

St Paul's Parish Church, Lisburn

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

For the year ended 31 December 2022

Charities Number: NIC101228

St Paul's Parish Church, Lisburn
Annual report and financial statements for the year ended 31 December 2022

Contents

	Pages
References and administrative details of the Charity	2
Trustees' report	3 - 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 - 12

St Paul's Parish Church, Lisburn
Annual report and financial statements for the year ended 31 December 2022

References and administrative details

Charity Name: St Paul's Parish Church, Lisburn

Charity Registration Number: NIC101228

Contact Address: 1 Ballinderry Road
Lisburn
Co. Antrim
BT28 1UD

Trustees

Mr R. McIlwrath, Mr N. Morrow, Mr B McMinn, Mr T Topping, Mr P Cochrane, Ms J Bryans (resigned April 2022), Miss L Dickey, Mr G Irwin, Mr R. Robinson, Rev. A Young (resigned August 2022), Mrs A Stevenson, Mr S Gamble, Mrs D Forsythe, Mr A Shannon, Mr D Bell, Mrs Z Crowe, Mr J Crothers, Mr S Thompson & Rev N Dark (from March 2022).

Principal Office-bearers

Clergy: Reverend Arthur Young (resigned August 2022).

Church Treasurer: Mr Trevor Topping.

Church Secretary: Mrs Alison Stevenson.

Church Warden - Clergy: Mr Joe Crothers.

Church Warden - People: Mr Stanley Gamble.

Independent Examiner

Roberts & Co
Suite 721
Lisburn Enterprise Centre
6 Enterprise Crescent
LISBURN
BT28 2BP

Bankers

AIB (NI)
35 University Road
BELFAST
BT7 1ND

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Trustees' Annual Report

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish for the year ended 31 December 2022.

Objectives and Activities

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

The principal function of St Paul's Parish Church, Lisburn 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, Performance & Public Benefit

Purpose

The principal function of the Parish is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, social and ecumenical. All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating and caring for parishioners of all ages especially the sick, elderly and others in our community.

Public Benefit

The charity Trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Worship took place during the year in the church building and reaching out into the community as well as other activities both social and fundraising have been carried out, where possible. All activities were carried out, as permitted by legislation and regulations, throughout 2022 to fulfil our statement of Public Benefit. The church hall is regularly used by various organisations and the local community, including the Girls Brigade, Church Lads Brigade, Sunday School, Indoor Bowling club, and Mother's Union.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Trustees' Annual Report (continued)

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.

Trustee's records are updated on the charity commission website to represent these changes.

Finances

Income and Fundraising

The overall bank balances increased in 2022 compared to 2021. Accordingly, St Paul's Parish Church continued to operate in a reasonably comfortable financial condition. Year on year General Free Will Offering contributions (envelopes and standing orders) decreased by £8,342 while loose plate collections increased by £1,194. Investment income from the sale of the Rectory Field was £19,171. The Representative Church Body in Dublin manages the investment on behalf of the parish. Heat and Light subscriptions from parish organisations to offset heat and light costs totalled £1,250.

Expenditure

Total outlay on the maintenance of the church hall was £2,254. The maintenance costs for the Church during the year was £Nil. The maintenance costs for the Curatage during the year was £Nil.

All other payments in 2022 were paid when received and in full.

The security and safeguarding of all monies is important to the Trustees and all money is counted and taken to the Bank under dual control.

Management

The finances are managed by the Hon. Treasurer, Trevor Topping, who reports back to the Trustees at Vestry meetings on a monthly basis or in-between if necessary.

Girls Brigade

In accordance with the requirements of Girls Brigade NI, the financial results of the Girls Brigade Company are to be included in the financial statements of the Parish. The financial year for the Girls Brigade Company is 31 August 2022. The results for the year ended 31 August 2022 have been included in these financial statements. Any difference between the Parish year end and the Girls Brigade Company yearend would be immaterial, given the size and nature of the Girls Brigade's finances.

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Trustees' Annual Report (continued)

Pay and remuneration

One incumbent received stipend, locomotory and office allowance during the year.

Rev A. Young was employed until 7th August 2022 and was paid an annual equivalent stipend of £38,057. Office allowance was £15.38 per week and locomotory allowance was £126.73 per week.

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, any curate assistant ("the curate"), the churchwardens, the glebe wardens 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 2022, the Select Vestry met 11 times during the year and the average attendance was 85%.

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.

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

Mrs Alison Stevenson (Hon Secretary)

Mr T Topping (Hon Treasurer)

25th April 2023

St Paul's Parish Church, Lisburn
Annual report and financial statements for the year ended 31 December 2022

Independent Examiners Report to the Trustees of St Paul's Parish Church, Lisburn

We report on the accounts of the Parish for the year ended 31 December 2022, which are set out on pages 7 to 12.

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 our 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; and
- √ state whether particular matters have come to my attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

In accordance with the requirements of Girls Brigade NI, the financial results of the Girls Brigade Company are to be included in the financial statements of the Parish. The financial statements of the Girls Brigade Company were independently examined by Lorraine Archer, Accounting Technician. We have relied upon the work of Ms Archer and have carried out no verification of her work.

Our role is to state whether any material matters have come to our attention giving us 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

We 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, we have found no matters that require drawing to your attention.

Roberts & Co
Chartered Accountants
Suite 721
Lisburn Enterprise Centre
6 Enterprise Crescent
LISBURN, BT28 2BP

25th April 2023

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Receipts and Payments Account for the year ended 31 December 2022

	Church Restricted Funds 2022 £	Church Unrestricted Funds 2022 £	Girls Brigade Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Receipts					
Donations & plate collection	14,588	101,209		115,797	133,343
Gift aid		16,202		16,202	
Fund raising events	7,343	1,649		8,992	5,101
Legacies	1,957			1,957	3,522
Bank & deposit interest	20,798	21		20,819	19,806
Rental of premises	1,000	5,818		6,818	6,103
Other receipts		1,710		1,710	
Girls Brigade income			10,712	10,712	
Total Receipts	45,686	126,609	10,712	183,007	167,875
Payments					
Salaries & wages		57,203		57,203	57,099
Diocesan costs & assessment		16,942		16,942	15,727
Parish running costs		2,987		2,987	3,775
Glebe costs	46,217			46,217	63,167
Administration costs		2,039		2,039	1,515
Charitable donations (note 4)	8,323			8,323	4,254
Girls Brigade expenses			8,966	8,966	
Total Payments	54,540	79,171	8,966	142,677	145,537
Excess of Receipts over Payments/ (Payments over Receipts) for the year	(£8,854)	£47,438	£1,746	£40,330	£22,338

On Behalf of the Trustees

Mrs Alison Stevenson (Hon Secretary)

Mr T Topping (Hon Treasurer)

25th April 2023

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Statement of Assets and Liabilities as at 31 December 2022

	Note	2022 £	2021 £
Cash funds			
Parish current accounts		389,579	350,995
Girls Brigade cash & bank		5,386	-
		<hr/>	<hr/>
Total cash funds	2	£394,965	£350,995
		<hr/> <hr/>	<hr/> <hr/>
Total assets retained for the Parish's own use:	3		
Restricted funds		40,558	49,412
Unrestricted funds		349,021	301,583
		<hr/>	<hr/>
		389,579	350,995
Girls Brigade funds	3	5,386	-
		<hr/>	<hr/>
		£394,965	£350,995
		<hr/> <hr/>	<hr/> <hr/>

On Behalf of the Trustees

Mrs Alison Stevenson (Hon Secretary)

Mr T Topping (Hon Treasurer)

25th April 2023

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Notes to the financial statements

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

Assets retained for the Parish's own use

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

- Church Building
- Glebe House

The Church Building and Glebe House 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 Parish Centre was built in 1974. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

St Paul's Parish Church, Lisburn
Annual report and financial statements for the year ended 31 December 2022

Notes to the financial statements (continued)

2. Reconciliation of Cash Funds

	Total Funds £
Parish funds	
Total cash funds at the beginning of the year	350,995
Restricted funds:	
Receipts for the year	45,686
Payments for the year	(54,540)
Unrestricted funds:	
Receipts for the year	126,609
Payments for the year	(79,171)
	<hr/>
Total cash funds at the end of the year	£389,579
	<hr/> <hr/>
Girls Brigade cash & bank	
Total cash funds at the beginning of the year	3,640
Restricted funds:	
Receipts for the year	10,712
Payments for the year	(8,966)
	<hr/>
Total cash funds at the end of the year	£5,386
	<hr/> <hr/>

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Notes to the financial statements (continued)

3. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2022 £
Parish Restricted funds				
Parish & total funds	£49,412	£45,686	(£54,540)	£40,558
	=====	=====	=====	=====
Parish Unrestricted funds				
Parish & total funds	£301,583	£126,609	(£79,171)	£349,021
	=====	=====	=====	=====
Girls Brigade Restricted funds				
Total funds	£3,640	£10,712	(£8,966)	£5,386
	=====	=====	=====	=====

Purposes of Unrestricted Funds

Church Funds: These are funds used to provide services of worship, provide stewardship of the parish's facilities and undertake all general church activities.

Purposes of Restricted Funds

Church Funds: These are funds used to undertake specific church and associated activities.

Girls Brigade: These are funds used to help girls to become followers of the Lord Jesus Christ and, through self-control, reverence and a sense of responsibility, to find true enrichment of life.

St Paul's Parish Church, Lisburn

Annual report and financial statements for the year ended 31 December 2022

Notes to the financial statements (continued)

4. Collections for Third Parties

	2022	2021
	£	£
Leprosy Mission	1,024	885
C.M.S.I	924	949
Kylie Duncan's CMS Mission to India	3,360	1,400
Churches Ministry of Healing	200	200
Royal British Legion	120	120
NI Children's Hospice	200	200
NI Chest Heart & Stroke	200	200
Divine Healing Ministries	-	200
South American Mission Society	200	100
Bishop's Appeal for Ukraine	1,200	-
Leukaemia Lymphoma	200	-
Lisburn Foodbank	695	-
	<hr/>	<hr/>
	£8,323	£4,254
	<hr/> <hr/>	<hr/> <hr/>

The above amounts have been included in payments for the year under Charitable Donations.

5. Transactions with the Trustees

No trustee received any remuneration during the year.

Several trustees received reimbursement of expenses during the year. These sums were trivial and were costs incurred by the respective trustees on behalf of the Parish.

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

6. Governance Costs

Governance costs of £1,200 were incurred during the year of which £1,200 relates to fees paid to the independent examiner.

Governance costs are included within Church Running costs in the Receipts and Payments Account.