

# **St Paul's Parish Church, Lisburn**

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

**For the year ended 31 December 2023**

**Charities Number: NIC101228**

**St Paul's Parish Church, Lisburn**  
**Annual report and financial statements for the year ended 31 December 2023**

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**St Paul's Parish Church, Lisburn**  
**Annual report and financial statements for the year ended 31 December 2023**

**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, Miss L Dickey, Mr G Irwin, Mr R. Robinson (resigned 25 April 2023), Mrs A Stevenson, Mr S Gamble, Mrs O Gamble (appointed 25 April 2023), Mrs D Forsythe (resigned 25 April 2023), Mr A Shannon, Mr D Bell, Mrs Z Crowe, Mr J Crothers, Mr S Thompson (resigned 25 April 2023), Ms A Lyttle (appointed 25 April 2023), Mrs E Burns (appointed 25 April 2023), Miss R Stevenson (appointed 25 April 2023), Rev. N Dark (resigned 5 September 2023) & Rt. Rev. D McCartney (appointed 5 September 2023).

**Principal Office-bearers**

Clergy: Rt. Rev. D McCartney (appointed 5 September 2023).

Church Treasurer: Mr Trevor Topping.

Church Secretary: Mrs Alison Stevenson.

Church Warden - Clergy: Mr Stanley Gamble.

Church Warden - People: Mrs Oriel 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 2023**

#### **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 2023.

#### **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 2023 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 2023 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 2023**

#### **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 2023 compared to 2022. 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) increased by £185 while loose plate collections increased by £1,829. Investment income from the sale of the Rectory Field was £20,119. 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 £900.

###### **Expenditure**

Total outlay on the maintenance of the Parish Centre was £310. The maintenance costs for the Church during the year was £310. The maintenance costs for the Rectory during the year was £7,736.

All other payments in 2023 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 2023. The results for the year ended 31 August 2023 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 2023**

### **Trustees' Annual Report (continued)**

#### **Pay and remuneration**

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

Rt. Rev. D. McCartney was employed from 5<sup>th</sup> September 2023 and was paid an annual equivalent stipend of £37,504. Office allowance was £17.78 per week and locomotory allowance was £134.61 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 2023, the Select Vestry met 13 times during the year and the average attendance was 88%.

#### **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**

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**Mrs Alison Stevenson (Hon Secretary)**

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**Mr T Topping (Hon Treasurer)**  
**9<sup>th</sup> April 2024**

**St Paul's Parish Church, Lisburn**  
**Annual report and financial statements for the year ended 31 December 2023**

**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 2023, 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**

**9<sup>th</sup> April 2024**

**St Paul's Parish Church, Lisburn**

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

**Receipts and Payments Account for the year ended 31 December 2023**

	Church Restricted Funds 2023 £	Church Unrestricted Funds 2023 £	Girls Brigade Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Receipts</b>					
Donations & plate collection	9,858	104,984		114,842	116,797
Gift aid		16,597		16,597	16,202
Fund raising events	15,621	900		16,521	8,992
Legacies	265			265	1,957
Bank & deposit interest	21,818	178		21,996	20,819
Rental of premises		6,412		6,412	5,818
Other receipts		2,612		2,612	1,710
Girls Brigade income			18,556	18,556	10,712
<b>Total Receipts</b>	<b>47,562</b>	<b>131,683</b>	<b>18,556</b>	<b>197,801</b>	<b>183,007</b>
<b>Payments</b>					
Salaries & wages		42,469		42,469	57,203
Diocesan costs & assessment		15,853		15,853	16,942
Parish running costs		4,660		4,660	2,987
Glebe costs	49,679			49,679	46,217
Administration costs		2,057		2,057	2,039
Charitable donations (note 4)	9,241			9,241	8,323
Girls Brigade expenses			11,601	11,601	8,966
<b>Total Payments</b>	<b>58,920</b>	<b>65,039</b>	<b>11,601</b>	<b>135,560</b>	<b>142,677</b>
<b>Excess of Receipts over Payments/ (Payments over Receipts) for the year</b>	<b>(£11,358)</b>	<b>£66,644</b>	<b>£6,955</b>	<b>£62,241</b>	<b>£40,330</b>

**On Behalf of the Trustees**

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**Mrs Alison Stevenson (Hon Secretary)**

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**Mr T Topping (Hon Treasurer)**

**9<sup>th</sup> April 2024**

**St Paul's Parish Church, Lisburn**

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

**Statement of Assets and Liabilities as at 31 December 2023**

	Note	2023 £	2022 £
<b>Cash funds</b>			
Parish current accounts		<b>444,865</b>	389,579
Girls Brigade cash & bank		<b>12,341</b>	5,386
		<hr/>	<hr/>
<b>Total cash funds</b>	<b>2</b>	<b>£457,206</b>	£394,965
		<hr/> <hr/>	<hr/> <hr/>
<b>Total assets retained for the Parish's own use:</b>	<b>3</b>		
Restricted funds		<b>29,200</b>	40,558
Unrestricted funds		<b>415,665</b>	349,021
		<hr/>	<hr/>
		<b>444,865</b>	389,579
<b>Girls Brigade funds</b>	<b>3</b>	<b>12,341</b>	5,386
		<hr/>	<hr/>
		<b>£457,206</b>	£394,965
		<hr/> <hr/>	<hr/> <hr/>

**On Behalf of the Trustees**

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**Mrs Alison Stevenson (Hon Secretary)**

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**Mr T Topping (Hon Treasurer)**

**9<sup>th</sup> April 2024**

## St Paul's Parish Church, Lisburn

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

#### 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 the following:

- 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 2023**

**Notes to the financial statements (continued)**

**2. Reconciliation of Cash Funds**

	<b>Total Funds £</b>
<b>Parish funds</b>	
Total cash funds at the beginning of the year	389,579
Restricted funds:	
Receipts for the year	47,562
Payments for the year	(58,920)
Unrestricted funds:	
Receipts for the year	131,683
Payments for the year	(65,039)
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<b>Total cash funds at the end of the year</b>	<b>£444,865</b>
	<hr/> <hr/>
<b>Girls Brigade cash &amp; bank</b>	
Total cash funds at the beginning of the year	5,386
Restricted funds:	
Receipts for the year	18,556
Payments for the year	(11,601)
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<b>Total cash funds at the end of the year</b>	<b>£12,341</b>
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**St Paul's Parish Church, Lisburn**  
**Annual report and financial statements for the year ended 31 December 2023**

**Notes to the financial statements (continued)**

**3. Movement in Funds**

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2023 £
<b>Parish Restricted funds</b>				
Parish & total funds	<b>£40,558</b>	<b>£47,562</b>	<b>(£58,920)</b>	<b>£29,200</b>
<b>Parish Unrestricted funds</b>				
Parish & total funds	<b>£349,021</b>	<b>£131,683</b>	<b>(£65,039)</b>	<b>£415,665</b>
<b>Girls Brigade Restricted funds</b>				
Total funds	<b>£5,386</b>	<b>£18,556</b>	<b>(£11,601)</b>	<b>£12,341</b>

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 2023

#### Notes to the financial statements (continued)

##### 4. Collections for Third Parties

	2023	2022
	£	£
Leprosy Mission	665	1,024
C.M.S.I	484	924
Kylie Duncan's CMS Mission to India	4,060	3,360
Churches Ministry of Healing	-	200
Royal British Legion	120	120
NI Children's Hospice	-	200
NI Chest Heart & Stroke	-	200
South American Mission Society	-	200
Bishop's Appeal for Ukraine	-	1,200
Leukaemia Lymphoma	-	200
Lisburn Foodbank	-	695
Christian Aid Turkey/Syria Appeal	1,682	-
Barnardo's Lisburn	250	-
Dementia NI	250	-
NI Children's Hospice	250	-
St. Anne's Cathedral Belfast Chair Appeal	750	-
UDR Benevolent Fund	730	-
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	<b>£9,241</b>	<b>£8,323</b>
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The above amounts have been included in payments for the year under Charitable Donations.

##### 5. Transactions with the Trustees

Other than Rt. Rev. D. McCartney, 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 £1,260 were incurred during the year of which £1,260 relates to fees paid to the independent examiner.

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