



**The Church Of Ireland**

**Holy Trinity Church  
Woodburn  
Carrickfergus**

**Financial report for the period ended  
31st December 2022  
Prepared by Drew Buchanan MBE  
Hon. Church Treasurer**

“The one who gives sparingly will also reap sparingly, and the one who sows bountifully will also reap bountifully.  
Each of you must give as you have made up your mind, not reluctantly or under compulsion, for God loves a cheerful giver.  
And God is able to provide you with every blessing in abundance, so that by always having enough of everything,  
you may share abundantly in every good work”  
2 Corinthians 9 : 6 –8



[www.holytrinitycarrick.org.uk](http://www.holytrinitycarrick.org.uk)

# HOLY TRINITY CHURCH

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## HOLY TRINITY CHURCH

### LEGAL AND ADMINISTRATIVE INFORMATION

Contact	Mr Drew Buchanan MBE 11 Glenburn Manor Carrickfergus BT38 7TX
Trustees	Mr John Blair Mr Drew Buchanan MBE Mrs Karen Buchanan Mrs Joan Cummings Mrs Marjory Edgar MSC, BSC Mrs Donna Harrison Ms Hannah Hulme Rev Alan Mc Cann Mr Kel Mc Dermott Mrs Sharon Mc Neill Mrs Alison Moffett Mr Fred Shasko Mr Terry Shimmon Mr Victor Wootton Mrs Elaine Wright
Office Bearers	
Clergy	Rev. Dr. T.A.G McCann
Church Secretary	Mrs Marjory Edgar MSC, BSC
Church Treasurer	Mr Drew Buchanan MBE
Church Warden - Clergy	Mr Terry Shimmon
Church Warden - People	Mrs Joan Cummings
Charity Name	Holy Trinity/Connor/Church of Ireland
Charity Number	NIC102642
Independent Examiner	Michael Jonathan Crooks FCA Falconer Stewart 248 - 266 Upper Newtownards Road Belfast BT4 3EU
Bankers	Danske Bank 18 Ballymoney Road Ballymena BT43 5BY

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the audited financial statements for Holy Trinity Church Woodburn for the year ended 31st December 2022.

### Financial Review

We started 2022 using a rota system for attendance and as this phased out worship attendance got back to weekly, but we kept social distance seating arrangements to encourage all parishioners to return when they felt it safe to do so.

We have continued to live stream our services and this provides an opportunity for those not able to worship in person to join us in worship.

Following an increase of 5% in giving in 2021 I can report that giving is down during 2022 by just over 2% , a trend which I am budgeting for during 2023.

We do give thanks to Almighty God for the generosity of his people at Holy Trinity which has allowed much overdue work at the Rectory to proceed including a new study in the garage conversion , along with painting bedrooms which will continue into 2023.

We celebrated Our 30th anniversary on the weekend of 3rd and 4th December 2022 and the feedback has been excellent about the dinner, the gifts and the children's outing.

### General Account

There were seventy-three sets of envelopes issued during 2022, down seven on the previous year. We also have fifty-eight people contributing by standing order, up seventeen on the previous year.

Freewill offering is down by £1,764 on last year; a decrease of just over 2.0%.

The plate collection was £68 and from January 2023 we will reintroduce the collection of FWO.

### Gift Aid

We claimed Gift Aid on ninety -three eligible Freewill Offering Contributions/Donations, (down four on previous year).

We received £24,440 down from £25,232 in the previous year. Of this amount £16,665 was allocated to the General Account , £5,098 to the Building Fund and £2,677 to the Number 2 Account.

### Building Fund

There were eighty sets of envelopes issued during 2022 with twenty-four being used, down six on previous year. We also have forty-one people contributing by standing order, the same as last year.

Income is down £396; a 1.5% decrease on last year.

We still owe the bank £44,223 at 31st December 2022. This amount will be paid off in December 2024.

We are renaming this fund as Building (the Kingdom) Fund and the Vestry would ask that you continue donating as previously.

### Harvest Appeal

Forty-nine people donated to this appeal donating over £3,344 an increase on the previous year.

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

**Restricted Funds**

This year we used the Ardill Bequest to fund the children's 30th Anniversary Outing and the mugs for the children.

We continue to support fifteen children at Abura Primary School in Uganda by paying Fields of Life to help with their education.

We hosted several of our local primary schools for the St Patrick's story funded by the church and Mid and East Antrim Council.

The Council also supported the Jubilee Tea and the 30th Anniversary Dinner after I made grant applications. Both events did not cost the Church any money and the dinner grant monies will appear in next year's accounts.

The Church purchased a new organ at a cost of £2,618.

**So what does 2023 have in store for us?**

Uncertainty, rising costs not only with oil and electricity but also with wages and other expenses.

As Treasurer I would like everyone claiming membership to contribute a recorded amount, you can see the £0 donations on all income sheets, and therefore I would encourage as many as possible to donate directly into the bank by standing order.

Our vision of working in the community with Store House, Baby Bank, Food Bank and around the world with Fields of Life, Crosslinks, SAMS, Samaritan's Purse and Stand by Me could not happen without your support and for that I thank you.

Finally let me thank everyone for their donations during 2022 and remember God is at work in our Church, in our Community and around the world. Jesus is building his Church and he is calling us in Holy Trinity to participate in his work.

**Independent Examiner**

The independent examiner Michael Jonathan Crooks of Falconer Stewart, has indicated his willingness to continue in office and a resolution concerning his re-appointment will be proposed at the Annual General Meeting.

**Financial Statements**

The financial statements were approved by the trustees on 26th October 2023.

Mrs Marjory Edgar MSC, BSC

Trustee

Dated: 2nd February 2023

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and of the surplus or deficit of the charitable organisation for that year.

In preparing those 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 applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is presumed that the organisation will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF HOLY TRINITY CHURCH**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 8.

**Respective responsibilities of Trustees and Examiner**

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under 65(9)(b) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination being a qualified Chartered Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charities Commission under section '65(9)(b) of the Charities Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 63 of the Charities Act; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met or

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF HOLY TRINITY CHURCH  
(CONTINUED)**

- (b) to which in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Michael J Crooks  
Chartered Accountant

Falconer Stewart  
248-266 Upper Newtownards Road  
Belfast  
BT4 3EU

Dated: 2nd February 2023

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022

Note	Year Ended 31 December 2022 £	Year Ended 31 December 2022 £	Year Ended 31 December 2021 £	Year Ended 31 December 2021 £
<b>INCOMING RESOURCES</b>				
Unrestricted General Fund	103,742		105,335	
Restricted Building Fund	29,294		30,135	
Restricted General Fund	31,829		31,704	
Total incoming resources		164,865		167,174
<b>RESOURCES EXPENDED</b>				
Management and administration of the organisation				
Unrestricted General Costs	107,484		111,784	
Restricted Building Costs	8,406		8,477	
Restricted General Costs	45,078		25,573	
Total Resources Expended		160,968		145,834
Net Incoming Resources/(Expenditure)		3,897		21,340
Fund balances at 1 January 2022		1,290,909		1,269,569
Fund balance carried forward at 31 December 2021		1,294,806		1,290,909

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	Year Ended 31st December 2022		Year Ended 31st December 2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Church Building		1,150,000		1,150,000	
Rectory		169,000		169,000	
			1,319,000		1,319,000
<b>CURRENT ASSETS</b>					
Current Account Unrestricted		-1,756		1,985	
Building Fund Restricted		50,002		48,254	
General Fund Restricted		65,782		79,031	
Buchanan Trust		10,000		10,000	
			124,028		139,270
<b>CURRENT LIABILITIES</b>					
Loan		23,107		23,107	
			23,107	63,361	23,107
<b>NET CURRENT ASSETS/LIABILITIES</b>					
			100,921		116,163
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			1,419,921		1,435,163
<b>LONG TERM LIABILITIES</b>					
Loan		21,116		40,254	63,361
			21,116		40,254
			1,398,805		1,394,909
<b>FUNDS</b>					
Unrestricted Funds	3	1,016,413		1,020,155	
Building Fund Restricted	3	202,611		181,724	
General Fund Unrestricted	3	75,781		89,030	
			1,294,805		1,290,909
Revaluation Reserve		104,000		104,000	
<b>ACCUMULATED FUNDS</b>					
			1,398,805		1,394,909

The Trustees acknowledge their responsibilities for ensuring that the charitable organisation keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable organisation as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the organisation.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the trustees on 27th January 2022

Mrs Marjory Edgar MSC, BSC  
Trustee  
Dated: 27th January 2022

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

**1. Accounting policies****1.1 Basis of Preparation**

The financial statements are prepared under the historical cost convention.

**1.2 Incoming Resources**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

Income represents donations received which are brought into the accounts on a cash basis.

**1.3 Accumulated Funds**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Accounting Practice, "Accounting and Reporting by Charities", issued in March 2005.

**2. Taxation**

No provision has been made for corporation tax as the organisation is a registered charity.

**3. Analysis of Movement of Funds**

	Balance 01/01/2022 £	Net Incoming/Outgoing Resources £	Balance 31/12/2022 £
Unrestricted Funds	1,020,155	-3,742	1,016,413
Restricted Building Fund	181,724	20,887	202,611
Restricted General Fund	89,030	-13,249	75,781
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Accumulated Funds	1,290,909	3,896	1,294,805
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## MANAGEMENT INFORMATION YEAR ENDED 31ST DECEMBER 2022

## Analysis of Income

## Unrestricted General Fund

	2022	2021
	£	£
Freewill Offering, Standing Orders, Charities Aid Foundation	79,591	81,345
Gift Aid	16,665	16,362
Plate Collection	68	351
Donations (Note 2)	159	1,122
Bank Interest	364	372
Uplift	2,765	975
Pilates	120	105
Fellowship Café	400	100
Young at Heart	100	100
8th Carrickfergus Boys' Brigade	800	-
Diocese of Connor	1,710	-
Indoor Bowls	250	-
Girls' Brigade	750	-
Mid & East Antrim Council	-	1,000
Coronavirus Job Retention Scheme	-	3,503
	-----	-----
	103,742	105,335
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## Restricted Building Fund

	2022	2021
	£	£
Freewill Offering, Standing Orders, Charities Aid Foundation	24,196	24,746
Gift Aid	5,098	5,389
	-----	-----
	29,294	30,135
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## Restricted General Fund

	2022	2021
	£	£
Buchanan Trust	15	15
Mission Home & Overseas	9,186	7,892
Gift Aid	2,676	3,481
Harvest	3,344	3,116
Donations	5,800	-
30th Anniversary Dinner	1,680	-
Jubilee Afternoon Tea	820	-
Mid & East Antrim Council	1,310	-
Bowls	564	-
Badminton	934	-
Young at Heart	-	1,000
Transfer from Unrestricted General Fund	5,500	16,200
	-----	-----
	31,829	31,704
	-----	-----

## MANAGEMENT INFORMATION YEAR ENDED 31ST DECEMBER 2022

## Analysis of Expenditure

## Unrestricted General Fund

	2022	2021
	£	£
Stipend/Locomotory/Pensions	44,951	43,897
Wages Musical Director & Cleaner	18,892	18,144
National Insurance and Tax	4,090	3,767
Heat & Light	8,046	2,226
Church Expenses	4,156	3,261
Rectory Expenses	1,747	1,570
Missions & Charities	7,450	7,800
GF Diocese of Connor	8,974	8,669
Miscellaneous	2,187	4,837
Website	432	432
Bank Charges	302	219
Accountancy	600	600
Light	157	162
Transfer to Restricted General Fund	5,500	16,200
	-----	-----
	107,484	111,784
	-----	-----

## Restricted Building Fund

	2022	2021
	£	£
Church Expenses	4,735	8,181
Loan Interest	3,671	296
	-----	-----
	8,406	8,477
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## Restricted General Fund

	2022	2021
	£	£
Outreach	5,337	4,520
Rectory Expenses	21,945	4,830
Mission and Charities	8,050	10,300
Holiday Bible Club Summer & October	548	-
Ardill Bequest	1,121	-
30th Anniversary	2,591	-
30th Anniversary Mugs	842	-
Jubilee Tea	1,339	-
Bowls	450	-
Christmas Banner	202	-
Organ	2,618	-
Miscellaneous	35	-
Streaming Equipment	-	2,862
Holiday Bible Club & Fun Day	-	3,061
	-----	-----
	45,078	25,573
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MANAGEMENT INFORMATION YEAR ENDED 31ST DECEMBER 2022

SUMMARY OF ORGANISATION ACCOUNTS

	Opening Balance 1/1/2022	Income	Expenditure	Closing Balance 31/12/2022
	£	£	£	£
Badminton	988	0	988	0
Indoor Bowls	231	0	231	0
Boys' Brigade	2,260	4,906	6,430	736
Boys' Brigade Charity	383	360	319	424
Fellowship Cafe	40	3,493	3,493	40
Flower Arranging	406	645	773	278
Girls' Brigade	3,477	2,391	3,141	2,727
Ladies Group	0	0	0	0
Praise Band	730	1	31	700
Sunday Teas	55	258	232	81
Trinity Tots	86	392	418	60
Young at Heart	147	322	303	166
	----- 8,803	----- 12,768	----- 16,359	----- 5,212