

**St. Patrick's Church, Broughshane  
The Parish of Skerry, Rathcavan and Newtowncrommelin**

**Annual report and Financial Statements**

**For the year ended 31<sup>st</sup> December 2023**

**Charity Registration Number: NIC-103137-0**

# **St.Patrick's Church, Broughshane**

## **Annual report and financial statements for the year ended 31<sup>st</sup> December 2023**

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## **St.Patrick's Church, Broughshane**

### **References and administrative details**

Charity Name: St Patrick's Church, Broughshane

Charity Registration Number: NIC-103137-0

Contact Address: The Rectory  
49 Rectory Gardens  
Broughshane  
Co Antrim  
BT42 4LF

### **Trustees**

The Charity Trustees who served during the year or were Trustees at the date of this report were:

Rev. Dr Andrew Campbell (resigned 2024), Mrs. Sarah Gamble (Treasurer – resigned 2024), Mr. Richard Reade (Secretary), Mr. Thomas Douglas, Mr. Alan Brown (resigned 2024), Mrs. Geraldine Linford, Mrs Julie Thompson, Mrs Beth Clyde, Mr Stephen Tuff, Mrs Kathryn McGall, Mr Steven Young, Mrs Emma Erwin, Mrs Suzanne Mathewson, Mr Denis Taylor, Mr Gavin Mark, Mr Jonathan Nelson (resigned 2024), Ms Anne Brownlee and Mr Steven Ewing (Appointed Treasurer 2024).

### **Principal Office-bearers**

Clergy: Rev Dr Andrew Campbell (Resigned 2024)  
Church Treasurer: Mrs Sarah Gamble (Resigned 2024 – Steven Ewing Appointed)  
Secretary: Mr Richard Reade  
Church Warden – Clergy: Mrs Beth Clyde  
Church Warden – People: Mr Andrew Kennedy  
Glebe Warden – Clergy: Mr Alan Brown  
Glebe Warden – People: Mr Steven Young

### **Independent Examiner**

Ian Johnston  
For and behalf of:  
Stevenson and Wilson Chartered Accountants  
22-30 Broadway Avenue  
Ballymena  
Co Antrim  
BT43 7AA

### **Bankers**

Ulster Bank Ltd  
49 Wellington Street  
Ballymena  
BT43 6AD

## **St.Patrick's Church, Broughshane**

### **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2023**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Patrick's Church, Broughshane for the year ended 31<sup>st</sup> December 2023

#### **OBJECTIVES AND ACTIVITIES**

The charitable purpose is the expression of the precepts of the Christian religion through engagement with the general public and in particular, with the disadvantaged, the sick, the elderly and the young as a public benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

These can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching.

The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions, the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach.

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society.

There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

#### **PUBLIC BENEFIT**

The Charity Trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities both social and fundraising have been carried out through the year to fulfil our statement of Public Benefit.

St Patrick's Church Broughshane facilitates and enables Christian worship and discipleship within the Anglican Tradition. This is done through various models, including traditional and contemporary expressions twice a month (second and fourth Sundays), blended worship twice a month (first and third Sundays), a weekly Mid-week communion service and monthly prayer meetings. This is supplemented by various community formulation events such as lunches, men's breakfasts, Stitch, Knit, and Natter Craft Group, and an annual Easter Egg hunt. Seasonal events include but are not limited to Harvest, Remembrance Sunday, Carol Services, Weekly Coffee morning (following midweek service) and Easter Services. A weekly Sunday Club caters for children and teenagers through a Youth Fellowship/Bible Study and Youth Club. Additionally, partnership with Scouts and Girl Guides allows us to offer further Youth and Children's work.

In 2019, we committed ourselves to the vision statement:

“People who share God's love with the community. By welcoming those who come through the door and serving those outside it.”

And we have sought to fulfil this vision since.

## **St.Patrick's Church, Broughshane**

### **FINANCIAL REVIEW**

The freewill and loose offerings which are reported in the General Account for 2023 show a slight decrease on those reported in 2022. The General Account closing balance at the end of the year was £54,548 which was an increase on the previous year of £10,667

The financial accounts of the parish also include two smaller accounts which are the Building Fund and Choir Accounts. These accounts are set aside for the maintenance of the church and the operation of the choir respectively. The choir account was closed during 2023.

### **GOING CONCERN**

The trustees have reviewed the finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2023 can be signed off as a going concern

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry.

Meetings of the general vestry are normally held once a year (commonly known as "the Easter Vestry"). The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

#### **Pay and remuneration**

The Rev. Campbell receives a stipend in accordance with figures approved by the General Synod of the Church of Ireland.

Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. With the exception of the clergy, no Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

#### **Organisational Structure**

The select vestry is responsible for the day-to-day management of the parish. The select vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and other members of the general vestry elected at the General Vestry.

## St.Patrick's Church, Broughshane

The select vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The select vestry meets on a monthly basis. Special meetings may be convened at any time by the chairperson or the churchwardens.

### COMPLIANCE WITH PUBLIC BENEFIT

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.


The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Trustees on and signed on their behalf:**

  
Mr Steven Ewing  
Trustee

Date: 3/10/2024

  
GERALDINE WINFORD  
Trustee

Date: 3/10/2024

**Independent examiner's report to the charity trustees of St. Patrick's Church, Broughshane.**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023, which are set out on pages 8-12

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

1. examine the accounts under section 65 of the Charities Act
2. follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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.

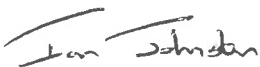
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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



Ian Johnston  
For and behalf of:  
Stevenson and Wilson Chartered Accountants  
22-30 Broadway Avenue  
Ballymena  
BT43 7AA

Date: 27/9/24

**St.Patrick's Church, Broughshane**  
**NIC - 103137-0**

**Receipts and Payments Account for the year ended 31<sup>st</sup> December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>					
Freewill offering	59,766	-	-	59,766	62,494
Donations and loose offerings	4,262	-	-	4,262	5,349
Restricted donations	-	4,712	-	4,712	4,382
Charitable activities	1,200	-	-	1,200	370
Gift Aid	22,120	-	-	22,120	19,414
Use of hall	2,459	-	-	2,459	2,624
	<u>89,807</u>	<u>4,712</u>	<u>-</u>	<u>94,519</u>	<u>94,633</u>
<b><u>Asset and investment sales</u></b>					
RCB Investment income	12,879	-	-	12,879	13,814
Bequests investment income	4,061	-	-	4,061	4,476
	<u>16,940</u>	<u>-</u>	<u>-</u>	<u>16,940</u>	<u>18,290</u>
<b><u>Total Receipts</u></b>	<b>106,747</b>	<b>4,712</b>	<b>-</b>	<b>111,459</b>	<b>112,923</b>
<b><u>Payments</u></b>					
Ministry and support staff	47,107	-	-	47,107	47,518
Pension and general fund	19,396	-	-	19,396	18,918
Premises expenses	12,940	-	-	12,940	16,854
Repairs and maintenance	2,751	1,568	-	4,319	6,730
Congregational running expenses	9,962	58	-	10,020	7,739
Donations	2,927	1,446	-	4,373	7,301
	<u>95,083</u>	<u>3,072</u>	<u>-</u>	<u>98,155</u>	<u>105,060</u>
<b><u>Asset and investment purchases</u></b>					
Capital expenditure	997	499	-	1,496	3,300
	<u>997</u>	<u>449</u>	<u>-</u>	<u>1,496</u>	<u>3,300</u>
<b><u>Total Payments</u></b>	<b>96,080</b>	<b>3,571</b>	<b>-</b>	<b>99,651</b>	<b>108,360</b>
<b>Net of Receipts / (Payments)</b>	<b><u>10,667</u></b>	<b><u>1,141</u></b>	<b><u>-</u></b>	<b><u>11,808</u></b>	<b><u>4,563</u></b>
Transfers between funds	-	-	-	-	-
Cash funds last year end	43,881	7,526	-	51,407	46,844
<b>Cash funds this year end</b>	<b><u>54,548</u></b>	<b><u>8,667</u></b>	<b><u>-</u></b>	<b><u>63,215</u></b>	<b><u>51,407</u></b>

**St.Patrick's Church, Broughshane**  
**NIC - 103137-0**

**Statement of Assets and Liabilities as at 31<sup>st</sup> December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>					
Cash funds	54,548	8,667	-	63,215	51,407
<b>Total Cash Funds</b>	<b>54,548</b>	<b>8,667</b>	<b>-</b>	<b>63,215</b>	<b>51,407</b>

<b>Other Monetary assets</b>					
2023 Gift aid debtor	9,000	-	-	9,000	12,000


<b>Investment Assets</b>	<b>Fund to which asset belongs</b>	<b>Nominal Value</b>	<b>Last Year</b>
CIT Unit Trust	Unrestricted	88,604	88,604
RB General Unit Trust	Unrestricted	100,347	100,347
RB General Unit Trust	Unrestricted	3,322	3,322
<b>Total Investment Assets</b>		<b>192,273</b>	<b>192,273</b>

<b>Assets retained for the Parish's own use</b>	<b>Fund to which asset belongs</b>	<b>Current Year</b>	<b>Last Year</b>
Church Buildings and Contents	Restricted	1,806,290	1,806,290
Church Hall Buildings and Contents	Restricted	1,394,159	1,394,159
Rectory	Restricted	494,901	494,901
		<b>3,695,350</b>	<b>3,695,350</b>

<b>Liabilities</b>	<b>Fund to which asset belongs</b>	<b>Amount due</b>	<b>Last Year</b>
Designated donations	Restricted	-	-
		<b>-</b>	<b>-</b>

Signed On Behalf of the Trustees

  
 Mr Steven Ewing  
 Trustee

  
 GERALDINE LINFORD  
 Trustee

Date: 3/10/2024

Date: 3/10/2024

**Notes to the financial statements for the year ended 31<sup>st</sup> December 2023**

**1. Accounting policies**

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) Statement of Assets and Liabilities**

**(i) *Assets retained for the Parish's own use***

The assets of the Parish, retained for its own use comprise: -

- Church Buildings and Contents
- Church Hall Buildings and Contents
- Rectory

The above assets are recognised at insurance values.

**ii) Investments**

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

**Notes to the financial statements for the year ended 31<sup>st</sup> December 2023 (continued)**

**2. Reconciliation of Cash Funds**

	£
<b>Total Cash Funds at Beginning of the year</b>	<b>51,407</b>
Receipts for the Year	111,459
Payments for the Year	(99,651)
<b>Total Cash Funds at end of the year</b>	<b><u>63,215</u></b>

**3. Movement in Funds**

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
<b>Restricted funds</b>					
Building Fund	6,382	4,410	(2,125)	-	8,667
Choir Account	1,144	-	-	(1,144)	-
Current Account	-	302	(1,446)	1,144	-
	<u>7,526</u>	<u>4,712</u>	<u>(3,571)</u>	<u>0</u>	<u>8,667</u>
<b>Unrestricted funds</b>					
General Fund	43,881	106,747	(96,080)	-	54,548
	<u>43,881</u>	<u>106,747</u>	<u>(96,080)</u>	<u>-</u>	<u>54,548</u>
<b>Total funds</b>	<u>51,407</u>	<u>111,459</u>	<u>(99,651)</u>	<u>-</u>	<u>63,215</u>

**Purposes of Restricted Funds**

Building Fund: these funds are for the maintenance of the church property.

Choir Accounts: these funds are for the running of the church choir (closed during 2023).

Current Account – this represents designated donations within the current account

**4. Collections for Third Parties**

	2023 £	2022 £
Charitable Collections	302	-
	<u>302</u>	<u>-</u>

The above amounts have been included in Receipts for the Year under restricted donations and in Payments for the year under donations.

**Notes to the financial statements for the year ended 31<sup>st</sup> December 2023 (continued)**

**5. Transactions with the Trustees**

Rev. Campbell was paid £46,072 for the services he provided to the church. The parish also paid expenses relating to the running costs of the Rectory which is occupied by the Rev. Campbell.

No other trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**6. Governance Costs**

Governance costs of £1,944 were incurred during the year relating to fees paid for the independent examination of the accounts. Governance costs are included within Congregational Running Expenses in the Receipts and Payments Accounts.