

# 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 2024

Charities Number: NIC103589



**St Patrick's Memorial Church, Saul**

**Annual report and financial statements for the year ended 31 December 2024**

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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 Blair  
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.*

Dean Henry Blair	Mrs. Ethel Turley
Mrs. Sylvia Lappin	Mr. Robin Kilpatrick
Mr. Alan Warren	Mrs. Sharon McVeigh
Miss Adele Rea	Valerie Grainger
Mrs. Anne Rickard	Mr. Mark Donnelly
Mr. David Sandford	Mrs. Jenny Taggart
Mr. Greer Lowe (deceased)	Miss. Sarah Rickard

### **Principal Office-bearers**

Clergy:	Rev. Adrian Dorrian
Church Treasurer:	Mrs. Ethel Turley
Church Warden - People:	Mr. Alan Warren

### **Independent Examiner**

Deborah McKibben, FCMA  
20 Rathcuan Heights  
Downpatrick  
BT30 6XD

### **Bankers**

Danske Bank  
49-51 Market Street  
Downpatrick  
BT30 6LX

## **Trustees' Annual Report for the year ended 31 December 2024**

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 2024.

### **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 Area Mission Partnership (LAMP). Following the retirement of Dean Henry Hull, Reverend Adrian Dorrian stepped in while the recruitment of a new Dean progressed. Dean Henry Blair was instituted as Rector of the LAMP in February 2025.

The church promotes public worship including weekly Sunday Services which were led by Adrian, Sabrina, Billy or John Scott in 2024. Visitors are encouraged and welcomed from all communities.

A child protection policy is in place. Children's services for all Churches are now run centrally for LAMP by Billy Fyffe, 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.

Dean Henry welcomed everyone to his first Vestry meeting at Saul and began with a reading from John Chapter 6.

Vestry members at Saul were reviewed and several alterations were required. This resulted from the passing of members or moving to other churches. Sarah Rickard has been added to the list of Vestry members.

## **Trustees' Annual Report for the year ended 31 December 2024 (continued)**

### **Dean's Update Report**

Dean Henry provided an update on issues within LAMP. It was noted that Rev Sabrina is in the final stages process of becoming a Navy Chaplain and will leave the group in July. A new curate, Rev Paul Booth has been appointed and will join LAMP in June. He will move into the Rectory vacated by Rev Adrian.

New Notice Boards are to be erected at all parishes with a standard format and include all LAMP information.

The group Website is to be revamped providing a common branding through the LAMP area.

### **Financial Review**

The refurbishment of the Sextons house and the installation of a new boiler for the church were the main items of expenditure during the year. The church divested some investments to cover these costs. General income and expenditure fell slightly during the past year however it should be noted that:

- 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 2024 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.

## **Trustees' Annual Report for the year ended 31 December 2024 (continued)**

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 incumbent 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.

The select vestry is chaired by the member of the clergy serving in the parish (Dean Henry Blair). 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 2024 the Select Vestry met four 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.

**Trustees' Annual Report for the year ended 31 December 2024 (continued)**

**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 2024, which are set out on pages 9 to 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:

- 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, FCMA  
20 Rathcuan Heights  
Downpatrick  
BT30 6XD

**23 June 2025**

## Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted	Restricted	Endowment		
Note	Funds 2024 £	Funds 2024 £	Funds 2024 £	Total 2024 £	Total 2023 £
<b>Receipts</b>					
Donations & Plate Collection	18,304.24	375.00		18,679.24	20,811.56
Bank & Deposit interest	15.67			15.67	20.63
Investment income	2,154.73			2,154.73	3,003.93
Rental of premises	2,700.00			2,700.00	1,375.00
Sale of investments	27,349.51			27,349.51	0
Other Receipts	943.20			943.20	896.15
<b>Total Receipts</b>	1 (a) 51,467.35	375.00	0.00	51,842.35	26,107.27
<b>Payments</b>					
Wages and Salaries	10,040.00			10,040.00	9,600.00
Diocesan Costs/Assessment	2,326.10			2,326.10	2,014.10
Church Running Costs	12,237.62			12,237.62	4,399.59
Glebe Costs	20,820.43			20,820.43	15,451.90
Church Hall & Grounds Costs	3,637.75			3,637.75	4,077.08
Administration Costs	415.67			415.67	667.31
Charitable Donations	1,050.00			1,050.00	1,250.00
<b>Total Payments</b>	1 (a) 50,527.57	0.00	0.00	50,527.57	37,459.98
<b>Excess of Receipts over Payments for the year before transfers</b>	939.78	375.00	0.00	1,314.78	-11,352.71
Transfer to Investment	0.00			0.00	0
<b>Sale of Assets</b>	0.00			0.00	0
<b>Excess of Receipts over Payments for the year</b>	<b>939.78</b>	<b>375.00</b>	<b>0.00</b>	<b>1,314.78</b>	<b>-11,352.71</b>

### On Behalf of the Trustees

Trustee 1

Trustee 2

**Statement of Assets and Liabilities as at 31 December 2024**

		<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Endowment Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Cash Funds</b>						
Current Accounts		9,584.41	0.00	0.00	9,584.41	8,269.63
Deposit Accounts		0.00	0.00	0.00	0.00	0.00
<b>Total Cash Funds</b>	<b>2</b>	<b>9,584.41</b>	<b>0.00</b>	<b>0.00</b>	<b>9,584.41</b>	<b>8,269.63</b>

<b>Investment Assets</b>						
Church Of Ireland Trust		69,159.00	9,793.73	0.00	78,952.73	98,226.05
Other unlisted investments					0.00	0.00
Land adjacent to church		25,000.00			25,000.00	25,000.00
<b>Total Investment Assets</b>	<b>1(b)</b>	<b>94,159.00</b>	<b>9,793.73</b>	<b>0.00</b>	<b>103,952.73</b>	<b>123,226.05</b>

<b>Assets retained for the Parish's own use</b>						
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		193,500.00			193,500.00	180,000.00
Sextons House		268,750.00			268,750.00	250,000.00
Fixtures and Fittings		0			0.00	0.00
<b>Total Assets retained for the Parish's own use</b>	<b>1(b)</b>	<b>738,352.10</b>	<b>0.00</b>	<b>0.00</b>	<b>738,352.10</b>	<b>706,102.10</b>

**On Behalf of the Trustees**

**Trustee 1**

**Trustee 2**

## Notes to the financial statements for the year ended 31 December 2024

### 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 08-05-25. 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 2024 (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	8,269.63
Receipts for the Year	51,842.35
Payments for the Year	(50,527.57)
Transfer to Investments	0.00
Total Cash Funds at end of the year	<u><u>9,584.41</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 £20,820.43 (£15,451.90 in 2023) 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 and Rectory in advance of new incumbents.

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.