

# BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland

Northern Ireland · Charity number 102654

## Details

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**Known as** Parish of St. Paul & St. Barnabas

**Status** Received

**Registered** 2015-04-15

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 182 Skegoneill Avenue  
Belfast  
BT15 3ju  
BT15 3JU

**Phone** 02896005015

**Email** [info@spbbelfast.org](mailto:info@spbbelfast.org)

**Website** [spbbelfast.church](http://spbbelfast.church)

## Activities

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**Purposes:** The principal function 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 is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£115,945	£121,016	£0	2

## Trustees

Name	Role	Appointed
Miss Lisa Jameson		
Mr Alan Mcintosh		
Mr Alistair Mcgrath		
Mr Dennis Spiers		
Mr John Nelson		
Mr Robert Hargrove		
Mr Stephen Tweedie		
Mrs Frances Mills		
Mrs Irene Taggart		
Mrs Kate Crothers		
Mrs Kathleen Herbison		
Rev Andrew Trevor Irwin		
Rev Brian Lacey		

**BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland**

Northern Ireland - Charity number 102654

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# Accounts

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**PARISH OF ST. PAUL AND ST. BARNABAS**

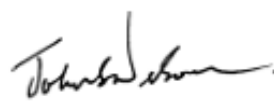
**Receipts and Payments Account for the year ended 31 December 2024**

<b>Receipts</b>	<b>Note</b>	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Envelopes		31,856	2,570	34,426	37,007
Standing Orders		3,170	490	3,660	3,650
Loose Collections		769	-	769	1,051
Other Donations	5	2,624	600	3,224	3,871
Insurance Claim	6	2,141	-	2,141	-
Rectory Rent	7	5,100	-	5,100	10,200
Investment Income	9	545	-	545	283
Gift Aid	1 b (v)	-	-	-	872
Grant Funding	10	-	66,080	66,080	13,317
Power NI Refund		-	-	-	600
<b>Total Receipts</b>		<b>46,205</b>	<b>69,740</b>	<b>115,945</b>	<b>70,851</b>
<b>Payments</b>					
Clergy Accommodation	7	10,400	-	10,400	10,200
Priest-in-Charge Expenses	8	-	2,080	2,080	2,080
Diocesan Fees	11	33,165	17,500	50,665	49,540
Hope Counselling	12	-	7,089	7,089	8,201
Utilities & Rates	13	8,107	-	8,107	8,931
Maintenance	14	12,123	13,565	25,688	8,452
Buildings Insurance		5,758	-	5,758	5,250
Cleaning		3,554	-	3,554	4,814
Administration	15	2,434	-	2,434	2,959
Donations to Charity	1 (b) (vi)	-	280	280	540
Sunday School		481	237	718	1,229
Catering		155	2,500	2,655	1,830
Music Ministry		1,388	-	1,388	718
Audio-Visual		-	-	-	4,490
Visiting Preachers		200	-	200	-
<b>Total Payments</b>		<b>77,765</b>	<b>43,251</b>	<b>121,016</b>	<b>109,234</b>
Excess of Payments over Receipts		<b>(31,560)</b>	<b>26,489</b>	<b>(5,071)</b>	<b>(38,383)</b>
Transfer between Funds		26,250	(26,250)	-	-
Opening Balance		10,511	14,997	25,508	63,891
Closing Balance		<b>5,200</b>	<b>15,236</b>	<b>20,436</b>	<b>25,508</b>

Signed on behalf of the Trustees on 16<sup>th</sup> September 2025:



*Rev'd Brian Lacey, Chairman*



*Mr John Nelson, Treasurer*

**PARISH OF ST. PAUL & ST. BARNABAS**

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

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Cash Funds</b>					
Current Account	1 (b) (ii)	5,200	11,041	16,241	14,307
Regeneration Account	1 (b) (ii)	-	4,195	4,195	11,201
<b>Total Cash Funds</b>		<b><u>5,200</u></b>	<b><u>15,236</u></b>	<b><u>20,436</u></b>	<b><u>25,508</u></b>
<b>Investment assets</b>					
Rectory	1(b) (iii)	-	253,000	253,000	250,000
Investments in RCB/CIT Unit Trusts	1(b) (iii)	10,416	-	10,416	10,192
<b>Total investment assets</b>		<b><u>10,416</u></b>	<b><u>253,000</u></b>	<b><u>263,416</u></b>	<b><u>260,192</u></b>

<b>Debtors</b>					
Diocese of Connor Curacy Grant	1 (b) (iv)		7,500	7,500	-
St James' Endowment Fund		-	-	-	52,000
Deposit for Clergy Accommodation		-	1,700	1,700	1,700
Tax Relief on Gift Aided Donations	1 (b) (v)	16,000	1,500	17,500	13,518
<b>Total Receivable</b>		<b><u>16,000</u></b>	<b><u>10,700</u></b>	<b><u>26,700</u></b>	<b><u>67,218</u></b>
<b>Creditors</b>					
Crosslinks		-	166	166	116
The Leprosy Mission		-	100	100	100
NI Children's Hospice		-	100	100	100
The Mission of Seafarers		-	100	100	100
Friends of Asha		-	100	100	100
International Justice Mission		-	100	100	100
Alzheimer's Society		-	100	100	100
UCB Ltd (Word for Today)		-	100	100	100
South American Mission Society		-	100	100	100
Light of the World, India		-	100	100	100
Greenisland Parish		-	270	270	-
Other Charities		-	127	127	<u>117</u>
<b>Total Payable</b>	1 (b) (vi)	-	<b><u>1,463</u></b>	<b><u>1,463</u></b>	<b><u>1,133</u></b>

Signed on behalf of the Trustees on 16<sup>th</sup> September 2024:



*Rev'd Brian Lacey, Chairman*



*Mr John Nelson, Treasurer*

## **Note 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 the Church Building, the Church Hall, and the Rectory. These are held in trust by the Representative Church Body (RCB) of the Church of Ireland for the benefit of the parish.

The Church Building is 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 Church Hall is not physically attached but on the same grounds as the Church Building, as such is not separable as an individual asset. Therefore it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

#### **(ii) Cash Funds**

As at 31 December 2024, £11,041 of restricted fund balances were held in the parish's Current Account. The remaining £4,195 was held in the Regeneration Account. These balances reflect unspent restricted funds for use in 2025.

#### **(iii) 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.

The Rectory is recognised at a current value of around £253,000. Depreciation is not provided on investment property measured at fair value.

#### **(iv) Diocesan Curacy Grant**

A grant of £7,500 (consisting of £2,500 for each year from June 2022 until June 2025) to support the costs of a full-time Curate was promised by the Diocese of Connor, but will be drawn down in 2025.

#### **(v) Gift Aid**

There have been no claims for Gift Aid on unrestricted donations from 2022 until 2024, nor were there claims on Gift Aid for restricted donations in 2023 and 2024. Tax relief receivable of £17,500 includes anticipated Gift Aid claims for unrestricted and restricted donations made between 2022 and 2024. These claims are expected to be submitted in 2025.

#### **(vi) Donations to Charity**

£1,133 was intended to be paid to charities in 2023 but these will now be paid out in 2025. A further £330 was collected in 2024 for charities, and this figure will also be settled in 2025.

**Note 2: RECONCILIATION OF CASH FUNDS**

	£
Total Cash Funds at Beginning of the Year	25,508
Receipts for the Year	115,945
Payments for the Year	(121,016)
Total Cash Funds at End of the Year	20,437

**Note 3: MOVEMENTS IN FUNDS**

Restricted Cash Funds	Balance at 1 <sup>st</sup> Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 <sup>st</sup> Dec 2024 £
<b>Curacy Fund</b> = donated by the St James' Endowment Fund to support the costs of a full-time cleric.	-	52,500	(17,500)	(26,250)	8,750
<b>Building Regeneration Fund (BRF)</b> – donated by parishioners for the renovation of the parish hall.	505	3,060	(3,565)	-	-
<b>Sunday School Fund</b> – donated by the diocese in 2023 for Sunday School resources.	237	-	(237)	-	-
<b>Hope Counselling Fund</b> – received through donations by the Priorities Fund.	7,528	-	(7,089)	-	439
<b>Community Projects Fund</b> – donated by the Black Santa to support projects for the local community.	1,000	1,500	(2,500)	-	-
<b>Audio-Visual Fund</b> – donated by the Priorities Fund in 2022 and 2023 for the provision of display/broadcasting facilities.	4,584	-	-	-	4,584
<b>Charitable Fund</b> – donated by parishioners to support external charities.	1,143	600	(280)	-	1,463
<b>Priest-in-Charge Fund</b> – donated by the Parish of St Peter & St James to pay the costs of the Priest-in-Charge.	-	2,080	(2,080)	-	-
<b>Kitchen Renovation Fund</b> – donated by the Priorities Fund in 2024 to renovate the church lounge kitchen.	-	10,000	(10,000)	-	-
<b>Total Restricted Cash Funds</b>	<b>14,997</b>	<b>69,740</b>	<b>(43,251)</b>	<b>(26,250)</b>	<b>15,236</b>

The Curacy Fund for Curate-related costs was established with a restricted grant received from the St James' Endowment Fund in 2024. It covers a three year period from July 2022 to June 2025 at £17,500 pa. The transfer of £26,250 from restricted to unrestricted funds was to cover restricted costs paid from unrestricted funds for 18 months from July 2022 to December 2023. The unspent balance of £8,750 at 31 December 2024 reflects restricted grant income retained for Curate-related costs in 2025.

The Sunday School Fund, Community Projects Fund, Kitchen Renovation Fund, and Rectory Rental Income Fund were all settled by the end of year.

#### **Note 4: TRANSACTIONS WITH THE TRUSTEES**

Two Trustees, the Rev'd Brian Lacey and the Rev'd Andrew Irwin, are remunerated by virtue of the offices they hold as members of the clergy. During the year, the Rev'd Lacey received £2,080 from the Parish (2023: £2,080). In the same period, the Parish paid invoices totalling £46,112 raised by the Diocese of Connor for the services of the Rev'd Irwin (2023: £41,500). The Parish also paid £10,400 for the Rev'd Irwin's housing expenses (2023: £10,200).

Mr Alan McIntosh, is a trustee and has received a total of £2,495 in 2024 for being a counsellor for Hope Counselling Support which comes from funding (2023: £4,300). Ms Claire McIntosh, is not a trustee but is the daughter of Mr Alan McIntosh. She is a cleaner for the church and received a salary of £3,554 in 2024 (2023: £4,758). She is also a counsellor for Hope Counselling Support for which she received payment of £3,976 in 2024 for work carried out the previous year. (2023: £1,638).

Other than the above 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.

#### **Note 5: OTHER DONATIONS**

	<b>Unrestricted Donations £</b>	<b>Restricted Donations £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donation from Translink for War Memorial Service	100	-	100	100
Donations for use of Parish Halls	245	-	245	-
Donations in Memory	923	-	923	110
Donations using Marmalade Jars	169	-	169	182
Donations using Smartie Boxes	260	-	260	290
General Donations	105	-	105	145
Harvest Collection	232	-	232	178
Loose Plate Collection for Crosslinks	-	50	50	116
Loose Plate Collection for Greenisland Parish	-	270	270	-
Loose Plate Collection for Royal British Legion	-	280	280	250
Proceeds of Ticket Sales for Christmas Hamper	180	-	180	-
Ulster Bank Bankline Refund	10	-	10	-
Ulster Bank Refund (to correct a lodgment error)	400	-	400	-
Proceeds of Concert	-	-	-	2,500
<b>TOTAL</b>	<b>2,624</b>	<b>600</b>	<b>3,224</b>	<b>3,871</b>

#### **Note 6: INSURANCE CLAIM**

£2,141 was paid out by the parish insurers, A J Gallagher, following a claim for damages to the church hall.

#### **Note 7: CLERGY ACCOMMODATION**

The Rectory has been leased to tenants since 2016, but a decision to sell the property was made in 2024 and the tenant vacated the premises in June of that year. The rental income for 2024 was £5,100 (2023: £10,200).

The Curate lives in rented accommodation, with rent in 2024 amounting to £10,400 (2023: £10,200). The Priest-in-Charge lives in accommodation provided by the parish of St Peter & St James, Belfast.

#### **Note 8: PRIEST-IN-CHARGE**

The annual payment of £2,080 for the Priest-in-Charge is made by the parish and then reimbursed by the parish of St Peter & St James, Belfast.

**Note 9: INVESTMENT INCOME**

	TRUST NAME	VALUE 2024 £	DIVIDEND 2024 £	DIVIDEND 2023 £
CIT	Mrs Caves	52	1	1
CIT	Susan Tougher	432	12	12
RCB – St Paul	A Harrison	1,000	128	118
RCB – St Paul	B T Hewitt	5	1	-
RCB – St Paul	Rev'd C Allen	102	13	12
RCB – St Paul	Parochial Funds	35	4	4
RCB – St Paul	Boulter	566	72	67
RCB – St Paul	T H Purdon	50	6	6
RCB – St Paul	Wayleave	33	4	4
RCB – St Barnabas	M C Stevenson	-	3	3
RCB – St Barnabas	PAR FDS	-	48	45
RCB – St Barnabas	RAUBB	-	13	12
Connor Diocese	Diocesan Scheme	-	239	-
<b>TOTAL</b>			<b>545</b>	<b>283</b>

**Note 10: GRANT FUNDING**

	2024 £	2023 £
St Anne's Cathedral Black Santa Grant	1,500	1,000
Church of Ireland Priorities' Fund	10,000	10,000
St Peter & St James' Grant for Priest-in-Charge	2,080	2,080
Diocesan Grant for Sunday School	-	237
St James' Endowment Grant for Curate-in-Charge	52,500	-
<b>TOTAL</b>	<b>66,080</b>	<b>13,317</b>

**Note 11: DIOCESAN FEES**

	2024 £	2023 £
Curate's Stipend	30,902	28,552
Curate's Locomotory Expenses	7,000	6,941
Curate's Office Allowance	394	389
Employer's NI Contribution	3,009	2,685
Employer's Pension Contribution	4,807	2,933
Fair Share for Connor Diocese	3,455	3,567
"Per Cure" Clergy Pension Fund	1,097	4,407
Legal Defence Insurance	-	66
<b>TOTAL</b>	<b>50,665</b>	<b>49,540</b>

The Diocesan Fair Share is the contribution of the parish towards the Bishop's Stipend and the costs of the Diocesan Office. The Diocese administers the payment of the Curate's stipend and taxes, and then seeks reimbursement of the same. These costs are supported by the St James' Endowment Fund, for which an amount covering a three-year period (2022 until 2025) were drawn down in 2024.

**Note 12: HOPE COUNSELLING**

	<b>2024</b> £	<b>2023</b> £
Opening Balance at 1 <sup>st</sup> January	7,528	2,800
<b>Receipts</b>		
Priorities Fund Grant	-	7,000
<b>Total Receipts</b>	<b>-</b>	<b>7,000</b>
<b>Payments</b>		
Counsellors' Payment	6,470	7,500
Counselling Supervision	110	185
Counselling Resources	351	338
Counsellors' Certification	159	178
<b>Total Payments</b>	<b>7,089</b>	<b>8,201</b>
<b>Excess of Payments over Receipts</b>	<b>439</b>	<b>(1,201)</b>
Transfer from Special Projects Grant	-	5,929
<b>Closing Balance at 31st December</b>	<b>439</b>	<b>7,528</b>

**Note 13: UTILITIES AND RATES**

	2024 £	2023 £
Property Rates	1,441	1,370
NI Water (water and sewerage)	997	1,894
Power NI (electricity)	1,436	1,488
BT (phoneline and broadband)	1,089	934
Oil (church heating)	3,144	3,245
<b>TOTAL</b>	<b>8,107</b>	<b>8,931</b>

**Note 14: MAINTENANCE**

	<b>Unrestricted</b> £	<b>Restricted</b> £	<b>Total 2024</b> £	<b>Total 2023</b> £
Alarms Servicing	825	-	825	632
Asbestos Survey	338	-	338	-
Boiler Servicing	357	-	357	306
Church Repairs	1,182	-	1,182	1,815
Grounds Maintenance	1,440	-	1,440	1,180
Halls Repairs	3,406	3,043	6,449	3,424
Kitchen Installation	4,335	10,000	14,335	-
Organ Maintenance	240	-	240	125
Rectory Repairs	-	522	522	970
<b>TOTAL</b>	<b>12,123</b>	<b>13,565</b>	<b>25,688</b>	<b>8,452</b>

**Note 15: ADMINISTRATION**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent Examiner's Fee	675	575
Photocopier Rental	1,085	1,181
Photocopier Paper	275	594
Technology	145	-
Bank Charges	219	219
Bank Line	35	30
Offering Envelopes	-	360
<b>TOTAL</b>	<b>2,434</b>	<b>2,959</b>

**BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland**

Northern Ireland - Charity number 102654

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# Accounts

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**PARISH OF ST. PAUL AND ST. BARNABAS**

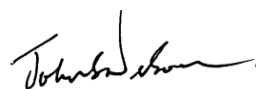
**Receipts and Payments Account for the year ended 31 December 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Receipts</b>					
Envelopes and Standing Orders	5	37,541	3,116	40,657	33,426
Loose Collections		1,051	-	1,051	282
Other Donations & Special Events	6	3,495	-	3,495	3,780
Investment Income	7	283	-	283	689
Gift Aid	8	-	872	872	6,868
Special Collections for Charity	9	-	376	376	1,307
Grant Funding	10	-	11,237	11,237	1,510
Rectory Rent		10,200	-	10,200	8,800
St Peter and St James	10	-	2,080	2,080	1,040
Power NI Refund		600	-	600	6,606
<b>Total Receipts</b>		<b>53,170</b>	<b>17,681</b>	<b>70,851</b>	<b>64,308</b>
<b>Payments</b>					
Priest-in-Charge	4	-	2,080	2,080	1,040
Diocesan Fees	11	49,540	-	49,540	28,702
Hope Counselling	12	-	8,201	8,201	8,293
All Churches Trust		-	-	-	1,259
Clergy Accommodation	4	10,200	-	10,200	8,886
Utilities & Rates		8,931	-	8,931	8,228
Maintenance		2,569	5,883	8,452	16,443
Buildings Insurance		5,250	-	5,250	5,154
Cleaning	4	4,814	-	4,814	3,514
Administration		2,959	-	2,959	1,895
Donations to Charity	9	-	540	540	1,101
Sunday School		1,229	-	1,229	756
Catering		1,830	-	1,830	509
Music Ministry		718	-	718	401
Audio-Visual	13	-	4,490	4,490	-
ZOOM Subscription		-	-	-	108
Sundry		-	-	-	1,494
<b>Total Payments</b>		<b>88,040</b>	<b>21,194</b>	<b>109,234</b>	<b>87,783</b>
<b>Excess of Payments over Receipts for the year</b>		<b>(34,870)</b>	<b>(3,513)</b>	<b>(38,383)</b>	<b>(23,475)</b>
Transfers between funds		16,287	(16,287)	-	-
Opening Bank balance and cash		29,094	34,797	63,891	87,366
Closing Bank balance and cash		10,511	14,997	25,508	63,891

Signed on behalf of the Trustees on 28<sup>th</sup> May 2024:



Rev'd Brian Lacey, Chairman



Mr John Nelson, Treasurer

PARISH OF ST. PAUL & ST. BARNABAS

Statement of Assets and Liabilities at 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>						
Current Account		10,511	3,796	-	14,307	39,506
Regeneration Account		-	11,201	-	11,201	24,385
<b>Total Cash Funds</b>		<b>10,511</b>	<b>14,997</b>	<b>-</b>	<b>25,508</b>	<b>63,891</b>

<b>Investment assets</b>						
Rectory	1(b) (ii)	-	250,000	-	250,000	250,000
Investments in RCB/CIT Unit Trusts	1(b) (ii)	10,192	-	-	10,192	9,886
<b>Total investment assets</b>		<b>10,192</b>	<b>250,000</b>	<b>-</b>	<b>260,192</b>	<b>259,886</b>

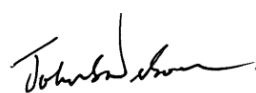
<b>Debtors</b>						
St James' Endowment Fund		-	52,000	-	52,000	-
Deposit for Clergy Accommodation		-	1,700	-	1,700	1,700
Tax Relief on Gift Aided Donations		12,649	869	-	13,518	7,193
<b>Total Receivable</b>		<b>12,649</b>	<b>54,569</b>	<b>-</b>	<b>67,218</b>	<b>8,893</b>

<b>Creditors</b>						
Crosslinks		-	116	-	116	-
The Leprosy Mission		-	100	-	100	100
Royal British Legion		-	-	-	-	290
NI Children's Hospice		-	100	-	100	100
The Mission of Seafarers		-	100	-	100	100
Friends of Asha		-	100	-	100	100
International Justice Mission		-	100	-	100	100
Alzheimer's Society		-	100	-	100	100
UCB Ltd (Word for Today)		-	100	-	100	100
South American Mission Society		-	100	-	100	100
Light of the World, India		-	100	-	100	100
Other Charities		-	117	-	117	117
<b>Total Payable</b>		<b>-</b>	<b>1,133</b>	<b>-</b>	<b>1,133</b>	<b>1,307</b>

Signed on behalf of the Trustees on 28<sup>th</sup> May 2024:



Rev'd Brian Lacey, Chairman



Mr John Nelson, Treasurer

**PARISH OF ST. PAUL & ST. BARNABAS**

**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
- Rectory

The Church Building 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 Church Hall is not physically attached but on the same grounds as the Church Building, as such is not separable as an individual asset. Therefore it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

**(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.

	<b>1<sup>st</sup> Jan 2023</b>	<b>Valuation adjustment</b>	<b>31<sup>st</sup> Dec 2023</b>
RCB/CIT Unit Trusts – General	9,886	306	10,192
<b>Total Investment Assets</b>	<b>9,886</b>	<b>306</b>	<b>10,192</b>

The Rectory is recognised at a current value of around £250,000. Depreciation is not provided on investment property measured at fair value.

**2. Reconciliation of Cash Funds**

	<b>£</b>
Total Cash Funds at Beginning of the Year	63,891
Receipts for the Year	70,851
Payments for the Year	(109,234)
Total Cash Funds at End of the Year	25,508

**PARISH OF ST. PAUL & ST. BARNABAS**

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

**3. Movements in Funds**

<b>Restricted Cash Funds</b>	<b>Bank Balance at 1<sup>st</sup> Jan 2023</b> £	<b>Incoming Resources</b> £	<b>Outgoing Resources</b> £	<b>Transfers</b> £	<b>Bank Balance at 31<sup>st</sup> Dec 2023</b> £
<b>Building Regeneration Fund (BRF)</b> – donated by parishioners for the renovation of the parish hall (including gift aid).	-	3,988	(5,883)	2,400	505
<b>Sunday School Grant</b> – donated by the Diocese in 2023 for Sunday School resources.	-	237	-	-	237
<b>Hope Counselling Fund</b> - £7,000 donated by the Priorities Fund in 2023 to support Hope Counselling. (Note 12)	2,800	7,000	(8,201)	5,929	7,528
<b>Special Projects Grant</b> – donated by the St James Endowment Fund in 2019 to support Hope Counselling (incl £2,800 above) and other projects.	12,329	-	-	(12,329)	-
<b>Community Projects Grant</b> – donated by the Black Santa in 2023, to support projects for refugees and those facing economic challenges in the local community.	-	1,000	-	-	1,000
<b>Remote Worship Grant</b> – donated by the R.C.B. in 2020 to purchase technology to broadcast worship online.	1,402	-	-	(1,402)	-
<b>Audio-Visual Fund</b> – donated by the Priorities Fund in 2022 and 2023 for the provision of display/broadcasting facilities in the church and halls. (Note 13)	-	3,000	(4,490)	6,074	4,584
<b>Priorities Fund</b>	672	-	-	(672)	-
<b>Special Collections for Charity</b> – donated by parishioners to support external charities.	1,307	376	(540)	-	1,143
<b>Priest-in-Charge Grant</b> – donated by the Parish of St Peter & St James in 2023 to pay the costs of the Priest-in-Charge.	-	2,080	(2,080)	-	-
<b>Rectory Rental</b>	16,287	-	-	(16,287)	-
<b>Total Restricted Cash Funds</b>	<b>34,797</b>	<b>17,681</b>	<b>(21,194)</b>	<b>(16,287)</b>	<b>14,997</b>

Rectory Rental Income had been incorrectly classified as restricted and has now been transferred to unrestricted funds. The closing balance of that fund at 31<sup>st</sup> December 2022 was £16,287.

The Special Projects Grant, donated by the St James Endowment Fund in 2019 for community engagement has been distributed to specific restricted projects as shown above.

The Remote Worship Grant and Audio-Visual Grant have been combined in the Audio-Visual Fund.

The opening balance of £672 on the Priorities Fund has been allocated to the Audio-Visual Fund.

## PARISH OF ST. PAUL & ST. BARNABAS

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

#### 1. Transactions with the Trustees

Two Trustees, the Rev'd Brian Lacey and the Rev'd Andrew Irwin, are remunerated by virtue of the offices they hold as members of the clergy. During the year, the Rev'd Lacey received £2,080 from the Parish (2022: £1,040). In the same period, the Parish paid invoices totalling £41,500 raised by the Diocese of Connor for the services of the Rev'd Irwin (2022: £18,827). The Parish also paid £10,200 for the Rev'd Irwin's housing expenses (2022: £8,886 including rent for eight months, rental deposit, new fridge, and window blinds).

Mr Alan McIntosh, is a trustee and has received a total of £4,300 in 2023 for being a counsellor for Hope Counselling Support which comes from funding (2022: £6,575).

Ms Claire McIntosh, is not a trustee but is the daughter of Mr Alan McIntosh, a trustee. She is a cleaner for the church and received a salary of £4,758 in 2023 (2022: £3,514). She is also a counsellor for Hope Counselling Support receiving £1,638 in 2023 (2022: £430) which comes from grant funding.

Other than the above 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.

#### 5. Envelopes and Standing Orders

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Free Will Offering Envelopes	34,491	-	34,491	26,309
Free Will Offering Standing Orders	3,050	-	3,050	3,475
Building Regeneration Fund Envelopes	-	2,516	2,516	3,042
Building Regeneration Fund Standing Orders	-	600	600	600
<b>Total</b>	<b>37,541</b>	<b>3,116</b>	<b>40,657</b>	<b>33,426</b>

Free Will Offering is for general purposes, whereas the Building Regeneration Fund is for special projects or for the renovation and maintenance of the parish halls.

#### 6. Other Donations & Special Events

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations in Memory	110	-	110	1,000
Translink	100	-	100	100
Smartie Box Appeal	290	-	290	335
Marmalade Jar Appeal	182	-	182	168
General Donations	135	-	135	1,350
Special Events	2,500	-	2,500	665
Harvest Collection	178	-	178	162
<b>Total</b>	<b>3,495</b>	<b>-</b>	<b>3,495</b>	<b>3,780</b>

Donations in Memory were given by the Tweedie and McKnight families.

Translink made a donation of £100 in thanksgiving for a Memorial Service at the Midland Railway Cenotaph.

A concert was held in the church on 28<sup>th</sup> January, featuring David Curry and other musicians, which raised £2,500 for general funds.

**PARISH OF ST. PAUL & ST. BARNABAS**

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

**7. Investments**

	<b>TRUST NAME</b>	<b>VALUE</b>	<b>DIVIDEND</b>
		<b>£</b>	<b>£</b>
CIT	Mrs Caves	47	1
CIT	Susan Tougher	394	12
RCB – St Paul	A Harrison	4,255	118
RCB – St Paul	B T Hewitt	21	-
RCB – St Paul	Rev'd C Allen	434	12
RCB – St Paul	Parochial Funds	149	4
RCB – St Paul	Boulter	2,410	67
RCB – St Paul	T H Purdon	213	6
RCB – St Paul	Wayleave	139	4
RCB – St Barnabas	M C Stevenson	111	3
RCB – St Barnabas	PAR FDS	1,593	45
RCB – St Barnabas	RAUBB	425	12
<b>TOTAL</b>		<b>10,192</b>	<b>283</b>

**8. Gift Aid**

Gift Aid was claimed on the restricted income of 2022, but no claim was made on unrestricted income. It is intended that a claim will be made in 2024 for all outstanding amounts.

**9. Special Collections for Charity**

Money raised for charity in both 2022 and 2023 has not yet been paid out, with the exception of a donation to the Royal British Legion (£290 collected in 2022 and paid out in 2023, and £250 collected and paid out in 2023).

Any donations outstanding will be made in 2024. (See Creditors in Statement of Assets and Liabilities.)

**10. Grant Funding**

Four grants were received by the parish in 2023:

- i. **Diocesan Sunday School Grant:** £237 received for Sunday School resources.
- ii. **St Peter & St James:** £2,080 received to cover payments made to the Priest-in-Charge.
- iii. **Church of Ireland Priorities Fund:** £10,000 received for Hope Counselling (£7,000) and for Audio-Visual technology (£3,000).
- iv. **Black Santa Grant:** £1,000 received for projects relating to refugees and those in economic need in the local community.

**PARISH OF ST. PAUL & ST. BARNABAS**

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

**11. Diocesan Fees**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Curate's Stipend	28,552	14,446
Curate's Locomotory	6,941	3,541
"Per Cure" Clergy Pension Fund	4,407	2,453
Diocesan Fair Share`	3,567	4,155
Curate's Clergy Pension Fund	2,933	1,430
Clerical Employer's NI Contribution	2,685	1,376
Curate's Office Allowance	389	195
Legal defence insurance	66	66
Rural Dean's Fee	-	1,040
<b>TOTAL</b>	<b>49,540</b>	<b>28,702</b>

The Diocesan Fair Share is the contribution of the parish towards the Bishop's Stipend and the costs of the Diocesan Office.

The Diocese administers the payment of the Curate's stipend and taxes, and then seeks reimbursement of the same. Half of these costs are funded by the St James' Endowment Fund, to be drawn down in 2024.

**12. Hope Counselling Fund**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Opening Balance at 1 <sup>st</sup> January	2,800	11,093
<b>Receipts</b>		-
Priorities Fund Grant	7,000	
<b>Total Receipts</b>	<b>7,000</b>	-
<b>Payments</b>		
Counsellors' Payment*	7,500	7,005
Counselling Supervision	185	400
Counselling Resources	338	573
Counsellors' Certification	178	315
<b>Total Payments</b>	<b>8,201</b>	<b>8,293</b>
<b>Excess of Payments over Receipts for the year</b>	<b>(1,201)</b>	<b>(8,293)</b>
Transfer from Special Projects Grant	5,929	-
<b>Closing Balance at 31st December</b>	<b>7,528</b>	<b>2,800</b>

\*£4,750 of payments in 2023 are for work carried out in 2022.

## 13. Audio-Visual Fund

	<b>2023</b>
	<b>£</b>
Opening Balance at 1 <sup>st</sup> January	-
<b><u>Receipts</u></b>	
Priorities Fund	3,000
<b><u>Total Receipts</u></b>	<b><u>3,000</u></b>
<b><u>Payments</u></b>	
Audio-Visual / Broadcasting Technology	4,490
<b><u>Total Payments</u></b>	<b><u>4,490</u></b>
<b>Excess of Payments over Receipts for the year</b>	<b>(1,490)</b>
Transfer from Special Projects Grant	4,000
Transfer from Remote Worship Grant	1,402
Transfer from Priorities Fund	672
<b>Closing Balance at 31<sup>st</sup> December</b>	<b>4,584</b>

**BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland**

Northern Ireland - Charity number 102654

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# Annual report

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**PARISH OF ST. PAUL AND ST. BARNABAS, BELFAST**

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

**For the year ended 31 December 2023**

**Charities Number: 102654**

**PARISH OF ST. PAUL & ST. BARNABAS**

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

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**PARISH OF ST. PAUL & ST. BARNABAS**  
**Year ended 31 December 2023**

**References and administrative details**

Charity Name: Parish of St. Paul & St. Barnabas

Charity Registration Number: 102654

Contact Address: c/o 23 Duncoole Park  
Belfast  
BT14 8JS

**Trustees**

The Rev'd Brian Lacey, the Rev'd Andrew Irwin, Mrs Kate Crothers, Mr William Fenton (until April 2023), Mr Stephen Graham, Mr Robert Hargrove, Mrs Kathleen Herbison, Mrs Zara Kerr, Mr Alan McIntosh, Mrs Frances Mills, Mr John Nelson, Mr Martin Reid, Mrs Irene Taggart, Mrs Joan Turkington, Mrs Naomi Watson (until September 2023).

The following Trustees approved these accounts on 13<sup>th</sup> May 2024:

The Rev'd Brian Lacey, the Rev'd Andrew Irwin, Mrs Kate Crothers, Mr Robert Hargrove, Mrs Kathleen Herbison, Mr Alan McIntosh, Mr Alistair McGrath, Mr John Nelson, Mr Martin Reid, Mrs Irene Taggart, and Mrs Frances Turkington.

**Principal Office-Bearers at 31<sup>st</sup> December 2023**

Priest-in-Charge: The Rev'd Brian Lacey

Curate (Ministry Lead): The Rev'd Andrew Irwin

Incumbent's Churchwarden: Mr Robert Hargrove

People's Churchwarden: Mr Stephen Graham

Incumbent's Glebewarden: Mr Alan McIntosh

People's Glebewarden: Mrs Joan Turkington

Honorary Secretary: Mrs Zara Kerr

Honorary Treasurer: Mr John Nelson

**Independent Examiner**

CG Taggart Accountancy Services  
Chartered Accountants and Registered Auditor  
17 Cypress Crescent  
Donaghadee  
Co Down  
BT21 0QG

**Bankers**

Ulster Bank  
York Street Branch  
202-206 York Street  
Belfast  
BT15 1HY

## **PARISH OF ST. PAUL & ST. BARNABAS**

### **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 the Parish of St. Paul & St Barnabas for the year ended 31 December 2023.

#### **a) Objectives and Activities**

The charitable purpose of the Parish of St Paul & Barnabas is in line with the objectives and aims of the Church of Ireland. Specifically, the advancement of the Christian religion through the progress of the mission of the Church through pastoral care, community engagement, Sunday Worship, ministries of mercy and the practical sharing of the Christian faith.

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of St Paul & St Barnabas has custody of the property and of records, materials, and artefacts of significance to the cultural and religious heritage and maintenance or which is undertaken by the select vestry of the Parish of St Paul & St Barnabas.

#### **b) Achievements, Performance and Public Benefit**

All the functions of the Parish pertain to the objectives and aims of the Parish, specifically the advancement of the Christian religion as understood and passed down by the generations before in the Church of Ireland. The Parish exists for Christ and the city of Belfast and makes our faith known and felt by various means:

##### **Sunday Worship**

In 2023, Our parish has continued to promote the Christian faith according to the Anglican tradition, primarily through the regular hosting of Sunday Worship services at 10:30 AM. These services provide a secure and welcoming environment where both new and existing members can deepen their understanding of Christian teachings. Initially adjusted for pandemic-related vulnerabilities, our worship routines have since returned to their traditional format, enriching the spiritual lives of our congregation.

##### **Youth and Children's Work**

Since the decline of the pandemic, Our parish has re-engaged with the local community, particularly focusing on youth, through our Sunday School. This program is dedicated to teaching Christian values and ethics in an engaging manner, fostering both spiritual growth and moral development among attendees.

##### **Midweek Bible Study**

Following the induction of a new minister in 2023, Our parish has established a regular midweek Bible study. These sessions offer a comforting environment for community bonding, prayer, and a deeper engagement with biblical texts, helping participants live according to Jesus' teachings in our local area.

##### **Community Engagement & Pastoral Care**

Throughout 2023, Our parish has intensively collaborated with various organisations to reach out and support the local community. Activities included hosting discussions on housing stress, collecting for the local food bank and Baby Basics, and in November, organising a Winter Clothing project where community members in need received high-quality winter clothing and accessories. These initiatives also provided opportunities for individuals to access advice and connect with groups that could offer further assistance. We continue to actively support refugee families and others facing diverse challenges in our area.

##### **Hope Counselling Service**

Hope Counselling at Our parish offers confidential counselling to all residents of our local community, delivered by fully qualified counsellors. Despite ongoing pandemic challenges, we have continued to provide this vital service, supported by funds from the Church of Ireland Orphans and Children's Society, St. James' Endowment, Priorities Fund, and the Belfast City Council's Community Recovery Support Fund.

### **Church Engagement**

In 2023, Our parish has maintained strong partnerships with other local churches to enhance our collective impact. This includes ongoing support for local food banks and collaboration through the Church Network Redeeming our Communities, and various inter-church initiative's such as Prayer walks and meetings to plan to try to effect positive, enduring change in North Belfast.

### **Community and Charitable Support**

Throughout 2023, Our parish has met its Public Benefit Statement through committed worship, community outreach, and various social and fundraising events. We organized special collections to support local charities and respond to global natural disasters. As trustees, we annually decide which local charities will benefit from these efforts, ensuring our church's contributions make a significant difference in our community.

### **c) Financial Review**

The Finances are managed by the Honorary Treasurer who presents a detailed report to all the Trustees at the Select Vestry meetings on a monthly basis.

Following all these transactions the accounts at the end of the year were as follows:

Current Account: -                2023: £14,307 (2022: £39,506)

Regeneration Account: -        2023: £11,201 (2022: £24,385)

The receipts and payments account shows an unrestricted deficit for the year of £34,870 (2022: deficit £23,559), and a restricted deficit for the year of £3,513 (2022: surplus £84), before transfers.

Historic holdings in CIT and RCB units increased in value in the year from £9,886 to £10,192.

The security and safeguarding of all monies are important to the Trustees and all money is counted and taken to the Bank under dual control.

### **d) 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 for a period of at least 12 months from the date of approval of these accounts and the financial statements for the year ended 2023 can therefore be signed off as a going concern.

A grant from the St James' Endowment Fund of £52,500 to defray approximately half of the costs of the Curate over a three year period (June 2022 – May 2025) will be drawn down in 2024. Of the £52,500 total, approximately £26,200 relates to the period to 31 December 2023. This sum would effectively adjust the closing unrestricted surplus at 31 December 2023 of £10,511 to a closing unrestricted surplus of £36,711.

### **e) 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.

### **f) 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 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.

**g) Pay and Remuneration**

The parish has a part-time Priest-in-Charge, who received remuneration of £2,080 for the year, with that cost paid for by the neighbouring parish of St Peter & St James, of which the Priest-in-Charge is the Rector.

The parish also has a full-time Curate who is responsible for worship, pastoral ministries, and mission. He received payment of his services totalling £41,500, which were made by the Diocese of Connor and then reimbursed by the parish. The Curate's housing expenses of £10,200 were also paid directly by the parish during the same period.

**h) Organisational Structure**

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the Priest-in-Charge, the Curate, the churchwardens, the glebe wardens, and not more than twelve other registered members of the parish elected at the General Vestry.

The Select Vestry is chaired by the Priest-in-Charge, or in his absence the Curate or a Churchwarden. 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 or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023, the Select Vestry met nine times during the year.

**i) Compliance with Public Benefit**

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

**j) 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 on 28<sup>th</sup> May 2024:**



**Rev'd Brian Lacey, Chairman**



**Mr John Nelson, Treasurer**

**BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland**

Northern Ireland - Charity number 102654

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# Annual return

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## Independent Examiner's Report to the Trustees of Parish of St. Paul & St. Barnabas

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 13.

### Respective responsibilities of 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 Charity Commission for Northern Ireland 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 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.

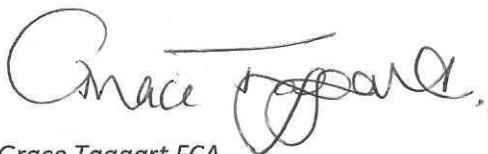
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.



Grace Taggart FCA  
CG Taggart Accountancy Services  
Chartered Accountants and Registered Auditors  
17 Cypress Crescent  
Donaghadee  
Co Down  
BT21 0QG

Date: 28 May 2024

**BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland**

Northern Ireland - Charity number 102654

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# Accounts

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PARISH OF ST. PAUL AND ST. BARNABAS

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
F.W.O. and Regeneration Envelopes		29,784	3,642	33,426	32,501
Discretionary Fund		-	-	-	-
Loose Collections		282	-	282	264
Tax Relief on Gift-Aided donations		5,826	1,042	6,868	6,993
Investment Income		689	-	689	692
Donations		-	2,115	2,115	709
Donation in Memory		-	1,000	1,000	1,000
Donation for Flowers		-	-	-	100
Church Hall Window Donations (incl. Gift Aid)		-	-	-	300
Special Events	5	162	503	665	541
Power NI Refund		6,606	-	6,606	-
Special Offertories	4	-	1,307	1,307	1,096
Remote Worship Grant		-	1,510	1,510	-
External Funding for projects		-	-	-	2,680
Parish of St Peter and St James		-	1,040	1,040	-
Rectory Rent		-	8,800	8,800	7,800
<b>Total Receipts</b>		<b>43,349</b>	<b>20,959</b>	<b>64,308</b>	<b>54,676</b>
<b>Payments</b>					
Clergy Costs	6	18,259	1,040	19,299	-
General clergy pension fund		4,043	-	4,043	3,925
Cleaner	6	3,514	-	3,514	5,740
Clergy Housing Expenses	6	-	8,886	8,886	-
Diocesan Expenses – Fair Share & Insurance		4,155	-	4,155	5,021
Bank Charges		315	-	315	293
Church Music License		401	-	401	840
Catering Expenses		509	-	509	-
Clerical Support		2,245	-	2,245	2,280
Heat, Light, Water + Gas		8,228	-	8,228	8,557
Church Insurance		5,154	-	5,154	4,616
Fire & Security Alarms Maintenance		1,739	-	1,739	963
Internet, Security Alarm & Telephone		927	-	927	4,232
Remote Worship Expenses		-	108	108	-
Missionaries & Donations		1,101	-	1,101	1,000
Stationery		1,580	-	1,580	1,988
Sunday School		756	-	756	260
Sundry		1,494	-	1,494	502
Hall Regeneration		6,310	-	6,310	6,414
Expenses of externally funded projects		-	9,552	9,552	21,492
Rectory Expenses		-	1,289	1,289	1,342
General Repairs		6,178	-	6,178	6,819
<b>Total Payments</b>		<b>66,908</b>	<b>20,875</b>	<b>87,783</b>	<b>76,284</b>
<b>Excess of Payments over Receipts for the year</b>		<b>(23,559)</b>	<b>84</b>	<b>(23,475)</b>	<b>(21,608)</b>
Opening Bank balance and cash		52,653	34,713	87,366	108,974
Closing Bank balance and cash		29,094	34,797	63,891	87,366

Restricted funds are monies which have been given to the charity for the express purpose of the maintenance of the buildings, for outreach projects or for other specified purposes. Further details can be found in note 3.

Approved by the Trustees and signed on their behalf on 20<sup>th</sup> May 2023 by:



Rev'd Brian Lacey, Chairman



Mr John Nelson, Treasurer

PARISH OF ST. PAUL & ST. BARNABAS

Statement of Assets and Liabilities as at 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Cash Funds</b>						
Current Account		29,094	10,412	-	<b>39,506</b>	52,503
Regeneration Account		-	24,385	-	<b>24,385</b>	34,863
<b>Total Cash Funds</b>		<b><u>29,094</u></b>	<b><u>34,797</u></b>	<b>-</b>	<b><u>63,891</u></b>	<b><u>87,366</u></b>

<b>Investment assets</b>						
Rectory	1(b) (ii)	-	250,000	-	<b>250,000</b>	250,000
Investments in RCB/CIT Unit Trusts	1(b) (ii)	<u>9,886</u>	-	-	<b><u>9,886</u></b>	<u>10,679</u>
<b>Total investment assets</b>		<b><u>9,886</u></b>	<b><u>250,000</u></b>	<b>-</b>	<b><u>259,886</u></b>	<b><u>260,679</u></b>

<b>Debtors</b>						
C of I Orphans and Children's Society		-	-	-	-	6,000
Rental Deposit		-	1,700	-	<b>1,700</b>	-
Tax Relief on Gift Aided Donations		<u>6,324</u>	<u>869</u>	-	<b><u>7,193</u></b>	<u>6,869</u>
<b>Total Receivable</b>		<b><u>6,324</u></b>	<b><u>2,569</u></b>	<b>-</b>	<b><u>8,893</u></b>	<b><u>12,869</u></b>
<b>Creditors</b>						
Curate's Costs		3,095	-	-	<b>3,095</b>	-
Missionaries & Donations	4	-	1,307	-	<b>1,307</b>	1,101
Sundry		25	200	-	<b>225</b>	50
Heat, Light, Water & Gas		953	-	-	<b>953</b>	-
Clerical Support		-	-	-	-	725
Expenses of externally funded projects (Hope Counselling Support)		-	-	-	-	3,080
Independent Examiner's fee		575	-	-	<b>575</b>	300
Cleaner		56	-	-	<b>56</b>	-
Stationery		402	-	-	<b>402</b>	-
Church Music License		42	-	-	<b>42</b>	-
General Repairs		-	<u>350</u>	-	<b><u>350</u></b>	<u>180</u>
<b>Total Payable</b>		<b><u>5,148</u></b>	<b><u>1,857</u></b>	<b>-</b>	<b><u>7,005</u></b>	<b><u>5,436</u></b>

Approved by the Trustees and signed on their behalf on 20<sup>th</sup> May 2023 by:

Trustee 1:



Rev Brian Lacey, Chairman

Trustee 2:



Mr John Nelson, Treasurer

**PARISH OF ST. PAUL & ST. BARNABAS**

**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 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

The Church Building 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 Church Hall is not physically attached but on the same grounds as the Church Building, as such is not separable as an individual asset. Therefore it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

**(ii) Investments**

The Rectory is recognised at a current value of around £250,000. Depreciation is not provided on investment property measured at fair value.

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.

	1 Jan 2022	Valuation adjustment	31 Dec 2022
<b>Investment Assets</b>			
RCB/CIT Unit Trusts – General	<u>10,679</u>	<u>(793)</u>	<u>9,886</u>
<b>Total Investment Assets</b>	<b><u>10,679</u></b>	<b><u>(793)</u></b>	<b><u>9,886</u></b>

**2. Reconciliation of Cash Funds**

	£
Total Cash Funds at Beginning of the Year	87,366
Receipts for the Year	64,308
Payments for the Year	87,783
	-----
Total Cash Funds at End of the Year	63,891

**3. Movements in Funds**

Restricted Cash Funds	Bank Balance At 1 <sup>st</sup> Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Bank Balance At 31 <sup>st</sup> Dec 2022 £
Regeneration, Church Hall Works & Outreach	(36,520)	8,302	-	28,218	-
Rectory Rent	45,880	8,800	(10,175)	(28,218)	16,287
Special Offertories for third parties	-	1,307	-	-	1,307
RCB Grant – Remote Worship	-	1,510	(108)	-	1,402
Church of Ireland Orphan's & Children's Society	(6,000)	-	-	6,000	-
St. James Endowment	22,911	-	(7,782)	-	15,129
Priorities Fund	6,672	-	-	(6,000)	672
Belfast City Council – Community Recovery Support Fund	510	-	(510)	-	-
Parish of St Peter & St James	-	1,040	(1,040)	-	-
All Churches Trust Ltd	<u>1,260</u>	-	<u>(1,260)</u>	-	-
<b>Total Restricted Cash Funds</b>	<b><u>34,713</u></b>	<b><u>20,959</u></b>	<b><u>(20,875)</u></b>	<b>-</b>	<b><u>34,797</u></b>

Purposes of Restricted Funds

- The purpose of Regeneration & Outreach was to pay for works to the Church and for outreach activities not covered by other restricted funds.
- Income from Rectory Rent is first to be used to provide housing for clergy and for any Rectory expenses and then at the discretion of the Select Vestry towards other costs.
- Income from Church of Ireland Orphan's & Children's Society, St. James Endowment, and Priorities Fund are to be used for ministry projects.  
The allocation by the Select Vestry of funds to Hope Counselling and other ministry projects is discretionary, and within the terms of the various funders' restrictions.
- Income from Belfast City Council – Community Recovery Support Fund was to be used for material resources for Hope Counselling Support.
- Income from All Churches Trust Ltd was to be used to go towards roof protection system installation for the Church and Church Hall.

Transfers between Restricted Funds

- £28,218 was transferred from the Rectory Rent Fund to the Regeneration Fund to cover additional Church Hall works costs.
- £6,000 was transferred from Priorities Fund to eliminate the deficit on the Church of Ireland Orphan's & Children's Society Fund.

(3) Movements in Funds (continued)

Breakdown of Receipts and Payments for Hope Counselling Support

	£
<b>Opening Balance at 1<sup>st</sup> January 2022</b>	11,093
<b>Receipts</b>	
	-
<b>Total Receipts</b>	-
<b>Payments</b>	
Counsellors' Payment	7,005
Counsellors' Membership Fees	315
Supervision Fees	400
Laptop	405
Stationery	136
Ink	32
<b>Total Payments</b>	<b>8,293</b>
Excess of Payments over Receipts for the year	(8,293)
<b>Closing Balance at 31<sup>st</sup> December 2022</b>	<b>2,800</b>

1. Collections Received for Third Parties

Charity	Donations 2022 £	Donations 2021 £
The Leprosy Mission	100	25
Royal British Legion	290	171
NI Children's Hospice	100	100
The Mission of Seafarers	100	100
Friends of Asha	100	100
International Justice Mission	100	100
Alzheimer's Society	100	100
UCB Ltd (Word for Today)	100	100
South American Mission Society	100	100
Light of the World, India	100	100
Lifeworlds	-	100
Other	<u>117</u>	-
<b>Total Donations</b>	<b><u>1,307</u></b>	<b><u>1,096</u></b>

The above amounts have been included in Receipts for the Year under "Special Offertories" and in Creditors for the Year under "Missionaries and Donations", payable in 2023.

**2. Special Events**

Event	Amount Raised	Amount Raised
	2022	2021
	£	£
Smarties Box Money	335	88
Harvest	162	235
Marmalade Money	168	218
<b>Total Amount Raised</b>	<b>665</b>	<b>541</b>

The above amounts have been included in Receipts for the Year under “Special Events”, the restricted element of which, £503, having been added to the Regeneration & Outreach Fund.

**3. Transactions with the Trustees**

Two Trustees, the Rev Brian Lacey and the Rev Andrew Irwin, are remunerated by virtue of the offices they hold as members of the clergy.

During the year, Rev Lacey received £1,040 from the Parish.

In the same period, the Parish paid invoices totalling £18,259 raised by the Diocese of Connor for the services of Rev Irwin. The Parish also paid £8,886 for Rev Irwin’s housing expenses.

Mr Alan McIntosh, is a trustee and has received a total of £6,575 in 2022 for being a counsellor for Hope Counselling Support which comes from funding (2021: £4,035).

Ms Claire McIntosh, is not a trustee but is the daughter of Mr Alan McIntosh, a trustee. She is a caretaker and cleaner for the church and received £2,912 (excluding £602 tax) in 2022 (2021: £2,912+ £728 tax). She is also a counsellor for Hope Counselling Support receiving £430 in 2022 (2021: £1,400) which comes from funding.

Other than the above 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.

**BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland**

Northern Ireland - Charity number 102654

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# Annual report

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**PARISH OF ST. PAUL AND ST. BARNABAS, BELFAST**

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

**For the year ended 31 December 2022**

**Charities Number: 102654**

**PARISH OF ST. PAUL & ST. BARNABAS**

**Annual report and financial statements for the year ended 31 December 2022**

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	Pages
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**PARISH OF ST. PAUL & ST. BARNABAS**  
**Year ended 31 December 2022**

**References and administrative details**

Charity Name: Parish of St. Paul & St. Barnabas  
Charity Registration Number: 102654  
Contact Address: c/o 23 Duncoole Park  
Belfast  
BT14 8JS

**Trustees**

Miss Amanda Black (until May 2022), Mrs Kate Crothers, Mr William Fenton (from May 2022), Mr Stephen Graham (from May 2022), Mr Robert Hargrove, Mrs Kathleen Herbison, Rev'd Andrew Irwin (from June 2022), Mrs Zara Kerr, Rev'd Brian Lacey, Mrs Frances Mills, Mr Alan McIntosh, Mrs Ena Murray (until May 2022), Mr John Nelson, Mr Martin Reid (from May 2022), Mrs Irene Taggart, Mrs Joan Turkington, Mrs Naomi Watson.

The following Trustees approved these accounts on 20<sup>th</sup> May 2023: Mrs Kate Crothers, Mr William Fenton, Mr Robert Hargrove, Mrs Kathleen Herbison, Rev'd Andrew Irwin, Mrs Zara Kerr, Rev'd Brian Lacey, Mrs Frances Mills, Mr Alan McIntosh, Mr John Nelson, Mrs Irene Taggart, Mrs Joan Turkington, and Mrs Naomi Watson.

**Principal Office-Bearers at 31<sup>st</sup> December 2022**

Priest-in-Charge: Rev Brian Lacey  
Curate: Rev Andrew Irwin  
Incumbent's Churchwarden: Mrs Kate Crothers  
People's Churchwarden: Mrs Frances Mills  
Incumbent's Glebewarden: Mr Alan McIntosh  
People's Glebewarden: Mrs Joan Turkington  
Honorary Secretary: Mrs Zara Kerr  
Honorary Treasurer: Mr John Nelson

**Independent Examiner**

CG Taggart Accountancy Services  
Chartered Accountants and Registered Auditor  
17 Cypress Crescent  
Donaghadee  
Co Down  
BT21 0QG

**Bankers**

Ulster Bank  
York Street Branch  
202-206 York Street  
Belfast  
BT15 1HY

## **PARISH OF ST. PAUL & ST. BARNABAS**

### **Trustees Annual Report for the year ended 31 December 2022**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of St. Paul & St Barnabas for the year ended 31 December 2022.

#### ***Objectives and Activities***

The charitable purpose of the Parish of St Paul & Barnabas is in line with the objectives and aims of the Church of Ireland. Specifically, the advancement of the Christian religion through the progress of the mission of the Church through pastoral care, community engagement, Sunday Worship, ministries of mercy and the practical sharing of the Christian faith.

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of St Paul & St Barnabas has custody of the property and of records, materials, and artefacts of significance to the cultural and religious heritage and maintenance or which is undertaken by the select vestry of the Parish of St Paul & St Barnabas.

#### ***Achievements, Performance and Public Benefit***

All the functions of the Parish pertain to the objectives and aims of the Parish, specifically the advancement of the Christian religion as understood and passed down by the generations before in the Church of Ireland. the Parish exists for Christ and the city of Belfast and makes our faith known and felt by various means:

1. Regular Sunday Worship: As the Parish aims to promote the Christian faith as understood by the Anglican tradition, the primary means of doing this is through the regular provision of Sunday Worship in the Church of St Pauls at 10:30 AM. Where people can learn about the Christian faith in a safe and comfortable space, our regular worship aims to encourage our regular members and allow new members to understand the benefit of the Christian Faith. At the start of the year, when so much was still affected by the pandemic, this was done with consideration for those who felt vulnerable, and since the turn of the summer, we have been able to return to pre-covid patterns of worship and faith engagement.
2. Regular Sunday School: Since the pandemic has waned, we have sought to engage better with our local community and some of the youths in the area by the provision of a regular Sunday School, which aims to teach the Christian faith and positive ethics to those who attend it through engaging means.
3. Regular Midweek Bible Study: Since the appointment of a new minister the Parish has begun a regular midweek bible Study to provide a safe and warm space for people to come together for community and prayer and to engage with the texts of the Christian faith to understand them better and live out the way of Jesus in our Local area.
4. Community Engagement & Pastoral Provision: The church continues to engage with and provide care to and for the Local Community. Whether this is via the minister responding to a pastoral situation or providing engagements at times of loss and bereavement, the Church or halls being available for the local community in a time of need, or members of the Parish along with the Ministry team providing care and support to each other in times of need, loss, or sickness.
5. Hope Counselling: Hope Counselling Support is a confidential counselling service available to anyone in the local community, provided by fully qualified counsellors. The funding for this service has been acquired through successful applications for the Church of Ireland Orphans and Children's Society, St. James' Endowment, Priorities' Fund, and the Belfast City Council's Community Recovery Support Fund. Despite the ongoing Coronavirus pandemic and restrictions, the service has continued to be offered through both face-to-face and telephone consultations, as it has proved beneficial for the clients. Overall, the Parish is committed to providing religious services and supporting the local community's well-being.
6. Church Engagement: the Parish has continued to engage with other local churches where aims and objectives have crossed, such as our ongoing support of local food banks and partnering through the Church Network Redeeming our Communities to bring positive and lasting change in North Belfast.

In 2019 major work was started to renovate the Parish halls at a considerable cost, with the assistance of fundraising and strong support from the Local community; the first phase of that work has been completed; the aim was to bring to halls back into a viable state of use, so that they could benefit both the life and ministry of the Church and be of service to the local community or groups who's aims and objectives aligned with or did not directly contradict those of the Church of Ireland. While work continues to both upgrade and maintain the hall, and their usefulness was interrupted in the year to date, the Parish halls have provided a space for the Parish Sunday school to meet, as well as being used at various times throughout the year by the church for parish events, the local community for private functions.

Throughout the year, we have fulfilled our statement of Public Benefit by engaging in regular worship, reaching out to the community, and participating in various social and fundraising activities.

## **PARISH OF ST. PAUL & ST. BARNABAS**

### **Trustees' Annual Report for the year ended 31 December 2022 (continued)**

#### ***Achievements, Performance & Public Benefit (continued)***

The Parish has special collections throughout the year to raise money for local charities as well as for any natural disasters worldwide. On an annual basis, as Trustees, we decide which local charities that we would like to support in the form of donations on behalf of the Church.

#### ***Financial Review***

The Finances are managed by the Honorary Treasurer who presents a detailed report to all the Trustees at the Select Vestry meetings on a monthly basis.

It was agreed by the Select Vestry that any donations received for the church building would be transferred from the Current Account to the Regeneration Account.

Following all these transactions the accounts at the end of the year were as follows:

- Current Account: - £39,506 (2021: £52,503)
- Regeneration Account: - £24,385 (2021: £34,863)

The receipts and payments account shows an unrestricted deficit for the year of £23,559 (2021: deficit £2,966), and a restricted surplus for the year of £84 (2021: deficit £18,642).

Historic holdings in CIT and RCB units decreased in value in the year from £10,679 to £9,886.

The security and safeguarding of all monies are important to the Trustees and all money is counted and taken to the Bank under dual control.

#### ***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 for a period of at least 12 months from the date of approval of these accounts and the financial statements for the year ended 2022 can therefore 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 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***

Since June 2022, the parish has a full-time Curate. Payments for his services totalling £18,259 (2021: £nil), have been made to the Diocese of Connor during the year. Housing expenses of £8,886 were paid for the Curate by the Parish during the same period.

***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, the churchwardens, the glebe wardens and generally not more than twelve other members of the General Vestry elected at the General Vestry.

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 at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2022, the Select Vestry met 9 times during the year.

***Compliance with Public Benefit***

The Parish have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's purpose and objectives, 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 on 20<sup>th</sup> May 2023 by:***

**Trustee 1**



**Rev'd Brian Lacey, Chairman**

**Trustee 2**



**Mr John Nelson, Treasurer**

## **Independent Examiner's Report to the Trustees of Parish of St. Paul & St. Barnabas**

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 11.

### **Respective responsibilities of 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 Charity Commission for Northern Ireland 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 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.

*Grace Taggart FCA  
CG Taggart Accountancy Services  
Chartered Accountants and Registered Auditors  
17 Cypress Crescent  
Donaghadee  
Co Down  
BT21 0QG*

*Date:*

PARISH OF ST. PAUL AND ST. BARNABAS

Receipts and Payments Account for the year ended 31 December 2022

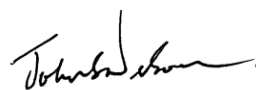
	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
F.W.O. and Regeneration Envelopes		29,784	3,642	33,426	32,501
Discretionary Fund		-	-	-	-
Loose Collections		282	-	282	264
Tax Relief on Gift-Aided donations		5,826	1,042	6,868	6,993
Investment Income		689	-	689	692
Donations		-	2,115	2,115	709
Donation in Memory		-	1,000	1,000	1,000
Donation for Flowers		-	-	-	100
Church Hall Window Donations (incl. Gift Aid)		-	-	-	300
Special Events	5	162	503	665	541
Power NI Refund		6,606	-	6,606	-
Special Offertories	4	-	1,307	1,307	1,096
Remote Worship Grant		-	1,510	1,510	-
External Funding for projects		-	-	-	2,680
Parish of St Peter and St James		-	1,040	1,040	-
Rectory Rent		-	8,800	8,800	7,800
<b>Total Receipts</b>		<b>43,349</b>	<b>20,959</b>	<b>64,308</b>	<b>54,676</b>
<b>Payments</b>					
Clergy Costs	6	18,259	1,040	19,299	-
General clergy pension fund		4,043	-	4,043	3,925
Cleaner	6	3,514	-	3,514	5,740
Clergy Housing Expenses	6	-	8,886	8,886	-
Diocesan Expenses – Fair Share & Insurance		4,155	-	4,155	5,021
Bank Charges		315	-	315	293
Church Music License		401	-	401	840
Catering Expenses		509	-	509	-
Clerical Support		2,245	-	2,245	2,280
Heat, Light, Water + Gas		8,228	-	8,228	8,557
Church Insurance		5,154	-	5,154	4,616
Fire & Security Alarms Maintenance		1,739	-	1,739	963
Internet, Security Alarm & Telephone		927	-	927	4,232
Remote Worship Expenses		-	108	108	-
Missionaries & Donations		1,101	-	1,101	1,000
Stationery		1,580	-	1,580	1,988
Sunday School		756	-	756	260
Sundry		1,494	-	1,494	502
Hall Regeneration		6,310	-	6,310	6,414
Expenses of externally funded projects		-	9,552	9,552	21,492
Rectory Expenses		-	1,289	1,289	1,342
General Repairs		6,178	-	6,178	6,819
<b>Total Payments</b>		<b>66,908</b>	<b>20,875</b>	<b>87,783</b>	<b>76,284</b>
<b>Excess of Payments over Receipts for the year</b>		<b>(23,559)</b>	<b>84</b>	<b>(23,475)</b>	<b>(21,608)</b>
Opening Bank balance and cash		52,653	34,713	87,366	108,974
Closing Bank balance and cash		29,094	34,797	63,891	87,366

Restricted funds are monies which have been given to the charity for the express purpose of the maintenance of the buildings, for outreach projects or for other specified purposes. Further details can be found in note 3.

Approved by the Trustees and signed on their behalf on 20<sup>th</sup> May 2023 by:



Rev'd Brian Lacey, Chairman



Mr John Nelson, Treasurer

PARISH OF ST. PAUL & ST. BARNABAS

Statement of Assets and Liabilities as at 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Cash Funds</b>						
Current Account		29,094	10,412	-	<b>39,506</b>	52,503
Regeneration Account		-	24,385	-	<b>24,385</b>	34,863
<b>Total Cash Funds</b>		<b><u>29,094</u></b>	<b><u>34,797</u></b>	<b>-</b>	<b><u>63,891</u></b>	<b><u>87,366</u></b>

<b>Investment assets</b>						
Rectory	1(b) (ii)	-	250,000	-	<b>250,000</b>	250,000
Investments in RCB/CIT Unit Trusts	1(b) (ii)	<u>9,886</u>	-	-	<b><u>9,886</u></b>	<u>10,679</u>
<b>Total investment assets</b>		<b><u>9,886</u></b>	<b><u>250,000</u></b>	<b>-</b>	<b><u>259,886</u></b>	<b><u>260,679</u></b>

<b>Debtors</b>						
C of I Orphans and Children's Society		-	-	-	-	6,000
Rental Deposit		-	1,700	-	<b>1,700</b>	-
Tax Relief on Gift Aided Donations		<u>6,324</u>	<u>869</u>	-	<b><u>7,193</u></b>	<u>6,869</u>
<b>Total Receivable</b>		<b><u>6,324</u></b>	<b><u>2,569</u></b>	<b>-</b>	<b><u>8,893</u></b>	<b><u>12,869</u></b>
<b>Creditors</b>						
Curate's Costs		3,095	-	-	<b>3,095</b>	-
Missionaries & Donations	4	-	1,307	-	<b>1,307</b>	1,101
Sundry		25	200	-	<b>225</b>	50
Heat, Light, Water & Gas		953	-	-	<b>953</b>	-
Clerical Support		-	-	-	-	725
Expenses of externally funded projects (Hope Counselling Support)		-	-	-	-	3,080
Independent Examiner's fee		575	-	-	<b>575</b>	300
Cleaner		56	-	-	<b>56</b>	-
Stationery		402	-	-	<b>402</b>	-
Church Music License		42	-	-	<b>42</b>	-
General Repairs		-	<u>350</u>	-	<b><u>350</u></b>	<u>180</u>
<b>Total Payable</b>		<b><u>5,148</u></b>	<b><u>1,857</u></b>	<b>-</b>	<b><u>7,005</u></b>	<b><u>5,436</u></b>

Approved by the Trustees and signed on their behalf on 20<sup>th</sup> May 2023 by:

Trustee 1:



Rev Brian Lacey, Chairman

Trustee 2:



Mr John Nelson, Treasurer

**PARISH OF ST. PAUL & ST. BARNABAS**

**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 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

The Church Building 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 Church Hall is not physically attached but on the same grounds as the Church Building, as such is not separable as an individual asset. Therefore it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

**(ii) Investments**

The Rectory is recognised at a current value of around £250,000. Depreciation is not provided on investment property measured at fair value.

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.

	1 Jan 2022	Valuation adjustment	31 Dec 2022
<b>Investment Assets</b>			
RCB/CIT Unit Trusts – General	<u>10,679</u>	<u>(793)</u>	<u>9,886</u>
<b>Total Investment Assets</b>	<b><u>10,679</u></b>	<b><u>(793)</u></b>	<b><u>9,886</u></b>

**2. Reconciliation of Cash Funds**

	£
Total Cash Funds at Beginning of the Year	87,366
Receipts for the Year	64,308
Payments for the Year	87,783
	-----
Total Cash Funds at End of the Year	63,891

3. Movements in Funds

Restricted Cash Funds	Bank Balance At 1 <sup>st</sup> Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	Bank Balance At 31 <sup>st</sup> Dec 2022 £
Regeneration, Church Hall Works & Outreach	(36,520)	8,302	-	28,218	-
Rectory Rent	45,880	8,800	(10,175)	(28,218)	16,287
Special Offertories for third parties	-	1,307	-	-	1,307
RCB Grant – Remote Worship	-	1,510	(108)	-	1,402
Church of Ireland Orphan’s & Children’s Society	(6,000)	-	-	6,000	-
St. James Endowment	22,911	-	(7,782)	-	15,129
Priorities Fund	6,672	-	-	(6,000)	672
Belfast City Council – Community Recovery Support Fund	510	-	(510)	-	-
Parish of St Peter & St James	-	1,040	(1,040)	-	-
All Churches Trust Ltd	<u>1,260</u>	-	<u>(1,260)</u>	-	-
<b>Total Restricted Cash Funds</b>	<b><u>34,713</u></b>	<b><u>20,959</u></b>	<b><u>(20,875)</u></b>	<b>-</b>	<b><u>34,797</u></b>

Purposes of Restricted Funds

- The purpose of Regeneration & Outreach was to pay for works to the Church and for outreach activities not covered by other restricted funds.
- Income from Rectory Rent is first to be used to provide housing for clergy and for any Rectory expenses and then at the discretion of the Select Vestry towards other costs.
- Income from Church of Ireland Orphan’s & Children’s Society, St. James Endowment, and Priorities Fund are to be used for ministry projects.  
The allocation by the Select Vestry of funds to Hope Counselling and other ministry projects is discretionary, and within the terms of the various funders' restrictions.
- Income from Belfast City Council – Community Recovery Support Fund was to be used for material resources for Hope Counselling Support.
- Income from All Churches Trust Ltd was to be used to go towards roof protection system installation for the Church and Church Hall.

Transfers between Restricted Funds

- £28,218 was transferred from the Rectory Rent Fund to the Regeneration Fund to cover additional Church Hall works costs.
- £6,000 was transferred from Priorities Fund to eliminate the deficit on the Church of Ireland Orphan’s & Children’s Society Fund.

**(3) Movements in Funds (continued)**

## Breakdown of Receipts and Payments for Hope Counselling Support

	£
<b>Opening Balance at 1<sup>st</sup> January 2022</b>	11,093
<b>Receipts</b>	
	-
<b>Total Receipts</b>	-
<b>Payments</b>	
Counsellors' Payment	7,005
Counsellors' Membership Fees	315
Supervision Fees	400
Laptop	405
Stationery	136
Ink	32
<b>Total Payments</b>	<b>8,293</b>
Excess of Payments over Receipts for the year	(8,293)
<b>Closing Balance at 31<sup>st</sup> December 2022</b>	<b>2,800</b>

**4. Collections Received for Third Parties**

Charity	Donations 2022 £	Donations 2021 £
The Leprosy Mission	100	25
Royal British Legion	290	171
NI Children's Hospice	100	100
The Mission of Seafarers	100	100
Friends of Asha	100	100
International Justice Mission	100	100
Alzheimer's Society	100	100
UCB Ltd (Word for Today)	100	100
South American Mission Society	100	100
Light of the World, India	100	100
Lifeworlds	-	100
Other	<u>117</u>	-
<b>Total Donations</b>	<b><u>1,307</u></b>	<b><u>1,096</u></b>

The above amounts have been included in Receipts for the Year under "Special Offertories" and in Creditors for the Year under "Missionaries and Donations", payable in 2023.

5. Special Events

Event	Amount Raised 2022 £	Amount Raised 2021 £
Smarties Box Money	335	88
Harvest	162	235
Marmalade Money	168	218
<b>Total Amount Raised</b>	<b>665</b>	<b>541</b>

The above amounts have been included in Receipts for the Year under “Special Events”, the restricted element of which, £503, having been added to the Regeneration & Outreach Fund.

6. Transactions with the Trustees

Two Trustees, the Rev Brian Lacey and the Rev Andrew Irwin, are remunerated by virtue of the offices they hold as members of the clergy.

During the year, Rev Lacey received £1,040 from the Parish.

In the same period, the Parish paid invoices totalling £18,259 raised by the Diocese of Connor for the services of Rev Irwin. The Parish also paid £8,886 for Rev Irwin’s housing expenses.

Mr Alan McIntosh, is a trustee and has received a total of £6,575 in 2022 for being a counsellor for Hope Counselling Support which comes from funding (2021: £4,035).

Ms Claire McIntosh, is not a trustee but is the daughter of Mr Alan McIntosh, a trustee. She is a caretaker and cleaner for the church and received £2,912 (excluding £602 tax) in 2022 (2021: £2,912+ £728 tax). She is also a counsellor for Hope Counselling Support receiving £430 in 2022 (2021: £1,400) which comes from funding.

Other than the above 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.

**BELFAST/Belfast: St. Paul & St. Barnabas/St. Paul/Connor/Church of Ireland**

Northern Ireland - Charity number 102654

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# Annual return

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## Independent Examiner's Report to the Trustees of Parish of St. Paul & St. Barnabas

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 11.

### Respective responsibilities of 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 Charity Commission for Northern Ireland 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 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.

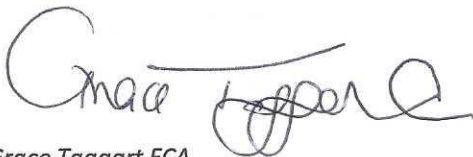
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.



Grace Taggart FCA  
CG Taggart Accountancy Services  
Chartered Accountants and Registered Auditors  
17 Cypress Crescent  
Donaghadee  
Co Down  
BT21 0QG

Date: 20/5/23