

Lack/Colaghty/Clogher/Church of Ireland

Northern Ireland · Charity number 105468

Details

Known as Colaghty Parish Church

Status Received

Registered 2016-08-03

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

Contact

Address 38 Main Street
Enniskillen
BT93 0dn
BT93 0DN

Phone 028 686 31689

Email airwin@clogher.org

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 citizenship or community development

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£97,607	£83,969	£0	0

Trustees

Name	Role	Appointed
Graham		
Mr Alan Adam John Curtis		
Mr David Samuel Alexander Keys		
Mr Jason Kilfedder		
Mr Marcus Graham		
Mr Marcus Thomas Oliver Barton		
Mr Robert James Graham		
Mr Robert Johnston		
Mr Robert Joseph Keys		
Mr Ronald Kilfedder		
Mr William Robert Irvine		
Mrs Helen Beacom		
Mrs Isobel Kilfedder		
Mrs Jean Woods		
Ray Bratton		
Rev Alan David Irwin		

Accounts

Receipts and Payments Account for the year ended 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Total funds
	2025	2025	2025	2025	2025	2024
	£	£	£	£	£	£
Receipts						
Donations & plate collections	78,999.52	—	792.07	—	79,791.59	71,895.66
Proceeds from Fund Raising Events	8,741.00	—	—	—	8,741.00	7,505.68
Legacies	—	—	—	—	—	1,000.00
Bank & Deposit interest	6,151.00	—	—	—	6,151.00	4,899.44
Investment income	—	—	119.34	—	119.34	113.15
Rental of premises	725.00	—	—	—	725.00	285.00
Grants	—	—	—	—	—	540.00
Other Receipts	980.00	—	—	—	980.00	655.65
Receipts from Parish Organisations	—	1,100.00	—	—	1,100.00	1,829.20
Total Receipts	95,596.52	1,100.00	911.41	—	97,607.93	88,723.78
Payments						
Diocesan Costs/Assessment	60,983.12	—	119.34	—	61,102.46	59,250.81
Church & Hall Running Costs	6,169.29	—	—	—	6,169.29	9,185.45
Glebe/Rectory Costs	6,459.55	—	—	—	6,459.55	1,806.50
Administrative Costs	2,756.47	—	—	—	2,756.47	2,719.14
Fundraising Costs	1,600.00	—	—	—	1,600.00	922.40
Charitable Donations	3,207.93	—	792.07	—	4,000.00	5,054.10
Payments from Parish Organisations	540.27	1,341.63	—	—	1,881.90	2,597.38
Funds Transferred to Investments	—	—	—	—	—	—
Total Payments	81,716.63	1,341.63	911.41	—	83,969.67	81,535.78
Excess/(Deficit) of receipts over payments for the year before transfers	13,879.89	(241.63)	—	—	13,638.26	7,188.00
Transfers						
Gross transfers between funds - in	—	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—	—
Excess/(Deficit) of receipts over payments for the year	13,879.89	(241.63)	—	—	13,638.26	7,188.00

On Behalf of the Trustees

Trustee 1 *A Irwin*
Rector

Trustee 2 *R Joseph Keys*
Church Treasurer

Statement of Assets and Liabilities as at 31 December 2025

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Cash Funds						
General Purposes Account	51,374.92	-	-	-	51,374.92	47,512.15
Maintenance Account	16,501.03	-	-	-	16,501.03	16,484.64
Danske Savings Account	70,000.00	-	-	-	70,000.00	60,000.00
Progressive Savings Account	29.80	-	-	-	29.80	29.07
Bowling Club Bank Account & Cash Balance	-	849.95	-	-	849.95	945.54
Young at Heart Account	-	967.69	-	-	967.69	1,113.73
Total Cash Funds	137,905.75	1,817.64	-	-	139,723.39	126,085.13
Investment Assets						
Fixed Term Deposit Account Bequests	-	-	-	68,663.15	68,663.15	68,663.15
RCB Investments	-	-	-	10,697.79	10,697.79	9,820.84
Total Investment Assets	-	-	-	79,360.94	79,360.94	78,483.99
Assets retained for the Parish's own use						
Church Hall	300,000.00	-	-	-	300,000.00	300,000.00
Glebe House/Rectory	180,000.00	-	-	-	180,000.00	180,000.00
Fixtures and Fittings	-	-	-	-	-	886.00
Total Assets retained for the Parish's own use	480,000.00	-	-	-	480,000.00	480,886.00
Total Assets	617,905.75	1,817.64	-	79,360.94	699,084.33	685,455.12

On Behalf of the Trustees

Trustee 1 *A Irwin*
 Rector

Trustee 2 *R Joseph Keys*
 Church Treasurer

Notes to the financial statements for the year ended 31 December 2025

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
- Church Hall
- Glebe House/Rectory
- Fixtures and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Parish.

The Church Hall was built around 2006/2007 and was officially opened in 2007. It is recognised in the statement of assets and liabilities at its approximate cost of construction. No depreciation has been provided on the Church Hall as its current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House/Rectory is recognised at deemed cost, being the capital value placed on the property for Rates purposes. No depreciation has been provided on the Glebe House/Rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The Church has set a minimum threshold of cost for an item of £1,000 for it to be considered to be capitalised as a fixed asset.

(ii) Investments

Fixed asset investments comprising Fixed Term Deposit Account Bequests and Representative Church Body (RCB) Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Notes to the financial statements for the year ended 31 December 2025 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	126,085.13
Receipts for the Year	97,607.93
Payments for the Year	(83,969.67)
Total Cash Funds at end of the year	<u>£139,723.39</u>

3. Movement in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Assets Acquired net of Sales and Depreciation £	Investment Gain/(Loss) £	At 31 Dec 2025 £
Endowment funds							
Fixed Term Deposit Account Bequests	68,663.15	-	-	-	-	-	68,663.15
RCB Investments	9,820.84	-	-	-	-	876.95	10,697.79
	<u>78,483.99</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>876.95</u>	<u>79,360.94</u>
Restricted funds							
Sundry Restricted Funds	-	911.41	(911.41)	-	-	-	-
	<u>-</u>	<u>911.41</u>	<u>(911.41)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds							
Designated Bowling Club Fund	945.54	630.00	(725.59)	-	-	-	849.95
Designated Young at Heart Fund	1,113.73	470.00	(616.04)	-	-	-	967.69
General Fund	604,911.86	95,596.52	(81,716.63)	-	(886.00)	-	617,905.75
	<u>606,971.13</u>	<u>96,696.52</u>	<u>(83,058.26)</u>	<u>-</u>	<u>(886.00)</u>	<u>-</u>	<u>619,723.39</u>
Total funds	<u>685,455.12</u>	<u>97,607.93</u>	<u>(83,969.67)</u>	<u>-</u>	<u>(886.00)</u>	<u>876.95</u>	<u>699,084.33</u>

Purposes of Endowment Funds

– The Fixed Term Deposit Account Bequests and the RCB Investments relate to various permanent endowments that the Church has received that are invested with banks or building societies and the Representative Church Body with the income each year from such investments being paid to the Church for general Church purposes.

Purposes of Restricted Funds

– Sundry Restricted Funds: These relate to various sundry restricted monies received.

Notes to the financial statements for the year ended 31 December 2025 (continued)

3. Movement in Funds (continued)

Purposes of Designated Funds

- Bowling Club Fund: These funds have been set aside for the activities of the Church's Bowling Club.
- Young at Heart Fund: These funds have been set aside for the activities of the Church's Young at Heart Group.

4. Collections for Third Parties

	£
Mission Funds	692.07
Earl Haig Fund	100.00
	<u>£792.07</u>

The above amounts have been included in Receipts for the Year under "Donations & plate collections" and in Payments for the year under "Charitable Donations".

5. Transactions with the Trustees

The Church paid expenses of £6,459.55 during the year relating to the running and maintenance costs of the Glebe House/Rectory, which is occupied by the Rector.

6. Governance Costs

Governance costs of £654 were incurred during the year ended 31 December 2025 which solely relate to fees paid to the Independent Examiner of the Church's accounts. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.

Accounts

Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Total funds
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Receipts						
Donations & plate collections	69,692.07	—	2,203.59	—	71,895.66	78,036.30
Proceeds from Fund Raising Events	7,505.68	—	—	—	7,505.68	7,772.05
Legacies	1,000.00	—	—	—	1,000.00	—
Bank & Deposit interest	4,899.44	—	—	—	4,899.44	500.16
Investment income	—	—	113.15	—	113.15	104.31
Rental of premises	285.00	—	—	—	285.00	700.00
Grants	—	—	540.00	—	540.00	2,500.00
Other Receipts	655.65	—	—	—	655.65	1,220.00
Receipts from Parish Organisations	—	1,829.20	—	—	1,829.20	1,043.00
Total Receipts	84,037.84	1,829.20	2,856.74	—	88,723.78	91,875.82
Payments						
Diocesan Costs/Assessment	59,137.66	—	113.15	—	59,250.81	60,873.28
Church & Hall Running Costs	8,645.45	—	540.00	—	9,185.45	11,710.94
Glebe/Rectory Costs	1,806.50	—	—	—	1,806.50	1,267.32
Administrative Costs	2,719.14	—	—	—	2,719.14	3,964.90
Fundraising Costs	922.40	—	—	—	922.40	225.00
Charitable Donations	2,850.51	—	2,203.59	—	5,054.10	4,472.60
Payments from Parish Organisations	582.14	2,015.24	—	—	2,597.38	1,432.90
Funds Transferred to Investments	—	—	—	—	—	2,000.00
Total Payments	76,663.80	2,015.24	2,856.74	—	81,535.78	85,946.94
Excess/(Deficit) of receipts over payments for the year before transfers	7,374.04	(186.04)	—	—	7,188.00	5,928.88
Transfers						
Gross transfers between funds - in	—	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—	—
Excess/(Deficit) of receipts over payments for the year	7,374.04	(186.04)	—	—	7,188.00	5,928.88

On Behalf of the Trustees

Trustee 1 *A Irwin*
Rector

Trustee 2 *R Joseph Keys*
Church Treasurer

Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Cash Funds						
General Purposes Account	47,512.15	-	-	-	47,512.15	54,838.68
Maintenance Account	16,484.64	-	-	-	16,484.64	11,799.25
Danske Savings Account	60,000.00	-	-	-	60,000.00	50,000.00
Progressive Savings Account	29.07	-	-	-	29.07	13.89
Bowling Club Bank Account & Cash Balance	-	945.54	-	-	945.54	867.11
Young at Heart Account	-	1,113.73	-	-	1,113.73	1,378.20
Total Cash Funds	124,025.86	2,059.27	-	-	126,085.13	118,897.13
Investment Assets						
Fixed Term Deposit Account Bequests	-	-	-	68,663.15	68,663.15	68,663.15
RCB Investments	-	-	-	9,820.84	9,820.84	9,512.67
Total Investment Assets	-	-	-	78,483.99	78,483.99	78,175.82
Assets retained for the Parish's own use						
Church Hall	300,000.00	-	-	-	300,000.00	300,000.00
Glebe House/Rectory	180,000.00	-	-	-	180,000.00	180,000.00
Fixtures and Fittings	886.00	-	-	-	886.00	1,771.00
Total Assets retained for the Parish's own use	480,886.00	-	-	-	480,886.00	481,771.00
Total Assets	604,911.86	2,059.27	-	78,483.99	685,455.12	678,843.95

On Behalf of the Trustees

Trustee 1 *A Irwin*
Rector

Trustee 2 *R Joseph Keys*
Church Treasurer

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
- Church Hall
- Glebe House/Rectory
- Fixtures and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Parish.

The Church Hall was built around 2006/2007 and was officially opened in 2007. It is recognised in the statement of assets and liabilities at its approximate cost of construction. No depreciation has been provided on the Church Hall as its current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House/Rectory is recognised at deemed cost, being the capital value placed on the property for Rates purposes. No depreciation has been provided on the Glebe House/Rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The Church has set a minimum threshold of cost for an item of £1,000 for it to be considered to be capitalised as a fixed asset.

(ii) Investments

Fixed asset investments comprising Fixed Term Deposit Account Bequests and Representative Church Body (RCB) Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

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

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	118,897.13
Receipts for the Year	88,723.78
Payments for the Year	(81,535.78)
Total Cash Funds at end of the year	<u>£126,085.13</u>

3. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Assets Acquired net of Sales and Depreciation £	Investment Gain/(Loss) £	At 31 Dec 2024 £
Endowment funds							
Fixed Term Deposit Account Bequests	68,663.15	-	-	-	-	-	68,663.15
RCB Investments	<u>9,512.67</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308.17</u>	<u>9,820.84</u>
	<u>78,175.82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308.17</u>	<u>78,483.99</u>
Restricted funds							
Sundry Restricted Funds	<u>-</u>	<u>2,856.74</u>	<u>(2,856.74)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>2,856.74</u>	<u>(2,856.74)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds							
Designated Bowling Club Fund	867.11	571.70	(493.27)	-	-	-	945.54
Designated Young at Heart Fund	1,378.20	1,257.50	(1,521.97)	-	-	-	1,113.73
General Fund	<u>598,422.82</u>	<u>84,037.84</u>	<u>(76,663.80)</u>	<u>-</u>	<u>(885.00)</u>	<u>-</u>	<u>604,911.86</u>
	<u>600,668.13</u>	<u>85,867.04</u>	<u>(78,679.04)</u>	<u>-</u>	<u>(885.00)</u>	<u>-</u>	<u>606,971.13</u>
Total funds	<u>678,843.95</u>	<u>88,723.78</u>	<u>(81,535.78)</u>	<u>-</u>	<u>(885.00)</u>	<u>308.17</u>	<u>685,455.12</u>

Purposes of Endowment Funds

– The Fixed Term Deposit Account Bequests and the RCB Investments relate to various permanent endowments that the Church has received that are invested with banks or building societies and the Representative Church Body with the income each year from such investments being paid to the Church for general Church purposes.

Purposes of Restricted Funds

– Sundry Restricted Funds: These relate to various sundry restricted monies received.

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

3. Movement in Funds (continued)

Purposes of Designated Funds

- Bowling Club Fund: These funds have been set aside for the activities of the Church’s Bowling Club.
- Young at Heart Fund: These funds have been set aside for the activities of the Church’s Young at Heart Group.

4. Collections for Third Parties

	£
Mission Funds	794.49
LEMOOS	300.40
Earl Haig Fund	182.55
Brooke House	730.00
Clogher Diocesan Ministries Fund	196.15
	<u>£2,203.59</u>

The above amounts have been included in Receipts for the Year under “Donations & plate collections” and in Payments for the year under “Charitable Donations”.

5. Transactions with the Trustees

The Church paid expenses of £1,806.50 during the year relating to the running costs of the Glebe House/Rectory, which is occupied by the Rector.

6. Governance Costs

Governance costs of £618 were incurred during the year ended 31 December 2024 which solely relate to fees paid to the Independent Examiner of the Church’s accounts. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.

Lack/Colaghty/Clogher/Church of Ireland

Northern Ireland - Charity number 105468

Annual report

Colaghty Parish Church

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

For the year ended 31 December 2024

Charities Number: NIC105468

Colaghty Parish Church

Annual report and financial statements for the year ended 31 December 2024

Contents

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 11

Colaghty Parish Church

References and administrative details

Charity Name:	Colaghty Parish Church
Charity Registration Number:	NIC105468
Contact Address:	The Rectory 38 Main Street Lack Enniskillen BT93 ODN

Trustees

Rev Canon Alan Irwin	Mr Marcus Graham
Mrs Helen Beacom	Mrs Isobel Kilfedder
Mr Joseph Keys	Mrs Joy Oldman-Reid
Mr William Irvine	Mr Ronald Kilfedder
Mr Marcus Barton	Mr Robert Johnston
Mr Alan Curtis	Mr Thomas Milligan
Mr David Keys	Mrs Jean Woods
Mr Robert Graham	Mr Raymond Bratton
Mr Jason Kilfedder	

Principal Office-bearers

Rector:	Rev Canon Alan Irwin
Rector's Churchwarden:	Mr Joseph Keys
People's Churchwarden:	Mr Marcus Barton
Rector's Glebewarden:	Mr Alan Curtis
People's Glebewarden:	Mr William Irvine
Church Treasurer:	Mr Joseph Keys
Church Secretary:	Mrs Helen Beacom

Independent Examiner

McAleer Jackson Ltd
Chartered Accountants & Registered Auditors
Church House, 24 Dublin Road, Omagh, Co. Tyrone, BT78 1HE

Principal Bankers

Danske Bank
Branch Business, P.O. Box 183,
Donegall Square West, Belfast

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Colaghty Parish Church for the year ended 31 December 2024.

Objectives and Activities

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

The principal function of Colaghty Parish Church is to support the advancement of the Christian religion by promoting, through the work of Colaghty Parish Church 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, Colaghty Parish Church 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 Colaghty Parish Church.

Achievements, Performance & Public Benefit

The Parish's activities are governed mostly by the churches year and as such, Colaghty Parish Church seeks to fulfil its purposes in the support and advancement of the Christian religion through weekly services, inclusive of Holy Communion, Morning Prayer, Family Services, Contemporary worship, additional services (evening) and those of the Church's calendar year at Easter, Harvest and Christmas.

Pastoral care and assistance continue throughout the year and is offered to all within the parish family and those within the parish boundary, in fulfilment of its mission and calling. This is further enriched with the various church organisations and activities that take place throughout the year.

Those groups consist of Bible Fellowship, Sunday School, CE, Youth Group, and continue to provide opportunity for worship, fellowship, and teaching as an integral part of its support and advancement of the Christian religion. The above groups meet regularly throughout the year providing opportunities for everyone to avail off.

Women's Fellowship meeting from October to May each year, provides opportunities for ladies from within the church and community to share together each month, with a range of speakers and topics that are relevant to everyday experiences, and from a faith perspective. Colaghty Bowling club encourages an intergenerational mix of abilities from throughout the wider community. It offers play both at local and competition level and has taken part in the churches league in 2024. This outreach has seen new members joining in the last year.

The Young at Heart group offers opportunities for the over 55's from within the church and the wider community, and has put on a range of activities, from games, and speakers. This together with monthly meetings provides great opportunities for fellowship for many who are on their own.

Trustees' Annual Report for the year ended 31 December 2024 (continued)

Achievements, Performance & Public Benefit (continued)

Additional interaction and outreach come through the parish auction and barbecue evening. Both events afford the church family reaching out in more practical ways. As do individual members of the parish family, including a few of the present Trustees, who continue to be actively involved within the wider community – serving on Boards of Governors, the Parent, Teacher, Friends, Association and Lack Community Group. The hall has proved an asset to other groups within the community who make use of it when the need arises and it is available.

The parish regularly donates to missional projects and other charities, both locally and overseas and is currently in partnership with Crosslinks in the prayerful and financial support to the parish mission partners. The parish responds to emergency appeals channelling any monies through recognised charities.

The Trustees' (who have a responsibility for the upkeep of church property, Church, Graveyard, Rectory and Parish Hall), continue to exercise their stewardship by ensuring the necessary remedial repairs to the surrounds of the parish church and rectory are regularly maintained. As part of that stewardship, the trustees address any necessary repairs as required to the hall, to ensure that all facilities are welcoming, safe, and usable by members and the wider public.

The activities mentioned above, provide evidence of how Colaghty Parish Church continues to implement its charitable purposes, the advancement of religion, and meets the Public Benefit requirement.

Colaghty Parish Church, with the guidance of the Church of Ireland Representative Church Body, and the Diocese of Clogher on information received thus far, has through the Church of Ireland Safeguarding Trust, (Children & Adult) sought to mitigate the potential for harm from its activities. The parish has undertaken, through guidance and direction from information supplied by the Church of Ireland Representative Body, and the Diocese of Clogher to implement GDPR in accordance with current legislative requirements.

Financial Review

- The principal source of income of Colaghty Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Colaghty Parish Church is in respect of payments regarding Diocesan Costs/Assessment.
- Colaghty Parish Church had an excess of receipts over payments of £7,188.00 for the year ended 31 December 2024.
- Colaghty Parish Church continues to be in a healthy financial state as at 31 December 2024 with total cash funds of £126,085.13.
- Colaghty Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

Trustees' Annual Report for the year ended 31 December 2024 (continued)

Going Concern

The trustees have reviewed its planned expenditure for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 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 Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the Parish or live elsewhere but have been accustomed members of the congregation for 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 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.

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the clergy serving in the Parish, the Churchwardens, the Glebewardens and generally not more than twelve other members 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 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 Churchwardens. In 2024 the Select Vestry met 5 times during the year and the average attendance was 73%.

Compliance with Public Benefit

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

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

Trustees' Annual Report for the year ended 31 December 2024 (continued)

Statement of Trustees' Responsibilities (continued)

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 *A Irwin*
Rector

Trustee 2 *R Joseph Keys*
Church Treasurer

Date *2 April 2025*

Lack/Colaghty/Clogher/Church of Ireland

Northern Ireland - Charity number 105468

Annual return

Independent examiner's report to the charity trustees of Colaghty Parish Church

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 2 to 11.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is 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(9)(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 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.

Name: *Arnold Jackson*
Arnold Jackson
For McAleer Jackson Ltd

Relevant professional qualification or body: Chartered Accountant

Address: Church House, 24 Dublin Road, Omagh, Co. Tyrone, BT78 1HE

Date: *2 April 2025*

Accounts

Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Total funds
	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£
Receipts						
Donations & plate collections	76,732.63	—	1,303.67	—	78,036.30	72,896.40
Proceeds from Fund Raising Events	6,802.05	—	970.00	—	7,772.05	5,624.00
Legacies	—	—	—	—	—	—
Bank & Deposit interest	500.16	—	—	—	500.16	646.15
Investment income	—	—	104.31	—	104.31	99.89
Rental of premises	700.00	—	—	—	700.00	270.00
Grants	—	—	2,500.00	—	2,500.00	1,512.00
Other Receipts	1,220.00	—	—	—	1,220.00	1,023.00
Receipts from Parish Organisations	—	1,043.00	—	—	1,043.00	756.80
Total Receipts	85,954.84	1,043.00	4,877.98	—	91,875.82	82,828.24
Payments						
Diocesan Costs/Assessment	60,768.97	—	104.31	—	60,873.28	51,940.02
Church & Hall Running Costs	9,210.94	—	2,500.00	—	11,710.94	8,761.82
Glebe/Rectory Costs	1,267.32	—	—	—	1,267.32	1,487.37
Administrative Costs	3,964.90	—	—	—	3,964.90	4,115.91
Fundraising Costs	225.00	—	—	—	225.00	225.00
Charitable Donations	2,198.93	—	2,273.67	—	4,472.60	3,628.99
Payments from Parish Organisations	488.86	944.04	—	—	1,432.90	1,863.37
Funds Transferred to Investments	—	—	—	2,000.00	2,000.00	—
Total Payments	78,124.92	944.04	4,877.98	2,000.00	85,946.94	72,022.48
Excess/(Deficit) of receipts over payments for the year before transfers	7,829.92	98.96	—	(2,000.00)	5,928.88	10,805.76
Transfers						
Gross transfers between funds - in	—	—	—	1,000.00	1,000.00	—
Gross transfers between funds - out	(1,000.00)	—	—	—	(1,000.00)	—
Excess/(Deficit) of receipts over payments for the year	6,829.92	98.96	—	(1,000.00)	5,928.88	10,805.76

On Behalf of the Trustees

Trustee 1 *A Irwin*
Rector

Trustee 2 *R Joseph Keys*
Church Treasurer

Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Cash Funds						
General Purposes Account	54,838.68	-	-	-	54,838.68	49,329.59
Maintenance Account	11,799.25	-	-	-	11,799.25	11,573.97
Santander Savings Account	-	-	-	-	-	47,915.32
Danske Savings Account	50,000.00	-	-	-	50,000.00	-
Progressive Savings Account	13.89	-	-	-	13.89	2,003.02
Bowling Club Bank Account & Cash Balance	-	867.11	-	-	867.11	698.58
Young at Heart Account	-	1,378.20	-	-	1,378.20	1,447.77
Total Cash Funds	116,651.82	2,245.31	-	-	118,897.13	112,968.25
Investment Assets						
Fixed Term Deposit Account Bequests	-	-	-	68,663.15	68,663.15	66,663.15
RCB Investments	-	-	-	9,512.67	9,512.67	9,360.85
Total Investment Assets	-	-	-	78,175.82	78,175.82	76,024.00
Assets retained for the Parish's own use						
Church Hall	300,000.00	-	-	-	300,000.00	300,000.00
Glebe House/Rectory	180,000.00	-	-	-	180,000.00	180,000.00
Fixtures and Fittings	1,771.00	-	-	-	1,771.00	2,875.00
Total Assets retained for the Parish's own use	481,771.00	-	-	-	481,771.00	482,875.00
Total Assets	598,422.82	2,245.31	-	78,175.82	678,843.95	671,867.25

On Behalf of the Trustees

Trustee 1 *A Irwin*
Rector

Trustee 2 *R Joseph Keys*
Church Treasurer

Notes to the financial statements for the year ended 31 December 2023

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
- Church Hall
- Glebe House/Rectory
- Fixtures and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Parish.

The Church Hall was built around 2006/2007 and was officially opened in 2007. It is recognised in the statement of assets and liabilities at its approximate cost of construction. No depreciation has been provided on the Church Hall as its current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House/Rectory is recognised at deemed cost, being the capital value placed on the property for Rates purposes. No depreciation has been provided on the Glebe House/Rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The Church has set a minimum threshold of cost for an item of £1,000 for it to be considered to be capitalised as a fixed asset.

(ii) Investments

Fixed asset investments comprising Fixed Term Deposit Account Bequests and Representative Church Body (RCB) Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Notes to the financial statements for the year ended 31 December 2023 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	112,968.25
Receipts for the Year	91,875.82
Payments for the Year	(85,946.94)
Total Cash Funds at end of the year	<u>£118,897.13</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Assets Acquired net of Sales and Depreciation £	Investment Gain/(Loss) £	At 31 Dec 2023 £
Endowment funds							
Fixed Term Deposit Account Bequests	66,663.15	-	-	-	2,000.00	-	68,663.15
Progressive Savings Account Monies	1,000.00	-	(2,000.00)	1,000.00	-	-	-
RCB Investments	<u>9,360.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151.82</u>	<u>9,512.67</u>
	<u>77,024.00</u>	<u>-</u>	<u>(2,000.00)</u>	<u>1,000.00</u>	<u>2,000.00</u>	<u>151.82</u>	<u>78,175.82</u>
Restricted funds							
Sundry Restricted Funds	<u>-</u>	<u>4,877.98</u>	<u>(4,877.98)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>4,877.98</u>	<u>(4,877.98)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds							
Designated Bowling Club Fund	698.58	536.00	(367.47)	-	-	-	867.11
Designated Young at Heart Fund	1,447.77	507.00	(576.57)	-	-	-	1,378.20
General Fund	<u>592,696.90</u>	<u>85,954.84</u>	<u>(78,124.92)</u>	<u>(1,000.00)</u>	<u>(1,104.00)</u>	<u>-</u>	<u>598,422.82</u>
	<u>594,843.25</u>	<u>86,997.84</u>	<u>(79,068.96)</u>	<u>(1,000.00)</u>	<u>(1,104.00)</u>	<u>-</u>	<u>600,668.13</u>
Total funds	<u>671,867.25</u>	<u>91,875.82</u>	<u>(85,946.94)</u>	<u>-</u>	<u>896.00</u>	<u>151.82</u>	<u>678,843.95</u>

Purposes of Endowment Funds

– The Fixed Term Deposit Account Bequests, the Progressive Savings Account Monies and the RCB Investments relate to various permanent endowments that the Church has received that are invested with banks or building societies and the Representative Church Body with the income each year from such investments being paid to the Church for general Church purposes.

Purposes of Restricted Funds

–Sundry Restricted Funds: These relate to various sundry restricted monies received.

Notes to the financial statements for the year ended 31 December 2023 (continued)

3. Movement in Funds (continued)

Purposes of Designated Funds

- Bowling Club Fund: These funds have been set aside for the activities of the Church's Bowling Club.
- Young at Heart Fund: These funds have been set aside for the activities of the Church's Young at Heart Group.

4. Collections for Third Parties

	£
Mission Funds	692.47
LEMOOS	264.00
Earl Haig Fund	138.60
Bishops Appeal	208.60
	<u>£1,303.67</u>

The above amounts have been included in Receipts for the Year under "Donations & plate collections" and in Payments for the year under "Charitable Donations".

5. Transactions with the Trustees

The Church paid expenses of £1,267.32 during the year relating to the running costs of the Glebe House/Rectory, which is occupied by the Rector.

During the year the Select Vestry decided to make a gift of £500.00 each to two Trustees (Mrs Isobel Kilfedder and Mrs Jean Woods) in respect of Sexton services provided to the Church.

6. Governance Costs

Governance costs of £618 were incurred during the year ended 31 December 2023 which solely relate to fees paid to the Independent Examiner of the Church's accounts. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.

Lack/Colaghty/Clogher/Church of Ireland

Northern Ireland - Charity number 105468

Annual report

Colaghty Parish Church

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

For the year ended 31 December 2023

Charities Number: NIC105468

Colaghty Parish Church

Annual report and financial statements for the year ended 31 December 2023

Contents

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 11

Colaghty Parish Church

References and administrative details

Charity Name:	Colaghty Parish Church
Charity Registration Number:	NIC105468
Contact Address:	The Rectory 38 Main Street Lack Enniskillen BT93 ODN

Trustees

Rev Canon Alan Irwin	Mr Marcus Graham
Mrs Helen Beacom	Mrs Isobel Kilfedder
Mr Joseph Keys	Mrs Joy Oldman-Reid
Mr William Irvine	Mr Ronald Kilfedder
Mr Marcus Barton	Mr Thomas (Ken) Curtis (retired 29 March 2023)
Mr Alan Curtis	Mr Robert Johnston
Mr David Keys	Mr Thomas Milligan
Mr Robert Graham	Mrs Jean Woods
Mr Jason Kilfedder	

Principal Office-bearers

Rector:	Rev Canon Alan Irwin
Rector's Churchwarden:	Mr Joseph Keys
People's Churchwarden:	Mr Marcus Barton
Rector's Glebewarden:	Mr Alan Curtis
People's Glebewarden:	Mr William Irvine
Church Treasurer:	Mr Joseph Keys
Church Secretary:	Mrs Helen Beacom

Independent Examiner

McAleer Jackson Ltd
Chartered Accountants & Registered Auditors
Church House, 24 Dublin Road, Omagh, Co. Tyrone, BT78 1HE

Principal Bankers

Danske Bank
Branch Business, P.O. Box 183,
Donegall Square West, Belfast

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Colaghty Parish Church for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of Colaghty Parish Church is to support the advancement of the Christian religion by promoting, through the work of Colaghty Parish Church 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, Colaghty Parish Church 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 Colaghty Parish Church.

Achievements, Performance & Public Benefit

The Parish's activities are governed mostly by the churches year and as such, Colaghty Parish Church seeks to fulfil its purposes in the support and advancement of the Christian religion through weekly services, inclusive of Holy Communion, Morning Prayer, Family Services, Contemporary worship, additional services (evening) and those of the Church's calendar year at Easter, Harvest and Christmas.

Throughout the year, pastoral care and assistance continue, offered to all within the parish family and those within the parish boundary, as the parish fulfils its mission calling. This is further enhanced with the various church organisations and activities that take place throughout the year.

These groups include, but exhaustive to, that of Bible Fellowship, Sunday School, CE, Youth Group, continue to provide opportunity for worship, fellowship, and teaching as an integral part of its support and advancement of the Christian religion. The above groups meet regularly throughout the year providing opportunities for everyone to avail off.

The monthly Women's Fellowship provides opportunities for ladies from within the church and community to share together each month, with a range of speakers and topics that are relevant to everyday experiences. Colaghty Bowling club encourages an intergenerational mix of abilities from throughout the wider community. It offers play both at local and competition level and has taken part in the Churches league in 2023. This outreach has seen new members joining in the last year.

The Young at Heart group, which caters for the over 55's from within the church and the wider community, has put on a range of activities, from games, and speakers. This together with its monthly meetings provides great opportunities for fellowship for many who are on their own.

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Achievements, Performance & Public Benefit (continued)

Additional outreach comes through the parish auction and burger evening. Both events afford the Church family reaching out in more practical ways. As do individual members of the parish family, including a few of the present Trustees, who continue to be actively involved within the wider community – serving on Boards of Governors, the Parent, Teacher, Friends, Association and Lack Community Group.

The parish regularly donates to missional projects and other charities, both locally and overseas and is currently in partnership with Crosslinks in the prayerful and financial support to the parish mission partners. The parish responds to emergency appeals channelling any monies through recognised charities.

The Trustees' (who have a responsibility for the upkeep of Church property, Church, Graveyard, Rectory and Parish Hall), continue to exercise their stewardship by ensuring the necessary remedial repairs to the surrounds of the parish Church and rectory are regularly maintained. As part of that stewardship, the trustees address any necessary repairs as required, to ensure that all facilities are welcoming, safe, and usable by members and the wider public.

The activities mentioned above, provide evidence of how Colaghty Parish Church continues to implement its charitable purposes, the advancement of religion, and meets the Public Benefit requirement.

Colaghty Parish Church, with the guidance of the Church of Ireland and the Diocese of Clogher on information received thus far, has through the Church of Ireland Safeguarding Trust, and Adult Safeguarding, sought to mitigate the potential for harm from its activities. The parish has undertaken, through guidance and direction from information supplied by the Church of Ireland and the Diocese of Clogher to implement GDPR in accordance with current legislative requirements.

Financial Review

- The principal source of income of Colaghty Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Colaghty Parish Church is in respect of payments regarding Diocesan Costs/Assessment.
- Colaghty Parish Church had an excess of receipts over payments of £5,928.88 for the year ended 31 December 2023.
- Colaghty Parish Church continues to be in a healthy financial state as at 31 December 2023 with total cash funds of £118,897.13.
- Colaghty Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Going Concern

The trustees have reviewed its planned expenditure for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 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 Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the Parish or live elsewhere but have been accustomed members of the congregation for 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 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.

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the clergy serving in the Parish, the Churchwardens, the Glebewardens and generally not more than twelve other members 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 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 Churchwardens. In 2023 the Select Vestry met 7 times during the year and the average attendance was 71%.

Compliance with Public Benefit

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

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Statement of Trustees' Responsibilities (continued)

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 *A Irwin*
Rector

Trustee 2 *R Joseph Keys*
Church Treasurer

Date *20 March 2024*

Lack/Colaghty/Clogher/Church of Ireland

Northern Ireland - Charity number 105468

Annual return

Independent examiner's report to the charity trustees of Colaghty Parish Church

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 2 to 11.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is 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(9)(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 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.

Name: *Arnold Jackson*
Arnold Jackson
For McAleer Jackson Ltd

Relevant professional qualification or body: Chartered Accountant

Address: Church House, 24 Dublin Road, Omagh, Co. Tyrone, BT78 1HE

Date: *20 March 2024*