

MULLAGHDUN CHURCH OF IRELAND

REFERENCES AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Name: Mullaghdu Church of Ireland

Charity Registration Number: 105420

Contact Address: 8 Moybane Road
Gardrum
Letterbreen
County Fermanagh
BT74 9DT

Trustees

Mr R A Watterson
Mrs C V Nixon
Mrs A Wilson (Resigned on 19.03.2024)
Mrs H J Benson
Mr D W T Benson
Mr G W Carson
Mr J Clements
Mr J D Coalter
Mr M Coalter
Mr T G Gallagher
Mr W R Gibson
Mr G R Lucy
Mrs C Watterson (Appointed on 19.03.2024)

Principal Office-bearers

Clergy: Canon Jennifer McWhirter
Church Treasurer: Mrs C V Nixon
Church Warden – Clergy: Mrs H E Carson
Church Warden – People: Mr A S G Humphreys
Glebe Warden – Clergy: Mr T H Elliott
Glebe Warden- People: Mr J S Moffatt

Independent Examiner

Hassard McClements Limited
32 East Bridge Street
Enniskillen
County Fermanagh
BT74 7BT

Bankers

Ulster Bank
16 Darling Street
Enniskillen
County Fermanagh
BT74 7ER

MULLAGHDUN CHURCH OF IRELAND

RECEIPTS AND PAYMENTS ACCOUNT

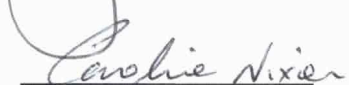
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
<u>Receipts</u>				
Donations and Plate Collection	29,530	-	29,530	31,391
Proceeds from Fundraising Events	5,176	-	5,176	4,793
Bank and Deposit Interest	844	-	844	559
Investment Income	4,221	-	4,221	3,564
Rental of Premises	1,160	-	1,160	1,640
Other Receipts	6,807	-	6,807	10,903
<u>Total Receipts</u>	<u>47,738</u>	<u>-</u>	<u>47,738</u>	<u>52,850</u>
<u>Payments</u>				
Diocesan Costs / Assessment	22,280	-	22,280	16,559
Church Running Costs	3,369	-	3,369	5,939
Glebe Costs	1,022	-	1,022	-
Parish Centre Costs	2,826	-	2,826	2,945
Independent Examiner Fee	800	-	800	765
Charitable Donations	3,790	-	3,790	3,241
Bank Charges	157	-	157	165
Gifts	737	-	737	733
Magazines	600	-	600	622
Church and Hall insurance	1,828	-	1,828	1,710
Fundraising	-	-	-	1,300
Sunday School	453	-	453	186
<u>Total Payments</u>	<u>37,862</u>	<u>-</u>	<u>37,862</u>	<u>34,165</u>
Excess of Receipts over Payments for the year	9,876	-	9,876	18,685

On behalf of the Trustees



Canon Jennifer McWhirter



Mrs Caroline Nixon

Date: 3/4/25

MULLAGHDUN CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Cash Funds				
Current Accounts	14,085	-	14,085	10,198
Deposit Accounts	57,384	-	57,384	51,395
Total Cash Funds	71,469	-	71,469	61,593
Investment Assets				
Equity Investments	3,525	-	3,525	3,525
Investments in RCB / CIT Unit Trusts	9,580	-	9,580	9,580
Other Unlisted Investments	76,000	-	76,000	76,000
Total Investment Assets	89,105	-	89,105	89,105

On Behalf of the Trustees


Canon Jennifer McWhirter


Mrs Caroline Nixon

Date: 3/4/25

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

b) Statement of Assets and Liabilities

i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:

- Church building and graveyard
- Parish Centre

The Church Building and Graveyard

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the Statement of Assets and Liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Centre

The Parish Centre was built / acquired in 2000. There are no reliable records of the cost of this construction / acquisition and therefore the valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish Statement of Assets and Liabilities.

ii) Investments

Fixed asset investments in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

	RCB unit	M & G	
	Trusts	Investments	Total
	£	£	£
Value at beginning of the year	27,232	9,758	36,990
Increase in value during the year	506	254	760
Value at the end of the year	27,738	10,012	37,750

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Reconciliation of Cash Funds

	£
Total cash funds at beginning of the year	61,593
Receipts for the year	47,738
Payments for the year	(37,862)
Total cash funds at end of the year	<u>71,469</u>

3. Funds of the Parish

	At 1.01.2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31.12.2024 £
Unrestricted funds					
General Fund	150,698	47,738	(37,862)	-	160,574

4. Collection for Third Parties

No collections were made on behalf of Third Parties.

5. Transactions with the Trustees

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

CONTRIBUTIONS SOCIETIES 2024

Air Ambulance NI	£200.00
Bible Society	£150.00
Bishops Appeal	£500.00
Board of Education NI	£100.00
C of I Students Centre	£100.00
C of Ireland Board for Social Responsibility	£125.00
Church Army	£125.00
Clogher Diocese Social Fund	£100.00
CMSI	£100.00
Crosslinks	£100.00
Diocesan Ministry of Healing	£150.00
Leprosy Mission	£50.00
Lord Enniskillen Memorial Orphan Society	£70.00
Marie Curie	£350.00
Mission to Seafarers	£100.00
Mountain Rescue, Fermanagh Branch	£100.00
New Wine, Ireland	£100.00
Red Cross	£200.00
Royal British Legion	£150.00
RNLI	£100.00
SAMS	£125.00
Scripture Union NI	£150.00
SOMA	£150.00
SWELL	£100.00
Waterdrops Partnership	£150.00

<u>NO</u>	<u>OFFERING</u>	<u>OFFERING</u>	<u>ANNUAL AND</u>		<u>total</u>
	<u>EASTER</u>	<u>HARVEST</u>	<u>SUBSCRIPTIONS</u>	<u>TAX</u>	<u>Grand</u>
			<u>WEEKLY</u>		
		£	£	£	£
1			46.00		46.00
2	20.00	20.00	260.00		300.00
3	10.00	10.00	50.00		70.00
4	20.00	20.00	540.00	145.00	725.00
5	40.00	40.00	615.00	173.75	868.75
6	10.00	20.00	220.00	62.50	312.50
7			87.00	21.75	108.75
8			510.00		510.00
9	10.00	10.00	164.00	46.00	230.00
10	50.00	50.00	1,140.00	310.00	1550.00
11			700.00		700.00
12			470.00		470.00
13					0.00
14					0.00
15	40.00	40.00	1,020.00	275.00	1375.00
16	10.00	10.00	260.00		280.00
17	10.00	20.00	220.00	62.50	312.50
18					0.00
19	40.00	40.00	520.00	150.00	750.00
21		100.00	4,100.00	1,050.00	5250.00
22		20.00	520.00	135.00	675.00
23	25.00	25.00	250.00	75.00	375.00
24	20.00	20.00	586.00	156.50	782.50
25			600.00	150.00	750.00
26			170.00	42.50	212.50
27			106.00	26.50	132.50
28	20.00	20.00	240.00	70.00	350.00
29	20.00	20.00	275.00	78.75	393.75
30	20.00	20.00	520.00	140.00	700.00
31	40.00	30.00	260.00		330.00
32	50.00	50.00	500.00	150.00	750.00
33					0.00
35			140.00		140.00
36	20.00	40.00	540.00	150.00	750.00
37	60.00	60.00	3,120.00	810.00	4050.00
38					0.00
39	10.00	20.00	260.00		290.00
40	20.00	40.00	50.00		110.00
41	20.00	20.00	200.00	60.00	300.00
43	10.00	10.00	104.00	31.00	155.00

44					0.00
45			240.00	60.00	300.00
46			10.00		10.00
47					0.00
48	5.00	10.00	531.00	136.50	682.50
49		20.00	360.00	95.00	475.00
50	20.00	20.00	485.00	131.25	656.25
51			1,300.00	325.00	1625.00
52			20.00	5.00	25.00
53			240.00		240.00
54			57.00	14.25	71.25
101			20.00		20.00
102			50.00		50.00
103			20.00		20.00
104			20.00		20.00
105			100.00		100.00
106			150.00		150.00
107			300.00	75.00	375.00
108			20.00		20.00
110			20.00		20.00
112			40.00		40.00
113			50.00	12.50	62.50
114			20.00		20.00
115					0.00
117			20.00		20.00
118			20.00		20.00
119	25.00	25.00	500.00	137.50	687.50
120			20.00		20.00
121			350.00		350.00
122			200.00	50.00	250.00
123			30.00		30.00
124			20.00		20.00
126			20.00		20.00
127					0.00
128			20.00		20.00
129			30.00		30.00
131			300.00		300.00
132					0.00
133					0.00
134			40.00		40.00
136			20.00		20.00
138			40.00		40.00
139			30.00		30.00
140			75.00		75.00

141			50.00	12.50	62.50
142			40.00		40.00
143			20.00		20.00
144			20.00	5.00	25.00
145			25.00		25.00
146			40.00		40.00
147			30.00		30.00
148			20.00		20.00
149			40.00		40.00
150			20.00		20.00
151					0.00
152			20.00		20.00
154			20.00		20.00
155			25.00		25.00
157					0.00
158	20.00	20.00	50.00		90.00
159	20.00	50.00	100.00		170.00
161			20.00		20.00
163			200.00	50.00	250.00
164			50.00		50.00
165			50.00		50.00
166			40.00		40.00
	685.00	920.00	26031.00	5481.25	33117.25

ANYONE WISHING TO GIVE BY DIRECT DEBIT DETAILS BELOW:
 ULSTER BANK ACCOUNT: MULLAGHDUN PARISH CHURCH
 SORT CODE: 98-06-50
 ACCOUNT NUMBER: 47516048
 PUT YOUR NAME AS THE REFERENCE