



St Michael's Parish Church Belfast

Trustees' Annual Report and Financial Statement

For the year ended 2022

References and administrative details:

Charity Name: St Michael's Parish Church Belfast

Charity Registration Number: 102396

Contact Address: The Honorary Treasurer
Mr Tom Batchelor
38 Ballyregan Road
Dundonald
BT16 1HZ

Trustees:

Mr Thomas Batchelor
Rev Canon James Carson (Chair)
Mrs Norma Clucas
Miss Joan Crothers
Miss Caroline Edgar
Mr Gordon Edgar
Mrs Heather Edgar
Miss Muriel Hughes
Mrs Eileen Miskimmin
Mr Robert Ryan
Mrs Anna Wilson

Principal Office-bearers

Clergy: Rev Canon James Carson
Church Treasurer: Mr Tom Batchelor
Clergy Church Warden: Mr Robert Ryan
Peoples Church Warden: Mrs Heather Edgar
Recording Secretary: Mr Gordon Edgar & Mrs H Edgar
Clergy Glebe Warden: Mr Tom Batchelor
Peoples Glebe Warden: Mr Gordon Edgar

Independent Auditor

Mr Thomas Scott BA(Bus) ACIS
8 Dochester Gardens
Newtownabbey
BT36 5JJ

Bankers

Ulster Bank Ltd
Shankill Road
Belfast
BT13 1FH

Trustees' Annual Report for the year ended 31st December 2022

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Michael's Parish Church Belfast for the year ended 31st December 2022.

Objectives and Activities

The principal function of St Michael's Parish Church is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in pursuit of the advancement of the Christian religion, St Michael's Parish Church Belfast has custody of property and records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St Michael's Parish Church Belfast.

Achievements, Performance & Public Benefit

St Michael's Parish Church achieves its purposes through varying activities including public worship, prayer, provision of pastoral care, mission and outreach, parish groups and special events.

Public Worship

We strive in leading our public worship to create an environment where all are welcome. We provide an opportunity where wide range of people may encounter and worship God. St Michael's Parish Church has weekly services on Sunday comprising of a mix of Holy Communion, Family Service, Baptism and Morning Prayer. Special services are held leading up to Easter and Christmas our Carol Service attracts additional visitors. We value the involvement and leadership of many people, including musicians and Youth Leaders. We pray regularly for our community and those in need.

Pastoral Work

We seek to offer care to parishioners of all ages and to support people at significant points in their lives. Clergy and our pastoral team visit vulnerable and older people who are in care homes, assisted housing or those less able to attend church to provide pastoral and spiritual support. Visits are made to parishioners in hospital and in preparation for baptisms and weddings. We also conduct funerals for church members as well as for the local community.

Parish Groups

A range of other activities are provided by St Michael's Church either by the church directly or through various church organisations e.g. Christian Endeavour; Youth Group; Badminton Club; Prayer & Bible Study; Drama club; After schools club; Monthly Prayer Breakfast; Monthly Men's Breakfast.

Local Community

We are involved in the local community through a member of the Parish serving on the Board of Governors of Malvern Primary School and encourage the work of the school by helping to maintain standards and practices. In addition the staff of the Parish lead assemblies. St Michael's Church in conjunction with The United Parishes of St Stephen and St Luke collectively known as COILS (Church of Ireland Lower Shankill) operate jointly in both Parishes to provide social outreach and support to the people of the lower Shankill.

Social Outreach

The Parish has undertaken to engage with the wider society, particularly those who are vulnerable or disadvantaged, through social outreach activities.

- ◆ Foodbank – on going collection of foodstuff and household items in partnership with Shankill Methodist Church, supporting people in need in the Shankill area.
- ◆ an after school club for Malvern Primary children.
- ◆ a kids drama and activity club for some children from Malvern Primary School.
- ◆ Messy Church once a month.
- ◆ Men's Breakfast open to all men in neighbouring parish church's.
- ◆ financial assistance to missionary and humanitarian organisations working in other countries.

Public Benefit

The Trustees have 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. Regular worship, outreach into the community and beyond, fundraising efforts and pastoral care, particularly for sick and elderly help us meet our public benefit responsibilities. Our church hall is used regularly by other outside organisations. Access to Church properties is restricted for public safety to named key holders and St Michael's Parish mitigates any potential harm from the activities through the implementation of the Church of Ireland Safeguarding Trust Policy.

Financial Review

Finances are managed by the Honorary Treasurer who distributes and presents a financial report to the trustees at our monthly Select Vestry Meetings. The parish operated three accounts – a General Account, a Building and Reserve account and a dedicated Funding Account for COILS and we also hold shares in Santander. The Parish's income shows proceeds from Freewill Offering (envelopes), Gift Aid and subscriptions from church originations' towards the use of the church halls. Restricted income towards specific projects and monies received by the parish to be forwarded to missionary and charitable societies. We also receive a rental incomes from properties at 5 Sunningdale Park and 17 Westway Park Belfast both of which the parish owns. The Parish Treasurer with the permission of the Trustees administers an account of behalf of COILS.

Following all these transactions the Accounts at the end of the year were as follows:

Current Account -	-£186.39
Reserve Account -	£75,973.72
Funding Account -	£11,355.73
Shares-	£576.52

All other payments in 2022 were paid when received 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.

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 2022 can be signed off as a going concern

Structure, Governance and Management

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. 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 meeting 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 the 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.

Pay and Remuneration

The Parish Clergy and Development Officer also works with a neighbouring Parish namely The United Parishes of St Stephen & St Luke. The COI Diocese of Connor pays the Salaries of these employees and St Michael's pay the Diocese half of the total salary. The other half being paid by St Stephen's & St Luke's Parish Church. This arrangement was agreed by both parishes to simplify salaries and wages and also National Insurance and PAYE.

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, and the churchwardens the glebe wardens and generally not more than twelve other members of the General Vestry elected at the Select Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson or churchwardens. In 2022 the Select Vestry met nine during the year and the average attendance was 82%.

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.

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


- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements, have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parish will continue as a going concern

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.

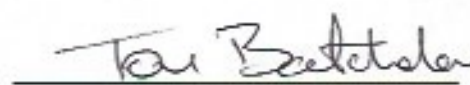
Governance Costs

No Governance costs were incurred during the year. The Independent Examiner provided services to the parish at no cost.

Signed on Behalf of the Trustees



Canon J I Carson Chairman



Mr T Batchelor Treasurer

Independent examiner's report to the charity trustees of St Michael's Parish Church Belfast.

I report on the accounts of St Michael's Parish Church ('the charity') for the year ended 31 December 2022.

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; and
- 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independents 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 the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Mr Tom Scott BA

Relevant professional qualification or body: ACIS

Address: 8 DRENESTER LAKES

Date: 27/6/23
BT36 5SS

Signed: _____



St. Michael's Parish Church Belfast

Statement of Accounts as at 31 December 2022

GENERAL INCOME		SALARIES & WAGES	
Freewill Offering	£32,378.51	Salaries	£42,671.58
Church Offering	£319.60	Visiting Preachers	£130.00
R.B. Unit Trust	£39.96		
Santander	£8.43		
	£32,746.50	GLEBE	
SUBSCRIPTIONS		Rates Sunningdale	£1,562.11
Bowling Club	£300.00	Ground Rent	£13.00
Badminton	£30.00	Rates Westway	£659.02
Orange Order	£100.00	St Stephens Rectory	£4,539.84
	£430.00		
IN MEMORY		UTILITIES	
Ada Johnston	£200.00	Electric	£7,613.00
<small>(10/10/2018 A 1000000)</small>		Oil	£1,349.25
	£200.00	NI Water	£524.87
Hall Rental (Heat & Light)			
Education Authority	£2,000.00	CHURCH & HALLS	
Equiping for Life	£315.00	Dioc. Expenses	£12,210.12
	£2,315.00	CCLI	£123.00
Glebe Rental Income		Envelopes FWO	£238.00
Sunningdale	£10,283.04	Insurance	£2,159.06
Westway	£5,500.00	Safeguarding Insurance	£64.91
	£15,783.04	Communion Wine	£13.78
EARMARKED INCOME			
Magazine Adverts	£130.00	CHURCH OFFICE	
Magazine Subs	£129.18	Photocopying	£248.40
Ann Gift Day	£740.00	Telephone Broadband	£440.43
St Stephens Rates	£341.71		
RCB Synod Catering	£1,359.08	MISCELLANEOUS	
Donation Deacon Intern	£40.00	Rev J Spence	£500.00
Shoe Box	£240.00	Rev J Lowden	£290.00
Food Bank	£20.00	Dementia NI	£100.00
Lent	£95.70	Shoe Box	£340.00
Connor Sundry Fund	£150.00	Queens Jubilee	£50.00
Harvest	£302.71	Synod Tea Break	£1,059.08
Loan from Reserve	£15,000.00		
	£18,548.38	MISSIONARY EFFORTS	
MISCELLANEOUS		C.M.S.	£1,091.52
Auction	£48.02	Alison Guinness	£250.00
Amazon Smile	£5.97	Rukinjiri Chilli Children	£1,000.00
Connor RCB Covid Grant	£1,510.00	Bishop Isemomo	£400.00
Ulster Community Covid	£3,442.00	Kingdom Voices	£383.00
Catering TKT5	£120.00	Bishop Isemomo Bibles	£302.71
Car Park Unico	£500.00	Mama Dorcas	£1,200.00
Redistributed	£99.01	Crosslinks	£530.00
Correction at Bank	£231.85	TEAR Fund	£140.00
	£5,956.85	Irish Church Missions	£43.89
CHURCH MISSIONARY SOCIETY		Royal British Legion	£100.00
Subs & Boxes	£3,551.52	NI Childrens' Hospice	£164.70
Kingdom Voices	£383.00		
Other	£390.00		
	£4,324.52		
OTHER MISSIONARY SOCIETIES			
Crosslinks	£530.00		
TEAR Fund	£140.00		
Irish Church Missions	£43.89		
Royal British Legion	£100.00		
NI Childrens' Hospice	£69.00		
	£882.89		
Income for Year 2022	£81,187.18	Expenses For Year 2022	£82,505.27
Opening Balance from 2021	£1,131.70	Closing Balance year end 2022	-£186.39
	£82,318.88		£82,318.88

St. Michael's Parish Church Belfast

Statement of Accounts as at 31 December 2022

RESERVE ACCOUNT

<u>INCOME</u>		<u>EXPENSES</u>	
Direct Giving	£2,874.00		
	<u>£2,874.00</u>	CHURCH & HALLS	
		Envelopes	£354.00
		Insurance (Sub)	£124.45
		Security	£264.00
		Car Park Gate Repair	£307.75
		Hot Water Kitchen	£382.61
		Door Bell	£37.99
		Hall Door Logo	£50.00
		Paper Towels	£189.60
		Pest Control	£78.00
		Maintenance	£247.52
			<u>£2,035.92</u>
		GLEBE	
		Cooker Repair Rectory	£85.00
		Pest Control Westway	£197.99
		Gas Service Westway	£60.00
			<u>£342.99</u>
		MISCELLANEOUS	
		Loan to General Account	£15,000.00
			<u>£15,000.00</u>
Income for Year 2022	£2,874.00	Expenses For Year 2022	£17,378.91
Opening Balance from 2022	<u>£90,478.63</u>	Closing Balance year end 2022	<u>£75,973.72</u>
	<u>£93,352.63</u>		<u>£93,352.63</u>

Summary of Accounts

General No 1	-£186.39
Reserve No2	£75,973.72
Santander Shares 232@£2.485	£576.52
Total value of Assets	£76,363.85

Change in Assets from 2021 = **-£15821.49**

FUNDING ACCOUNT

<u>INCOME</u>		<u>EXPENSES</u>	
St Anne's Cathedral Sit Out	£750.00	Design & Delivery	£29,919.93
Education Authority	£1,600.00	Equipment	£3,721.19
LDQ	£780.00	Arts/Crafts/Resources	£437.95
	<u>£3,130.00</u>	Advertising/Office	749.88
		Transport	£110.00
		Training	£151.40
		Programme Costs	£3,925.68
		TKT5	£529.95
		Heat & Light	£2,000.00
		Senior Citizen's Ministry	£504.30
			<u>£42,050.28</u>
Income for year 2022	£3,130.00	Expenses for year 2022	£42,050.28
Opening Balance from 2021	<u>£50,276.01</u>	Closing Balance year end 2022	<u>£11,355.73</u>
	<u>£53,406.01</u>		<u>£53,406.01</u>

I have examined these statement of accounts along with the receipts and vouchers and certify them to be in accordance herewith.

Mr Tom Scott BA ACIS
8 Dorchester Gardens
Newtownabbey
BT36 5JJ

Signed: _____

Charity Commission NI Registration No. 102396

Notes to financial statements:

Year ended 31 December 2022

1. Summary of significant accounting policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in preparation of the financial statements are as follows:

a) General information and basis of preparation

St Michael's Parish Church, Belfast is a charity and is part of the registered charity, Belfast: St. Michael/St.Michael/Connor/Church Of Ireland which registered with The Charity Commission for Northern Ireland on the 18th March 2015. The nature of the charity's operations and principal activities are the advancement of religion.

Belfast: St. Michael/St.Michael/Connor/Church Of Ireland, a charitable trust is constituted under a trust deed dated 18th March 2015.

Belfast: St. Michael/St.Michael/Connor/Church Of Ireland constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on the going concern basis. The financial statements are presented in sterling, which is the functional currency of the charity.

b) Basis of Financial statements

As the total income of the congregation is less than £250,000 the Trustees have elected in accordance with the provisions in the Charities Accounts and Report Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

c) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirement from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has recourse to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

d) Tangible assets

The assets of the Parish comprise: -

- Church Building and Grounds
- Church Hall
- Rectory
- Curates property

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

The Church Hall is attached to the Church building. As a result this building is not recognized in the parish balance sheet.

The Rectory and Curate property are recognized at its original cost. No Depreciation has been provided on the properties as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

e) Funds

Funds are classified as either restricted funds; unrestricted funds or dedicated, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Dedicated funds are exclusively allocated to or intended for a particular purpose.

f) Critical accounting judgments and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

	Unrestricted General Account	Restricted Account	Total 2022	Total 2021
Receipts				
FWO	£32,228.15		£32,228.15	£29,584.18
Church Offering	£319.60		£319.60	£385.83
RB Unit Trust	£39.96		£39.96	£38.53
Gift Aid	£0.00		£0.00	£0.00
Building & Reserve		£2,874.00	£2,874.00	£2,331.20
Subscriptions		£430.00	£430.00	£25.00
In Memory		£200.00	£200.00	£800.00
Connor Sundry Fund		£150.00	£150.00	£0.00
Magazine		£259.18	£259.18	£132.00
Ann Gift Day		£740.00	£740.00	£654.00
Heat & Light		£2,315.00	£2,315.00	£382.00
Lent		£95.70	£95.70	£0.00
Harvest		£302.71	£302.71	£225.00
RCB Synod Catering		£1,359.08	£1,359.08	£0.00
Rates Refund		£341.71	£341.71	£337.39
Glebe Rental	£11,243.20	£4,539.84	£15,783.04	£16,597.04
CMSI		£4,324.52	£4,324.52	£4,598.35
Missionary & Charities		£1,541.30	£1,541.30	£1,162.40
Loan		£15,000.00	£15,000.00	£0.00
Connor RCB Covid Grant	£1,510.00		£1,510.00	£0.00
Ulster Community Covid	£3,442.00		£3,442.00	£12,285.00
Miscellaneous	£452.25	£352.98	£805.23	£5,794.47
	£49,235.16	£34,826.02	£84,061.18	£75,332.39
Payments				
Salaries & Wages	£42,551.58		£42,551.58	£34,410.99
Dioc Expenses	£12,210.12		£12,210.12	£11,974.20
Glebe Utilities	£2,234.13		£2,234.13	£2,205.01
Glebe Repairs		£342.99	£342.99	£774.06
Electric	£7,613.00		£7,613.00	£1,953.00
Oil	£1,349.25		£1,349.25	£1,460.24
Water Rates	£524.87		£524.87	£200.83
Broadband & Telephone	£440.43		£440.43	£462.02
Insurance	£2,248.42		£2,248.42	£2,027.65
St Stephens (Rectory)		£4,539.84	£4,539.84	£4,579.40
Envelopes	£238.00	£354.00	£592.00	£0.00
Church & Halls		£1,557.47	£1,557.47	£5,023.67
Maintenance			£0.00	£672.84
Stationery & Printing	£248.40		£248.40	£1,873.05
Missionary Efforts		£5,605.82	£5,605.82	£5,760.75
Loan Repayment		£15,000.00	£15,000.00	£5,000.00
Miscellaneous	£250.00	£2,575.86	£2,825.86	£1,053.76
	£69,908.20	£29,975.98	£99,884.18	£79,432.47
Shares	576.52		£576.52	£575.01
Surplus/Deficit	-£20,673.04	£4,850.04	-£15,823.00	-£4,100.08
Balance 01/01/2022	£1,131.70	£90,478.63	£91,610.33	£95,710.41
	-£18,964.82	£95,328.67	£76,363.85	£92,185.34
				£16,821.49
Current account			-£186.39	£1,131.70
Building & Reserve			£75,973.72	£90,478.63
Shares			£576.52	£575.01
			£76,363.85	£92,185.34

3. Taxation

St Michael's Parish Church, Belfast is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

4. Analysis of staff costs, trustee remuneration and expenses.

	2022	2021
Salaries & Wages	£42,671.58	£34,410.99
Total	<u>£42,671.58</u>	<u>£34,410.99</u>

The average number of employees during the year calculated on a head count basis, was as follows:

	2022 Number	2021 Number
Ministerial Staff	1	1
Development Officer	1	1
Youth Workers*	2	1
	<u>4</u>	<u>3</u>

* Youth Workers employed through COILS.

There are no employees in receipt of employee benefits in excess of £60,000.

5. Tangible fixed assets

	Total
Rectory	£20,373.00
Curate's House	£3,269.00
Office Equipment	£5,300.00
	<u>£28,942.00</u>

There were no disposals as at 31 December 2022.

The cost of the rectory and the curate's house is stated at original cost. As noted in the accounting policies, the Church Building and Church Hall are deemed to be heritage assets and have not been included in the balance sheet total.

6. Analysis of Net Assets Among Funds

	General	Restricted	Total
Fixed Assets		£28,942.00	£28,942.00
Current Assets	£18,964.82	£95,328.63	£76,449.15
Net Assets			<u>£105,305.85</u>

The financial statements were approved and authorised for issue by the Select Vestry on the 7th day of February two thousand and twenty three.

Signed Tom Batchelor Honorary Treasurer