

St Patrick's Memorial Church, Saul

Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31 December 2023

Charities Number: NIC103589



St Patrick's Memorial Church, Saul

Annual report and financial statements for the year ended 31 December 2023

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St Patrick's Memorial Church, Saul

References and administrative details

Charity Name: St Patricks Memorial Church, Saul

Charity Registration Number: **NIC103589**

Contact Address: Dean Henry Hull
9 Quoile Road
Downpatrick
BT30 6SE

Trustees

List all trustees who served at any time during the year and up to the date of signing the accounts.

| | |
|--------------------|---------------------|
| V. Rev. Henry Hull | Mr Robin Kilpatrick |
| Mrs Sylvia Lappin | Mrs Sharon McVeigh |
| Mr Alan Warren | Mr Greer Lowe |
| Miss Adele Rea | Valerie Grainger |
| Mrs Anne Rickard | Mark Donnelly |
| Mr David Sandford | Jenny Taggart |
| Mrs Ethel Turley | |

Principal Office-bearers

| | |
|-------------------------|---|
| Clergy: | V. Rev. Henry Hull, Dean of Down (until retirement) |
| Church Treasurer: | Mrs Ethel Turley |
| Church Warden - People: | Mr Alan Warren |

Independent Examiner

Deborah McKibben, ACMA
20 Rathcuan Heights
Downpatrick
BT30 6XD

Bankers

Danske Bank
58-60 Market Street
Downpatrick
BT30 6LX

Trustees' Annual Report for the year ended 31 December 2023

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Patricks Memorial Church, Saul for the year ended 31 December 2023.

Objectives and Activities

The charitable purpose of St Patricks Memorial Church, Saul is the advancement of religion. The principal function of the St Patricks Memorial Church, Saul is to support the advancement of the Christian religion by promoting, through the work of the St Patricks Memorial Church, Saul, 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 the pursuit of the advancement of the Christian religion, St Patricks Memorial Church, Saul has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of St Patricks Memorial Church, Saul.

Achievements, Performance & Public Benefit

St Patricks Memorial Church, Saul is part of a group of churches, the Lecale Group (LAMP). Dean Henry Hull served as Rector until his retirement. Recruitment of a new Dean is now in progress.

The church promotes public worship including weekly Sunday Services led by the Dean, Adrian, Sabrina, Billy or John Scott. Visitors are encouraged and welcomed from all communities.

2023 saw the retirement of Dean Henry after a twenty-year ministry in Saul and the wider LAMP. The Reverend Adrian Dorrian has stepped in until a new rector is appointed. The recruitment process is anticipated to complete in Autumn 2024.

The Rev. Adrian noted the sad passing during 2023 of Hettie Baker, Alison Sandford and Andrew Mitchel who have all had a long association with Saul.

A child protection policy is in place. Children's services for all Churches are now run centrally for the Lecale Group by Billy the Youth Leader. Activities are not based solely in Saul but are held across various sites and for children of all ages. A Cross Community Prayer Group and Sunday evening Youth Fellowship are held for the older children.

St Patricks Memorial Church, Saul is built on the site of St Patricks first church in Ireland. It has listed status and within the boundary wall also has a mortuary House and part of an ancient Abbey Wall. The site at Saul has a Tier 1 listing from the Northern Ireland Tourist Board.

The Rev. Adrian thanked those who have supported the church, make it function on a daily basis and have enabled smooth management following the retirement of Dean Henry.

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Financial Review

- The funds of St Patricks Memorial Church, Saul remain in credit.
- A policy on providing charitable donations is to be considered.
- No funds were materially in deficit at the end of the year.

Going Concern

The trustees have reviewed the financial position for St Patricks Memorial Church, Saul 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 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 held at least once a year.

The Select Vestry is elected at the Easter Vestry meeting. The Select Vestry 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 stipend for the Incumbent of the Parish is paid to the Lecale Group by the Parish, who then pay make payment to the incumbant who is the Dean of Down as well as Rector for Saul. The stipend is in accordance with figures approved by the General Synod of the Church of Ireland and details of office and locomotory allowances.

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, two churchwardens, the glebe wardens and not more than twelve other members of the general vestry elected at the Easter Vestry.

Trustees' Annual Report for the year ended 31 December 2023 (continued)

The select vestry is chaired by the member of the clergy serving in the parish (currently Rev. Adrian Dorrian). 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 at times fixed by the members. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2021 the Select Vestry met twice during the year and the average attendance was 80%.

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.

Signed on Behalf of the Trustees

Trustee 1

Trustee 2

Date

Independent Examiners Report to the Trustees of St Patricks Memorial Church, Saul

I report on the accounts of St Patricks Memorial Church, Saul for the year ended 31 December 2023, which are set out on pages 8 to 11.

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 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. There were no unusual items or disclosures in the accounts.

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.

Deborah McKibben, ACMA
20 Rathcuan Heights
Downpatrick
BT30 6XD

31 May 2024

Receipts and Payments Account for the year ended 31 December 2023

| | Unrestricted | Restricted | Endowment | | |
|---|--------------------|-----------------|-------------|--------------------|------------------|
| | Funds | Funds | Funds | Total | Total |
| Note | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Receipts | | | | | |
| Donations & Plate Collection | 19,476.56 | 1,335.00 | | 20,811.56 | 17,083.30 |
| Legacies | 0.00 | | | 0.00 | 5,000.00 |
| Bank & Deposit interest | 20.63 | | | 20.63 | 15.55 |
| Investment income | 3,003.93 | | | 3,003.93 | 9.25 |
| Rental of premises | 1,375.00 | | | 1,375.00 | 405.00 |
| Sale of assets | 0.00 | | | 0.00 | 0.00 |
| Sale of investments | 0.00 | | | 0.00 | 0.00 |
| Grants | 0.00 | | | 0.00 | 200.00 |
| Receipts from General Trustees | 0.00 | | | 0.00 | 0.00 |
| Other Receipts | 896.15 | | | 896.15 | 587.27 |
| Receipts from Parish Organisation's | 0.00 | | | 0.00 | 0.00 |
| Total Receipts | 24,772.27 | 1,335.00 | 0.00 | 26,107.27 | 23,300.37 |
| Payments | | | | | |
| Wages and Salaries | 9,600.00 | | | 9,600.00 | 8,760.00 |
| Diocesan Costs/Assessment | 2,014.10 | | | 2,014.10 | 2,016.00 |
| Church Running Costs | 4,399.59 | | | 4,399.59 | 2,160.93 |
| Glebe Costs | 15,451.90 | | | 15,451.90 | 2,004.94 |
| Church Hall & Grounds Costs | 3,182.08 | 895.00 | | 4,077.08 | 2,533.05 |
| Administration Costs | 667.31 | | | 667.31 | 526.22 |
| Charitable Donations | 810.00 | 440.00 | | 1,250.00 | 850.00 |
| Total Payments | 36,124.98 | 1,335.00 | 0.00 | 37,459.98 | 18,851.14 |
| Excess of Receipts over Payments for the year before transfers | (11,352.71) | 0.00 | 0.00 | (11,352.71) | 4,449.23 |
| Transfer to Investment | 0.00 | | | 0.00 | 0.00 |
| Sale of Assets | 0.00 | | | 0.00 | 0.00 |
| Excess of Receipts over Payments for the year | (11,352.71) | 0.00 | 0.00 | (11,352.71) | 4,449.23 |

On Behalf of the Trustees

Trustee 1

Trustee 2

Statement of Assets and Liabilities as at 31 December 2023

| | | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|-------------------------|---|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| Cash Funds | | | | | | |
| Current Accounts | | 8,269.63 | 0.00 | 0.00 | 8,269.63 | 19,622.34 |
| Deposit Accounts | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash Funds | 2 | 8,269.63 | 0.00 | 0.00 | 8,269.63 | 19,622.34 |

| Investment Assets | | | | | | |
|--------------------------------|------|-------------------|-----------------|-------------|-------------------|-------------------|
| Church Of Ireland Trust | | 89,293.00 | 8,933.05 | 0.00 | 98,226.05 | 95,028.42 |
| Other unlisted investments | | | | | 0.00 | 0.00 |
| Land adjacent to church | | 25,000.00 | | | 25,000.00 | 25,000.00 |
| Total Investment Assets | 1(b) | 114,293.00 | 8,933.05 | 0.00 | 123,226.05 | 120,028.42 |

| Assets retained for the Parish's own use | | | | | | |
|---|------|-------------------|-------------|-------------|-------------------|-------------------|
| Church Hall & layby | | 256,102.10 | | | 256,102.10 | 256,102.10 |
| Church robing room | | 20,000.00 | | | 20,000.00 | 20,000.00 |
| Glebe House - 45% share parish Rectory | | 180,000.00 | | | 180,000.00 | 112,500.00 |
| Sextons House | | 250,000.00 | | | 250,000.00 | 150,000.00 |
| Fixtures and Fittings | | 0 | | | 0.00 | 0.00 |
| Total Assets retained for the Parish's own use | 1(b) | 706,102.10 | 0.00 | 0.00 | 706,102.10 | 538,602.10 |

On Behalf of the Trustees

Trustee 1

Trustee 2

Notes to the financial statements for the year ended 31 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 Building
- Church Hall
- Church Robing Room
- Current Graveyard
- Land - fields adjacent to church grounds and Sextons House
- Glebe House - 45% share parish Rectory
- Sextons House
- Fixtures and fittings

The Church Building is deemed to be a Heritage asset as defined by the Charities SORP (FRS102). The Old Cross Community Graveyard is under the ownership and control of the local authority although it is within the boundary of St Patricks Memorial Church, Saul.

Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Church Hall was built in 2012. It is recognised at cost of construction. No depreciation has been provided on the church hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Rectory and sextons house are recognised at insured values, being the estimated fair value of the property at 31-12-17. No depreciation has been provided on the rectory or Sextons House as the current estimated residual values are not less than the carrying value and the remaining useful life of each currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 5 years. Fixtures and Fittings are fully depreciated.

Notes to the financial statements for the year ended 31 December 2023 (continued)

The Council are responsible for maintaining the outer 'Cross Community Graveyard', through an undertaking established some years ago. Examination of the agreement is to be undertaken.

ii) Investments

Fixed asset investments comprising investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts stated at fair value at each year end date. Fixed asset investments comprising land are stated at estimated fair value.

2. Reconciliation of Cash Funds

| | |
|---|------------------------|
| Total Cash Funds at Beginning of the year | 19,622.34 |
| Receipts for the Year | 26,107.27 |
| Payments for the Year | (37,459.98) |
| Transfer to Investments | 0.00 |
| Total Cash Funds at end of the year | <u><u>8,269.63</u></u> |

3. Collections for Third Parties

No collections for third parties were made or have been included in Receipts for the Year under Donations & Plate Collection proceeds and in Payments for the year under Charitable Donations.

4. Transactions with the Trustees

The parish paid expenses of £15,451.90 (£2,004.94 in 2022) relating to the running costs of both the Glebe house, which is occupied by the rector, and the Sextons House. Additional work was undertaken on the Sextons House following the retirement of the Sexton in year.

No 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.

5. Governance Costs

No Governance costs were incurred during the year.