

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 103482

Details

Known as St Paul's Parish Church

Status Received

Registered 2015-09-14

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

Contact

Address 37 Marguerite Avenue
Newcastle
Co Down
Bt33 0Pf
Bt33 0pf
BT33 0PF

Phone 07542947517

Email mervynmcneill@yahoo.com

Activities

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	£139,946	£127,072	£0	0

Trustees

Name	Role	Appointed
Carol		
Donna McBride		
Jack Goslyn		
John H. McBride		
Leona Simpson		
Miranda Mcclurg		
Mr Mervyn Mcneill		
Mr Norman Kelly		
Mr Samuel Willan Mcconnell		
Mrs Jill Watson		
Mrs Lorraine Brimage		
Mrs Margaret Mary Hamilton		

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103482

Accounts

Income

Churches Included

- Castlewellan
 Kilcoo

Unrestricted Income

Unrestricted Income	£
Free Will Offering	15527
Gifts, Donations & Sustentation	543
Legacies	0
Rents	0
Bank Interest	2768
Gift Aid Tax Reclaimed	0
Other (please state)	
FREE WILL OFFERING - GIFT AIDED	5720
CHURCHCOLLECTIONS	3678
INVESTMENT INCOME	10761
BRYANSFORD SHARED COSTS	26825
FUNDRAISING	4773
GIFTS	4650
SALARY FOR OUTREACH WORKERS	40445
EARMARKED - ORPHANAGE GRANTS ETC	20464
Sub-Total	136154
Restricted Income	
Graveyard	1275
Magazines	0
Sunday School Income	0
Restoration Projects	0
Gift Aid Tax Reclaimed	2517
Other Please State	
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
Sub-Total	3792
Mission	

Bishop's Appeal	0
Other (Please State)	
	0
	0
	0
	0
	0
	0
	0
	0
Sub-Total	0
Total Income	139946

Expenditure

Unrestricted Expenditure

Payments	£
Clergy Costs	46285
Other Staff Costs	33070
Diocesan Assessment	13245
Administration	0
Utilities	2232
Insurance	3881
Legal	1547
Rates	1003
Loan Repayments	0
Repairs & Maintenance	11885
Other (please state)	
CHARITY DONATIONS	707
EARMARKED - EXPENDITURE FROM GRANTS	5546
SUNDRY- BANK FEES/FWO ENVELOPES	197
RECTORY UPKEEP	176
GRAVEYARD AND GROUNDS	2400
CLERGY AND OUTREACH EXPENSES	4898
	None
	None
Total Expenditure	127072
Surplus/Deficit	9082

Restricted Expenditure	
Buildings	0
Mission (All)	0
Glebe Cost	0
Other (please state)	
	None
	None
	None
	None
	None
	None
	None
	None
	None

Loans & Account Balances

Loans

Purpose of the loan	Current Balance	Annual repayments
	None	None
	None	None
	None	None
	None	None
	None	None
	None	None

Bank Accounts

Title of Account	Purpose	Balance
BUSINESS INVESTMENT		144312
CHURCH MAINTENANCE		4571
FABRIC ACCOUNT		10663
CURRENT ACCOUNT		73535
		None
		None

Rector: Stipend and Locomotory Expenses Allowance

A. Rector: Stipend and Locomotory Expenses Allowance

Direct payment from Parish

Stipend	0
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Additional Payments	0
Locomotory Expenses Allowance	0
Expenses of Office Allowance	0
Other amounts received:	
RectorChaplaincy	0
RectorGlebeRent	0
Other Rent etc. (specify)	
	None
Total Fees etc. Received	0

Payments received from Parish in respect of expenses.

Do you pay the employee's portion of National Insurance Contributions (if applicable)? Yes No

Does your parish pay the employee's part of the clergy Pension Fund (if applicable)? Yes No

Do you receive any other allowances or benefits not included above? Yes No

If so, please specify _____

Rectory/Glebeland

Is the rectory available free of all charges Yes No

If not, please state charges _____

Nature and amount of charges and expenses paid by Rector in connection with land

Nature of charges and expenses _____

Amount of charges and expenses _____ 0

Curate: Stipend and Locomotory Expenses Allowance

Curate: Stipend and Locomotory Expenses Allowance

Name of Curate	Stipend	L.E.A.	Total
	None	None	None
	None	None	None

Is free accomodation provided? Yes No

If not what is the cost to the Curate(s)?

1. _____ None

2. _____ None

Payments received from Parish in respect of Expenses



Does the curate receive the minimum Expenses of Office Allowance?

- 1. Yes
 No
- 2. Yes
 No

Does the curate pay the employee's portion of National Insurance Contributions (if applicable)?

- 1. Yes
 No
- 2. Yes
 No

Does the curate receive any other allowances not included above?

		Please specify
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
2.	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Contributions to World Mission / Aid Agencies / Local Charities

Contributions made by this parish during the financial year ended 31 December 2024 were as follows:

World Mission e.g. Missionary Societies	0
Bishops Appeal	0
Other Developmental Agencies e.g. Tearfund	0
Other Charities e.g. Hospice, Help the Aged etc.	0

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103482

Accounts

CHARITY REGISTRATION NUMBER: 103482

St Paul's Parish Church
Unaudited Financial Statements
31 December 2023

NIALL FARRELL FCA
Chartered accountants
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

St Paul's Parish Church
Financial Statements
Year ended 31 December 2023

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St Paul's Parish Church

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name St Paul's Parish Church

Charity registration number 103482

Principal office Mill Hill
Castlewellan
Co Down
BT31 9PN

The trustees

Mrs M M Hamilton
Mr S W McConnell
Mr M McNeill
Miss L Simpson
Mrs M McClurg
Mrs M Keown
Mr J Goslyn
Mrs J Watson
Mr J McBride
Mrs D McBride
Mrs V Canavan

Independent examiner Niall Farrell FCA
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

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 Organisations.
The Select Vestry members are the Charity Trustees.

St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over 18 and are resident within the parish or living elsewhere but have been members of the congregation for three years may register as members of the general vestry of the parish allowing them to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year and members elected to the Select Vestry for an initial period of one year although in practice there is no limit to the time which may be served, and members re-elected especially in a small parish where members normally serve several years.

Pay and remuneration

The incumbent of the Parish is paid £38,626 with a locum allowance of £7,000 and office expenses of £800 per annum as approved by the General Synod of the Church of Ireland with the parish now paying 50% of these costs and Bryansford parish paying the same percentage since the start of 2023.

Organisational Structure

The Select Vestry is responsible for the day to day running of the parish with the serving minister as Chairman assisted by the other members in the Select Vestry in posts such as Secretary, Treasurer, Churchwarden and Glebe warden. The members meet on a regular basis to decide on any matters affecting the running of the parish.

Objectives and activities

The principal function of the parish is to support the advancement of the Christian religion and to promote all functions including regular worship and communicating the advancement of religion through caring for all in the community especially the sick and elderly.

St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

St Pauls was built by the Annesley family and consecrated in 1853 possessing memorials, architectural features and stained-glass windows of artistic merit which enrich the experience of worshipers and visitors to the church and adjoining graveyard. With the custody of historical records, the parish provides a source for research, and these are accessible to anyone seeking information on births, deaths, marriages, baptism etc. The church is open to all irrespective of gender, ethnicity, ability class or creed. All statutory responsibilities were met to ensure Health and Safety and Child Protection policies were adhered to. 2023 has been an exciting year for St Pauls. With a new minister in place and welcoming two new part time evangelists into the parish (Trevor and Lorraine and family) at the end of the year, there has been some exciting initiatives taking place, which had not been possible in the past. There has been a specific focus on discipleship and growing closer together as a parish. There has been a particular focus on partnering more with our sister parish in Bryansford by holding services together throughout the year and having lunches etc to build our relationship and share resources. This has enabled us to participate in numerous outreach initiatives together in the community. To name a few of the events that took place this year, we went deeper with our discipleship by doing the Alpha prayer course. We started a monthly coffee morning to help build relationships and establish a culture of welcome and hospitality. We held numerous community BBQs to welcome new people and help reach out to people in our community. The church calendar gave us key opportunities to do outreach activities at Easter, Pentecost, Harvest and Christmas among many other social gatherings and special services. We welcomed 3 missionaries from America, Australia, and Nigeria for a week of mission and outreach in the community. It has been an eventful year in the church, and we are looking forward to the year ahead with our new evangelists and the gifts they bring to their roles. Our hope is to reach out even more into our communities with the Good News, with a particular focus on families and young people. There were many highlights during the year including the excellent musical concert from the Kerygma Gospel Choir and the contemporary Christmas Carol service featuring Trevor and his musician friends giving a rock type version of popular carols much enjoyed by all present. Also, we upgraded the sound system in the church to offer us more creative expressions of worship enhanced by the musical ability of Trevor and Lorraine aided by their three children!

Financial review

At the end of the reporting period the Churches financial position remains sound due to the significant legacies left by two much valued members and from the generosity of the congregation in increasingly difficult financial times.

The trustees' annual report was approved on 9 April 2024 and signed on behalf of the board of trustees by:

Mr M McNeill
Trustee

Mrs J Watson
Trustee

St Paul's Parish Church

Independent Examiner's Report to the Trustees of St Paul's Parish Church

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of St Paul's Parish Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Niall Farrell FCA
Independent Examiner

Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

St Paul's Parish Church
Statement of Financial Activities
Year ended 31 December 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	1	70,090	13,193	83,284	38,344
Investment income	2	12,481	185	12,666	12,947
Total income		<u>82,571</u>	<u>13,378</u>	<u>95,950</u>	<u>51,291</u>
Expenditure					
Expenditure on charitable activities	3,4	76,655	9,810	86,466	82,610
Total expenditure		<u>76,655</u>	<u>9,810</u>	<u>86,466</u>	<u>82,610</u>
Net income/(expenditure) and net movement in funds		<u>5,916</u>	<u>3,568</u>	<u>9,484</u>	<u>(31,319)</u>
Reconciliation of funds					
Total funds brought forward		653,948	14,799	668,747	700,066
Total funds carried forward		<u>659,864</u>	<u>18,367</u>	<u>678,231</u>	<u>668,747</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church
Statement of Financial Position
31 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	7		187,000	187,000
Current assets				
Cash at bank and in hand		491,981		482,497
Creditors: amounts falling due within one year	10	750		750
Net current assets			491,231	481,747
Total assets less current liabilities			678,231	668,747
Net assets			678,231	668,747
Funds of the charity				
Restricted funds			18,367	14,799
Unrestricted funds:				
Revaluation reserve		187,000		187,000
Other unrestricted income funds		472,864		466,948
Total unrestricted funds		659,864		653,948
Total charity funds	9		678,231	668,747

These financial statements were approved by the board of trustees and authorised for issue on 9 April 2024, and are signed on behalf of the board by:

Mr M McNeill
Trustee

Mrs J Watson
Trustee

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church

Accounting Policies

Year ended 31 December 2023

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the financial statements were made during the year. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No estimates and assumptions having a significant risk of material adjustment to the financial statements were made during the financial year.

St Paul's Parish Church
Notes to the Financial Statements
Year ended 31 December 2023

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Church Donations	2,867	–	2,867
Free Will Offerings	19,150	–	19,150
Fund Raising	567	–	567
Byransford Church	28,277	–	28,277
Graveyard & Grounds	–	1,535	1,535
Earmarked Income	17,215	11,658	28,874
Gift Aid Tax Recovered	2,014	–	2,014
	<u>70,090</u>	<u>13,193</u>	<u>83,284</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Church Donations	1,528	–	1,528
Free Will Offerings	20,766	–	20,766
Fund Raising	1,581	–	1,581
Byransford Church	8,861	–	8,861
Graveyard & Grounds	–	1,125	1,125
Earmarked Income	–	2,500	2,500
Gift Aid Tax Recovered	1,983	–	1,983
	<u>34,719</u>	<u>3,625</u>	<u>38,344</u>

2. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	12,481	185	12,666
Bank interest receivable type 3	–	–	–
Bank interest receivable	–	–	–
	<u>12,481</u>	<u>185</u>	<u>12,666</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	–	–	–
Bank interest receivable type 3	198	18	216
Bank interest receivable	12,731	–	12,731
	<u>12,929</u>	<u>18</u>	<u>12,947</u>

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Parish running costs	75,434	9,810	85,244
Support costs	<u>1,221</u>	<u>–</u>	<u>1,222</u>
	<u>76,655</u>	<u>9,810</u>	<u>86,466</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Parish running costs	74,332	7,276	81,608
Support costs	<u>1,002</u>	<u>–</u>	<u>1,002</u>
	<u>75,334</u>	<u>7,276</u>	<u>82,610</u>

4. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Parish running costs	85,244	–	85,244	81,608
Governance costs	<u>–</u>	<u>1,222</u>	<u>1,222</u>	<u>1,002</u>
	<u>85,244</u>	<u>1,222</u>	<u>86,466</u>	<u>82,610</u>

5. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

6. Staff costs

The average head count of employees during the year was 3 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Tangible fixed assets

	Land and buildings £
Cost	
At 1 January 2023 and 31 December 2023	<u>187,000</u>
Carrying amount	
At 31 December 2023	<u>187,000</u>
At 31 December 2022	<u>187,000</u>

8. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £415).

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	466,948	82,571	(76,655)	<u>472,864</u>
Revaluation reserve	187,000	–	–	<u>187,000</u>
	<u>653,948</u>	<u>82,571</u>	<u>(76,655)</u>	<u>659,864</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	494,634	47,648	(75,334)	466,948
Revaluation reserve	187,000	–	–	187,000
	<u>681,634</u>	<u>47,648</u>	<u>(75,334)</u>	<u>653,948</u>

Restricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund 1 - desc in a/cs	14,799	13,378	(9,810)	<u>18,367</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund 1 - desc in a/cs	18,432	3,643	(7,276)	<u>14,799</u>

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103482

Annual report

CHARITY REGISTRATION NUMBER: 103482

St Paul's Parish Church
Unaudited Financial Statements
31 December 2023

NIALL FARRELL FCA
Chartered accountants
Farrell Accountants Limited
16 Upper Square
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St Paul's Parish Church
Financial Statements
Year ended 31 December 2023

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St Paul's Parish Church

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name St Paul's Parish Church

Charity registration number 103482

Principal office Mill Hill
Castlewellan
Co Down
BT31 9PN

The trustees

Mrs M M Hamilton
Mr S W McConnell
Mr M McNeill
Miss L Simpson
Mrs M McClurg
Mrs M Keown
Mr J Goslyn
Mrs J Watson
Mr J McBride
Mrs D McBride
Mrs V Canavan

Independent examiner Niall Farrell FCA
Farrell Accountants Limited
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Structure, governance and management

Governing Document and Constitution of the Charity
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St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

Recruitment and Appointment of Select Vestry (Trustees)

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Pay and remuneration

The incumbent of the Parish is paid £38,626 with a locum allowance of £7,000 and office expenses of £800 per annum as approved by the General Synod of the Church of Ireland with the parish now paying 50% of these costs and Bryansford parish paying the same percentage since the start of 2023.

Organisational Structure

The Select Vestry is responsible for the day to day running of the parish with the serving minister as Chairman assisted by the other members in the Select Vestry in posts such as Secretary, Treasurer, Churchwarden and Glebe warden. The members meet on a regular basis to decide on any matters affecting the running of the parish.

Objectives and activities

The principal function of the parish is to support the advancement of the Christian religion and to promote all functions including regular worship and communicating the advancement of religion through caring for all in the community especially the sick and elderly.

St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

St Pauls was built by the Annesley family and consecrated in 1853 possessing memorials, architectural features and stained-glass windows of artistic merit which enrich the experience of worshipers and visitors to the church and adjoining graveyard. With the custody of historical records, the parish provides a source for research, and these are accessible to anyone seeking information on births, deaths, marriages, baptism etc. The church is open to all irrespective of gender, ethnicity, ability class or creed. All statutory responsibilities were met to ensure Health and Safety and Child Protection policies were adhered to. 2023 has been an exciting year for St Pauls. With a new minister in place and welcoming two new part time evangelists into the parish (Trevor and Lorraine and family) at the end of the year, there has been some exciting initiatives taking place, which had not been possible in the past. There has been a specific focus on discipleship and growing closer together as a parish. There has been a particular focus on partnering more with our sister parish in Bryansford by holding services together throughout the year and having lunches etc to build our relationship and share resources. This has enabled us to participate in numerous outreach initiatives together in the community. To name a few of the events that took place this year, we went deeper with our discipleship by doing the Alpha prayer course. We started a monthly coffee morning to help build relationships and establish a culture of welcome and hospitality. We held numerous community BBQs to welcome new people and help reach out to people in our community. The church calendar gave us key opportunities to do outreach activities at Easter, Pentecost, Harvest and Christmas among many other social gatherings and special services. We welcomed 3 missionaries from America, Australia, and Nigeria for a week of mission and outreach in the community. It has been an eventful year in the church, and we are looking forward to the year ahead with our new evangelists and the gifts they bring to their roles. Our hope is to reach out even more into our communities with the Good News, with a particular focus on families and young people. There were many highlights during the year including the excellent musical concert from the Kerygma Gospel Choir and the contemporary Christmas Carol service featuring Trevor and his musician friends giving a rock type version of popular carols much enjoyed by all present. Also, we upgraded the sound system in the church to offer us more creative expressions of worship enhanced by the musical ability of Trevor and Lorraine aided by their three children!

Financial review

At the end of the reporting period the Churches financial position remains sound due to the significant legacies left by two much valued members and from the generosity of the congregation in increasingly difficult financial times.

The trustees' annual report was approved on 9 April 2024 and signed on behalf of the board of trustees by:

Mr M McNeill
Trustee

Mrs J Watson
Trustee

St Paul's Parish Church

Independent Examiner's Report to the Trustees of St Paul's Parish Church

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of St Paul's Parish Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Niall Farrell FCA
Independent Examiner

Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

St Paul's Parish Church
Statement of Financial Activities
Year ended 31 December 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	1	70,090	13,193	83,284	38,344
Investment income	2	12,481	185	12,666	12,947
Total income		<u>82,571</u>	<u>13,378</u>	<u>95,950</u>	<u>51,291</u>
Expenditure					
Expenditure on charitable activities	3,4	76,655	9,810	86,466	82,610
Total expenditure		<u>76,655</u>	<u>9,810</u>	<u>86,466</u>	<u>82,610</u>
Net income/(expenditure) and net movement in funds		<u>5,916</u>	<u>3,568</u>	<u>9,484</u>	<u>(31,319)</u>
Reconciliation of funds					
Total funds brought forward		653,948	14,799	668,747	700,066
Total funds carried forward		<u>659,864</u>	<u>18,367</u>	<u>678,231</u>	<u>668,747</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church
Statement of Financial Position
31 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	7		187,000	187,000
Current assets				
Cash at bank and in hand		491,981		482,497
Creditors: amounts falling due within one year	10	<u>750</u>		<u>750</u>
Net current assets			<u>491,231</u>	<u>481,747</u>
Total assets less current liabilities			<u>678,231</u>	<u>668,747</u>
Net assets			<u>678,231</u>	<u>668,747</u>
Funds of the charity				
Restricted funds			18,367	14,799
Unrestricted funds:				
Revaluation reserve		187,000		187,000
Other unrestricted income funds		<u>472,864</u>		<u>466,948</u>
Total unrestricted funds		<u>659,864</u>		<u>653,948</u>
Total charity funds	9		<u>678,231</u>	<u>668,747</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 April 2024, and are signed on behalf of the board by:

Mr M McNeill
Trustee

Mrs J Watson
Trustee

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church

Accounting Policies

Year ended 31 December 2023

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the financial statements were made during the year. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No estimates and assumptions having a significant risk of material adjustment to the financial statements were made during the financial year.

St Paul's Parish Church
Notes to the Financial Statements
Year ended 31 December 2023

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Church Donations	2,867	–	2,867
Free Will Offerings	19,150	–	19,150
Fund Raising	567	–	567
Byransford Church	28,277	–	28,277
Graveyard & Grounds	–	1,535	1,535
Earmarked Income	17,215	11,658	28,874
Gift Aid Tax Recovered	2,014	–	2,014
	<u>70,090</u>	<u>13,193</u>	<u>83,284</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Church Donations	1,528	–	1,528
Free Will Offerings	20,766	–	20,766
Fund Raising	1,581	–	1,581
Byransford Church	8,861	–	8,861
Graveyard & Grounds	–	1,125	1,125
Earmarked Income	–	2,500	2,500
Gift Aid Tax Recovered	1,983	–	1,983
	<u>34,719</u>	<u>3,625</u>	<u>38,344</u>

2. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	12,481	185	12,666
Bank interest receivable type 3	–	–	–
Bank interest receivable	–	–	–
	<u>12,481</u>	<u>185</u>	<u>12,666</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	–	–	–
Bank interest receivable type 3	198	18	216
Bank interest receivable	12,731	–	12,731
	<u>12,929</u>	<u>18</u>	<u>12,947</u>

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Parish running costs	75,434	9,810	85,244
Support costs	<u>1,221</u>	<u>–</u>	<u>1,222</u>
	<u>76,655</u>	<u>9,810</u>	<u>86,466</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Parish running costs	74,332	7,276	81,608
Support costs	<u>1,002</u>	<u>–</u>	<u>1,002</u>
	<u>75,334</u>	<u>7,276</u>	<u>82,610</u>

4. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Parish running costs	85,244	–	85,244	81,608
Governance costs	<u>–</u>	<u>1,222</u>	<u>1,222</u>	<u>1,002</u>
	<u>85,244</u>	<u>1,222</u>	<u>86,466</u>	<u>82,610</u>

5. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

6. Staff costs

The average head count of employees during the year was 3 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Tangible fixed assets

	Land and buildings £
Cost	
At 1 January 2023 and 31 December 2023	<u>187,000</u>
Carrying amount	
At 31 December 2023	<u>187,000</u>
At 31 December 2022	<u>187,000</u>

8. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £415).

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	466,948	82,571	(76,655)	<u>472,864</u>
Revaluation reserve	187,000	–	–	<u>187,000</u>
	<u>653,948</u>	<u>82,571</u>	<u>(76,655)</u>	<u>659,864</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	494,634	47,648	(75,334)	466,948
Revaluation reserve	187,000	–	–	187,000
	<u>681,634</u>	<u>47,648</u>	<u>(75,334)</u>	<u>653,948</u>

Restricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund 1 - desc in a/cs	14,799	13,378	(9,810)	<u>18,367</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund 1 - desc in a/cs	18,432	3,643	(7,276)	<u>14,799</u>

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103482

Annual return

CHARITY REGISTRATION NUMBER: 103482

St Paul's Parish Church
Unaudited Financial Statements
31 December 2023

NIALL FARRELL FCA
Chartered accountants
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

St Paul's Parish Church
Financial Statements
Year ended 31 December 2023

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St Paul's Parish Church

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name St Paul's Parish Church

Charity registration number 103482

Principal office Mill Hill
Castlewellan
Co Down
BT31 9PN

The trustees

Mrs M M Hamilton
Mr S W McConnell
Mr M McNeill
Miss L Simpson
Mrs M McClurg
Mrs M Keown
Mr J Goslyn
Mrs J Watson
Mr J McBride
Mrs D McBride
Mrs V Canavan

Independent examiner Niall Farrell FCA
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

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 Organisations.
The Select Vestry members are the Charity Trustees.

St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over 18 and are resident within the parish or living elsewhere but have been members of the congregation for three years may register as members of the general vestry of the parish allowing them to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year and members elected to the Select Vestry for an initial period of one year although in practice there is no limit to the time which may be served, and members re-elected especially in a small parish where members normally serve several years.

Pay and remuneration

The incumbent of the Parish is paid £38,626 with a locomotory allowance of £7,000 and office expenses of £800 per annum as approved by the General Synod of the Church of Ireland with the parish now paying 50% of these costs and Bryansford parish paying the same percentage since the start of 2023.

Organisational Structure

The Select Vestry is responsible for the day to day to day running of the parish with the serving minister as Chairman assisted by the other members in the Select Vestry in posts such as Secretary, Treasurer, Churchwarden and Glebe warden. The members meet on a regular basis to decide on any matters affecting the running of the parish.

Objectives and activities

The principal function of the parish is to support the advancement of the Christian religion and to promote all functions including regular worship and communicating the advancement of religion through caring for all in the community especially the sick and elderly.

St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

St Pauls was built by the Annesley family and consecrated in 1853 possessing memorials, architectural features and stained-glass windows of artistic merit which enrich the experience of worshipers and visitors to the church and adjoining graveyard. With the custody of historical records, the parish provides a source for research, and these are accessible to anyone seeking information on births, deaths, marriages, baptism etc. The church is open to all irrespective of gender, ethnicity, ability class or creed. All statutory responsibilities were met to ensure Health and Safety and Child Protection policies were adhered to. 2023 has been an exciting year for St Pauls. With a new minister in place and welcoming two new part time evangelists into the parish (Trevor and Lorraine and family) at the end of the year, there has been some exciting initiatives taking place, which had not been possible in the past. There has been a specific focus on discipleship and growing closer together as a parish. There has been a particular focus on partnering more with our sister parish in Bryansford by holding services together throughout the year and having lunches etc to build our relationship and share resources. This has enabled us to participate in numerous outreach initiatives together in the community. To name a few of the events that took place this year, we went deeper with our discipleship by doing the Alpha prayer course. We started a monthly coffee morning to help build relationships and establish a culture of welcome and hospitality. We held numerous community BBQs to welcome new people and help reach out to people in our community. The church calendar gave us key opportunities to do outreach activities at Easter, Pentecost, Harvest and Christmas among many other social gatherings and special services. We welcomed 3 missionaries from America, Australia, and Nigeria for a week of mission and outreach in the community. It has been an eventful year in the church, and we are looking forward to the year ahead with our new evangelists and the gifts they bring to their roles. Our hope is to reach out even more into our communities with the Good News, with a particular focus on families and young people. There were many highlights during the year including the excellent musical concert from the Kerygma Gospel Choir and the contemporary Christmas Carol service featuring Trevor and his musician friends giving a rock type version of popular carols much enjoyed by all present. Also, we upgraded the sound system in the church to offer us more creative expressions of worship enhanced by the musical ability of Trevor and Lorraine aided by their three children!

Financial review

At the end of the reporting period the Churches financial position remains sound due to the significant legacies left by two much valued members and from the generosity of the congregation in increasingly difficult financial times.

The trustees' annual report was approved on 9 April 2024 and signed on behalf of the board of trustees by:

Mr M McNeill
Trustee

Mrs J Watson
Trustee

St Paul's Parish Church

Independent Examiner's Report to the Trustees of St Paul's Parish Church

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of St Paul's Parish Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Niall Farrell FCA
Independent Examiner

Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

St Paul's Parish Church
Statement of Financial Activities
Year ended 31 December 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	1	70,090	13,193	83,284	38,344
Investment income	2	12,481	185	12,666	12,947
Total income		<u>82,571</u>	<u>13,378</u>	<u>95,950</u>	<u>51,291</u>
Expenditure					
Expenditure on charitable activities	3,4	76,655	9,810	86,466	82,610
Total expenditure		<u>76,655</u>	<u>9,810</u>	<u>86,466</u>	<u>82,610</u>
Net income/(expenditure) and net movement in funds		<u>5,916</u>	<u>3,568</u>	<u>9,484</u>	<u>(31,319)</u>
Reconciliation of funds					
Total funds brought forward		653,948	14,799	668,747	700,066
Total funds carried forward		<u>659,864</u>	<u>18,367</u>	<u>678,231</u>	<u>668,747</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church
Statement of Financial Position
31 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	7		187,000	187,000
Current assets				
Cash at bank and in hand		491,981		482,497
Creditors: amounts falling due within one year	10	750		750
Net current assets			491,231	481,747
Total assets less current liabilities			678,231	668,747
Net assets			678,231	668,747
Funds of the charity				
Restricted funds			18,367	14,799
Unrestricted funds:				
Revaluation reserve		187,000		187,000
Other unrestricted income funds		472,864		466,948
Total unrestricted funds		659,864		653,948
Total charity funds	9		678,231	668,747

These financial statements were approved by the board of trustees and authorised for issue on 9 April 2024, and are signed on behalf of the board by:

Mr M McNeill
Trustee

Mrs J Watson
Trustee

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church

Accounting Policies

Year ended 31 December 2023

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the financial statements were made during the year. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No estimates and assumptions having a significant risk of material adjustment to the financial statements were made during the financial year.

St Paul's Parish Church
Notes to the Financial Statements
Year ended 31 December 2023

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Church Donations	2,867	–	2,867
Free Will Offerings	19,150	–	19,150
Fund Raising	567	–	567
Byransford Church	28,277	–	28,277
Graveyard & Grounds	–	1,535	1,535
Earmarked Income	17,215	11,658	28,874
Gift Aid Tax Recovered	2,014	–	2,014
	<u>70,090</u>	<u>13,193</u>	<u>83,284</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Church Donations	1,528	–	1,528
Free Will Offerings	20,766	–	20,766
Fund Raising	1,581	–	1,581
Byransford Church	8,861	–	8,861
Graveyard & Grounds	–	1,125	1,125
Earmarked Income	–	2,500	2,500
Gift Aid Tax Recovered	1,983	–	1,983
	<u>34,719</u>	<u>3,625</u>	<u>38,344</u>

2. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	12,481	185	12,666
Bank interest receivable type 3	–	–	–
Bank interest receivable	–	–	–
	<u>12,481</u>	<u>185</u>	<u>12,666</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	–	–	–
Bank interest receivable type 3	198	18	216
Bank interest receivable	12,731	–	12,731
	<u>12,929</u>	<u>18</u>	<u>12,947</u>

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Parish running costs	75,434	9,810	85,244
Support costs	<u>1,221</u>	<u>–</u>	<u>1,222</u>
	<u>76,655</u>	<u>9,810</u>	<u>86,466</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Parish running costs	74,332	7,276	81,608
Support costs	<u>1,002</u>	<u>–</u>	<u>1,002</u>
	<u>75,334</u>	<u>7,276</u>	<u>82,610</u>

4. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Parish running costs	85,244	–	85,244	81,608
Governance costs	<u>–</u>	<u>1,222</u>	<u>1,222</u>	<u>1,002</u>
	<u>85,244</u>	<u>1,222</u>	<u>86,466</u>	<u>82,610</u>

5. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

6. Staff costs

The average head count of employees during the year was 3 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Tangible fixed assets

	Land and buildings £
Cost	
At 1 January 2023 and 31 December 2023	<u>187,000</u>
Carrying amount	
At 31 December 2023	<u>187,000</u>
At 31 December 2022	<u>187,000</u>

8. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £415).

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	466,948	82,571	(76,655)	<u>472,864</u>
Revaluation reserve	187,000	–	–	<u>187,000</u>
	<u>653,948</u>	<u>82,571</u>	<u>(76,655)</u>	<u>659,864</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	494,634	47,648	(75,334)	466,948
Revaluation reserve	187,000	–	–	187,000
	<u>681,634</u>	<u>47,648</u>	<u>(75,334)</u>	<u>653,948</u>

Restricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund 1 - desc in a/cs	14,799	13,378	(9,810)	<u>18,367</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund 1 - desc in a/cs	18,432	3,643	(7,276)	<u>14,799</u>

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103482

Accounts

St Paul's Parish Church
Unaudited Financial Statements
31 December 2022

NIALL FARRELL FCA

Chartered accountants
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

St Paul's Parish Church
Financial Statements
Year ended 31 December 2022

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St Paul's Parish Church

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name St Paul's Parish Church
Charity registration number 103482
Principal office Mill Hill
Castlewellan
Co Down
BT31 9PN

The trustees

Rev B S Cadden (Retired 5 May 2022)
Mrs M M Hamilton
Mr S W McConnell (Retired 5 May 2022)
Mr W Pritchard
Mr M McNeill
Mrs J Kelly
Mrs J Bingham
Miss L Simpson
Mrs M McClurg
Mrs M Keown
Mr J Goslyn
Mr G Musgrave (Retired 5 May 2022)
Mrs J Watson
Mr J McBride (Appointed 5 May 2022)
Mrs D McBride (Appointed 5 May 2022)
Mrs V Canavan (Appointed 5 May 2022)

Independent examiner Niall Farrell FCA
Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

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 Organisations.
The Select Vestry members are the Charity Trustees.

St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management *(continued)*

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over 18 and are resident within the parish or living elsewhere but have been members of the congregation for three years may register as members of the general vestry of the parish allowing them to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year and members elected to the Select Vestry for an initial period of one year although in practice there is no limit to the time which may be served, and members re-elected especially in a small parish where members normally serve several years.

Pay and remuneration

The incumbent of the Parish is paid £33,311 with a locomotory allowance of £6,590 and office expenses of £800 per annum as approved by the General Synod of the Church of Ireland with the parish now paying 50% of these costs and Bryansford parish paying the same percentage since appointment of a new minister in November 2022. During the period of the vacancy from July 2021 to November 2022 the parish was just responsible for paying travelling expenses for the relief clergy who officiated each Sunday.

Organisational Structure

The Select Vestry is responsible for the day to day to day running of the parish with the serving minister as Chairman assisted by the other members in the Select Vestry in posts such as Secretary, Treasurer, Churchwarden and Glebe warden. The members meet on a regular basis to decide on any matters affecting the running of the parish. The Rural Dean chaired these meetings during the period of the vacancy.

Objectives and activities

The principal function of the parish is to support the advancement of the Christian religion and to promote all functions including regular worship and communicating the advancement of religion through caring for all in the community especially the sick and elderly.

St Paul's Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

St Pauls was built by the Annesley family and consecrated in 1853 possessing memorials, architectural features and stained-glass windows of artistic merit which enrich the experience of worshippers and visitors to the church and adjoining graveyard. With the custody of historical records, the parish provides a source for research, and these are accessible to anyone seeking information on births, deaths, marriages, baptism etc. Although no incumbent was in post from July 2021 to November 2022 weekly worship continued with relief clergy and use of online media including a Facebook page and communication to all members throughout the period of the vacancy with support from the Area Dean. The church is assessable to all irrespective of gender, ethnicity, ability class or creed and during the year visits were made by many including an historical society and oversea visitors enquiring about family connections and graveyard records. All statutory responsibilities were met to ensure Health and Safety and Child Protection policies were adhered to. A major repair to the tower was completed during the year with the help of a grant from Treasure Ireland meeting about 25% of the total cost of the scheme and all other necessary maintenance to the church and grounds carried out. Perhaps the main achievement during the year was keeping the church open for worship each Sunday and the support provided by the Rural Dean and retired clergy was much appreciated by the Select Vestry and the parishioners in addition to the sterling efforts of the bishop in securing a new minister. With the very welcome appointment of the Reverend Pat Kerr, we look forward with much optimism to the next few years and developing of activities which were restricted during Covid and the period of the vacancy.

Financial review

At the end of the reporting period the Churches financial position remains sound due to the significant legacies left by two much valued members and from the generosity of the congregation in increasingly difficult financial times.

The trustees' annual report was approved on 22 May 2023 and signed on behalf of the board of trustees by:



Mr M McNeill
Trustee



Mrs J Watson
Trustee

St Paul's Parish Church

Independent Examiner's Report to the Trustees of St Paul's Parish Church

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of St Paul's Parish Church ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Niall Farrell FCA
Independent Examiner

Farrell Accountants Limited
16 Upper Square
Castlewellan
Co Down
BT31 9DD

St Paul's Parish Church
Statement of Financial Activities
Year ended 31 December 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	1	34,719	3,625	38,344	171,527
Charitable activities	2	—	—	—	10,000
Investment income	3	12,929	18	12,947	22,644
Total income		<u>47,648</u>	<u>3,643</u>	<u>51,291</u>	<u>204,171</u>
Expenditure					
Expenditure on charitable activities	4,5	75,334	7,276	82,610	42,841
Total expenditure		<u>75,334</u>	<u>7,276</u>	<u>82,610</u>	<u>42,841</u>
Net (expenditure)/income and net movement in funds					
		<u>(27,686)</u>	<u>(3,633)</u>	<u>(31,319)</u>	<u>161,330</u>
Reconciliation of funds					
Total funds brought forward		681,634	18,432	700,066	538,736
Total funds carried forward		<u>653,948</u>	<u>14,799</u>	<u>668,747</u>	<u>700,066</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church


Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	8		187,000	187,000
Current assets				
Cash at bank and in hand		482,497		513,816
Creditors: amounts falling due within one year	11	<u>750</u>		<u>750</u>
Net current assets			481,747	513,066
Total assets less current liabilities			668,747	700,066
Net assets			668,747	700,066
Funds of the charity				
Restricted funds			14,799	18,432
Unrestricted funds:				
Revaluation reserve		187,000		187,000
Other unrestricted income funds		466,948		494,634
Total unrestricted funds		653,948		681,634
Total charity funds	10		668,747	700,066

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2023, and are signed on behalf of the board by:


Mr M McNeill
Trustee


Mrs J Watson
Trustee

The notes on pages 8 to 10 form part of these financial statements.

St Paul's Parish Church

Accounting Policies

Year ended 31 December 2022

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: No judgements having a significant effect on the financial statements were made during the year. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: No estimates and assumptions having a significant risk of material adjustment to the financial statements were made during the financial year.

St Paul's Parish Church

Notes to the Financial Statements

Year ended 31 December 2022

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Church Donations	1,528	–	1,528
Free Will Offerings	20,766	–	20,766
Fund Raising	1,581	–	1,581
Byransford Church	8,861	–	8,861
Graveyard & Grounds	–	1,125	1,125
Earmarked Income	–	2,500	2,500
Gift Aid Tax Recovered	1,983	–	1,983
Legacies			
Legacies	–	–	–
	<u>34,719</u>	<u>3,625</u>	<u>38,344</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Church Donations	1,473	–	1,473
Free Will Offerings	22,942	–	22,942
Fund Raising	370	–	370
Byransford Church	1,708	–	1,708
Graveyard & Grounds	–	1,610	1,610
Earmarked Income	–	5,500	5,500
Gift Aid Tax Recovered	–	–	–
Legacies			
Legacies	137,924	–	137,924
	<u>164,417</u>	<u>7,110</u>	<u>171,527</u>

2. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Payments from governments or public authorities in the normal course of trading	–	–	10,000	10,000

3. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable type 3	198	18	216
Bank interest receivable	12,731	–	12,731
	<u>12,929</u>	<u>18</u>	<u>12,947</u>

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Investment income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable type 3	–	1	1
Bank interest receivable	22,643	–	22,643
	<u>22,643</u>	<u>1</u>	<u>22,644</u>

4. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Parish running costs	74,332	7,276	81,608
Support costs	1,002	–	1,002
	<u>75,334</u>	<u>7,276</u>	<u>82,610</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Parish running costs	38,523	2,900	41,423
Support costs	1,418	–	1,418
	<u>39,941</u>	<u>2,900</u>	<u>42,841</u>

5. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Parish running costs	81,608	–	81,608	41,423
Governance costs	–	1,002	1,002	1,418
	<u>81,608</u>	<u>1,002</u>	<u>82,610</u>	<u>42,841</u>

6. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

7. Staff costs

The average head count of employees during the year was 1 (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

St Paul's Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Tangible fixed assets

	Land and buildings £
Cost	
At 1 January 2022 and 31 December 2022	<u>187,000</u>
Carrying amount	
At 31 December 2022	<u>187,000</u>
At 31 December 2021	<u>187,000</u>

9. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £415 (2021: £6,372).

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	494,634	47,648	(75,334)	<u>466,948</u>
Revaluation reserve	187,000	-	-	<u>187,000</u>
	<u>681,634</u>	<u>47,648</u>	<u>(75,334)</u>	<u>653,948</u>

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
General funds	337,515	197,060	(39,941)	494,634
Revaluation reserve	187,000	-	-	187,000
	<u>524,515</u>	<u>197,060</u>	<u>(39,941)</u>	<u>681,634</u>

Restricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund 1 - desc in a/cs	18,432	3,643	(7,276)	<u>14,799</u>

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund 1 - desc in a/cs	14,221	7,111	(2,900)	<u>18,432</u>

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103482

Annual report



Booking ref P1351059

2 X Shared shuttle

Please print this e-Ticket, and present this to our representative or driver..



Primary passenger

Name

Mr MERVYN MCNEILL

Who is travelling

2 Adult(s)



Vehicle

Vehicle types

2 X Shared shuttle

Luggage allowance

2 suitcases and 2
holdall per vehicle



Journey 1

From

Alicante (El Altet Airport) (ALC)

To

Apartamentos Oasis Benidorm, Avenida del Mediterraneo,
64, 03503 Benidorm, Spain

Journey 1

Dec 29, 2023 at 13:00

Flight number

RK 9558 (R

Airline name

Ryanair (Ireland)

Accommodation<

Apartamentos Oasis Benidorm, Avenida del Mediterraneo,
64, 03503 Benidorm, Spain, 2



Extras

No additional extras are booked for this journey



Scheduled pick-up time

Estimated 60 minutes after meeting local representative



Find my pick up

Transfer provided by: ABAS Costa Blanca SL

What to do when arriving at Alicante (El Altet Airport) (ALC).

On arrival please follow the instructions below:

Please make your way to the Abas Costa Blanca desk, which is situated on Level -2 (minus 2), one level down from the baggage reclaim area, and on the same level as the coach park.

Once you have located your transfer representative, simply present this e-ticket to them and you will be escorted to your vehicle.

Your shuttle will depart no more than 60 minutes after meeting your transfer representative.

What to do if your arrival time is likely to be delayed, or you are unable to locate your representative

In the event of a delay due to a late arrival, or if you are unable to locate your representative please make contact with your transfer provider immediately on one of the numbers listed below.

[Live Chat](#)

Contact us online

[WhatsApp](#)

0044 1373 489007

[Pickup times](#)

0044 1483 802408

Amendment and cancellation policy

If you need to amend or cancel your booking please go to www.hoppa.com -> My Bookings.

If you made this booking via a travel agent you must contact the travel agent to make any changes or cancellations to your booking. We are unfortunately not able to do this directly with yourselves.

Please be aware that we require 48hours notice for any amendments needed in

regards to your pick-up time / location.

In the event of any emergency amendments, we will do our best to accommodate your needs, however we are unable to guarantee that our partner will be able to accommodate these changes at short notice.

Castlewellan/Castlewellan & Kilcoo/St.Paul/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103482

Annual return



Booking ref P1351059

2 X Shared shuttle

Please print this e-Ticket, and present this to our representative or driver..



Primary passenger

Name

Mr MERVYN MCNEILL

Who is travelling

2 Adult(s)



Vehicle

Vehicle types

2 X Shared shuttle

Luggage allowance

2 suitcases and 2
holdall per vehicle



Journey 2

From

Apartamentos Oasis Benidorm, Avenida del Mediterraneo,
64, 03503 Benidorm, Spain

To

Alicante (El Altet Airport) (ALC)

Journey 2

Jan 3, 2024 at 14:00

Flight number

9559

Airline name

FR

Accommodation<

Apartamentos Oasis Benidorm, Avenida del Mediterraneo,
64, 03503 Benidorm, Spain, 2



Extras

No additional extras are booked for this journey



Scheduled pick-up time

Check your pickup online 24 hours prior to departure



Find my pick up

Transfer provided by: ABAS Costa Blanca SL

What to do when leaving Apartamentos Oasis Benidorm, Avenida del Mediterraneo, 64, 03503 Benidorm, Spain

Your pickup time from your destination will be available 24 hours prior to your departure time.

If you have opted in to receiving SMS text messages from us, your pickup time will automatically be sent to your phone.

Only in the unlikely case that you didn't receive your pickup time 24hours prior to departure please contact our partner. (Our partner will not be able to assist you earlier than the stipulated 24 hour period)

On the day of your departure:

Once you know your scheduled pickup time, please be at the meeting point at least 15 minutes before vehicles scheduled arrival time.

Return services can from time to time run slightly late due to traffic or other passengers running late. Your vehicle should arrive no later than fifteen minutes after your scheduled pickup time. Should your vehicle not arrive, please make contact with your transfer provider immediately on one of the numbers listed below who will advise you on finding an alternative method of transport.

[Live Chat](#)

Contact us online

[WhatsApp](#)

0044 1373 489007

[Pickup times](#)

0044 1483 802408

Amendment and cancellation policy

If you need to amend or cancel your booking please go to www.hoppa.com -> My Bookings.

If you made this booking via a travel agent you must contact the travel agent to make any changes or cancellations to your booking. We are unfortunately not able to do this directly with yourselves.

Please be aware that we require 48hours notice for any amendments needed in regards to your pick-up time / location.

In the event of any emergency amendments, we will do our best to accommodate your needs, however we are unable to guarantee that our partner will be able to accommodate these changes at short notice.