

**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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**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

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.

***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<br>Funds 2022<br>£ | Restricted<br>Funds 2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|------|---------------------------------|-------------------------------|--------------------|--------------------|
| <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<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Endowment<br>Funds<br>2022<br>£ | Total<br>2022<br>£   | Total<br>2021<br>£   |
|-------------------------|------|------------------------------------|----------------------------------|---------------------------------|----------------------|----------------------|
| <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)<br>(ii) | -                   | 250,000               | -        | <b>250,000</b>        | 250,000               |
| Investments in RCB/CIT Unit Trusts | 1(b)<br>(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<br>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> |  | <u>10,679</u> | <u>(793)</u>            | <u>9,886</u> |

#### 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**

| <b>Restricted Cash Funds</b>                           | <b>Bank Balance<br/>At 1<sup>st</sup> Jan 2022<br/>£</b> | <b>Incoming<br/>Resources<br/>£</b> | <b>Outgoing<br/>Resources<br/>£</b> | <b>Transfers<br/>£</b> | <b>Bank Balance<br/>At 31<sup>st</sup> Dec<br/>2022<br/>£</b> |
|--|--|-------------------------------------|-------------------------------------|------------------------|---|
| 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>   | <b>11,093</b> |
|   |               |
| <b><u>Receipts</u></b>                                  |               |
|   | -             |
| <b><u>Total Receipts</u></b>                            | <b>-</b>      |
|   |               |
| <b><u>Payments</u></b>                                  |               |
| Counsellors' Payment                                    | 7,005         |
| Counsellors' Membership Fees                            | 315           |
| Supervision Fees  | 400           |
| Laptop  | 405           |
| Stationery  | 136           |
| Ink   | 32            |
| <b><u>Total Payments</u></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<br>2022<br>£ | Donations<br>2021<br>£ |
|--------------------------------|------------------------|------------------------|
| 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**

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