

Charity registration number NIC102536 (Northern Ireland)

HOLY TRINITY DRUMBO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HOLY TRINITY DRUMBO

LEGAL AND ADMINISTRATIVE INFORMATION

Rector Rev M Jamison

Trustees Mrs S Frew
Mr J Green
Mr L Boles
Mrs M Dodds
Mr T Greer
Mrs A Weatherall
Ms H Gallagher
Mrs J Cartwright
Mrs W Jackson
Mr T McMurray
Mrs L Bell
Mrs V Gray
Mr R Davis
Mr G McCartney
Ms P Lyske

(Appointed 15 April 2024)

Charity number NIC102536

Principal office 107 Ballylesson Road
Ballylesson
Belfast
BT8 8JT

Independent examiner HM Chartered Accountants
6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
Co. Antrim
BT1 3LP

HOLY TRINITY DRUMBO

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HOLY TRINITY DRUMBO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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

2024 has continued to be a of increased activities for the community and the church. We had a busier Easter and Christmas season. For the 1st time in nearly 30 years we had a Youth Mission team partnered with Exodus who went into Hungary to help with a youth work. Our Community Pastor was ordained as a Deacon within the Church of Ireland and was placed with us on his Deacon year. This proved invaluable as the Rector availed of a sabbatical from August to the end of October.

'Journey ' women has been another success story of this year providing women in the community with a space for discussion, craft making and wellbeing.

As a result of these activities and appointments we have had another year of growth in numbers and finance. The growth in finance can be attributed to increased attendance. The church has continued to support the local foodbank and other local charities.

The church 'complex' has continued to grow as a community hub with increased activities for all age groups. Our youth clubs continue to be popular with the local families. A 'warm room' Tuesday morning Drop-In for the elderly has been a big success. A new 'movements' class on a Friday has been very popular with the more mature people within our community. After consultation with Bradley McClure Architects plans were submitted to add an annex on to our hall providing more space for community use.

Another grant from Mind Matters also meant we could re-run our 'Headspace' project. This was an Art based class to help in getting people to talk about their mental health. This was attended by adults and children.

Our investment and updating of the church, hall and graveyard has again continued this year. An extension to the graveyard was approved by planning and consecrated by the Bishop, providing an additional 120 graves.

HOLY TRINITY DRUMBO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The Church's on-going income grew on last year with a net decrease in funds of £14,523.

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

Structure, governance and management

Holy Trinity Ballylesson 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 J Green

Mr L Boles

Mrs M Dodds

Mr T Greer

Mrs A Weatherall

Ms H Gallagher

Mr M Douglas

(Resigned 2 June 2025)

Mrs J Cartwright

Mrs W Jackson

Mr C Mulholland

(Resigned 15 April 2024)

Mr T McMurray

Mrs L Bell

Mrs V Gray

Mr R Davis

Mr G McCartney

Ms P Lyske

(Appointed 15 April 2024)

HOLY TRINITY DRUMBO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024


Statement of trustees' responsibilities

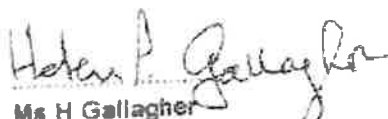
The trustees are required to prepare the Annual Report and financial statements for each financial year, which give a true and fair view of the state of the affairs and of the surplus or deficit of the Church for that year and have been prepared in accordance with United Kingdom Generally Accepted Accounting 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: 29/10/25


Ms H Gallagher
Trustee
Dated: 29/10/25

HOLY TRINITY DRUMBO

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

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 5 to 14.

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:

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

HM Chartered Accountants

HM Chartered Accountants
Chartered Accountants

6th Floor East Tower
Lanyon Plaza
8 Lanyon Place
Belfast
Co. Antrim
BT1 3LP

Dated: 30/10/2025

HOLY TRINITY DRUMBO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	96,356	6,301	102,657	127,669	262,683	390,352
Charitable activities	4	27,365	10,039	37,404	28,245	10,630	38,875
Other trading activities	5	-	7,645	7,645	2,828	2,907	5,735
Investments	6	14,604	-	14,604	9,987	-	9,987
Total income		<u>138,325</u>	<u>23,985</u>	<u>162,310</u>	<u>168,729</u>	<u>276,220</u>	<u>444,949</u>
Expenditure on:							
Charitable activities	7	140,934	35,899	176,833	141,381	19,583	160,964
Total expenditure		<u>140,934</u>	<u>35,899</u>	<u>176,833</u>	<u>141,381</u>	<u>19,583</u>	<u>160,964</u>
Net income/(expenditure) and movement in funds		(2,609)	(11,914)	(14,523)	27,348	256,637	283,985
Reconciliation of funds:							
Fund balances at 1 January 2024		93,501	322,047	415,548	66,153	65,410	131,563
Fund balances at 31 December 2024		<u>90,892</u>	<u>310,133</u>	<u>401,025</u>	<u>93,501</u>	<u>322,047</u>	<u>415,548</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 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	49,433		55,159	
Investments	13	10,322		10,322	
Cash at bank and in hand		347,968		358,667	
		<u>407,723</u>		<u>424,148</u>	
Creditors: amounts falling due within one year	14	(6,698)		(8,600)	
Net current assets			<u>401,025</u>		<u>415,548</u>
The funds of the charity					
Restricted income funds	16		310,133		322,047
Unrestricted funds	17		90,892		93,501
			<u>401,025</u>		<u>415,548</u>

The financial statements were approved by the trustees on

29/10/25

Helen P. Gallagher
Ms H Gallagher
Trustee

[Signature]
Rev M Jamison
Trustee

HOLY TRINITY DRUMBO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 Basis of preparation

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 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 or grantors 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 2024

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 2024

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
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	96,356	6,301	102,657	127,669	12,683	140,352
Legacies receivable	-	-	-	-	250,000	250,000
	<u>96,356</u>	<u>6,301</u>	<u>102,657</u>	<u>127,669</u>	<u>262,683</u>	<u>390,352</u>
Donations and gifts						
Weekly envelopes	22,327	2,650	24,977	25,639	5,079	30,718
Other general donations	7,893	3,006	10,899	4,537	800	5,337
Standing orders	44,406	-	44,406	41,185	-	41,185
Loose plate collections	8,563	-	8,563	8,814	-	8,814
Gift aid tax recovered - regular giving	13,167	-	13,167	47,494	4,669	52,163
Illuminate donations	-	645	645	-	2,135	2,135
	<u>96,356</u>	<u>6,301</u>	<u>102,657</u>	<u>127,669</u>	<u>12,683</u>	<u>140,352</u>

HOLY TRINITY DRUMBO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Graveyard income	27,365	10,039	37,404	28,245	10,630	38,875

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising events	-	2,878	2,878	2,828	1,795	4,623
Youth income	-	4,767	4,767	-	1,112	1,112
Other trading activities	-	7,645	7,645	2,828	2,907	5,735

6 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Church Hall Income	5,123	4,134
Income from listed investments	991	906
Rent from lands and buildings	600	700
Interest receivable	7,890	4,247
	14,604	9,987

HOLY TRINITY DRUMBO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	86,997	82,594
Youth costs	4,300	2,774
Charitable donations	500	4,850
Diocese fees	13,663	13,981
	<u>105,460</u>	<u>104,199</u>
Share of support and governance costs (see note 8)		
Support	68,275	51,501
Governance	3,098	5,264
	<u>176,833</u>	<u>160,964</u>
Analysis by fund		
Unrestricted funds	140,934	141,381
Restricted funds	35,899	19,583
	<u>176,833</u>	<u>160,964</u>

8 Support costs

	Support costs £	Governance costs £	2024		Governance costs £	2023 £
	£	£	Support costs £	£	£	£
Wages & salaries	2,000	-	2,000	2,000	-	2,000
Rates & water	1,897	-	1,897	1,956	-	1,956
Light & heat	14,746	-	14,746	9,107	-	9,107
Repairs & maintenance	22,024	-	22,024	15,465	-	15,465
Insurance	3,255	-	3,255	3,201	-	3,201
Printing & stationery	1,989	-	1,989	1,616	-	1,616
Legal & professional	8,640	-	8,640	2,550	-	2,550
Telephone	883	-	883	928	-	928
Sundry	12,840	-	12,840	14,678	-	14,678
Accountancy fees	-	2,716	2,716	-	4,878	4,878
Bank fees	-	382	382	-	386	386
	<u>68,275</u>	<u>3,098</u>	<u>71,373</u>	<u>51,502</u>	<u>5,264</u>	<u>56,766</u>
Analysed between Charitable activities	<u>68,275</u>	<u>3,098</u>	<u>71,373</u>	<u>51,501</u>	<u>5,264</u>	<u>56,765</u>

HOLY TRINITY DRUMBO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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:

	2024 Number	2023 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	80,476	77,312
Social security costs	3,131	3,892
Other pension costs	3,390	3,390
	<u>86,997</u>	<u>84,594</u>

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

Remuneration of key management personnel

The total amount of employee benefits received by key management personnel in the period was £82,666.

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

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	874	2,373
Prepayments and accrued income	48,559	52,786
	<u>49,433</u>	<u>55,159</u>

13 Current asset investments

	2024 £	2023 £
Listed investments	10,322	10,322

Investments are held at historical cost. At 31 December 2024 the investments had a market value of £21,985.

HOLY TRINITY DRUMBO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,334	1,789
Accruals and deferred income	4,364	6,811
	<u>6,698</u>	<u>8,600</u>

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,390	3,390
	<u>3,390</u>	<u>3,390</u>

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.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Holy Trinity Drumbo Restricted Fund	72,047	23,985	(35,899)	60,133
Legacy - Capital/Building Project Fund	250,000	-	-	250,000
	<u>322,047</u>	<u>23,985</u>	<u>(35,899)</u>	<u>310,133</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	93,501	138,325	(140,934)	90,892
	<u>93,501</u>	<u>138,325</u>	<u>(140,934)</u>	<u>90,892</u>

HOLY TRINITY DRUMBO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	66,153	168,729	(141,381)	93,501

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	90,892	310,133	401,025
	<u>90,892</u>	<u>310,133</u>	<u>401,025</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	93,501	322,047	415,548
	<u>93,501</u>	<u>322,047</u>	<u>415,548</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).