

**Lisburn/Eglantine/All Saints/Connor/Church of Ireland**

**(All Saints' Church, Eglantine Parish)**

**Trustees' Annual Report  
and  
Statement of Receipts & Payments and Assets & Liabilities**

**For the year ended 31<sup>st</sup> December 2022**

**Registered with the Charity Commission for Northern Ireland: NIC 101582**

# All Saints' Church, Eglantine Parish

## Annual Report and Financial Statements for the year ended 31<sup>st</sup> December 2022

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# All Saints' Church, Eglantine Parish

## References and administrative details

Charity Name: Lisburn/Eglantine/All Saints/Connor/Church of Ireland  
(All Saints' Church, Eglantine Parish)

Charity Registration Number: 101582

Contact Address: The Rectory  
16 Eglantine Road, Lisburn, Co. Antrim, BT27 5RQ

### Trustees

The following list shows the trustees on the date this report was approved:

<i>Rev. J. Kernohan</i>	<i>Mr J Leckey</i>
<i>Ms H Barclay</i>	<i>Dr M Little</i>
<i>Mrs M Campbell</i>	<i>Mrs G Matchett</i>
<i>Dr R Cuthbert</i>	<i>Mrs S McCormick</i>
<i>Mrs A Fenton</i>	<i>Mrs A McCutcheon</i>
<i>Mr N Fenton</i>	<i>Mr D Orr</i>
<i>Dr U Gillen</i>	<i>Mr G Simpson</i>
<i>Mrs Carole Lavery</i>	<i>Mrs R Taylor</i>

### Principal Office-bearers

Clergy:	Rev J Kernohan
Church Secretary:	Mrs A Fenton
Church Treasurer:	Mrs K Martin
Church Warden- Clergy:	Mrs C Lavery
Church Warden - People:	Dr R Cuthbert

### Independent Examiner

JM Wallwin Chartered Accountants. 74 Ballantine Gardens, Lisburn BT27 5FB

### Bankers

Ulster Bank  
18 Bow Street, Lisburn, Co. Antrim, BT28 1BN

# Trustees Annual Report for the year ended 31<sup>st</sup> December 2022

## **CHARITABLE PURPOSE AND OBJECTS**

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of All Saints' Church, Eglantine Parish, ("the Parish") is to support the advancement of the Christian religion by promoting through the work of the Parish, 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 Christian religion, the Parish has custody of property and of records, materials and artefacts of significance to our cultural and religious heritage, the maintenance of which is undertaken by the select vestry of the Parish.

## **Achievements and Performance**

### ***Worship***

Worship is central to the life of the Parish. Our rich variety of worship is based on the services contained in the Book of Common Prayer, with a balance of word and sacrament. Two services of worship are held each Sunday – one at 11.00am and one at 6.00pm. Every Wednesday a celebration of the Eucharist and Intercessions for the Sick is held at 10.00am.

We follow the liturgical framework of the Church of Ireland so that, in addition to the normal weekly services, we observe all the main Christian festivals as well as certain saints' days.

### ***Children in the Parish***

A Sunday School is available for all parish children over the age of 3. Children come to Church for the opening prayers, collects and scripture readings before moving into the Church Hall for lessons in the basics of Church of Ireland/Christian teaching. On the first Sunday of each month, children remain in Church to participate in the family service and listen to a children's address by the Rector. On the third Sunday of each month the children come into Church to receive a blessing during Parish Communion.

### ***Pastoral Care***

Pastoral Care is provided primarily by the Rector to any member of the parish who may so require it – e.g. the hospitalised, the sick, the elderly, the disabled, the housebound or anyone who requests for a visit.

(While generally restricted to members of the Parish, pastoral care will under special circumstances be extended to anyone within the parish boundaries.)

Each Monday the flowers provided for the preceding Sunday services are delivered to 2 or 3 parishioners who are ill, housebound or have suffered a bereavement etc.

### ***Baptisms, Marriages and Funerals***

The Rector provides help, guidance and support for the families involved before, during and after these services.

***Church Organisations*** meet as described in the following paragraphs.

***The Church Choir*** practises either weekly or fortnightly and provides a lead throughout the year to Parish worship.

***A Discussion Group*** meets weekly from September to June, led by the Rector, to examine topics relating to Anglican worship, theology, doctrine, and Biblical studies.

***The Mothers' Union*** (MU) meets monthly (with the exception of the summer months) with a variety of speakers. They host occasional other MUs/Ladies Groups and engage in joint functions with other MUs in the area.



**Eglantine Bowling Club** meets once or twice each week, and the members compete in local competitions and tournaments. The Club also runs Summer Bowls from May until September as well as occasional other special events. The Club membership includes non-Church members and, as such, it plays an important role in reaching out to others and promoting church life within the local community.

**The Flower Arranging Class** meets weekly with the exception of the summer months. Non-Church members are very welcome.

**The Craft Class** meets on a similar basis to the Flower Class and members can work at their own speed on any project they wish. Again, it is open to non-Church members.

**A Rainbows, Brownies and Guides Unit** meets each Monday evening and is very popular with families in the local area.

**A Youth Group (BLAST)** has been established within the last year and meets every Friday evening.

### ***Special Events***

Occasional special events such as concerts, quizzes and suppers are convened to provide an opportunity for fellowship and fun within the Church and wider community and to raise monies for Church funds. Of particular note during the past year were two musical evenings featuring classical guitar recitals.

On **Remembrance Sunday** wreaths are laid on the two War Memorials in the Church and on the graves of the 21 young airmen who rest in our graveyard.

### **Public Benefit - Summary**

Public worship in the Parish delivers Christian witness and outreach contributing to the spiritual well-being of the participants while at the same time reinforcing Christian values. These services are open to all.

Leaflets providing information on what we believe and why, are placed in the entrance of the Church.

There is a parish website which gives details of our times of worship and provides information on parish activities, which are also highlighted on our Facebook page.

The Select Vestry (Trustees) donate out of parish funds to several local Charities and a number of parish members contribute via Missionary boxes to projects abroad. These activities indicate Christian outreach to and concern for the wider community.

The children of the parish are being instructed in the Christian way of life with particular emphasis on the ethos of the Church of Ireland. While primarily for parish children all children are made welcome.

Our mission and outreach to the community is reflected in all the varied activities mentioned in the previous sections which go on throughout the year. Parish organisations are not restricted to members of the parish.

Access to parish records etc. is granted on request.

The Trustees have established a Safeguarding Trust panel to ensure the Child Protection policy of the Church of Ireland is implemented throughout our parish. Details of Safeguarding Trust have been published in our parish magazine and information and contact numbers for panel members are displayed in the parish hall. We also adhere very strictly to our Health and Safety Policy, and routine Health and Safety inspections are conducted.

There was no private benefit provided by the Parish or resulting from its activities.

### ***Compliance with Public Benefit***

The parish has given careful consideration to the Charity Commission for NI guidance on public benefit to ensure that the activities entered into during the year have helped achieve the Parish's objectives, as well as providing public benefit. While it is difficult to quantify the achievement, benefits, influence etc. of the Parish on the individuals whose lives we touch, the Rector and the Select Vestry (Trustees) are confident that the Parish is playing its part in fulfilling the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

## **Financial Review**

In 2022, receipts were £104,620.71 with payments of £91,477.78, resulting in an increase of £13,142.93 During 2022.

### **Endowment – Bequests and Legacies – has decreased due to the following losses:**

RB General unit trust £3,553.02 loss

CIT unit trust £197.57 gain.

### **Receipts have increased by £15,323 due to the following:**

Increase in standing orders mid 2022 due to making parishioners aware of additional costs to parish.

Increase in new parishioners.

A few large one-off donations.

Covid Grant £1800

Donation towards oil increase

Increase in loose plate collections.

### **Payments have increased by £12,625 due to the following:**

Running costs of church and hall heat/ light /power all of which have risen massively. Subcommittee / vestry identified early on and have restrictions in place to minimise usage.

Cost of printer toner which has now be rectified with replacement.

Work on church hall steps – repairs

Repair work to church roof

Organist rate increase

Donation to Royal British Legion in 2021 was not presented until Jan 2022

### **Gift Aid decreased by £252.**

Sub – Committee will remain vigilant with regards to additional utility costs, investigating other options where possible.

## ***Reserves Policy***

It is the policy of the parish to keep £15,000 in reserves to cover unforeseen emergencies and short term cashflow differences between income and expenses. This policy will be kept under review throughout the year and will be formally reviewed in 12 months' time.

## **Going Concern**

The trustees have reviewed the budgets 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 December 2022 can be signed off as a going concern.

## **Structure, Governance and Management**

### ***Governing Document and Constitution***

Chapter 111 of the Constitution of the Church of Ireland governs parishes and parochial organisation. Select Vestry members are the Charity Trustees.



### **Appointment of the 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 become accustomed members of the parish for at least 3 months may register for membership of the General Vestry so long as they subscribe to the funds of the parish by recorded giving either regularly or by a one-off donation. This in turn allows them to attend and vote at General Vestry meetings and to stand for election to the Select Vestry. The General Vestry meets at least once a year, and the Select Vestry is elected as part of this meeting. The Select Vestry will hold their positions for a year, they may be re-elected annually and there is no limit on the numbers of terms which may be served.

### **Pay and Remuneration**

The Incumbent (Rector) receives a stipend in accordance with figures approved by the General Synod of the Church of Ireland. During 2022, the Rector received a stipend of £33,331, a locomotory allowance of £6,590 and an office allowance of £800.

### **Organisational Structure**

The Select Vestry is responsible for the day-to-day management of the Parish. It consists of the incumbent, two churchwardens, two glebe wardens and not more than 12 other members elected at the General Vestry Meeting. It is chaired by the incumbent. Members are responsible for making decisions on matters of general concern and importance to the parish including deciding how the funds are to be applied. In 2022 the Select Vestry met 7 times and the average attendance was 76%.


### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the Statement of Receipts & Payments and Assets & Liabilities in accordance with applicable law and regulations.

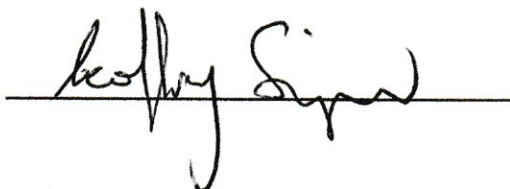
The trustees are responsible for keeping accounting records that are sufficient to show and explain the parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the parish. They are also responsible for safeguarding the assets of the Parish and hence for taking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

### **Signed on behalf of the Trustees.**

Trustee 1



Trustee 2



Date

07-04-2023

## Independent examiner's report to the charity trustees of All Saints' Church, Eglantine Parish

I report on the accounts of All Saints' Church, Eglantine Parish for the year ended 31 December 2022, 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
- 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.

Name: Jonathan Wallwh, ACA

Address: 74 Ballantine Gardens,  
Lisburn, Co. Down,  
BT27 5FB

Date: 30/03/2023



# Receipts and Payments for Year ending 31st December 2022

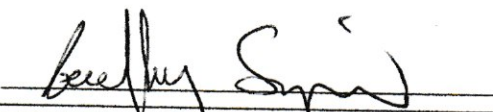
	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
<b>Receipts</b>				
Donations & Plate Collections	92,902.69	3,121.00	96,023.69	78,406.16
Fund Raising Events	455.00		455.00	
Legacies	1,000.00		1,000.00	5,000.00
Bank & Deposit Interest		87.92	87.92	125.26
Investment Income	1,357.67		1,357.67	1,411.88
Rental of Premises	390.00		390.00	60.00
Sale of Assets				
Grants	1,859.87		1,859.87	2.19
Other Receipts	2,627.87		2,627.87	4,072.87
Receipts from Parish Organisations		818.69	818.69	218.84
<b>Total Receipts</b>	<b>100,593.10</b>	<b>4,027.61</b>	<b>104,620.71</b>	<b>89,297.20</b>
<b>Payments</b>				
Wages and Salaries	47,941.42		47,941.42	46,827.74
Diocesan Costs / Assessment	7,720.68		7,720.68	8,412.60
Church Running Costs	20,144.13		20,144.13	15,387.33
Glebe Costs	1,565.80		1,565.80	2,466.92
Parish Hall Costs	6,972.17		6,972.17	1,772.99
Administration Costs	3,778.58		3,778.58	1,593.60
Fund Raising Costs				
Charitable Donations	2,800.00		2,800.00	2,000.00
Payment from Parish Organisations	450.00	105.00	555.00	391.53
Other Costs				-
<b>Total Payments</b>	<b>91,372.78</b>	<b>105.00</b>	<b>91,477.78</b>	<b>78,852.71</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>9,220.32</b>	<b>3,922.61</b>	<b>13,142.93</b>	<b>10,444.49</b>
Transfers between funds	1,300.00	(1,300.00)		
<b>Excess of Receipts over Payments for the year</b>	<b>10,520.32</b>	<b>2,622.61</b>	<b>13,142.93</b>	<b>10,444.49</b>
<b>Reconciliation of funds</b>				
Brought Forward - 1 January 2021	43,969.53	68,124.59	112,094.12	
Carried Forward - 31 December 2021	54,489.85	70,747.20	125,237.05	

On Behalf of the Trustees

Trustee 1



Trustee 2



All Saints' Church, Eglantine Parish

Registered with the Charity Commission for Northern Ireland: NIC 101582

# Statement of Assets and Liabilities as at 31st December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Cash Funds</b>					
Current Accounts	54,489.85	13,511.93		68,001.78	54,946.77
Deposit Accounts		57,235.27		57,235.27	57,147.35
Petty Cash		0.00		0.00	0.00
<b>Total Cash Funds</b>	<b>54,489.85</b>	<b>70,747.20</b>	<b>0.00</b>	<b>125,237.05</b>	<b>112,094.12</b>

<b>Investment Assets</b>					
Equity Investments					
Other Listed Investments					
Investments in RCB / CIT Unit Trusts			49,527.56	49,527.56	52,883.01
Other unlisted investments					
Investment Properties					
<b>Total Investment Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>49,527.56</b>	<b>49,527.56</b>	<b>52,883.01</b>

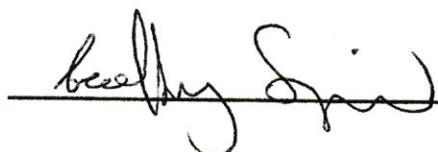
<b>Assets retained for the Parish's own use</b>					
Parish Hall			207,000.00		207,000.00
Glebe House			7,000.00		7,000.00
Fixtures and Fittings			0.00		0.00
<b>Total Assets retained for the Parish's own use</b>	<b>0.00</b>	<b>0.00</b>	<b>214,000.00</b>		<b>214,000.00</b>

On Behalf of the Trustees

Trustee 1



Trustee 2





# Notes to the financial statements for the year ended 31 December 2022

## 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 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 and Graveyard
- Parish Hall
- Glebe House
- Fixtures and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These 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 Parish Hall was built in 1995 and the Glebe House was built in 1968. They are both recognised at the cost of construction. No depreciation has been provided on the parish hall or the glebe house as their individual current estimated residual value is not less than their carrying value and the remaining useful life currently exceeds 50 years for both properties.

#### ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

### Movement in funds

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	Transfers	Gain/Loss	At 31 Dec 2022
	£	£	£	£	£	£
<b>Endowment Funds</b>						
Bequests & Legacies	52,883.01				(3,355.45)	49,527.56
	52,883.01				(3,355.45)	49,527.56
<b>Restricted Funds</b>						
Fabric fund	28,363.59	3,208.92				31,572.51
Projects (RCB) fund	36,421.77					36,421.77
Sunday School Fund	140.00					140.00
Mission fund						-
Bowling Club	3,199.23	818.69	105.00	(1,300.00)		2,612.92
	68,124.59	4,027.61	105.00	(1,300.00)		70,747.20
<b>Unrestricted Funds</b>						
General fund	43,969.53	100,593.10	91,372.78	1,300.00		54,489.85
	43,969.53	100,593.10	91,372.78	1,300.00		54,489.85
<b>Total Funds</b>	<b>164,977.13</b>	<b>104,620.71</b>	<b>91,477.78</b>		<b>-3,355.45</b>	<b>174,764.61</b>

## Notes to the financial statements for the year ended 31 December 2022 (continued)

### Purposes of Endowment Funds

Our endowment funds are permanent endowments which means that the capital is not available to the parish. They consist of a number of bequests and legacies which are invested in the RB and CIT Unit Trusts. The income from these is available to the parish to be used for general purposes, the Rector's stipend, upkeep of Church building and graveyard maintenance.

### Purposes of Restricted Funds

**Fabric Fund:** to maintain and further develop the fabric (buildings and grounds) of the Parish

**Projects (RCB) Fund:** to be used on capital projects to maintain and further develop the buildings and grounds of our Parish. This fund is held by the RCB on our behalf and spend from this fund must be approved by the RCB.

**Sunday School Fund:** holds donations explicitly for the use of the Sunday School.

**Mission Fund:** holds donations from individuals and church collections, which have been donated for specific missions or charities, and the money collected is distributed to the relevant charities annually.

**Bowling Club Fund:** to be used for Bowling Club income and expenditure.

## 2. Reconciliation of Cash Funds

	£
Total Cash Funds at beginning of the year	112,094.12
Receipts for the year	104,620.71
Payments for the year	91,477.78
Total Cash Funds at end of the year	<u>125,237.05</u>

## 4. Collections for Third Parties

There were no collections for third parties during the year

## 5. Transactions with the Trustees

The Parish paid the Rector a stipend of £33,331 a locum allowance of £6,590 and an office allowance of £800 during the year.

No other trustee received any remuneration or reimbursement of expenses during the 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.

## 6. Governance Costs

Governance costs of £312 were incurred during the year