



Church of Ireland
A province of the Anglican Communion

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



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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 locumotor 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.



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**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		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>

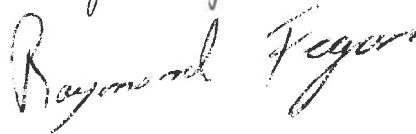
Notes on pages 8 to 12 are an integral part of these financial statements.

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
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	587	11	0	598
Cash per Very Rev J Lefroy	318	6	0	324
EH Lefroy Benefaction	851	16	0	867
In memory Robert Hill Grattan	4,899	91	0	4,990
James & Mary Geoghegan Mem Fund	4,255	79	0	4,334
Kathleen Neill Bequest	9,568	177	0	9,745
Marquis of Downshire donation	532	10	0	542
Mary Winifred Brown Bequest	2,884	54	0	2,938
Mrs H Lefroy Trust	1,853	35	0	1,888
Mrs M McIntyre Bequest	85	2	0	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
	39,280	1,387	0	40,667

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

Investments in RCB General Unit Trust

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

Investments in CIT Unit Trusts

Parishioners	110	11		121
Parishioners	221	21		242
Parishioners	23	2		25
	15,745	4,927	2,660	18,012

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
	166,268	150,788	159,812	157,244

Total Funds

	221,293	157,102	162,472	215,923
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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)

	0	0
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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