

Charity registration number NIC102536

**HOLY TRINITY DRUMBO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# HOLY TRINITY DRUMBO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Rector</b>	Rev M Jamison
<b>Trustees</b>	Mrs S Frew Mr J Green Mr L Boles Mrs M Dodds Mr T Greer (Appointed 13 March 2023) Mrs A Weatherall Ms H Gallagher Mr M Douglas (Appointed 28 March 2022) Mrs J Cartwright Mrs W Jackson Mr C Mulholland Mr T McMurray Mrs L Bell Mrs V Gray (Appointed 28 March 2022) Mr R Davis (Appointed 13 March 2023) Mr G McCartney
<b>Charity number</b>	NIC102536
<b>Principal office</b>	107 Ballylesson Road Ballylesson Belfast BT8 8JT
<b>Independent examiner</b>	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

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# HOLY TRINITY DRUMBO

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# HOLY TRINITY DRUMBO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act (NI) 2008 and "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)" (effective 1 January 2019).

#### **Objectives and activities**

*Our vision is to continue to be a loving, accepting fellowship of believers who passionately worship God and reach out to the community in a relevant way. We aim to become the community 'hub' in Ballylesson. We exist to bring glory to God and to see everyone become faithful followers of Jesus Christ.*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Public Benefit Statement**

The trustees confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the charitable company has continued to provide public benefits through the programmes and services we offer.

#### **Achievements and performance**

With the easing of Pandemic Restrictions in the latter part of 2021, we have returned to a new normality in church. We have also increased our Sunday services by making our 9.30am a weekly service. As a result we have seen an increase of attendance at this service. Our 11am congregation has also continued to grow. Our once a month evening Worship service has also grown.

Our Online Streaming has continued as we have viewers still from all over the world.

As you can see from our hall income, the activities have enjoyed a full year back in the community.

With the departure of Pastoral Assistant Jack Wilson at the end of 2021 we welcomed our full-time Community Pastor Ryan Hawk in May 2022. This is a full-time role with a number of new community initiatives under way. We are currently exploring how we can adapt our hall to best serve the needs of our community.

The past year has been a busy one, a year in which we, as a church, celebrated the Queen's Jubilee and sadly her death. A year when we saw an increase in our income and an increase in membership. We have also been able to raise funds for groups outside of the church through fundraising events. We made significant donations to Air Ambulance NI and Lisburn Foodbank. The church also continues to support the Foodbank through weekly donations of foodstuffs.

The Christmas season had record numbers attending each of the services.

# HOLY TRINITY DRUMBO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Financial review

The Church's on-going income grew on last year with a net increase in funds of £8,265.

It is believed that adequate funds have been reserved for future periods.

#### Structure, governance and management

Holy Trinity follows a standard Church of Ireland structure at the parish level managed by a Select Vestry which is chaired by the Rector of the church. The Select Vestry is elected on a yearly basis at the Easter General Vestry at which all church members who are registered as vestrymen may vote or be appointed. The Select Vestry is responsible for the day to day decision making in respect to Parish income and expenditure, employment, provision of infrastructure to support worship and ministry and management and maintenance of parish property, lands and graveyards. An inter-related system joining the central, diocesan and parish provides additional assistance and sharing of expertise across the structures of the church as well as achieving a consistent manner of dealing with issues.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Frew	
Mr L Frew	(Resigned 28 March 2022)
Mr J Green	
Mr L Boles	
Mrs M Dodds	
Mr T Greer	(Appointed 13 March 2023)
Mr B Walker	(Resigned 13 March 2023)
Mr M Corney	(Resigned 13 March 2023)
Mrs A Weatherall	
Ms H Gallagher	
Mr M Douglas	
Mrs J Cartwright	(Appointed 28 March 2022)
Mrs W Jackson	
Mr C Mulholland	
Mr T McMurray	
Mrs L Bell	
Mrs V Gray	
Mr R Davis	(Appointed 28 March 2022)
Mr G McCartney	(Appointed 13 March 2023)

# HOLY TRINITY DRUMBO

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### Statement of trustees' responsibilities


The trustees are required to prepare the Annual Report and financial statements for each financial year, which give a true and fair view of the state of the affairs and of the surplus or deficit of the Church for that year and have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these the Select Vestry are required to: -


- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in business.

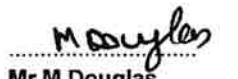
The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The trustees' report was approved by the Board of Trustees.

  
Rev M Jamison  
Trustee  
Dated: 26/10/23

  
Mr J Green  
Trustee  
Dated: 26/10/23

  
Ms H Gallagher  
Trustee  
Dated: 26/10/23

  
Mr M Douglas  
Trustee  
Dated: 28/10/23

  
Mr C Mulholland  
Trustee  
Dated: 26/10/23

# HOLY TRINITY DRUMBO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOLY TRINITY DRUMBO

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We report to the trustees on our examination of the financial statements of Holy Trinity Drumbo (the charity) for the year ended 31 December 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

### Independent examiner's statement

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. The 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.

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 respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our 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.

*Harbinson Mulholland*

Harbinson Mulholland  
Chartered Accountants

Centrepoint  
24 Ormeau Avenue  
Belfast  
Co. Antrim  
BT2 8HS  
Northern Ireland

Dated: *30/10/2023*

# HOLY TRINITY DRUMBO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	83,549	7,432	90,981	83,268	6,984	90,252
Charitable activities	4	31,835	10,705	42,540	21,740	10,582	32,322
Other trading activities	5	1,813	5,289	7,102	-	4,413	4,413
Investments	6	8,189	-	8,189	1,646	3,141	4,787
<b>Total income</b>		<u>125,386</u>	<u>23,426</u>	<u>148,812</u>	<u>106,654</u>	<u>25,120</u>	<u>131,774</u>
<b>Expenditure on:</b>							
Charitable activities	7	<u>114,303</u>	<u>26,244</u>	<u>140,547</u>	<u>108,374</u>	<u>13,362</u>	<u>121,736</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		11,083	(2,818)	8,265	(1,720)	11,758	10,038
Fund balances at 1 January 2022		<u>55,070</u>	<u>68,228</u>	<u>123,298</u>	<u>56,790</u>	<u>56,470</u>	<u>113,260</u>
<b>Fund balances at 31 December 2022</b>		<u><u>66,153</u></u>	<u><u>65,410</u></u>	<u><u>131,563</u></u>	<u><u>55,070</u></u>	<u><u>68,228</u></u>	<u><u>123,298</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HOLY TRINITY DRUMBO

## STATEMENT OF FINANCIAL POSITION

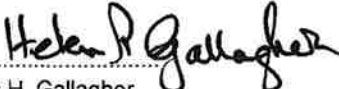
AS AT 31 DECEMBER 2022

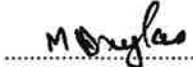
	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	12	17,964		20,509	
Investments	13	10,682		10,682	
Cash at bank and in hand		110,122		102,191	
		<u>138,768</u>		<u>133,382</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(7,207)</u>		<u>(10,082)</u>	
Net current assets			<u>131,561</u>		<u>123,300</u>
<b>Income funds</b>					
Restricted funds	16		65,410		68,228
Unrestricted funds			66,153		55,070
			<u>131,563</u>		<u>123,298</u>

The financial statements were approved by the Trustees on 26/10/2023

  
Rev M Jamison  
Trustee

  
Mr J Green  
Trustee

  
Ms H Gallagher  
Trustee

  
Mr M Douglas  
Trustee

  
Mr C Mulholland  
Trustee

# HOLY TRINITY DRUMBO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Ballylesson Road, Belfast, BT8 8JU, Northern Ireland.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HOLY TRINITY DRUMBO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including unrestricted costs and restricted costs are allocated or apportioned to the applicable expenditure headings.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# HOLY TRINITY DRUMBO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

(Continued)

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	83,549	7,432	90,981	83,268	6,984	90,252
<b>Donations and gifts</b>						
Weekly envelopes	25,403	3,140	28,543	29,605	4,029	33,634
Other general donations	7,208	2,902	10,110	7,109	1,180	8,289
Standing orders	36,770	1,390	38,160	30,070	-	30,070
Loose plate collections	4,490	-	4,490	2,518	-	2,518
Gift aid tax recovered - regular giving	9,678	-	9,678	12,466	-	12,466
Parish development fund	-	-	-	1,500	500	2,000
Illuminate donations	-	-	-	-	1,275	1,275
	83,549	7,432	90,981	83,268	6,984	90,252

# HOLY TRINITY DRUMBO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Graveyard income	42,540	32,322
<b>Analysis by fund</b>		
Unrestricted funds	31,835	21,740
Restricted funds	10,705	10,582
	<u>42,540</u>	<u>32,322</u>

### 5 Other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Restricted funds 2021 £
Fundraising events	1,813	3,243	5,056	555
Youth income	-	2,046	2,046	3,858
Other trading activities	<u>1,813</u>	<u>5,289</u>	<u>7,102</u>	<u>4,413</u>

### 6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Rental income	5,494	-	3,141	3,141
Income from listed investments	1,907	897	-	897
Rent from lands and buildings	500	500	-	500
Interest receivable	288	249	-	249
	<u>8,189</u>	<u>1,646</u>	<u>3,141</u>	<u>4,787</u>

# HOLY TRINITY DRUMBO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 7 Charitable activities

	2022 £	2021 £
Staff costs	72,452	74,072
Youth costs	2,717	4,946
Staff training	393	126
Charitable donations	-	430
Diocese fees	13,429	12,039
	<u>93,467</u>	<u>91,184</u>
Share of support costs (see note 8)	45,972	27,952
Share of governance costs (see note 8)	1,109	2,601
	<u>140,547</u>	<u>121,736</u>
<b>Analysis by fund</b>		
Unrestricted funds	114,303	108,374
Restricted funds	26,244	13,362
	<u>140,547</u>	<u>121,736</u>

#### 8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Wages & salaries	2,000	-	2,000	2,000	2,000
Rates & water	2,737	-	2,737	212	212
Light & heat	7,087	-	7,087	6,948	6,948
Repairs & maintenance	15,142	-	15,142	10,543	10,543
Insurance	2,959	-	2,959	2,673	2,673
Printing & stationery	1,089	-	1,089	1,640	1,640
Legal & professional	1,800	-	1,800	-	-
Telephone	854	-	854	1,175	1,175
Sundry	12,304	-	12,304	2,760	2,760
Accountancy fees	-	758	758	-	2,265
Bank fees	-	351	351	-	336
	<u>45,972</u>	<u>1,109</u>	<u>47,081</u>	<u>27,952</u>	<u>30,553</u>
Analysed between					
Charitable activities	<u>45,972</u>	<u>1,109</u>	<u>47,081</u>	<u>27,952</u>	<u>30,553</u>

# HOLY TRINITY DRUMBO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	2
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	71,083	72,464
Other pension costs	3,369	3,608
	<u>74,452</u>	<u>76,172</u>

There were no employees whose annual remuneration was £60,000 or more.

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other debtors	3,872	4,585
Prepayments and accrued income	14,092	15,925
	<u>17,964</u>	<u>20,510</u>

#### 13 Current asset investments

	2022 £	2021 £
Unlisted investments	<u>10,682</u>	<u>10,682</u>

Investments are held at historical cost. At 31 December 2022 the investments had a market value of £20,781.

# HOLY TRINITY DRUMBO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,035	3,566
Other creditors	259	103
Accruals and deferred income	4,913	6,413
	<u>7,207</u>	<u>10,082</u>

#### 15 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,369 (2021 - £3,608).

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£
Holy Trinity Drumbo Restricted Fund	68,228	23,426	(26,244)	65,410

#### 17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £		Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Current assets/(liabilities)	66,153	65,410	131,562	55,069	68,228	123,298
	<u>66,153</u>	<u>65,410</u>	<u>131,562</u>	<u>55,069</u>	<u>68,228</u>	<u>123,298</u>

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).