert Hill Grattan	5,124	0	368	4,756
James & Mary Geoghegan Mem Fund	4,450	0	320	4,130
Kathleen Neill Bequest	10,006	0	720	9,286
Marquis of Downshire donation	556	0	40	516
Mary Winifred Brown Bequest	3,017	0	217	2,800
Mrs H Lefroy Trust	1,938	0	139	1,799
Mrs M McIntyre Bequest	89	0	6	83

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2022 (continued)

Rev C Lett Bequest	890	0	64	826
WG Dickson Bequest	1,183		85	1,098
Investments in CIT Unit Trusts				
Arthur Hugh Ross Bequest	2,036	0	252	1,784
John Ross Bequest	1,018	0	126	892
Norah Hill Bequest	1,652	0	205	1,447
William J Grant Memorial	1,807	0	224	1,583
Sarah Agnes Fleming Bequest	344	0	43	301
William Geoghegan Bequest	568	0	70	498
William Geoghegan Bequest	155	0	19	136
James & Isaac Grattan Memorial	224	0	28	196
Archibald Grattan Bequest	430	0	53	377
Moses Moorhead Donation	207	0	26	181
Anonymous Donation	52	0	6	46
James McAllister Bequest	69	0	9	60
Agnes J White Bequest	361	0	45	316
James Grattan Bequest	52	0	6	46
James Devlin Bequest	189	0	23	166
William Browne Memorial	654	0	81	573
In Memory Jane Mehaffey	12	0	2	10
Margaret Johnston Donation	8	0	1	7
	41,378	0	3,310	38,068
Restricted Funds				
Fundraising Fund	393			393
Building Fund	30,625	11,828	34,361	8,092
Third Party Collections	607	799	1,382	24
Ladies Guild Investment Fund	1,540	2		1,542
<u>Investments in RCB General Unit Trust</u>				0
Church Insurance Bonus	31		2	29
Church Officers Composition Balance	313		23	290
Parochial Funds	396		28	368
Portion of Glebe Equity for 1892	6			6
Transfer from Diocesan Stipend Fund	82		6	76
<u>Investments in CIT Unit Trusts</u>				0
Parishioners	120		15	105
Parishioners	241		30	211
Parishioners	25		3	22
	34,379	12,629	35,850	11,158
Unrestricted Funds				
General Fund	59,579	138,175	186,887	10,867
Ladies Guild Catering Fund	454	100	30	524
Ladies Guild General Fund	1,013	1,031	1,032	1,012
Ladies Guild Cash Fund	47	152	68	131
	61,093	139,458	188,017	12,534
Total Funds	136,850	152,087	227,177	61,760

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2022 (continued)

4. Collections for Third Parties

	2022	2021
	£	£
Southern Area Hospice (£24 on hand 31/12/22)	511	606
UCB Word for Today	0	41
RBL Poppy Appeal	95	42
Stand by Me	0	100
Bishop's Appeal	143	0
Sands	50	0
	<u>799</u>	<u>789</u>

5. Transactions with the Trustees

The trustee Mrs Anne McCullough received expenses of £1265 for the provision of musical services as organist of the Parish.

The trustee Miss Hilary Fegan received expenses of £46 for the provision of musical services as relief organist.

The trustee Mr Raymond Fegan's company (D7 RGF Ltd) was paid £34020 for works to the old rectory and £360 in respect of white goods supplied for the 'new' rectory.

6. Governance Costs

Governance costs of £1,500 were paid during the year. This relates to fees paid to the Independent Examiner.

7. Church Running Costs

	2022	2021
	£	£
Light and heat	2,820	2,462
Church insurance	1,268	1,694
Water rates	87	79
Graveyard expenses	1,932	2,650
Repairs and maintenance	341	0
Sundry expenses	0	83
	<u>6,448</u>	<u>6,968</u>

8. Other Receipts

	2022	2021
	£	£
NIE Wayleave	2	2
Graveyard fees	1,015	2,430
In lieu of flowers	820	2,225
Gift aid	3,568	3,203
Share of covid grant	680	0
Bank fee refund	0	20
Power NI overpayment	361	2,103
Word for Today	44	0
	<u>6,490</u>	<u>9,983</u>

St Mellan's Parish Church, Aghaderg, Loughbrickland
Notes to the financial statements for the year ended 31 December 2022 (continued)

9. Wages and Salaries

	2022	2021
	£	£
Stipend	12,151	12,151
Cover duty	260	300
Clergy pension fund	4,742	4,526
Organist	1,265	966
Supply organist	69	23
Speakers - Ladies Guild	20	0
	<u>18,507</u>	<u>17,966</u>

10. Share of Glebe Costs

	2022	2021
	£	£
Rates	602	1,308
Repairs and maintenance	589	1,760
Rent of Glebe House for Rev Magennis	1430	7200
Renovations to Glebe House	34020	0
	<u>36,641</u>	<u>10,268</u>

11. Investment Income

	2022	2021
	£	£
Church of Ireland Trustees Dividend	303	601
RCB Unit Trust Income	760	726
Revaluation of RCB Unit Trust	0	3,563
Revaluation of CIT Unit Trust	0	737
Scheme Income	224	214
	<u>1,287</u>	<u>5,841</u>
<u>Investment Expenditure</u>		
Devaluation of RCB Unit Trusts (Loss)	2,150	0
Devaluation of CIT Unit Trusts (Loss)	1,267	0
	<u>3,417</u>	<u>0</u>

12. Tangible Assets

	2022	2021
	£	£
Glebe House	268,020	234,000
New' Rectory	108,461	0
	<u>376,481</u>	<u>234,000</u>

13. Investments

	2022	2021
	£	£
Investments in RCB Unit Trusts	27,766	29,917
Investments in CIT Unit Trusts	8,957	10,224
	<u>36,723</u>	<u>40,141</u>

13. Creditors

	2022	2021
	£	£
Bank loan balance	58,541	0

Annual report

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT**

The trustees present the Annual Report and Statement of Receipts and Payments and Assets and Liabilities for St Mellan's Church, Aghaderg Parish for the year ended 31st December 2022.

Objectives and Activities

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

The principal function of St Mellan's Church, Aghaderg Parish is to support the advancement of the Christian religion by promoting, through the work of St Mellan's Church, Aghaderg 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 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, St Mellan's Church, Aghaderg Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of St Mellan's Church, Aghaderg Parish.

Achievements, Performance & Public Benefit 2022 (2021 in brackets)

The Parish continued to have regular services of worship throughout the year 2022. This year we were allowed to meet every Sunday with no restrictions due to Covid, which was a good thing. Services continued to be broadcast each week on the parish YouTube channel and Facebook page. There were 52 (40) in-person main Sunday morning worship services in 2022 (2021) with an average congregation of 27 (27). The average number of communicants each month was 22 (21). As well as 6 (4) other Occasional Services, there were 2 (2) Baptisms, 0 (1) Marriages, 7 (10) Burials (5 parishioners, 2 non-parishioners). On Christmas Day at service was held in Aghaderg and the attendance was 20 (10). For a few months a mid-week Holy Communion service was held, shared with Scarva and the average attendance was 5 (5). This year we had a Confirmation Service in the group and 3 members of this parish were confirmed.

Pastoral work and visiting remained difficult in 2022 when restrictions were in place and especially in the settings of hospital and care homes, but as the year progressed restrictions were easing and more visits were possible.

Church organisations include a Ladies Guild group and a Sunday School. The Sunday School teachers have been vetted through Access NI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The new parish-wide Youth Fellowship started up in November 2022 and is going very well, with a healthy membership and leaders in place.

ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)

Repairs and general maintenance were continued on the Church property during 2022.

During 2022 renovations took place on the old Rectory on the Banbridge Road and the house was brought up to a liveable standard, it has now been rented out and a monthly income is coming into the accounts of Aghaderg Church. The Parish along with Scarva and Donaghmore purchased a property for the curate to live in, Aghaderg paying 45% of the total. The house is situated in Oaklands, Loughbrickland, number 15.

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. As well as providing burial facilities for non-parishioners with historic family connections to the Parish, the Parish continues to maintain the rich cultural, historic and architectural heritage of St Mellan's Church which is open to visitors upon request.

Financial Review 2022 (2021 in brackets)

The income into the Parish's general fund from various sources was £110,594 (£54,103) with outgoings of £186,044 (£44,075) giving a deficit of £75,090 (£10,028).

The bank and cash in hand balance at 31st December 2022 was £25,037 (£96,709). The balance of investments held within the RCB Investment funds was £36,723 (£40,141). It is the trustee's policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance to the Church, Parish hall and grounds, and to further the objectives and activities of the Church of Ireland.

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 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 Organisations. The select vestry members are the charity trustees.

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (continued)**

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 meeting of the general vestry and to stand for election to the select vestry. Meeting of the general vestry are held at least once a year. The select vestry is elected as part of the 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 Rodney Magennis remains in the role of Diocesan Curate with special responsibilities for the Grouped Parishes of Aghaderg, Donaghmore and Scarva, where he received a stipend, office and locomotory allowance directly from the Parishes in accordance with figures approved by the General Synod of the Church of Ireland. The Aghaderg Parish pays 45% of this sum which came to £1,012.59 per month in 2022.

The trustee Mrs Anne McCullough received £1,265 in 2022 for playing the organ.

The trustee Miss Hilary Fegan received £46 in 2022 for playing the organ.

The trustee Mr Raymond Fegan's company (D7 RGF Ltd) was paid £34,020 for works to the old rectory and £360 in respect of white goods supplied for the 'new' rectory.

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 church wardens, the Glebe wardens and generally not more than twelve other members of the general vestry as elected.

The select vestry is chaired by the member of the clergy officiating at 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 church wardens.

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 achieve the parish's objectives and activities, as well as providing public benefit.

**ST MELLAN'S PARISH CHURCH, AGHADERG, LOUGHBRICKLAND
TRUSTEES' ANNUAL REPORT (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

R. Fegan

Trustee 2

Rodney Magennis

Date

24th October 2023

Annual return

Independent Examiner's Report to the Trustees of Aghaderg Parish Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 12.

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.

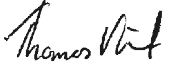
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.

 24/10/23
Mr Thomas Vint F.C.C.A
For and behalf of S.M. Vint & Co
Chartered Certified Accountants & Registered Auditors
8 Newry Road
Banbridge
BT32 3HN