

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland · Charity number 105439

Details

Known as	Magheracross Parish Church
Status	Received
Registered	2016-07-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	27 Craghan Road Ballinamallard Co Fermanagh BT94 2bt BT94 2BT
Phone	07706926115
Email	lorraine.capper@gmail.com
Website	www.magheracross.co.uk

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: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£139,360	£127,088	£0	0

Trustees

Name	Role	Appointed
Mr Charles David Loane		
Mr Darrell Mcbrien		
Mr Harold Graham		
Mr Henry Alexander Robinson		
Mr Howard Frederick Mcmorris		
Mr Richard Coalter		
Mr Richard Mcbride		
Mr Roland Christopher Hurst		
Mr Thomas Ernest Fisher		
Mr Wilfred Crawford		
Mrs Ann Fleming		
Mrs Jenny Mccrea		
Mrs Joy Quinn		
Mrs Liane Armstrong		
Mrs Linda Hamilton		
Mrs May Sweeney		
Rev Lorraine Capper		

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland - Charity number 105439

Accounts

Magheracross Parish Church

Trustees' Annual Report for the year ended 31 December 2024

Statement of Receipts and Payments for the year ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts					
Donations & Gift Aid	106345			106345	111645
Organisations	2939	10728		13667	35068
Fundraising events	10031	5601		15632	7246
Bank & Deposit Interest	7127			7127	5296
Property Rental	6800			6800	7500
Administration	5177			5177	4327
R.B. & CIT Unit Valuations		71	2398	2469	2511
Total Receipts	138419	16400	2398	157217	173593
Payments					
Diocesan Assessment	52174			52174	63257
Organisations	8197	14840		23037	47138
Church Costs	21595			21595	10753
Hall Costs	7562			7562	8717
Rectory Costs	15794			15794	18487
Cemetery Costs	3160			3160	2040
Investment Property Costs	479			479	459
Administration Costs	10458			10458	12092
Charitable Donations	5392	1977		7369	5256
Asset & Investment Purchase				0	
Total Payments	124811	16817	0	141628	168199
Net receipts/payments	13608	-417	2398	15589	5394
Transfer to/from funds				0	
Surplus/deficit for the year	13608	-417	2398	15589	5394
Reconciliation 31.12.2024					
Funds at 31.12.2023	121296	15636	75728	212660	207266
Surplus/deficit this year	13608	-417	2398	15589	5394
Funds at 31.12.2024	134904	15219	78126	228249	212660

Trustees' Annual Report for the year ended 31 December 2024

Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Cash Funds					
Bank Current Accounts	88497	11290		99787	91327
Total Cash Funds	88497	11290		99787	91327
Investment Funds					
Investments in RCB / CIT Unit Trusts St James's Place Investment	46407	3929	78126	82055	79586
Total Investment Funds	46407	3929	78126	128462	121333
Total Funds	134904	15219	78126	228249	212660
Investment Assets					
Investment Property	65000			65000	65000
Total Investment Assets	65000			65000	65000
Liabilities				0	0

Approved by the Trustees on 4 March 2025 and signed on their behalf by:

Rev. Lorraine Capper

Rev Lorraine Capper
Chair

H F McMorris

Howard McMorris
Honorary Treasurer

Magheracross Parish Church

Trustees' Annual Report for the year ended 31 December 2024

Notes to the financial statements for the year ended 31 December 2024

1. Movement in Funds

	At 01/01/2024	Incomings	Outgoings	Transfers	At 31/12/2024
Endowment Funds					
Representative Church Body	62958	1168	0	0	64126
Church of Ireland Trustees	12770	1230	0	0	14000
	<u>75728</u>	<u>2398</u>	<u>0</u>	<u>0</u>	<u>78126</u>
Restricted Funds					
Representative Church Body	3858	71	0	0	3929
Mothers Union	3053	555	432	0	3176
Bowling Club	300	0	0	0	300
Youth Ministry	6106	10173	14108	0	2171
Badminton Club	300	0	300	0	0
Girls Friendly Society	42	0	0	0	42
Christmas Charity Sit-Out	1977	5601	1977	0	5601
	<u>15636</u>	<u>16400</u>	<u>16817</u>	<u>0</u>	<u>15219</u>
Unrestricted Funds					
St James's Place Investment	41747	4660	0	0	46407
S Kane Bequest	17976	0	0	0	17976
General Fund	61573	133759	124811	0	70521
	<u>121296</u>	<u>138419</u>	<u>124811</u>	<u>0</u>	<u>134904</u>
Total Funds	<u>212660</u>	<u>157217</u>	<u>141628</u>	<u>0</u>	<u>228249</u>

Notes to the financial statements for the year ended 31 December 2024 (continued)

Purposes of Endowment Funds

Income gets added to the general funds of the Parish.

Purposes of Restricted Funds

Youth Ministry Fund: used towards the payment of the youth worker's salary and youth activities expenses.

Mothers Union Catering Fund: used towards capital expenditure of the Mothers Union and of the Parish.

Christmas Charity Sit-Out: annual charity financial support.

2. Collections for Third Parties

	2024	2023
	£	£
Lord Enniskillen Memorial Orphan Society	494	269
Royal British Legion Poppy Appeal	537	362
	<hr/> 1031	<hr/> 631

The above amounts have been included in Receipts for the Year under "Donations & Gift Aid" and in Payments for the Year under "Charitable Donations".

3. 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 Hall
- Glebe House and Land
- Cemetery
- Fixtures and Fittings

The Church Building and Graveyard, the Parish Hall, the Glebe House and Land, and the Cemetery are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

No values are ascribed to these Heritage assets 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.

No Fixtures and Fittings are capitalised.

ii) Investments

The investment property is recorded at original cost.

The St James's Place investment and the investments in RCB / CIT Unit Trusts are stated at actual value at the year-end date.

Notes to the financial statements for the year ended 31 December 2024 (continued)

4. Transactions with the Trustees

The Parish paid expenses of £15,794 relating to the running costs of the Glebe House which is occupied by the Rector. £1,939 was paid to four Trustees in reimbursement of expenses during the year.

Three Trustees had a personal interest in contracts or transactions entered into by the Parish during the year.

5. Governance Costs

There were no Governance costs incurred during the year.

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland - Charity number 105439

Accounts

Magheracross Parish Church

Consolidated Receipts and Payments Accounts for the period 01 January 2023 to 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Total Receipts	135628	32539	0	168167	152181
Total Payments	136998	31201	0	168199	158267
Gains/Losses on Investment Assets	2915	111	2400	5426	-12033
Net movement in funds	1545	1449	2400	5394	-18119
Total funds brought forward 01 January 2023	184751	14187	73328	272266	290385
Total funds carried forward 31 December 2023	186296	15636	75728	277660	272266

Signed: *A F McShane*

Honorary Treasurer

Date: *22/10/2024*

Magheracross Parish Church

Consolidated Statement of Assets @ 31 December 2023

	2023	2023	2022	2022
	£	£	£	£
Property	65000	65000	186296	184751
Investments	121333	115907	15636	14187
Cash at bank	91327	91359	75728	73328
	<u>277660</u>	<u>272266</u>	<u>277660</u>	<u>272266</u>

Signed: *H F McNamee*

Honorary Treasurer

Date: *22/10/2024*

Magheracross Parish Church

Receipts & Payments Account for the year ended 31 December 2023

Opening Balances 01/01/2023

Danske Bank - Main Account **63285.47**

Receipts

Freewill Offering	77458.54
Loose Collections	1188.30
Harvest Appeal	4378.00
Gift Aid Tax Refunds	18288.76
Charity Sit-out	1987.34
Christmas Fair	2535.75
Use of Archdale Hall	775.00
Donations	580.00
Donations in lieu of flowers	1000.00
Glebe Land Rent	1500.00
CDBE	56.43
RCB / CIT Investment Income	1745.95
Fermanagh Omagh Council	
NIES	58.47
Craghan Cemetery	1190.00
Friday Lunches	1665.00
Diocesan Magazine	1081.46
Mother & Toddler	501.47
12th Catering	2749.79
Bank Interest	180.11
35 Main St	6000.00
Bequests	7000.00
CIT	398.90
Bishops Appeal	1132.00
Bible Notes	107.94
Leaving Gift Collection	1950.00
Charities	619.50
Bowling Club	300.00
Sunday School	362.37
Church	250.00
Rectory	864.54
	137905.62

201191.09

Payments

Clogher Diocese	63256.72
Youth Ministry Account	13750.00
Insurance	3229.95
Friday Lunches	1567.80
Sunday School	239.24
Charities	5256.37
Administration	780.00
Stationery & Printing	1758.70
Computer	580.82
Sophie Robinson - YWAM	250.03
Bank Fees	256.64
SPAR	950.86
Barnabus Cup	130.00
Bible Reading Notes	415.64
Presentations	2440.00
Grass Cutting	2040.00
Diocesan Magazine	1294.00
Christmas Fair	185.04
Donations etc	200.00
Properties:	
Church*	10752.77
Archdale Hall**	8717.47
Rectory***	18487.10
Glebe Land	0.00
35 Main Street	459.59
	136998.74

Closing Balances as @ 31/12/2023

Danske Bank - Main Account **64192.35**

201191.09

Reserves

59723.13

Howard McMorris
Honorary Treasurer

Church*

Repairs	2836.96
Notice Board	0.00
Cleaning	671.67
Electricity	4328.30
Water	165.81
Licenses	127.00
Visiting Clergy	449.50
Live Streaming	413.89
Communion Wine	89.64
Organists	1170.00
Sexton	500.00
	<u>10752.77</u>

Archdale Hall**

Repairs	1410.49
Electricity	3998.62
Water	281.88
Cleaning	2430.88
Phones	478.70
Entertainment Licence	50.00
Catering	66.90
	<u>8717.47</u>

Rectory***

Repairs	12925.39
Rates	980.47
Electricity	1034.43
Oil	2884.46
Phones	662.35
Net allowances	0.00
	<u>18487.10</u>

YOUTH MINISTRY ACCOUNTS 2023

	£	£	£
OPENING BALANCE			7373.53
	01/01/2023		
INCOME			
METHODIST	8250		
MAGHERACROSS	13750		
OTHER INCOME			
Airtastic Trip	182		
Adventures	890		
Coronation Service	263		
Autumn Soul	370		
Ulster Rugby Trip	325		
Zara Ceramics	350		
GRANTS ETC			
EA Grant	2231.58		
Clogher Diocese	750		
EA Grant23/24	2200		
Total Income	29561.58		
EXPENSES			
Salary		22145.04	
Pension		664.32	
Phone		240	
Mileage		667.8	
Airtastic Trip		170.85	
Hydro Trip		169	
Expenses		1820.3	
Guest Speakers		685.32	
Computer Repair		54	
Football Tournament		312.6	
Christmas Outing		236.25	
Bank Fees		45.65	
2023 Adventure Week		1811.86	
Zara Ceramics		325	
Autumn Soul		426.77	
Ulster Rugby Trip		352.5	
Transport Autumn Soul		301.75	
Transport Ulster Rugby		400	
Total Expenses		30829.01	
Expenditure exceeds income		-1267.43	-1267.43
CLOSING BALANCE	31/12/2023		6106.10
BANK RECONCILIATION			
	£		
Bank Balance	6716.1		
Naomi Loan	250	Refundable	
EA Transport	-310	Accrued 21	
EA Transport	-550	Accrued 22	
Book Balance	6106.1		
			YOUTHYE2023

MAGHERACROSS MOTHERS' UNION CATERING ACCOUNT

1st JAN 2023 - 31st DEC 2023

INCOME	EXPENDITURE
Opening Balance as at 31/12/22 £2084.66	
	Transfer to No 1 A/C £400.00
FUNERAL CATERING	
R. Cashel £100	Fees 31.71
P Balfour £150	
I Burgess £50	
C Booth £200	
P Nixon £300	
E Taylor £200	
£1000.00	Balance 31/12/23 £3052.95
Transfer from No 1 A/C 400.00	
TOTAL £3484.66	£3484.66

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland - Charity number 105439

Annual report

Magheracross Parish Church

Reference and Administrative details

Board of Trustees/Select Vestry

Mrs Liane Armstrong
Mr Richard Coalter
Mr Wilfred Crawford
Mr Thomas Ernest Fisher
Mr Harold Graham
Mrs Linda Hamilton
The Venerable Brian John Harper (left 18/08/23)
Miss Julie Hetherington
Mr Roland Christopher Hurst
Mr Charles Loane
Mr Richard McBride
Mrs Jennifer McCrea
Mr Howard Frederick McMorris
Mrs Joan Alison Quinn-Vaughan
Mrs Joy Quinn
Mr Henry Alexander Robinson
Mrs May Sweeney

Principal Office Bearers

Rector

The Venerable Brian John Harper (left 18/08/23)

Honorary Treasurer

Mr Howard Frederick McMorris

Honorary Secretary

Mrs Liane Armstrong

Church Wardens

Mr Charles Loane

Mrs Joy Quinn

Glebe Wardens

Mr Roland Christopher Hurst

Mr Wilfred Crawford

Contact Address

27 Craghan Road
Ballinamallard
Co Fermanagh
BT94 2BT

Charity Registration Number

105439

Independent examiners

Mr W D Vaughan
Accountant (Retired)
16 Baragh Road
Ballinamallard
Co Fermanagh
BT94 2NY

The trustees present the annual report and accounts for Magheracross Parish for the year ended 31 December 2023.

Reference and Administration Details

The reference and administration details of the charity are as shown on page 1.

Objectives and Activities

Objectives

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

The principle function of Magheracross Parish Church 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 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, the 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 the parish.

Achievements and Performance

As a Parish Church in the heart of the village of Ballinamallard, Magheracross Parish aims to be the spiritual home of all our parishioners regardless of age. To achieve this, we offer a variety of services of worship and activities. Pastoral support to parishioners is provided through the ministry of the Rector.

The parish holds services of divine worship – Morning and Evening Prayer, Holy Communion – using traditional and modern liturgies. We provide additional services appropriate to the season, at times of the major festivals eg Harvest Thanksgiving, Christmas and Easter.

Magheracross Parish enjoys good relations with Ballinamallard Methodist Church. The two parishes work together to provide better youth facilities through funding the Youth Ministry project. A youth minister is employed to lead youth focused activities in the village. Annually, the Rector and the Methodist Minister hold their annual Christmas “Sit-out” with the donations collected divided between two charities.

The public benefit associated with Magheracross Parish in addition to divine worship is achieved through the numerous weekly activities that take place throughout the year usually in the Archdale Memorial and Minor Halls. Various local community groups use the parish halls each week accommodating all age groups, parishioners and local community in general.

The activities outlined above demonstrate how Magheracross Parish continues to implement its charitable purposes (ie the advancement of religion) and meets the public benefit requirement. Benefit to members of the public includes contributing to spiritual well-being and reinforcement of Christian values.

Magheracross Parish Church

Trustees' Annual Report for the year ended 31 December 2023

Magheracross Parish adheres to Safeguarding Trust, the Church of Ireland Child Protection Policy.

Public Benefit Statement

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 as well as providing public benefit.

The Trustees of the parish confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 December 2023.

Financial Review

Financial Performance

The financial performance was in line with the trustees expectations. The parish remains in a sound financial position at the year end. The results for the year are set out in detail on page 9 of the accounts.

Reserves Policy

The trustees do not have a formal reserves policy.

Structure, Governance and Management

Governing Document and Constitution of the Charity

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

Recruitment and Appointment of Select Vestry

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

Pay and remuneration

The Incumbent of the parish stipend is paid in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland.

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 member of the general vestry elected at the General Vestry.

The select vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select vestry members are responsible for making decision 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 church wardens.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statement, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the parish's transactions and disclose with reasonable accuracy at any time the financial position of the parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 the Charities (Accounts and Reports) Regulations (Northern Ireland) 2008 and the provisions of the Constitution of the Church of Ireland. They are also responsible for safeguarding the assets of the parish and hence for taking reasonable steps for the prevention and detecting of fraud and other irregularities.

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information of which the parish's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the parish's independent examiner is aware of that information.

Magheracross Parish Church

Trustees' Annual Report for the year ended 31 December 2023

Independent Examiners

Mr W D Vaughan, Accountant (Retired) has indicated his wish to step down from checking the accounts. Richard Boles has been proposed and appointed by the Select Vestry for 2024 accounts.

This report was approved by the Board of Trustees and signed on its behalf by:

H F McMoris

Trustee 1

09/10/2024

Date

diane Avestrag

Trustee 2

9/10/24

Date

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland - Charity number 105439

Annual return

Independent Examiner's Report for

Magheracross Parish Church

I report on the accounts of Magheracross Parish Church for the Year ended 31 December 2023 which are set out on Pages 1 to 7.

Respective responsibility of Select Vestry and Examiner

As a Charity you are responsible for the preparation of accounts in accordance with **the NI Charities Act 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 Commission under Section 65 (b) of the Charities Act
- 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 explanation 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 Commissions for Northern Ireland, I have found no matters that require drawing to your attention.

Name : Mr R.H. Boles

Occupation: HM Inspector of Taxes (retired)

Address: 1 Drumsloe Road,
Ballinamallard,
Co Fermanagh
BT94 2DF

Signed:



Date:

14/10/2024

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland - Charity number 105439

Accounts

Magheracross Parish Church

Consolidated Receipts and Payments Accounts for the period 01 January 2022 to 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Total Receipts	119485	32696	0	152181	147661
Total Payments	125555	32712	0	158267	129210
Gains/Losses on Investment Assets	-5268	-289	-6476	-12033	13095
Net movement in funds	-11338	-305	-6476	-18119	31546
Total funds brought forward 01 January 2022	1218089	14492	79804	1312385	1280839
Total funds carried forward 31 December 2022	1206751	14187	73328	1294266	1312385

Signed:

H F ASHMOY

Honorary Treasurer

Date:

30/10/2023

Magheracross Parish Church

Consolidated Statement of Assets @ 31 December 2022

	2022 £	2021 £	2022 £	2021 £
Property	1087000	1087000	Unrestricted Funds	1206751
Investments	115907	127940	Restricted Funds	14187
Cash at bank	91359	97445	Endowment Funds	79804
	<u>1294266</u>	<u>1312385</u>		<u>1294266</u>
				<u>1312385</u>

Signed:

H F McNamee

Honorary Treasurer

Date: *30/10/2023*

Magheracross Parish Church			
Receipts & Payments Account for the year ended 31 December 2022			
Opening Balances 01/01/2022			
Danske Bank - Main Account	69355.12		
	69355.12		
Receipts		Payments	
Freewill Offering	69934.97	Clogher Diocese	54752.84
Loose Collections	1203.56	Youth Ministry Account	17200.00
Harvest Appeal	4205.00	Insurance	3004.72
Gift Aid Tax Refunds	16963.77	Friday Lunches	1031.41
Charity Sit-out	4444.75	Sunday School	110.00
Christmas Fair	2023.80	Charities	7685.25
Use of Archdale Hall	688.17	Administration	460.00
Donations	300.00	Stationery & Printing	1717.92
Donations in lieu of flowers	3030.00	Computer	321.86
Glebe Land Rent		Advertising	20.00
CDBE	56.43	Bank Fees	233.62
RCB / CIT Investment Income	2083.03	SPAR	209.66
Fermanagh Omagh Council		Mallard Hub	500.00
NIES	103.88	Bible Reading Notes	62.75
Craghan Cemetery	1940.00	Presentations	149.00
Friday Lunches	1001.00	Grass Cutting	1855.00
Diocesan Magazine	949.00	Diocesan Magazine	990.00
Mother & Toddler		Christmas Fair	150.00
Bank Interest	137.26		
35 Main St	6212.50	Properties:	
Bequests	1000.00	Church*	16075.95
Sale of cooker etc	100.00	Archdale Hall**	4613.07
Bishops Appeal	2856.15	Rectory***	13519.26
Bible Notes	184.67	Glebe Land	100.00
Sundry	67.00	35 Main Street	792.28
	119484.94		125554.59
		Closing Balances as @ 31/12/2022	
		Danske Bank - Main Account	63285.47
	188840.06		188840.06
Howard McMorris			
Honorary Treasurer			

		Church*	726.90
		Repairs	78.10
		Notice Board	732.73
		Cleaning	6534.71
		Electricity	154.41
		Water	788.28
		Licenses	338.50
		Visiting Clergy	5264.80
		Live Streaming	317.52
		Communion Vessels	1140.00
		Organists	16075.95
		Archdale Hall**	3335.45
		Repairs	
		Electricity	221.55
		Water	635.96
		Cleaning	420.11
		Phones	4613.07
		Rectory***	8568.80
		Repairs	926.59
		Rates	808.46
		Electricity	1800.70
		Oil	583.98
		Phones	830.73
		Net allowances	13519.26

YOUTH MINISTRY ACCOUNTS		2022	
	£	£	£
OPENING BALANCE	#####		7416.77
INCOME			
METHODISTS	9000		
MAGHERACROSS	17000		
Jubilee Service	675		
OTHER INCOME			
Belfast Trip Indoor Golf	190		
Summer Programme	900		
IFA Windsor	240		
Taco Loco	105		
GRANTS ETC			
EA Non Generic Grant 2021	1400		
DAERA Capital Grant	918.96		
Clogher Diocese 2022	450		
Jubilee Party Grant	500		
Total Income	31378.96		
EXPENSES			
Salary		22145.04	
Pension		664.32	
Phone		240	
Expenses		1204.4	
Mileage		514.35	
Belfast Trip EA Transport		200	
Lost City Trip		140.8	
Football Tournament		175.3	
OHS Trophies		220	
Bank Fees		54.96	
IFA Windsor		240	
Jubilee expenses		596.7	
Summer Programme		1932.33	
Jumping Clay	84		
Tayto Park	783.33		
Blessingbourne	65		
Gortatole	450		
EA Transport	550		
Taco Loco		210	
Guest Speakers		290	
Ferm Community Transport		20	
GRANT SPEND			
Daera Capital Expenditure			
Laptop, Printer, Office, Security		1174	
Non Generic Grant 2021 (BBQ, Toytown)		1400	
Total Expenses		31422.2	
Expenditure exceeds Income			-43.24
CLOSING BALANCE	#####		7373.53

Magheracross Indoor B.C. Accounts

1 April 2020 – 31 Dec 2022

<u>Opening Balances 01/04/2020</u>		
Current A/C	£1442.32	Unpresented cheques April 2020
Savers + A/C	£142.30	2020 Tournament Donation
Membership Fees	£150.00	National Champs
National Champs	£164.00	Club Opening get together
Interest	£1.99	Secretaries Expenses 2020
		T. Armstrong Fundraising
		J. Morrow Fundraising
		IIBA Licences
		Club Dinner Prizes
		Erne Bowling League Fees
		T. Morrison Undertakers (David Robinson)
		Club Member (Birthday Gifts)
		Bank Fees
		Balance Current A/C 31/12/2022
		£498.13
		Balance Savers + A/C 31/12/2022
		£142.38
	<u>£1900.61</u>	<u>£1900.61</u>

Magheracross Mothes' Union Account

Catering Account

1st Jan 2022 to 31st December 2022

Income		Expenditure	
Opening Bank Balance (31/12/21)	1,814.86	Bank Fees	30.20
		Bank Balance 31/12/22	
Funeral Catering			2084.66
Victor Beatty	300.00		
<hr/>		<hr/>	
TOTAL	£2114.86	TOTAL	£2,114.86

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland - Charity number 105439

Annual report

Magheracross Parish Church

Reference and Administrative details

Board of Trustees/Select Vestry

Mrs Liane Armstrong
Mr Richard Coalter
Mr Wilfred Crawford
Mr Thomas Ernest Fisher
Mr Harold Graham
Mrs Linda Hamilton
The Venerable Brian John Harper (left 18/08/23)
Miss Julie Hetherington
Mr Roland Christopher Hurst
Mr Charles Loane
Mr Richard McBride
Mrs Jennifer McCrea
Mr Howard Frederick McMorris
Mrs Joan Alison Quinn-Vaughan
Mrs Joy Quinn
Mr Henry Alexander Robinson
Mrs May Sweeney

Principal Office Bearers

Rector

The Venerable Brian John Harper (left 18/08/23)

Honorary Treasurer

Mr Howard Frederick McMorris

Honorary Secretary

Mrs Liane Armstrong

Church Wardens

Mr Charles Loane

Mrs Joy Quinn

Glebe Wardens

Mr Roland Christopher Hurst

Mr Wilfred Crawford

Contact Address

27 Craghan Road
Ballinamallard
Co Fermanagh
BT94 2BT

Charity Registration Number

105439

Independent examiners

Mr W D Vaughan
Accountant (Retired)
16 Baragh Road
Ballinamallard
Co Fermanagh
BT94 2NY

The trustees present the annual report and accounts for Magheracross Parish for the year ended 31 December 2022.

Reference and Administration Details

The reference and administration details of the charity are as shown on page 1.

Objectives and Activities

Objectives

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

The principle function of Magheracross Parish Church 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 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, the 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 the parish.

Achievements and Performance

As a Parish Church in the heart of the village of Ballinamallard, Magheracross Parish aims to be the spiritual home of all our parishioners regardless of age. To achieve this, we offer a variety of services of worship and activities. Pastoral support to parishioners is provided through the ministry of the Rector.

The parish holds services of divine worship – Morning and Evening Prayer, Holy Communion – using traditional and modern liturgies. We provide additional services appropriate to the season, at times of the major festivals eg Harvest Thanksgiving, Christmas and Easter.

Magheracross Parish enjoys good relations with Ballinamallard Methodist Church. The two parishes work together to provide better youth facilities through funding the Youth Ministry project. A youth minister is employed to lead youth focused activities in the village. Annually, the Rector and the Methodist Minister hold their annual Christmas “Sit-out” with the donations collected divided between two charities.

The public benefit associated with Magheracross Parish in addition to divine worship is achieved through the numerous weekly activities that take place throughout the year usually in the Archdale Memorial and Minor Halls. Various local community groups use the parish halls each week accommodating all age groups, parishioners and local community in general.

The activities outlined above demonstrate how Magheracross Parish continues to implement its charitable purposes (ie the advancement of religion) and meets the public benefit requirement. Benefit to members of the public includes contributing to spiritual well-being and reinforcement of Christian values.

Magheracross Parish adheres to Safeguarding Trust, the Church of Ireland Child Protection Policy.

Public Benefit Statement

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 as well as providing public benefit.

The Trustees of the parish confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 December 2022.

Financial Review

Financial Performance

The financial performance was in line with the trustees expectations. The parish remains in a sound financial position at the year end. The results for the year are set out in detail on page 9 of the accounts.

Reserves Policy

The trustees do not have a formal reserves policy.

Structure, Governance and Management

Governing Document and Constitution of the Charity

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

Recruitment and Appointment of Select Vestry

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

Pay and remuneration

The Incumbent of the parish stipend is paid in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland.

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 member of the general vestry elected at the General Vestry.

The select vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select vestry members are responsible for making decision 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 church wardens.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statement, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the parish's transactions and disclose with reasonable accuracy at any time the financial position of the parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 the Charities (Accounts and Reports) Regulations (Northern Ireland) 2008 and the provisions of the Constitution of the Church of Ireland. They are also responsible for safeguarding the assets of the parish and hence for taking reasonable steps for the prevention and detecting of fraud and other irregularities.

Statement as to disclosure to our Independent Examiners

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information of which the parish's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the parish's independent examiner is aware of that information.

Magheracross Parish Church

Trustees' Annual Report for the year ended 31 December 2022

Independent Examiners

Mr W D Vaughan, Accountant (Retired) has indicated his willingness to continue in office and a resolution concerning his reappointment will be proposed at the Select Vestry Meeting.

This report was approved by the Board of Trustees and signed on its behalf by:

Ronan Hays
Trustee 1

18th August 2023
Date

Maive Oestray
Trustee 2

5 September 2023
Date

Ballinamallard/Magheracross/Clogher/Church of Ireland

Northern Ireland - Charity number 105439

Annual return

Independent Examiner's Report for

Magheracross Parish Church

I report on the accounts of Magheracross Parish Church for the Year ended 31 December 2022 which are set out on Pages 1 to 7.

Respective responsibility of Select Vestry and Examiner

As a Charity you are responsible for the preparation of accounts in accordance with **the NI Charities Act 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 Commission under Section 65 (b) of the Charities Act
- 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 explanation 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 Commissions for Northern Ireland, I have found no matters that require drawing to your attention.

Name : Mr W.D. Vaughan

Address: 16 Baragh Road,
Ballinamallard,
Co Fermanagh
BT94 2NY

Signed: 

Date: 06/11/2023