

# Portrush/Ballywillan/Holy Trinity/Connor/Church of Ireland

Northern Ireland · Charity number 104881

## Details

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**Known as** Holy Trinity Portrush

**Status** Received

**Registered** 2016-04-19

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

## Contact

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**Address** Holy Trinity Church  
62 Main Street  
Portrush  
County Antrim  
BT56 8bn  
BT56 8BN

**Phone** 02870824024

**Email** [coi.portrush@btconnect.com](mailto:coi.portrush@btconnect.com)

## Activities

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**Purposes:** The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

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

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £173,406 | £169,218    | £0     | 3         |

## Trustees

| Name               | Role | Appointed |
|--------------------|------|-----------|
| Mr Alan Devers     |      |           |
| Mr Dennis Melville |      |           |
| Mr Mark Mitchell   |      |           |
| Mrs Karen Elliott  |      |           |
| Mrs Sandra Fleming |      |           |
| Rev Peter Mcdowell |      |           |

**Portrush/Ballywillan/Holy Trinity/Connor/Church of Ireland**

Northern Ireland - Charity number 104881

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# Accounts

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**Holy Trinity Church Portrush**

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

**For the year ended 31<sup>st</sup> December 2024**

**Charity Number 104881**

# Receipts and Payments Account for the year ended 31<sup>st</sup> December 2024

|                                                                       | Note | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Endowment<br>Funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------------------------------------------|------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>Receipts</b>                                                       |      |                                    |                                  |                                 |                    |                    |
| Envelope & plate collection                                           | 4    | 77,522                             | 21,884                           | -                               | 99,406             | 95,501             |
| Proceeds from Fund Raising Events                                     | 5    | 17,436                             |                                  |                                 | 17,436             | 12,199             |
| Legacies                                                              |      | 31,091                             |                                  |                                 | 31,091             | 36,025             |
| Bank & Deposit interest                                               |      | 206                                |                                  |                                 | 206                | 204                |
| Investment income                                                     |      | 4,636                              |                                  |                                 | 4,636              | 4,525              |
| Rental of premises                                                    |      | 870                                |                                  |                                 | 870                | 130                |
| Sale of assets                                                        |      | 0                                  |                                  |                                 | 0                  | 0                  |
| Sale of investments                                                   |      | 0                                  |                                  |                                 | 0                  | 0                  |
| Grants                                                                |      | 0                                  |                                  |                                 | 0                  | 0                  |
| Receipts from General Trustees                                        |      | 0                                  |                                  |                                 | 0                  | 0                  |
| Other Receipts                                                        | 6    | 17,761                             |                                  |                                 | 17,761             | 19,712             |
| Receipts from Parish Organisations                                    |      | 2,000                              |                                  |                                 | 2,000              | 2,000              |
| <b>Total Receipts</b>                                                 |      | <b>151,522</b>                     | <b>21,884</b>                    | <b>0</b>                        | <b>173,406</b>     | <b>170,296</b>     |
| <b>Payments</b>                                                       |      |                                    |                                  |                                 |                    |                    |
| Wages and Salaries                                                    |      | 61,620                             | -                                |                                 | 61,620             | 62,254             |
| Diocesan Costs/Assessment                                             |      | 22,742                             | -                                |                                 | 22,742             | 20,961             |
| Church Running Costs                                                  | 7    | 13,066                             | -                                |                                 | 13,066             | 10,860             |
| Glebe Costs                                                           | 8    | 9,591                              | 22,806                           |                                 | 32,397             | 12,324             |
| Parish Centre Costs                                                   | 9    | 25,789                             |                                  |                                 | 25,789             | 36,161             |
| Administration Costs                                                  | 10   | 10,389                             |                                  |                                 | 10,389             | 9,259              |
| Fundraising Costs                                                     |      | 586                                | -                                |                                 | 586                | 29                 |
| Charitable Donations                                                  |      | 2,629                              | -                                |                                 | 2,629              | 824                |
| Payments to Parish Organisations                                      |      |                                    | -                                |                                 |                    | 1380               |
| <b>Total Payments</b>                                                 |      | <b>146,412</b>                     | <b>22,806</b>                    | <b>0</b>                        | <b>169,218</b>     | <b>154,052</b>     |
| <b>Excess of Receipts over Payments for the year before transfers</b> |      |                                    |                                  |                                 | <b>4,188</b>       | <b>16,244</b>      |
| <b>Transfers</b>                                                      |      |                                    |                                  |                                 | <b>0</b>           | <b>0</b>           |
| <b>Excess of Receipts over Payments for the year</b>                  |      | <b>5,110</b>                       | <b>(922)</b>                     | <b>0</b>                        | <b>4,188</b>       | <b>16,244</b>      |

On Behalf of the Trustees

Trustee 1 Peter R. McDermott

Trustee 2 L. McElvick

Date 22/10/25

Statement of Assets and Liabilities as at 31 December 2024

|                                                           | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Endowment<br>Funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>Cash Funds</b>                                         |                                    |                                  |                                 |                    |                    |
| Current Accounts                                          |                                    | 55,716                           |                                 | 55,716             | 50,607             |
| Deposit Accounts                                          | 43,387                             |                                  |                                 | 43,387             | 44,309             |
| <b>Total Cash Funds</b>                                   | <b>43,387</b>                      | <b>55,716</b>                    |                                 | <b>99,103</b>      | <b>94,916</b>      |
| <b>Investment Assets</b>                                  |                                    |                                  |                                 |                    |                    |
| Equity Investments                                        |                                    |                                  |                                 |                    |                    |
| Other Listed Investments                                  |                                    |                                  |                                 |                    |                    |
| Investments in RCB / CIT                                  |                                    |                                  | 44,022                          | 44,022             | 49,082             |
| Unit Trusts                                               |                                    |                                  |                                 |                    |                    |
| Other unlisted investments                                |                                    |                                  |                                 |                    |                    |
| Investment Properties                                     |                                    |                                  |                                 |                    |                    |
| <b>Total Investment Assets</b>                            |                                    |                                  | <b>44,022</b>                   | <b>44,022</b>      | <b>49,082</b>      |
| <b>Assets retained for the<br/>Parish's own use</b>       |                                    |                                  |                                 |                    |                    |
| Parish Centre (Loan)                                      |                                    | (1,856)                          |                                 | (1,856)            | (24,904)           |
| Glebe House                                               | 325,000                            |                                  |                                 | 325,000            | 325,000            |
| Fixtures and Fittings                                     | 6,000                              |                                  |                                 | 6,000              | 6,000              |
| <b>Total Assets retained for<br/>the Parish's own use</b> | <b>331,000</b>                     | <b>(1,856)</b>                   |                                 | <b>329,144</b>     | <b>306,096</b>     |
| <b>Total assets</b>                                       | <b>374,387</b>                     | <b>53,860</b>                    | <b>44,022</b>                   | <b>472,269</b>     | <b>450,094</b>     |

On Behalf of the Trustees

Trustee 1 Peter R. McDonald

Trustee 2 R. McCall

Date 22/10/25

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

### 1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

This year's report has reflected the assets and liabilities at 31<sup>st</sup> December 2024

#### (i) Assets retained for the Parish's own use

The assets of the Parish are outlined below, and are retained for its own use comprising: -

- Church Building and Parochial House
- Parish Centre (Provided by the Church of Ireland Board of Education) historically referred to as the Kelly Memorial Hall
- Glebe House (Rectory)
- Fixtures and fittings

##### **The Church Building and Parochial House**

These are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

##### **The Parish Centre**

Our Parish Centre was built in 1886 as a National School. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

##### **The Glebe House (Rectory)**

Our Rectory is valued at domestic rateable value. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 10 years and are now at a residual as the last significant expenditure was 2005.

#### ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

## Notes to the financial statements for the year ended 2024 (continued)

### iii) Endowment funds

The capital of Endowment Funds is to be retained either permanently or at the Congregations discretion; the income derived from the endowment is to be used as either restricted or unrestricted funds depending on the purpose for which the endowment was established in the first place.

### 2. Reconciliation of Cash Funds

|                                           |           |
|-------------------------------------------|-----------|
|                                           | £         |
| Total Cash Funds at Beginning of the year | 94,917    |
| Receipts for the Year                     | 173,406   |
| Payments for the Year                     | (169,218) |
| Total Cash Funds at end of the year       | 99,105    |

### 3. Movement in Funds

|                           | At 1 <sup>st</sup> Jan<br>2024<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | At 31 Dec<br>2024<br>£ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|----------------|------------------------|
| <b>Restricted funds</b>   |                                     |                            |                            |                |                        |
| Building Fund             | 44,309                              | 21,884                     | 22,806                     | 0              | 43,387                 |
|                           | <u>44,309</u>                       | <u>21,884</u>              | <u>22,806</u>              | <u>0</u>       | <u>43,387</u>          |
| <b>Unrestricted funds</b> |                                     |                            |                            |                |                        |
| Designated Fabric Fund    | 500                                 | 0                          | 0                          | 0              | 500                    |
| Flower Fund               | 196                                 | 0                          | 10                         | 0              | 186                    |
| Designated Music Fund     | 500                                 | 0                          | 0                          | 0              | 500                    |
| Sunday School Fund        | 308                                 | 0                          | 30                         | 0              | 278                    |
| General Fund              | 49,104                              | 151,522                    | 146,373                    | 0              | 54,253                 |
|                           | <u>50,608</u>                       | <u>151,522</u>             | <u>146,413</u>             | <u>0</u>       | <u>55,717</u>          |
| <b>Total funds</b>        | <u>94,917</u>                       | <u>173,406</u>             | <u>169,219</u>             | <u>0</u>       | <u>99,104</u>          |

#### Purposes of Endowment Fund

-Legacy Fund provides a fund for unallocated legacy donations from parishioners. The fund is intended to support future community outreach projects

#### Purposes of Restricted Funds

– Building Fund: This is a fund to assist with the cost of maintaining and improving Parish Buildings

#### Purposes of Designated Funds

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
- Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.
- Flower Fund: This is a fund to provide flowers for display during services of worship
- Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

**Notes to the financial statements for the year ended 2024 (continued)**

The amounts below have been included in Receipts for the Year 2024

**4 Envelope & Plate Collections**

|                                             | Unrestricted<br>2024 £ | Restricted<br>2024 £ | Total 2024<br>£ |
|---------------------------------------------|------------------------|----------------------|-----------------|
| Freewill Envelopes and electronic payments  | 62,823                 |                      | 62,823          |
| Building Fund Envelopes electronic payments |                        | 16,728               | 16,728          |
| Loose Collections                           | 12,555                 | 5,156                | 17,711          |
| Harvest Thanksgiving                        | 1,144                  |                      | 1,144           |
| Gift Rev Shona Bell                         | 1,000                  |                      | 1,000           |
|                                             |                        |                      |                 |
|                                             |                        |                      |                 |
|                                             | <b>77,522</b>          | <b>21,884</b>        | <b>99,406</b>   |
|                                             |                        |                      |                 |

**5 Proceeds from Fund Raising Events**

|                         | Unrestricted<br>2024 £ | Restricted<br>2024 £ | Total 2024<br>£ |
|-------------------------|------------------------|----------------------|-----------------|
| Summer Clothes Sale     | 11,966                 |                      | 11,966          |
| Parish Summer Supper    | 550                    |                      | 550             |
| Wine & Cheese           | 460                    |                      | 460             |
| Christmas Tree Festival | 4460                   |                      | 4460            |
|                         | <b>17,436</b>          |                      | <b>17,436</b>   |

**6 Other receipts**

|                            | Unrestricted<br>2024 £ | Restricted<br>2024 £ | Total 2024<br>£ |
|----------------------------|------------------------|----------------------|-----------------|
| Garrett Donation           | 1,000                  |                      | 1,000           |
| HMRC Gift Aid January 2024 | 7,918                  |                      | 7,918           |
| HMRC Gift Aid June 2024    | 8,843                  |                      | 8,843           |
|                            |                        |                      |                 |
|                            |                        |                      |                 |
|                            | <b>17,761</b>          |                      | <b>17,761</b>   |
|                            |                        |                      |                 |

**Notes to the financial statements for the year ended 2024 (continued)**

The amounts below have been included in payments for the Year under 2024

**7 Church Running Costs**

|                              | Unrestricted<br>2024 £ | Restricted<br>2024 £ | Total 2024<br>£ |
|------------------------------|------------------------|----------------------|-----------------|
| Electricity                  | 2,674                  |                      | 2,674           |
| Heating Oil                  | 4,208                  |                      | 4,208           |
| Water Rates                  | 892                    |                      | 892             |
| CCTV                         | 720                    |                      | 720             |
| Sundries – cleaning etc      | 350                    |                      | 350             |
| Intruder Alarm               | 729                    |                      | 729             |
| Candles – Paschal advent etc | 315                    |                      | 315             |
| Communion Wine               | 160                    |                      | 160             |
| Christmas Tree 2023          | 37                     |                      | 37              |
| Telephone & Broadband        | 1,139                  |                      | 1,139           |
| Sundry Costs                 | 266                    |                      | 266             |
| Heating Maintenance          | 1,576                  |                      | 1,576           |
|                              | <b>13,066</b>          |                      | <b>13,066</b>   |

**8 Church Costs – Glebe Property Maintenance**

|                                           | Unrestricted<br>2024 £ | Restricted<br>2024 £ | Total 2024<br>£ |
|-------------------------------------------|------------------------|----------------------|-----------------|
| Church External Painting                  |                        | 1,730                | 1,730           |
| Parish Centre Lighting Upgrade            |                        | 1,853                | 1,853           |
| Parish Centre AV ref Café Church          |                        | 2,298                | 2,298           |
| Ref CP Hire access equipment              |                        | 264                  | 264             |
| Junckers Flooring Material                |                        | 8,716                | 8,716           |
| CCTV Parish Centre                        |                        | 1,440                | 1,440           |
| Electric Gates Installation Parish Centre |                        | 2,780                | 2,780           |
| Builders' attendances ref gates           |                        | 336                  | 336             |
| Ref CP Hire access equipment              |                        | 269                  | 269             |
| Engineering of gates                      |                        | 3,100                | 3,100           |
| Bank adjustment                           |                        | 20                   | 20              |
| Flooring Installation                     | 5,520                  |                      | 5,520           |
| Church roof repairs                       | 2,834                  |                      | 2,834           |
| Smallcost carpets ref stair nosing        | 550                    |                      | 550             |
| Electrical work ref Gates                 | 245                    |                      | 245             |
| Plumbing work                             | 48                     |                      | 48              |
| Sundry glebe expenses                     | 394                    |                      | 394             |
|                                           | <b>9,591</b>           | <b>22,806</b>        | <b>32,397</b>   |

**9 Parish Centre Costs (Kelly Memorial Hall)**

|                                      | Unrestricted<br>2024 £ | Restricted<br>2024 £ | Total 2024<br>£ |
|--------------------------------------|------------------------|----------------------|-----------------|
| Repayment of Building Loan           | 22,457                 |                      | 22,457          |
| Utilities – heat light power & water | 3,212                  |                      | 3,212           |
| Contract Cleaner Windows             | 120                    |                      | 120             |
|                                      |                        |                      |                 |
|                                      |                        |                      |                 |
|                                      |                        |                      |                 |
|                                      |                        |                      |                 |
|                                      |                        |                      |                 |
|                                      | 25,789                 |                      | 25,789          |

**10 Administration Costs**

|                           | Unrestricted<br>2024 £ | Restricted<br>2024 £ | Total 2024<br>£ |
|---------------------------|------------------------|----------------------|-----------------|
| Printing & Stationery     | 815                    |                      | 815             |
| Insurances                | 5,476                  |                      | 5,476           |
| Telephone                 | 498                    |                      | 498             |
| Copyright Licence         | 277                    |                      | 277             |
| Rector's Office allowance | 884                    |                      | 884             |
| Administrator expenses    | 32                     |                      | 32              |
| Sundry Expenses           | 12                     |                      | 12              |
| Omega Software Support    | 375                    |                      | 375             |
| Audit Fee                 | 990                    |                      | 990             |
| FWO BF Envelopes          | 844                    |                      | 844             |
| Bank Fees                 | 186                    |                      | 186             |
|                           |                        |                      |                 |
|                           | 10,389                 | 0                    | 10,389          |

**11 Transactions with the Trustees**

The parish paid expenses of £1588 relating to the running costs of the glebe house which is occupied by the Rector. No trustee received any remuneration for work undertaken.

Reimbursement of expenses during the year 2024 to Trustees were as follows.

| Trustee Name                | Purpose                      | Unrestricted<br>Funds £ | Total £ |
|-----------------------------|------------------------------|-------------------------|---------|
| <i>Ivan Bell</i>            | <i>Glebe Expenses</i>        | 394                     | 394     |
| <i>Canon Peter McDowell</i> | <i>Rectory – Heating oil</i> | 1588                    | 1588    |
| <i>Dennis Melville</i>      | <i>Church Running Costs</i>  | 762                     | 762     |
|                             |                              |                         |         |
|                             |                              |                         |         |

**12 Governance Costs**

Governance costs were £990 incurred during the year ending 2024 for the annual audit fee.

**Portrush/Ballywillan/Holy Trinity/Connor/Church of Ireland**

Northern Ireland - Charity number 104881

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# Accounts

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**Holy Trinity Church Portrush**

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

**For the year ended 31<sup>st</sup> December 2023**

**Charity Number 104881**

## Holy Trinity Church Portrush

### Annual report and financial statements for the year ended December 2023

#### Contents

|                                                      | Page |
|------------------------------------------------------|------|
| References and administrative details of the Charity | 3    |
| Trustee's report                                     | 4    |
| Independent Examiners Report to the Trustees         | 7    |
| Receipts and payments account                        | 8    |
| Statement of assets and liabilities                  | 9    |
| Notes to the financial statements                    | 10   |

## **Holy Trinity Church Portrush**

### **References and administrative details**

Charity Name: Portrush/Ballywillan/Holy Trinity/Connor/Church Of Ireland

Charity Registration Number: Charity no. 104881

Contact Address: The Church Office  
62 Main Street  
Portrush  
BT56 8BN

Tel 028 7082 4024  
email coi.portrush@btconnect.com

### **Trustees 2023**

|                |                   |
|----------------|-------------------|
| Ivan Bell      | Desmond Kane      |
| Rosemary Bell  | Ann Letson        |
| Susan Byrne    | Paul Lyness       |
| Alan Devers    | Canon PK McDowell |
| Karen Elliott  | Dennis Melville   |
| Sandra Fleming | Mark Mitchell     |
| Darren Hull    | John Moore        |
| Ashley Hawley  |                   |

### **Principal Office-bearers**

Clergy: Canon Rev. Peter K McDowell  
10 Coleraine Road  
Portrush BT56 8EA

Secretary to the Select Vestry: Alan Devers  
16 Magheraboy Avenue, Portrush BT56 8GW

Church Treasurer: Dennis Melville  
47 Maclevennon Rd, Portrush BT56 8PA

Church Warden- Clergy: Mark Mitchell  
54 Magheraboy Avenue, Portrush BT56 8GW

Church Warden - People: Susan Byrne  
35 Hopefield Grove, Portrush BT56 8QH

### **Independent Examiner**

Dr R I Peters Gallagher, OBE, FCA  
Moore (NI) LLP  
30-32 Lodge Road  
Coleraine  
BT52 1NB

### **Bankers**

Danske Bank  
22 The Diamond  
Coleraine  
BT52 1DE

## **Trustees' Annual Report for the year ended 2023**

The trustees present the annual report for Holy Trinity Church, Parish of Ballywillan for the year ended December 2023.

### **Objectives and Activities**

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

The principal function of Holy Trinity Church, Parish of Ballywillan is to support the advancement of the Christian religion by promoting, through the work of the Holy Trinity Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Holy Trinity Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Holy Trinity Church, Parish of Ballywillan.

### **Achievements, Performance & Public Benefit**

The Parish of Ballywillan, Portrush has been under the incumbency of Canon Revd, Peter McDowell from October 2005. During 2023 Holy Trinity Portrush provided safe spaces for worship and prayer, including four regular Church services per week, 9.30, 11am Morning Prayer and 6.30pm on Sunday and 10.30am every Wednesday. Holy Communion is offered on the 1<sup>st</sup> Sunday of each month at 11am. We also provide for baptisms, weddings and funerals. Through the work of the Rector there was provision of pastoral care throughout the year. We believe that benefits of public worship will include contributing to spiritual well-being of participants, the reinforcement of Christian values.

The Church also provides a weekly Sunday School and Youth Confirmation classes to promote Christianity among young people within our community. All youth work is conducted under the guidelines provided by the Church of Ireland Safeguarding Trust Code of Conduct & Good Practice

Parish groups include the Reach Portrush and Ballywillan Drama Group. These organisations meet on a regular basis in the Church Parish Centre at 18 Victoria Street Portrush. Reach is a community initiative in Portrush which aims to provide social activity for the elderly and homeless within the town. During 2023 the group provided a Christmas day meal, Easter and summer meals and social gatherings for elderly and vulnerable people within the Parish. In addition, Reach now provides a weekly foodbank service with support from FairShare and Causeway Coast & Glen Borough Council.

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

### **Financial Review**

Financial reporting takes place at Select Vestry meetings throughout the year and there is also a review on completion of the annual accounts.

Total Income (£170,296) for the year end 31<sup>st</sup> December 2023 exceeded total expenses (£154,052) by £16,244. The total value of cash funds held increased to £94,917.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2023 can be signed off as a going concern.

### **Structure, Governance and Management**

#### **Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year.

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**

The Incumbent of the Parish stipend is paid directly by the Parish, the incumbent received a stipend in accordance with figures approved by the General Synod of the Church of Ireland and details of office and locomotory allowances totalling £42,634. There is currently no Curate assistant working within the Parish.

#### **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, a curate assistant, 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 2023 the Select Vestry met 9 times during the year and the average attendance was 80%.

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

The Parish of Ballywillan, Holy Trinity Portrush has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

## Trustees' Annual Report for the year ended 2023 (continued)

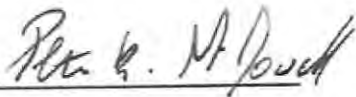
### Statement of Trustees' Responsibilities

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. This is enclosed below.

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

Signed on Behalf of the Trustees

Trustee 1 

Trustee 2 

Date 22/10/24

## **Independent Examiners Report to the Trustees of Holy Trinity Church Portrush**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023, which are set out on pages 8 to 12.

### **Respective responsibilities of the charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether any particular matters have come to my attention.

### **Basis of the Independent examiners 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 Charities 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 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 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 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.



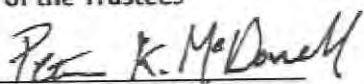
Dr R I Peters Gallagher, OBE, FCA  
Moore (NI) LLP  
30-32 Lodge Road  
Coleraine  
BT52 1NB

Dated 30/10/2024

# Receipts and Payments Account for the year ended 31<sup>st</sup> December 2023

|                                                                       | Note | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Endowment<br>Funds<br>2023<br>£ | Total<br>2023<br>£   | Total<br>2022<br>£   |
|-----------------------------------------------------------------------|------|------------------------------------|----------------------------------|---------------------------------|----------------------|----------------------|
| <b>Receipts</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Envelope & plate collection                                           | 4    | 75,264                             | 20,237                           | -                               | 95,501               | 75,279               |
| Proceeds from Fund Raising Events                                     | 5    | 12,199                             |                                  |                                 | 12,199               | 11,710               |
| Legacies                                                              |      | 36,025                             |                                  |                                 | 36,025               | 62,735               |
| Bank & Deposit interest                                               |      | 204                                |                                  |                                 | 204                  | 186                  |
| Investment income                                                     |      | 4,525                              |                                  |                                 | 4,525                | 5,288                |
| Rental of premises                                                    |      | 130                                |                                  |                                 | 130                  | 196                  |
| Sale of assets                                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Sale of investments                                                   |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Grants                                                                |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Receipts from General Trustees                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Other Receipts                                                        | 6    | 19,712                             |                                  |                                 | 19,712               | 27,685               |
| Receipts from Parish Organisations                                    |      | 2,000                              |                                  |                                 | 2,000                | 2,000                |
| <b>Total Receipts</b>                                                 |      | <b>150,059</b>                     | <b>20,237</b>                    | <b>0</b>                        | <b>170,296</b>       | <b>185,079</b>       |
| <b>Payments</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Wages and Salaries                                                    |      | 62,254                             | -                                |                                 | 62,254               | 63,651               |
| Diocesan Costs/Assessment                                             |      | 20,961                             | -                                |                                 | 20,961               | 19,575               |
| Church Running Costs                                                  | 7    | 10,860                             | -                                |                                 | 10,860               | 11,105               |
| Glebe Costs                                                           | 8    | 12,324                             | -                                |                                 | 12,324               | 5,740                |
| Parish Centre Costs                                                   | 9    | 24,656                             | 11,505                           |                                 | 36,161               | 21,776               |
| Administration Costs                                                  | 10   | 9,139                              | 120                              |                                 | 9,259                | 3,210                |
| Fundraising Costs                                                     |      | 29                                 | -                                |                                 | 29                   | 0                    |
| Charitable Donations                                                  |      | 824                                | -                                |                                 | 824                  | 3,500                |
| Payments to Parish Organisations                                      |      | 1,380                              | -                                |                                 | 1,380                | 0                    |
| <b>Total Payments</b>                                                 |      | <b>142,427</b>                     | <b>11,625</b>                    | <b>0</b>                        | <b>154,052</b>       | <b>128,557</b>       |
| <b>Excess of Receipts over Payments for the year before transfers</b> |      | <b>7,632</b>                       | <b>8,612</b>                     |                                 | <b>16,244</b>        | <b>56,522</b>        |
| <b>Transfers</b>                                                      |      | <b>9,300</b>                       | <b>(9,300)</b>                   |                                 |                      | <b>0</b>             |
| <b>Excess of Receipts over Payments for the year</b>                  |      | <b><u>16,932</u></b>               | <b><u>(688)</u></b>              | <b><u>0</u></b>                 | <b><u>16,244</u></b> | <b><u>56,522</u></b> |

On Behalf of the Trustees

Trustee 1 

Trustee 2 

Date 22/10/24

Statement of Assets and Liabilities at 31<sup>st</sup> December 2023

|                                                           | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Endowment<br>Funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>Cash Funds</b>                                         |                                    |                                  |                                 |                    |                    |
| Current Accounts                                          | 50,607                             |                                  |                                 | 50,607             | 33,676             |
| Deposit Accounts                                          |                                    | 44,309                           |                                 | 44,309             | 44,997             |
| <b>Total Cash Funds</b>                                   | <b>50,607</b>                      | <b>44,309</b>                    |                                 | <b>94,916</b>      | <b>78,673</b>      |
| <b>Investment Assets</b>                                  |                                    |                                  |                                 |                    |                    |
| Equity Investments                                        |                                    |                                  |                                 |                    |                    |
| Other Listed Investments                                  |                                    |                                  |                                 |                    |                    |
| Investments in RCB / CIT                                  |                                    |                                  | 49,082                          | 49,082             | 47,586             |
| Unit Trusts                                               |                                    |                                  |                                 |                    |                    |
| Other unlisted investments                                |                                    |                                  |                                 |                    |                    |
| Investment Properties                                     |                                    |                                  |                                 |                    |                    |
| <b>Total Investment Assets</b>                            |                                    |                                  | <b>49,082</b>                   | <b>49,082</b>      | <b>47,586</b>      |
| <b>Assets retained for the<br/>Parish's own use</b>       |                                    |                                  |                                 |                    |                    |
| Parish Centre (Loan)                                      |                                    | (24,904)                         |                                 | (24,904)           | (44,246)           |
| Glebe House                                               | 325,000                            |                                  |                                 | 325,000            | 325,000            |
| Fixtures and Fittings                                     | 6,000                              |                                  |                                 | 6,000              | 6,000              |
| <b>Total Assets retained for<br/>the Parish's own use</b> | <b>331,000</b>                     | <b>(24,904)</b>                  |                                 | <b>306,096</b>     | <b>286,754</b>     |
| <b>Total Assets</b>                                       | <b>381,607</b>                     | <b>19,405</b>                    | <b>49,082</b>                   | <b>450,094</b>     | <b>413,013</b>     |

On Behalf of the Trustees

Trustee 1 *Rev. K. M. Dorrell*

Trustee 2 *A. McShane*

Date *22/10/2024*

## Notes to the financial statements for the year ended December 2023

### 1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

This year's report has reflected the assets and liabilities at 31<sup>st</sup> December 2023

##### (i) *Assets retained for the Parish's own use*

The assets of the Parish are outlined below, and are retained for its own use comprising: -

- Church Building and Parochial House
- Parish Centre (Provided by the Church of Ireland Board of Education) historically referred to as the Kelly Memorial Hall
- Glebe House (Rectory)
- Fixtures and fittings

#### **The Church Building and Parochial House**

These are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

#### **The Parish Centre**

Our Parish Centre was built in 1886 as a National School. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

#### **The Glebe House (Rectory)**

Our Rectory is valued at domestic rateable value. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 10 years and are now at a residual as the last significant expenditure was 2005.

##### ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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

### iii) Endowment funds

The capital of Endowment Funds is to be retained either permanently or at the Congregations discretion; the income derived from the endowment is to be used as either restricted or unrestricted funds depending on the purpose for which the endowment was established in the first place.

### 2. Reconciliation of Cash Funds

|                                           | £       |
|-------------------------------------------|---------|
| Total Cash Funds at Beginning of the year | 78,673  |
| Receipts for the Year                     | 170,296 |
| Payments for the Year                     | 154,052 |
| Total Cash Funds at end of the year       | 94,917  |

### 3. Movement in Funds

|                           | At 1 <sup>st</sup> Jan<br>2023<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | At 31 Dec<br>2023<br>£ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|----------------|------------------------|
| <b>Restricted funds</b>   |                                     |                            |                            |                |                        |
| Building Fund             | 44,997                              | 20,237                     | 11,625                     | (9,300)        | 44,309                 |
|                           | <u>44,997</u>                       | <u>20,237</u>              | <u>11,625</u>              | <u>(9,300)</u> | <u>44,309</u>          |
| <b>Unrestricted funds</b> |                                     |                            |                            |                |                        |
| Designated Fabric Fund    | 500                                 | 0                          | 0                          | 0              | 500                    |
| Flower Fund               | 206                                 | 0                          | 10                         | 0              | 196                    |
| Designated Music Fund     | 500                                 | 0                          | 0                          | 0              | 500                    |
| Sunday School Fund        | 338                                 | 0                          | 30                         | 0              | 308                    |
| General Fund              | 32,132                              | 150,059                    | 142,387                    | 9,300          | 49,104                 |
|                           | <u>33,676</u>                       | <u>150,059</u>             | <u>142,427</u>             | <u>9,300</u>   | <u>50,608</u>          |
| <b>Total funds</b>        | <u>78,673</u>                       | <u>170,296</u>             | <u>154,052</u>             | <u>0</u>       | <u>94,917</u>          |

#### Purposes of Endowment Funds

-Legacy Fund provides a fund for unallocated legacy donations from parishioners. The fund is intended to support future community outreach projects

#### Purposes of Restricted Funds

– Building Fund: This is a fund to assist with the cost of maintaining and improving Parish Buildings

#### Purposes of Designated Funds

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
- Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.
- Flower Fund: This is a fund to provide flowers for display during services of worship
- Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

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

The amounts below have been included in Receipts for the Year under 2023

**4 Envelope & Plate Collections**

|                                             | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------------------------------|------------------------|----------------------|-----------------|
| Freewill Envelopes and electronic payments  | 60,707                 |                      | 60,707          |
| Building Fund Envelopes electronic payments |                        | 16,624               | 16,624          |
| Loose Collections                           | 12,877                 | 3,613                | 16,490          |
| Harvest Thanksgiving                        | 1,055                  |                      | 1,055           |
| Friendly Brothers of St Patrick             | 407                    |                      | 407             |
| LOL 1022 Ballywillan                        | 218                    |                      | 218             |
|                                             |                        |                      |                 |
|                                             | <b>75,264</b>          | <b>20,237</b>        | <b>95,501</b>   |
|                                             |                        |                      |                 |

**5 Proceeds from Fund Raising Events**

|                     | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------|------------------------|----------------------|-----------------|
| Summer Clothes Sale | 11,510                 |                      | 11,510          |
| Parish Supper       | 491                    |                      | 491             |
| Parish Quiz         | 198                    |                      | 198             |
|                     | <b>12,199</b>          |                      | <b>12,199</b>   |

**6 Other receipts**

|                                      | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|--------------------------------------|------------------------|----------------------|-----------------|
| Power NI Rebate                      | 1,800                  |                      | 1,800           |
| HMRC Gift Aid January 2023           | 10,991                 |                      | 10,991          |
| HMRC Gift Aid June 2023              | 6,587                  |                      | 6,587           |
| BT Credit                            | 19                     |                      | 19              |
| Bank adjustments ref lodgements 2023 | 315                    |                      | 315             |
|                                      |                        |                      |                 |
|                                      | <b>19,712</b>          |                      | <b>19,712</b>   |
|                                      |                        |                      |                 |

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

The amounts below have been included in payments for the Year under 2023

**7 Church Running Costs**

|                              | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|------------------------------|------------------------|----------------------|-----------------|
| Electricity                  | 1,812                  |                      | 1,812           |
| Heating Oil                  | 4,364                  |                      | 4,364           |
| Water Rates                  | 384                    |                      | 384             |
| Organists                    | 2,450                  |                      | 2,450           |
| Sundries – cleaning etc      | 225                    |                      | 225             |
| Intruder Alarm               | 354                    |                      | 354             |
| Candles – Paschal advent etc | 168                    |                      | 168             |
| Communion Wine               | 153                    |                      | 153             |
| Christmas Tree 2022          | 33                     |                      | 33              |
| Broadband                    | 683                    |                      | 683             |
| Sundry Costs                 | 234                    |                      | 234             |
|                              |                        |                      |                 |
|                              | <b>10,860</b>          |                      | <b>10,860</b>   |

**8 Church Costs – Glebe Property Maintenance**

|                                   | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|-----------------------------------|------------------------|----------------------|-----------------|
| Boiler repairs choir room         | 740                    |                      | 740             |
| Church Boiler servicing 2022      | 315                    |                      | 315             |
| Church Lighting Upgrade (labour)  | 882                    |                      | 882             |
| Joinery Works - kitchen           | 626                    |                      | 626             |
| New Outdoor sign                  | 558                    |                      | 558             |
| Fittings for sign                 | 53                     |                      | 53              |
| Kitchen cabinet repairs           | 105                    |                      | 105             |
| Kitchen / hallway repaint         | 790                    |                      | 790             |
| Parochial rooms kitchen refit     | 1000                   |                      | 1000            |
| Plumbing ref kitchen refit        | 1247                   |                      | 1247            |
| Signwriting new street sign       | 470                    |                      | 470             |
| Electrical work ref kitchen refit | 125                    |                      | 125             |
| Boiler service 2023               | 314                    |                      | 314             |
| Church roof repairs               | 3190                   |                      | 3190            |
| Choir room window/plastering      | 895                    |                      | 895             |
| Painting ref choir rooms          | 170                    |                      | 170             |
| Motor repair – organ blower       | 510                    |                      | 510             |
| Sundry glebe expenses             | 334                    |                      | 334             |
|                                   | <b>12,324</b>          |                      | <b>12,324</b>   |

## 9 Parish Centre Costs (Kelly Memorial Hall)

|                                       | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------------------------|------------------------|----------------------|-----------------|
| Repayment of Building Loan            | 22,416                 |                      | 22,416          |
| Utilities – heat light power & water  | 2,200                  |                      | 2,200           |
| Contract Cleaner following decoration | 40                     |                      | 40              |
|                                       |                        |                      |                 |
| Equipment ref Café Church             |                        | 6,750                | 6,750           |
| Paint and decoration                  |                        | 2,995                | 2,995           |
| Audio Mixer                           |                        | 426                  | 426             |
| Radio Microphones                     |                        | 714                  | 714             |
| Repairs to doors                      |                        | 620                  | 620             |
|                                       | <u>24,656</u>          | <u>11,505</u>        | <u>36,161</u>   |

## 10 Administration Costs

|                           | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------------|------------------------|----------------------|-----------------|
| Printing & Stationery     | 815                    |                      | 815             |
| Insurances                | 5,567                  |                      | 5,567           |
| Telephone                 | 201                    |                      | 201             |
| Copyright Licence         | 266                    |                      | 266             |
| Rector's Office allowance | 884                    |                      | 884             |
| Administrator expenses    | 26                     |                      | 26              |
| Sundry Expenses           | 18                     |                      | 18              |
| Omega Software Support    | 358                    |                      | 358             |
| Document shredding        | 23                     |                      | 23              |
| FWO BF Envelopes          | 801                    |                      | 801             |
| Bank Fees                 | 180                    |                      | 180             |
| Parish Centre             |                        | <u>120</u>           | <u>120</u>      |
|                           | <u>9,139</u>           | <u>120</u>           | <u>9,259</u>    |

## 11 Transactions with the Trustees

The parish paid expenses of £1,541.00 relating to the running costs of the glebe house which is occupied by the Rector. No trustee received any remuneration for work undertaken.

Reimbursement of expenses during the year 2023 to Trustees were as follows.

| Trustee Name         | Purpose               | Unrestricted<br>Funds £ | Total £ |
|----------------------|-----------------------|-------------------------|---------|
| Ivan Bell            | Glebe Expenses        | 394                     | 394     |
| Canon Peter McDowell | Rectory – Heating oil | 1541                    | 1541    |
| Dennis Melville      | Church Running Costs  | 168                     | 168     |
|                      |                       |                         |         |
|                      |                       |                         |         |

## 12 Governance Costs

No governance costs were incurred during the year ending 2023.

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# Annual report

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**Holy Trinity Church Portrush**

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

**For the year ended 31<sup>st</sup> December 2023**

**Charity Number 104881**

## Holy Trinity Church Portrush

### Annual report and financial statements for the year ended December 2023

#### Contents

|                                                      | Page |
|------------------------------------------------------|------|
| References and administrative details of the Charity | 3    |
| Trustee's report                                     | 4    |
| Independent Examiners Report to the Trustees         | 7    |
| Receipts and payments account                        | 8    |
| Statement of assets and liabilities                  | 9    |
| Notes to the financial statements                    | 10   |

## **Holy Trinity Church Portrush**

### **References and administrative details**

Charity Name: Portrush/Ballywillan/Holy Trinity/Connor/Church Of Ireland

Charity Registration Number: Charity no. 104881

Contact Address: The Church Office  
62 Main Street  
Portrush  
BT56 8BN

Tel 028 7082 4024  
email coi.portrush@btconnect.com

### **Trustees 2023**

|                |                   |
|----------------|-------------------|
| Ivan Bell      | Desmond Kane      |
| Rosemary Bell  | Ann Letson        |
| Susan Byrne    | Paul Lyness       |
| Alan Devers    | Canon PK McDowell |
| Karen Elliott  | Dennis Melville   |
| Sandra Fleming | Mark Mitchell     |
| Darren Hull    | John Moore        |
| Ashley Hawley  |                   |

### **Principal Office-bearers**

Clergy: Canon Rev. Peter K McDowell  
10 Coleraine Road  
Portrush BT56 8EA

Secretary to the Select Vestry: Alan Devers  
16 Magheraboy Avenue, Portrush BT56 8GW

Church Treasurer: Dennis Melville  
47 Maclevennon Rd, Portrush BT56 8PA

Church Warden- Clergy: Mark Mitchell  
54 Magheraboy Avenue, Portrush BT56 8GW

Church Warden - People: Susan Byrne  
35 Hopefield Grove, Portrush BT56 8QH

### **Independent Examiner**

Dr R I Peters Gallagher, OBE, FCA  
Moore (NI) LLP  
30-32 Lodge Road  
Coleraine  
BT52 1NB

### **Bankers**

Danske Bank  
22 The Diamond  
Coleraine  
BT52 1DE

## **Trustees' Annual Report for the year ended 2023**

The trustees present the annual report for Holy Trinity Church, Parish of Ballywillan for the year ended December 2023.

### **Objectives and Activities**

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

The principal function of Holy Trinity Church, Parish of Ballywillan is to support the advancement of the Christian religion by promoting, through the work of the Holy Trinity Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Holy Trinity Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Holy Trinity Church, Parish of Ballywillan.

### **Achievements, Performance & Public Benefit**

The Parish of Ballywillan, Portrush has been under the incumbency of Canon Revd, Peter McDowell from October 2005. During 2023 Holy Trinity Portrush provided safe spaces for worship and prayer, including four regular Church services per week, 9.30, 11am Morning Prayer and 6.30pm on Sunday and 10.30am every Wednesday. Holy Communion is offered on the 1<sup>st</sup> Sunday of each month at 11am. We also provide for baptisms, weddings and funerals. Through the work of the Rector there was provision of pastoral care throughout the year. We believe that benefits of public worship will include contributing to spiritual well-being of participants, the reinforcement of Christian values.

The Church also provides a weekly Sunday School and Youth Confirmation classes to promote Christianity among young people within our community. All youth work is conducted under the guidelines provided by the Church of Ireland Safeguarding Trust Code of Conduct & Good Practice

Parish groups include the Reach Portrush and Ballywillan Drama Group. These organisations meet on a regular basis in the Church Parish Centre at 18 Victoria Street Portrush. Reach is a community initiative in Portrush which aims to provide social activity for the elderly and homeless within the town. During 2023 the group provided a Christmas day meal, Easter and summer meals and social gatherings for elderly and vulnerable people within the Parish. In addition, Reach now provides a weekly foodbank service with support from FairShare and Causeway Coast & Glen Borough Council.

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

### **Financial Review**

Financial reporting takes place at Select Vestry meetings throughout the year and there is also a review on completion of the annual accounts.

Total Income (£170,296) for the year end 31<sup>st</sup> December 2023 exceeded total expenses (£154,052) by £16,244. The total value of cash funds held increased to £94,917.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2023 can be signed off as a going concern.

### **Structure, Governance and Management**

#### **Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year.

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**

The Incumbent of the Parish stipend is paid directly by the Parish, the incumbent received a stipend in accordance with figures approved by the General Synod of the Church of Ireland and details of office and locomotory allowances totalling £42,634. There is currently no Curate assistant working within the Parish.

#### **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, a curate assistant, 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 2023 the Select Vestry met 9 times during the year and the average attendance was 80%.

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

The Parish of Ballywillan, Holy Trinity Portrush has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Trustees' Annual Report for the year ended 2023 (continued)

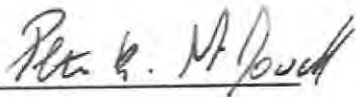
Statement of Trustees' Responsibilities

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. This is enclosed below.

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

Signed on Behalf of the Trustees

Trustee 1 

Trustee 2 

Date 22/10/24

## **Independent Examiners Report to the Trustees of Holy Trinity Church Portrush**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023, which are set out on pages 8 to 12.

### **Respective responsibilities of the charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether any particular matters have come to my attention.

### **Basis of the Independent examiners 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 Charities 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 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 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 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.



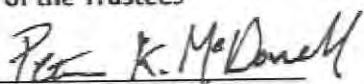
Dr R I Peters Gallagher, OBE, FCA  
Moore (NI) LLP  
30-32 Lodge Road  
Coleraine  
BT52 1NB

Dated 30/10/2024

# Receipts and Payments Account for the year ended 31<sup>st</sup> December 2023

|                                                                       | Note | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Endowment<br>Funds<br>2023<br>£ | Total<br>2023<br>£   | Total<br>2022<br>£   |
|-----------------------------------------------------------------------|------|------------------------------------|----------------------------------|---------------------------------|----------------------|----------------------|
| <b>Receipts</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Envelope & plate collection                                           | 4    | 75,264                             | 20,237                           | -                               | 95,501               | 75,279               |
| Proceeds from Fund Raising Events                                     | 5    | 12,199                             |                                  |                                 | 12,199               | 11,710               |
| Legacies                                                              |      | 36,025                             |                                  |                                 | 36,025               | 62,735               |
| Bank & Deposit interest                                               |      | 204                                |                                  |                                 | 204                  | 186                  |
| Investment income                                                     |      | 4,525                              |                                  |                                 | 4,525                | 5,288                |
| Rental of premises                                                    |      | 130                                |                                  |                                 | 130                  | 196                  |
| Sale of assets                                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Sale of investments                                                   |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Grants                                                                |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Receipts from General Trustees                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Other Receipts                                                        | 6    | 19,712                             |                                  |                                 | 19,712               | 27,685               |
| Receipts from Parish Organisations                                    |      | 2,000                              |                                  |                                 | 2,000                | 2,000                |
| <b>Total Receipts</b>                                                 |      | <b>150,059</b>                     | <b>20,237</b>                    | <b>0</b>                        | <b>170,296</b>       | <b>185,079</b>       |
| <b>Payments</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Wages and Salaries                                                    |      | 62,254                             | -                                |                                 | 62,254               | 63,651               |
| Diocesan Costs/Assessment                                             |      | 20,961                             | -                                |                                 | 20,961               | 19,575               |
| Church Running Costs                                                  | 7    | 10,860                             | -                                |                                 | 10,860               | 11,105               |
| Glebe Costs                                                           | 8    | 12,324                             | -                                |                                 | 12,324               | 5,740                |
| Parish Centre Costs                                                   | 9    | 24,656                             | 11,505                           |                                 | 36,161               | 21,776               |
| Administration Costs                                                  | 10   | 9,139                              | 120                              |                                 | 9,259                | 3,210                |
| Fundraising Costs                                                     |      | 29                                 | -                                |                                 | 29                   | 0                    |
| Charitable Donations                                                  |      | 824                                | -                                |                                 | 824                  | 3,500                |
| Payments to Parish Organisations                                      |      | 1,380                              | -                                |                                 | 1,380                | 0                    |
| <b>Total Payments</b>                                                 |      | <b>142,427</b>                     | <b>11,625</b>                    | <b>0</b>                        | <b>154,052</b>       | <b>128,557</b>       |
| <b>Excess of Receipts over Payments for the year before transfers</b> |      | <b>7,632</b>                       | <b>8,612</b>                     |                                 | <b>16,244</b>        | <b>56,522</b>        |
| <b>Transfers</b>                                                      |      | <b>9,300</b>                       | <b>(9,300)</b>                   |                                 |                      | <b>0</b>             |
| <b>Excess of Receipts over Payments for the year</b>                  |      | <b><u>16,932</u></b>               | <b><u>(688)</u></b>              | <b><u>0</u></b>                 | <b><u>16,244</u></b> | <b><u>56,522</u></b> |

On Behalf of the Trustees

Trustee 1 

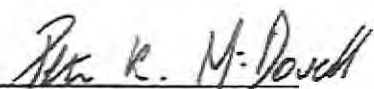
Trustee 2 

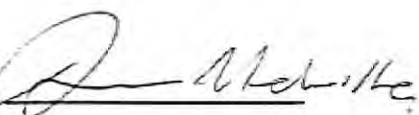
Date 22/10/24

Statement of Assets and Liabilities at 31<sup>st</sup> December 2023

|                                                           | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Endowment<br>Funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>Cash Funds</b>                                         |                                    |                                  |                                 |                    |                    |
| Current Accounts                                          | 50,607                             |                                  |                                 | 50,607             | 33,676             |
| Deposit Accounts                                          |                                    | 44,309                           |                                 | 44,309             | 44,997             |
| <b>Total Cash Funds</b>                                   | <b>50,607</b>                      | <b>44,309</b>                    |                                 | <b>94,916</b>      | <b>78,673</b>      |
| <b>Investment Assets</b>                                  |                                    |                                  |                                 |                    |                    |
| Equity Investments                                        |                                    |                                  |                                 |                    |                    |
| Other Listed Investments                                  |                                    |                                  |                                 |                    |                    |
| Investments in RCB / CIT                                  |                                    |                                  | 49,082                          | 49,082             | 47,586             |
| Unit Trusts                                               |                                    |                                  |                                 |                    |                    |
| Other unlisted investments                                |                                    |                                  |                                 |                    |                    |
| Investment Properties                                     |                                    |                                  |                                 |                    |                    |
| <b>Total Investment Assets</b>                            |                                    |                                  | <b>49,082</b>                   | <b>49,082</b>      | <b>47,586</b>      |
| <b>Assets retained for the<br/>Parish's own use</b>       |                                    |                                  |                                 |                    |                    |
| Parish Centre (Loan)                                      |                                    | (24,904)                         |                                 | (24,904)           | (44,246)           |
| Glebe House                                               | 325,000                            |                                  |                                 | 325,000            | 325,000            |
| Fixtures and Fittings                                     | 6,000                              |                                  |                                 | 6,000              | 6,000              |
| <b>Total Assets retained for<br/>the Parish's own use</b> | <b>331,000</b>                     | <b>(24,904)</b>                  |                                 | <b>306,096</b>     | <b>286,754</b>     |
| <b>Total Assets</b>                                       | <b>381,607</b>                     | <b>19,405</b>                    | <b>49,082</b>                   | <b>450,094</b>     | <b>413,013</b>     |

On Behalf of the Trustees

Trustee 1 

Trustee 2 

Date 22/10/2024

## Notes to the financial statements for the year ended December 2023

### 1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

This year's report has reflected the assets and liabilities at 31<sup>st</sup> December 2023

##### (i) *Assets retained for the Parish's own use*

The assets of the Parish are outlined below, and are retained for its own use comprising: -

- Church Building and Parochial House
- Parish Centre (Provided by the Church of Ireland Board of Education) historically referred to as the Kelly Memorial Hall
- Glebe House (Rectory)
- Fixtures and fittings

#### **The Church Building and Parochial House**

These are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

#### **The Parish Centre**

Our Parish Centre was built in 1886 as a National School. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

#### **The Glebe House (Rectory)**

Our Rectory is valued at domestic rateable value. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 10 years and are now at a residual as the last significant expenditure was 2005.

##### ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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

### iii) Endowment funds

The capital of Endowment Funds is to be retained either permanently or at the Congregations discretion; the income derived from the endowment is to be used as either restricted or unrestricted funds depending on the purpose for which the endowment was established in the first place.

### 2. Reconciliation of Cash Funds

|                                           | £       |
|-------------------------------------------|---------|
| Total Cash Funds at Beginning of the year | 78,673  |
| Receipts for the Year                     | 170,296 |
| Payments for the Year                     | 154,052 |
| Total Cash Funds at end of the year       | 94,917  |

### 3. Movement in Funds

|                           | At 1 <sup>st</sup> Jan<br>2023<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | At 31 Dec<br>2023<br>£ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|----------------|------------------------|
| <b>Restricted funds</b>   |                                     |                            |                            |                |                        |
| Building Fund             | 44,997                              | 20,237                     | 11,625                     | (9,300)        | 44,309                 |
|                           | <u>44,997</u>                       | <u>20,237</u>              | <u>11,625</u>              | <u>(9,300)</u> | <u>44,309</u>          |
| <b>Unrestricted funds</b> |                                     |                            |                            |                |                        |
| Designated Fabric Fund    | 500                                 | 0                          | 0                          | 0              | 500                    |
| Flower Fund               | 206                                 | 0                          | 10                         | 0              | 196                    |
| Designated Music Fund     | 500                                 | 0                          | 0                          | 0              | 500                    |
| Sunday School Fund        | 338                                 | 0                          | 30                         | 0              | 308                    |
| General Fund              | 32,132                              | 150,059                    | 142,387                    | 9,300          | 49,104                 |
|                           | <u>33,676</u>                       | <u>150,059</u>             | <u>142,427</u>             | <u>9,300</u>   | <u>50,608</u>          |
| <b>Total funds</b>        | <u>78,673</u>                       | <u>170,296</u>             | <u>154,052</u>             | <u>0</u>       | <u>94,917</u>          |

#### Purposes of Endowment Funds

-Legacy Fund provides a fund for unallocated legacy donations from parishioners. The fund is intended to support future community outreach projects

#### Purposes of Restricted Funds

– Building Fund: This is a fund to assist with the cost of maintaining and improving Parish Buildings

#### Purposes of Designated Funds

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
- Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.
- Flower Fund: This is a fund to provide flowers for display during services of worship
- Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

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

The amounts below have been included in Receipts for the Year under 2023

**4 Envelope & Plate Collections**

|                                             | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------------------------------|------------------------|----------------------|-----------------|
| Freewill Envelopes and electronic payments  | 60,707                 |                      | 60,707          |
| Building Fund Envelopes electronic payments |                        | 16,624               | 16,624          |
| Loose Collections                           | 12,877                 | 3,613                | 16,490          |
| Harvest Thanksgiving                        | 1,055                  |                      | 1,055           |
| Friendly Brothers of St Patrick             | 407                    |                      | 407             |
| LOL 1022 Ballywillan                        | 218                    |                      | 218             |
|                                             |                        |                      |                 |
|                                             | <b>75,264</b>          | <b>20,237</b>        | <b>95,501</b>   |
|                                             |                        |                      |                 |

**5 Proceeds from Fund Raising Events**

|                     | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------|------------------------|----------------------|-----------------|
| Summer Clothes Sale | 11,510                 |                      | 11,510          |
| Parish Supper       | 491                    |                      | 491             |
| Parish Quiz         | 198                    |                      | 198             |
|                     | <b>12,199</b>          |                      | <b>12,199</b>   |

**6 Other receipts**

|                                      | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|--------------------------------------|------------------------|----------------------|-----------------|
| Power NI Rebate                      | 1,800                  |                      | 1,800           |
| HMRC Gift Aid January 2023           | 10,991                 |                      | 10,991          |
| HMRC Gift Aid June 2023              | 6,587                  |                      | 6,587           |
| BT Credit                            | 19                     |                      | 19              |
| Bank adjustments ref lodgements 2023 | 315                    |                      | 315             |
|                                      |                        |                      |                 |
|                                      | <b>19,712</b>          |                      | <b>19,712</b>   |
|                                      |                        |                      |                 |

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

The amounts below have been included in payments for the Year under 2023

**7 Church Running Costs**

|                              | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|------------------------------|------------------------|----------------------|-----------------|
| Electricity                  | 1,812                  |                      | 1,812           |
| Heating Oil                  | 4,364                  |                      | 4,364           |
| Water Rates                  | 384                    |                      | 384             |
| Organists                    | 2,450                  |                      | 2,450           |
| Sundries – cleaning etc      | 225                    |                      | 225             |
| Intruder Alarm               | 354                    |                      | 354             |
| Candles – Paschal advent etc | 168                    |                      | 168             |
| Communion Wine               | 153                    |                      | 153             |
| Christmas Tree 2022          | 33                     |                      | 33              |
| Broadband                    | 683                    |                      | 683             |
| Sundry Costs                 | 234                    |                      | 234             |
|                              |                        |                      |                 |
|                              | <b>10,860</b>          |                      | <b>10,860</b>   |

**8 Church Costs – Glebe Property Maintenance**

|                                   | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|-----------------------------------|------------------------|----------------------|-----------------|
| Boiler repairs choir room         | 740                    |                      | 740             |
| Church Boiler servicing 2022      | 315                    |                      | 315             |
| Church Lighting Upgrade (labour)  | 882                    |                      | 882             |
| Joinery Works - kitchen           | 626                    |                      | 626             |
| New Outdoor sign                  | 558                    |                      | 558             |
| Fittings for sign                 | 53                     |                      | 53              |
| Kitchen cabinet repairs           | 105                    |                      | 105             |
| Kitchen / hallway repaint         | 790                    |                      | 790             |
| Parochial rooms kitchen refit     | 1000                   |                      | 1000            |
| Plumbing ref kitchen refit        | 1247                   |                      | 1247            |
| Signwriting new street sign       | 470                    |                      | 470             |
| Electrical work ref kitchen refit | 125                    |                      | 125             |
| Boiler service 2023               | 314                    |                      | 314             |
| Church roof repairs               | 3190                   |                      | 3190            |
| Choir room window/plastering      | 895                    |                      | 895             |
| Painting ref choir rooms          | 170                    |                      | 170             |
| Motor repair – organ blower       | 510                    |                      | 510             |
| Sundry glebe expenses             | 334                    |                      | 334             |
|                                   | <b>12,324</b>          |                      | <b>12,324</b>   |

## 9 Parish Centre Costs (Kelly Memorial Hall)

|                                       | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------------------------|------------------------|----------------------|-----------------|
| Repayment of Building Loan            | 22,416                 |                      | 22,416          |
| Utilities – heat light power & water  | 2,200                  |                      | 2,200           |
| Contract Cleaner following decoration | 40                     |                      | 40              |
|                                       |                        |                      |                 |
| Equipment ref Café Church             |                        | 6,750                | 6,750           |
| Paint and decoration                  |                        | 2,995                | 2,995           |
| Audio Mixer                           |                        | 426                  | 426             |
| Radio Microphones                     |                        | 714                  | 714             |
| Repairs to doors                      |                        | 620                  | 620             |
|                                       | <u>24,656</u>          | <u>11,505</u>        | <u>36,161</u>   |

## 10 Administration Costs

|                           | Unrestricted<br>2023 £ | Restricted<br>2023 £ | Total 2023<br>£ |
|---------------------------|------------------------|----------------------|-----------------|
| Printing & Stationery     | 815                    |                      | 815             |
| Insurances                | 5,567                  |                      | 5,567           |
| Telephone                 | 201                    |                      | 201             |
| Copyright Licence         | 266                    |                      | 266             |
| Rector's Office allowance | 884                    |                      | 884             |
| Administrator expenses    | 26                     |                      | 26              |
| Sundry Expenses           | 18                     |                      | 18              |
| Omega Software Support    | 358                    |                      | 358             |
| Document shredding        | 23                     |                      | 23              |
| FWO BF Envelopes          | 801                    |                      | 801             |
| Bank Fees                 | 180                    |                      | 180             |
| Parish Centre             |                        | <u>120</u>           | <u>120</u>      |
|                           | <u>9,139</u>           | <u>120</u>           | <u>9,259</u>    |

## 11 Transactions with the Trustees

The parish paid expenses of £1,541.00 relating to the running costs of the glebe house which is occupied by the Rector. No trustee received any remuneration for work undertaken.

Reimbursement of expenses during the year 2023 to Trustees were as follows.

| Trustee Name         | Purpose               | Unrestricted<br>Funds £ | Total £ |
|----------------------|-----------------------|-------------------------|---------|
| Ivan Bell            | Glebe Expenses        | 394                     | 394     |
| Canon Peter McDowell | Rectory – Heating oil | 1541                    | 1541    |
| Dennis Melville      | Church Running Costs  | 168                     | 168     |
|                      |                       |                         |         |
|                      |                       |                         |         |

## 12 Governance Costs

No governance costs were incurred during the year ending 2023.

**Portrush/Ballywillan/Holy Trinity/Connor/Church of Ireland**

Northern Ireland - Charity number 104881

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# Annual return

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## Independent Examiners Report to the Trustees of Holy Trinity Church Portrush

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023, which are set out on pages 8 to 12.

### Respective responsibilities of the charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether any particular matters have come to my attention.

### Basis of the Independent examiners report

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2. That the accounts do not accord with those accounting records.
3. that the accounts do not comply with the 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 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.



Dr R I Peters Gallagher, OBE, FCA  
Moore (NI) LLP  
30-32 Lodge Road  
Coleraine  
BT52 1NB

Dated

30/10/2024

**Portrush/Ballywillan/Holy Trinity/Connor/Church of Ireland**

Northern Ireland - Charity number 104881

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# Accounts

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**Holy Trinity Church Portrush**

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

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

**Charity Number 104881**

**Holy Trinity Church Portrush**

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

**Contents**

|                                                      | Page |
|------------------------------------------------------|------|
| References and administrative details of the Charity | 3    |
| Trustee's report                                     | 4    |
| Independent Examiners Report to the Trustees         | 7    |
| Receipts and payments account                        | 8    |
| Statement of assets and liabilities                  | 9    |
| Notes to the financial statements                    | 10   |

## **Holy Trinity Church Portrush**

### **References and administrative details**

Charity Name: Portrush/Ballywillan/Holy Trinity/Connor/Church Of Ireland

Charity Registration Number: Charity no. 104881

Contact Address: The Church Office  
62 Main Street  
Portrush  
BT56 8BN

Tel 028 7082 4024  
email coi.portrush@btconnect.com

### **Trustees 2022**

|                |                   |
|----------------|-------------------|
| Ivan Bell      | Desmond Kane      |
| Rosemary Bell  | Ann Letson        |
| Susan Byrne    | Paul Lyness       |
| Alan Devers    | Canon PK McDowell |
| Karen Elliott  | Dennis Melville   |
| Sandra Fleming | Mark Mitchell     |
| Darren Hull    | John Moore        |
| Ashley Hawley  | Brian Wilkinson   |

### **Principal Office-bearers**

Clergy: Canon Rev. Peter K McDowell  
10 Coleraine Road  
Portrush BT56 8EA

Secretary to the Select Vestry Alan Devers  
16 Magheraboy Avenue, Portrush BT56 8GW

Church Treasurer: Dennis Melville  
47 Maclevennon Rd, Portrush BT56 8PA

Church Warden- Clergy: Mark Mitchell  
54 Magheraboy Avenue, Portrush BT56 8GW

Church Warden - People: Susan Byrne  
35 Hopefield Grove, Portrush BT56 8QH

Independent Auditor MG McKay  
112 Hopefield Road  
Portrush  
BT56 8HF

Bankers Danske Bank  
22 The Diamond  
Coleraine  
BT52 1DE

## **Trustees' Annual Report for the year ended 2022**

The trustees present the annual report for Holy Trinity Church, Parish of Ballywillan for the year ended December 2022

### **Objectives and Activities**

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

The principal function of Holy Trinity Church, Parish of Ballywillan is to support the advancement of the Christian religion by promoting, through the work of the Holy Trinity Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Holy Trinity Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Holy Trinity Church, Parish of Ballywillan.

### **Achievements, Performance & Public Benefit**

The Parish of Ballywillan, Portrush has been under the incumbency of Canon Revd, Peter McDowell from October 2005. During 2022 Holy Trinity Portrush provided safe spaces for worship and prayer, including four regular Church services per week, 9.30, 11am Morning Prayer and 6.30pm on Sunday and 10.30am every Wednesday. Holy Communion is offered on the 1<sup>st</sup> Sunday of each month at 11am. We also provide for baptisms, weddings and funerals. Through the work of the Rector there was provision of pastoral care throughout the year. We believe that benefits of public worship will include contributing to spiritual well-being of participants, the reinforcement of Christian values.

The Church also provides a weekly Sunday School and Youth Confirmation classes to promote Christianity among young people within our community. All youth work is conducted under the guidelines provided by the Church of Ireland Safeguarding Trust Code of Conduct & Good Practice

Parish groups include the Reach Portrush and Ballywillan Drama Group. These organisations meet on a regular basis in the Church Parish Centre at 18 Victoria Street Portrush. Reach is a community initiative in Portrush which aims to provide social activity for the elderly and homeless within the town. During 2022 the group provided a Christmas day meal, an Easter meal and a summer excursion and social gatherings for elderly and vulnerable people within the Parish. In addition, Reach plans to provide a weekly foodbank service with assistance from FairShare and Causeway Coast & Glen Borough Council.

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

### **Financial Review**

Financial reporting takes place at Select Vestry meetings throughout the year and there is also a review on completion of the annual accounts.

Total Income (£185,089) for the year end 31<sup>st</sup> December 2022 exceeded total expenses (£128,557) by £56,532. The total value of cash funds held increased to £78,673.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2022 can be signed off as a going concern.

### **Structure, Governance and Management**

#### **Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year.

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**

The Incumbent of the Parish stipend is paid directly by the Parish, the incumbent received a stipend in accordance with figures approved by the General Synod of the Church of Ireland and details of office and locomotory allowances totalling £39,214. There is currently no Curate assistant working within the Parish.

#### **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, a curate assistant, 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 7 times during the year and the average attendance was 85%.

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

The Parish of Ballywillan, Holy Trinity Portrush has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

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

**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. This is enclosed below.

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

**Signed on Behalf of the Trustees**

Trustee 1 *Peter H. McDonnell*

Trustee 2 *Jim McNeill*

Date *16th September 2023*

## **Independent Examiners Report to the Trustees of Holy Trinity Church Portrush**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022, which are set out on pages 8 to 14.

### **Respective responsibilities of the charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether any particular matters have come to my attention.

### **Basis of the Independent examiners 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 Charities 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 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 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**

We have completed my examination and have no concerns in respect of 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.



MG McKay  
112 Hopefield Road  
Portrush  
BT56 8HF

Dated 3rd October 2023

# Receipts and Payments Account for the year ended 31<sup>st</sup> 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>Receipts</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Envelope & plate collection                                           | 4    | 63,211                             | 12,068                           | -                               | 75,279               | 87,674               |
| Proceeds from Fund Raising Events                                     | 5    | 11,710                             |                                  |                                 | 11,710               | 15,206               |
| Legacies                                                              |      | 29,806                             | 32,939                           |                                 | 62,735               | 0                    |
|                                                                       |      | 186                                |                                  |                                 |                      |                      |
| Bank & Deposit interest                                               |      |                                    |                                  |                                 | 186                  | 169                  |
| Investment income                                                     |      | 5,288                              |                                  |                                 | 5,288                | 4,220                |
| Rental of premises                                                    |      | 196                                |                                  |                                 | 196                  | 1,200                |
| Sale of assets                                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Sale of investments                                                   |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Grants                                                                |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Receipts from General Trustees                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Other Receipts                                                        | 6    | 27,685                             |                                  |                                 | 27,685               | 39,132               |
| Receipts from Parish Organisations                                    |      | 2,000                              |                                  |                                 | 2,000                | 0                    |
| <b>Total Receipts</b>                                                 |      | <b>140,082</b>                     | <b>45,007</b>                    | <b>0</b>                        | <b>185,089</b>       | <b>147,601</b>       |
| <b>Payments</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Wages and Salaries                                                    |      | 63,651                             | -                                |                                 | 63,651               | 60,371               |
| Diocesan Costs/Assessment                                             |      | 19,575                             | -                                |                                 | 19,575               | 19,575               |
| Church Running Costs                                                  | 7    | 11,105                             | -                                |                                 | 11,105               | 10,437               |
| Glebe Costs                                                           | 8    | 5,740                              | -                                |                                 | 5,740                | 11,100               |
| Parish Centre Costs                                                   | 9    | 21,776                             |                                  |                                 | 21,776               | 21,868               |
| Administration Costs                                                  | 10   | 3,210                              |                                  |                                 | 3,210                | 2,875                |
| Fundraising Costs                                                     |      | 0                                  | -                                |                                 | 0                    | 0                    |
| Charitable Donations                                                  |      | 3,500                              | -                                |                                 | 3,500                | 0                    |
| Payments to Parish Organisations                                      |      | 0                                  | -                                |                                 | 0                    | 0                    |
| <b>Total Payments</b>                                                 |      | <b>128,557</b>                     |                                  | <b>0</b>                        | <b>128,557</b>       | <b>126,226</b>       |
| <b>Excess of Receipts over Payments for the year before transfers</b> |      | <b>11,525</b>                      | <b>45,007</b>                    |                                 | <b>55,532</b>        | <b>21,375</b>        |
| <b>Transfers</b>                                                      |      | <b>14,229</b>                      | <b>(14,229)</b>                  |                                 |                      | <b>16,668</b>        |
| <b>Excess of Receipts over Payments for the year</b>                  |      | <b><u>25,754</u></b>               | <b><u>30,778</u></b>             | <b><u>0</u></b>                 | <b><u>56,532</u></b> | <b><u>38,043</u></b> |

On Behalf of the Trustees

Trustee 1 *Peter R. McParry*

Trustee 2 *R. McElill*

Date 16/9/2023

Statement of Assets and Liabilities at 31<sup>st</sup> December 2022

|                                                       | 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 Accounts                                      | 33,676                             |                                  |                                 | 33,676             | 7,921              |
| Deposit Accounts                                      |                                    | 44,997                           |                                 | 44,997             | 14,219             |
| <b>Total Cash Funds</b>                               | <b>33,676</b>                      | <b>44,997</b>                    |                                 | <b>78,673</b>      | <b>22,140</b>      |
| <b>Investment Assets</b>                              |                                    |                                  |                                 |                    |                    |
| Equity Investments                                    |                                    |                                  |                                 |                    |                    |
| Other Listed Investments                              |                                    |                                  |                                 |                    |                    |
| Investments in RCB / CIT                              |                                    |                                  | 47,586                          | 47,586             | 46,194             |
| Unit Trusts                                           |                                    |                                  |                                 |                    |                    |
| Other unlisted investments                            |                                    |                                  |                                 |                    |                    |
| Investment Properties                                 |                                    |                                  |                                 |                    |                    |
| <b>Total Investment Assets</b>                        |                                    |                                  | <b>47,586</b>                   | <b>47,586</b>      | <b>46,194</b>      |
| <b>Assets retained for the Parish's own use</b>       |                                    |                                  |                                 |                    |                    |
| Parish Centre (Loan)                                  |                                    | (44,246)                         |                                 | (44,246)           | (59,588)           |
| Glebe House                                           | 325,000                            |                                  |                                 | 325,000            | 325,000            |
| Fixtures and Fittings                                 | 6,000                              |                                  |                                 | 6,000              | 6,000              |
| <b>Total Assets retained for the Parish's own use</b> | <b>331,000</b>                     | <b>751</b>                       |                                 | <b>286,754</b>     | <b>271,412</b>     |
| <b>Total Assets</b>                                   | <b>364,676</b>                     | <b>751</b>                       | <b>47,586</b>                   | <b>413,013</b>     | <b>339,746</b>     |

On Behalf of the Trustees

Trustee 1 Rev. K. McJowell

Trustee 2 R. McNeill

Date 16/9/2023

## Notes to the financial statements for the year ended 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

This year's report has reflected the assets and liabilities at 31<sup>st</sup> December 2022

#### (i) Assets retained for the Parish's own use

The assets of the Parish are outlined below, and are retained for its own use comprising: -

- Church Building and Parochial House
- Parish Centre (Provided by the Church of Ireland Board of Education) historically referred to as the Kelly Memorial Hall
- Glebe House (Rectory)
- Fixtures and fittings

##### **The Church Building and Parochial House**

These are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

##### **The Parish Centre (previously Kelly Hall)**

Our Parish Centre was built in 1886 as a National School. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

##### **The Glebe House (Rectory)**

Our Rectory is valued at domestic rateable value. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 10 years and are now at a residual as the last significant expenditure was 2005.

#### ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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

### iii) Endowment funds

The capital of Endowment Funds is to be retained either permanently or at the Congregations discretion; the income derived from the endowment is to be used as either restricted or unrestricted funds depending on the purpose for which the endowment was established in the first place.

### 2. Reconciliation of Cash Funds

|                                           | £       |
|-------------------------------------------|---------|
| Total Cash Funds at Beginning of the year | 22,151  |
| Receipts for the Year                     | 185,079 |
| Payments for the Year                     | 128,557 |
| Total Cash Funds at end of the year       | 78,673  |

### 3. Movement in Funds

|                           | At 1 <sup>st</sup> Jan<br>2022<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | At 31 Dec<br>2022<br>£ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|----------------|------------------------|
| <b>Restricted funds</b>   |                                     |                            |                            |                |                        |
| Building Fund             | 14,219                              | 45,007                     |                            | (14,229)       | 44,997                 |
|                           | 14,219                              | 45,007                     |                            | (14,229)       | 44,997                 |
| <b>Unrestricted funds</b> |                                     |                            |                            |                |                        |
| Designated Fabric Fund    | 500                                 | 0                          | 0                          | 0              | 500                    |
| Flower Fund               | 216                                 | 0                          | 10                         | 0              | 206                    |
| Designated Music Fund     | 500                                 | 0                          | 0                          | 0              | 500                    |
| Sunday School Fund        | 380                                 | 0                          | 42                         | 0              | 338                    |
| General Fund              | 6,336                               | 140,072                    | 128,505                    | 14,229         | 32,132                 |
|                           | 7,932                               | 140,072                    | 128,557                    | 14,229         | 33,676                 |
| <b>Total funds</b>        | 22,151                              | 185,079                    | 128,557                    |                | 78,673                 |

#### Purposes of Endowment Funds

-Legacy Fund provides a fund for unallocated legacy donations from parishioners. The fund is intended to support future community outreach projects

#### Purposes of Restricted Funds

– Building Fund: This is a fund to assist with the cost of maintaining and improving Parish Buildings

#### Purposes of Designated Funds

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
- Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.
- Flower Fund: This is a fund to provide flowers for display during services of worship
- Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

**Notes to the financial statements for the year ended 2022 (continued)**

The amounts below have been included in Receipts for the Year under 2022

**4 Envelope & Plate Collections**

|                                             | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------------------|--------------------------------|------------------------------|-------------------------|
| Freewill Envelopes and electronic payments  | 58,408                         |                              | 58,408                  |
| Building Fund Envelopes electronic payments |                                | 12,068                       | 12,068                  |
| Loose Collections                           | 3,892                          |                              | 3,892                   |
| Harvest Thanksgiving                        | 911                            |                              | 911                     |
|                                             |                                |                              |                         |
|                                             |                                |                              |                         |
|                                             | <b><u>63,211</u></b>           | <b><u>12,068</u></b>         | <b><u>75,279</u></b>    |

**5 Proceeds from Fund Raising Events**

|                           | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------|--------------------------------|------------------------------|-------------------------|
| Summer Clothes Sale       | 10,405                         |                              | 10,405                  |
| Summer Supper             | 439                            |                              | 439                     |
| Christmas Sweets & Treats | 866                            |                              | 866                     |
|                           | <b><u>11,710</u></b>           |                              | <b><u>11,710</u></b>    |

**6 Other receipts**

|                                         | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|-----------------------------------------|--------------------------------|------------------------------|-------------------------|
| Gift from non-tax payer for Disaster EC | 3,500                          |                              | 3,500                   |
| HMRC Gift Aid January 2022              | 13,441                         |                              | 13,441                  |
| HMRC Gift Aid July 2022                 | 6,926                          |                              | 6,926                   |
| HMRC Gift Aid – Plate to Oct 22         | 1,183                          |                              | 1,183                   |
| Bank adjustments ref lodgements 2022    | 135                            |                              | 135                     |
| Baptism donation                        | 2,500                          |                              | 2,500                   |
|                                         | <b><u>27,685</u></b>           |                              | <b><u>27,685</u></b>    |
|                                         |                                |                              |                         |

**Notes to the financial statements for the year ended 2022 (continued)**

The amounts below have been included in payments for the Year under 2022

**7 Church Running Costs**

|                              | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|------------------------------|--------------------------------|------------------------------|-------------------------|
| Electricity                  | 2,116                          |                              | 2,116                   |
| Heating Oil                  | 4,210                          |                              | 4,210                   |
| Water Rates                  | 377                            |                              | 377                     |
| Organists                    | 2,280                          |                              | 2,280                   |
| Sundries – cleaning etc      | 298                            |                              | 298                     |
| Intruder Alarm               | 308                            |                              | 308                     |
| Candles – Paschal advent etc | 152                            |                              | 152                     |
| Communion Wine               | 144                            |                              | 144                     |
| Christmas Tree 2021          | 65                             |                              | 65                      |
| Broadband                    | 628                            |                              | 628                     |
| Organ Servicing              | 289                            |                              | 289                     |
| Sundry Costs                 | 238                            |                              | 238                     |
|                              | <b><u>11,105</u></b>           |                              | <b><u>11,105</u></b>    |

**8 Church Costs – Glebe Property Maintenance**

|                                 | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------|--------------------------------|------------------------------|-------------------------|
| Church Boiler servicing 2021    | 315                            |                              | 315                     |
| Church Roof Maintenance         | 1,235                          |                              | 1,235                   |
| Interior Painting               | 1,920                          |                              | 1,920                   |
| Electrical Testing and repairs  | 776                            |                              | 776                     |
| Plumbing Work – parochial rooms | 1,206                          |                              | 1,206                   |
| Sundry Glebe expenses           | 288                            |                              | 288                     |
|                                 | <b><u>5,740</u></b>            |                              | <b><u>5,740</u></b>     |

**9 Parish Centre Costs (Kelly Memorial Hall)**

|                            | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|----------------------------|--------------------------------|------------------------------|-------------------------|
| Repayment of Building Loan | 21,776                         |                              | 21,776                  |
|                            | 2                              |                              |                         |

**Notes to the financial statements for the year ended 2022 (continued)**

**10 Administration Costs**

|                                 | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------|--------------------------------|------------------------------|-------------------------|
| Printing & Stationery           | 785                            |                              | 785                     |
| Insurances 2022 (Paid Dec 2021) | 0                              |                              | 0                       |
| Telephone                       | 194                            |                              | 194                     |
| Copyright Licence               | 256                            |                              | 256                     |
| Rector's Office allowance       | 650                            |                              | 650                     |
| Administrator expenses          | 32                             |                              | 32                      |
| Sundry Expenses                 | 12                             |                              | 12                      |
| Omega Software Support          | 340                            |                              | 340                     |
| FWO BF Envelopes                | 773                            |                              | 773                     |
| Bank Fees                       | 168                            |                              | 168                     |
|                                 | <b>3210</b>                    |                              | <b>3210</b>             |

**11 Transactions with the Trustees**

The parish paid expenses of £1276 relating to the running costs of the glebe house which is occupied by the Rector. No trustee received any remuneration for work undertaken.

Reimbursement of expenses during the year 2022 to Trustees were as follows.

| <b>Trustee Name</b>         | <b>Purpose</b>                         | <b>Unrestricted<br/>Funds £</b> | <b>Total £</b> |
|-----------------------------|----------------------------------------|---------------------------------|----------------|
| <i>Ivan Bell</i>            | <i>Glebe Expenses</i>                  | 394                             | 394            |
| <i>Rosemary Bell</i>        | <i>Church Running Costs - catering</i> | 86                              | 86             |
| <i>Canon Peter McDowell</i> | <i>Rectory – Heating oil</i>           | 1276                            | 1276           |
| <i>Dennis Melville</i>      | <i>Church Running Costs -candles</i>   | 125                             | 125            |
|                             |                                        |                                 |                |

**12 Governance Costs**

No governance costs were incurred during the year ending 2022.

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# Annual report

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**Holy Trinity Church Portrush**

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

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

**Charity Number 104881**

**Holy Trinity Church Portrush**

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

**Contents**

|                                                      | Page |
|------------------------------------------------------|------|
| References and administrative details of the Charity | 3    |
| Trustee's report                                     | 4    |
| Independent Examiners Report to the Trustees         | 7    |
| Receipts and payments account                        | 8    |
| Statement of assets and liabilities                  | 9    |
| Notes to the financial statements                    | 10   |

## **Holy Trinity Church Portrush**

### **References and administrative details**

Charity Name: Portrush/Ballywillan/Holy Trinity/Connor/Church Of Ireland

Charity Registration Number: Charity no. 104881

Contact Address: The Church Office  
62 Main Street  
Portrush  
BT56 8BN

Tel 028 7082 4024  
email coi.portrush@btconnect.com

### **Trustees 2022**

|                |                   |
|----------------|-------------------|
| Ivan Bell      | Desmond Kane      |
| Rosemary Bell  | Ann Letson        |
| Susan Byrne    | Paul Lyness       |
| Alan Devers    | Canon PK McDowell |
| Karen Elliott  | Dennis Melville   |
| Sandra Fleming | Mark Mitchell     |
| Darren Hull    | John Moore        |
| Ashley Hawley  | Brian Wilkinson   |

### **Principal Office-bearers**

Clergy: Canon Rev. Peter K McDowell  
10 Coleraine Road  
Portrush BT56 8EA

Secretary to the Select Vestry Alan Devers  
16 Magheraboy Avenue, Portrush BT56 8GW

Church Treasurer: Dennis Melville  
47 Maclevennon Rd, Portrush BT56 8PA

Church Warden- Clergy: Mark Mitchell  
54 Magheraboy Avenue, Portrush BT56 8GW

Church Warden - People: Susan Byrne  
35 Hopefield Grove, Portrush BT56 8QH

Independent Auditor MG McKay  
112 Hopefield Road  
Portrush  
BT56 8HF

Bankers Danske Bank  
22 The Diamond  
Coleraine  
BT52 1DE

## **Trustees' Annual Report for the year ended 2022**

The trustees present the annual report for Holy Trinity Church, Parish of Ballywillan for the year ended December 2022

### **Objectives and Activities**

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

The principal function of Holy Trinity Church, Parish of Ballywillan is to support the advancement of the Christian religion by promoting, through the work of the Holy Trinity Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Holy Trinity Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Holy Trinity Church, Parish of Ballywillan.

### **Achievements, Performance & Public Benefit**

The Parish of Ballywillan, Portrush has been under the incumbency of Canon Revd, Peter McDowell from October 2005. During 2022 Holy Trinity Portrush provided safe spaces for worship and prayer, including four regular Church services per week, 9.30, 11am Morning Prayer and 6.30pm on Sunday and 10.30am every Wednesday. Holy Communion is offered on the 1<sup>st</sup> Sunday of each month at 11am. We also provide for baptisms, weddings and funerals. Through the work of the Rector there was provision of pastoral care throughout the year. We believe that benefits of public worship will include contributing to spiritual well-being of participants, the reinforcement of Christian values.

The Church also provides a weekly Sunday School and Youth Confirmation classes to promote Christianity among young people within our community. All youth work is conducted under the guidelines provided by the Church of Ireland Safeguarding Trust Code of Conduct & Good Practice

Parish groups include the Reach Portrush and Ballywillan Drama Group. These organisations meet on a regular basis in the Church Parish Centre at 18 Victoria Street Portrush. Reach is a community initiative in Portrush which aims to provide social activity for the elderly and homeless within the town. During 2022 the group provided a Christmas day meal, an Easter meal and a summer excursion and social gatherings for elderly and vulnerable people within the Parish. In addition, Reach plans to provide a weekly foodbank service with assistance from FairShare and Causeway Coast & Glen Borough Council.

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

### **Financial Review**

Financial reporting takes place at Select Vestry meetings throughout the year and there is also a review on completion of the annual accounts.

Total Income (£185,089) for the year end 31<sup>st</sup> December 2022 exceeded total expenses (£128,557) by £56,532. The total value of cash funds held increased to £78,673.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2022 can be signed off as a going concern.

### **Structure, Governance and Management**

#### **Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year.

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**

The Incumbent of the Parish stipend is paid directly by the Parish, the incumbent received a stipend in accordance with figures approved by the General Synod of the Church of Ireland and details of office and locomotory allowances totalling £39,214. There is currently no Curate assistant working within the Parish.

#### **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, a curate assistant, 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 7 times during the year and the average attendance was 85%.

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

The Parish of Ballywillan, Holy Trinity Portrush has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

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

**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. This is enclosed below.

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

**Signed on Behalf of the Trustees**

Trustee 1 

Trustee 2 

Date 16th September 2023

## **Independent Examiners Report to the Trustees of Holy Trinity Church Portrush**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022, which are set out on pages 8 to 14.

### **Respective responsibilities of the charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether any particular matters have come to my attention.

### **Basis of the Independent examiners 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 Charities 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 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 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**

We have completed my examination and have no concerns in respect of 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.



MG McKay  
112 Hopefield Road  
Portrush  
BT56 8HF

Dated 3rd October 2023

# Receipts and Payments Account for the year ended 31<sup>st</sup> 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>Receipts</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Envelope & plate collection                                           | 4    | 63,211                             | 12,068                           | -                               | 75,279               | 87,674               |
| Proceeds from Fund Raising Events                                     | 5    | 11,710                             |                                  |                                 | 11,710               | 15,206               |
| Legacies                                                              |      | 29,806                             | 32,939                           |                                 | 62,735               | 0                    |
|                                                                       |      | 186                                |                                  |                                 |                      |                      |
| Bank & Deposit interest                                               |      |                                    |                                  |                                 | 186                  | 169                  |
| Investment income                                                     |      | 5,288                              |                                  |                                 | 5,288                | 4,220                |
| Rental of premises                                                    |      | 196                                |                                  |                                 | 196                  | 1,200                |
| Sale of assets                                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Sale of investments                                                   |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Grants                                                                |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Receipts from General Trustees                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Other Receipts                                                        | 6    | 27,685                             |                                  |                                 | 27,685               | 39,132               |
| Receipts from Parish Organisations                                    |      | 2,000                              |                                  |                                 | 2,000                | 0                    |
| <b>Total Receipts</b>                                                 |      | <b>140,082</b>                     | <b>45,007</b>                    | <b>0</b>                        | <b>185,089</b>       | <b>147,601</b>       |
| <b>Payments</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Wages and Salaries                                                    |      | 63,651                             | -                                |                                 | 63,651               | 60,371               |
| Diocesan Costs/Assessment                                             |      | 19,575                             | -                                |                                 | 19,575               | 19,575               |
| Church Running Costs                                                  | 7    | 11,105                             | -                                |                                 | 11,105               | 10,437               |
| Glebe Costs                                                           | 8    | 5,740                              | -                                |                                 | 5,740                | 11,100               |
| Parish Centre Costs                                                   | 9    | 21,776                             |                                  |                                 | 21,776               | 21,868               |
| Administration Costs                                                  | 10   | 3,210                              |                                  |                                 | 3,210                | 2,875                |
| Fundraising Costs                                                     |      | 0                                  | -                                |                                 | 0                    | 0                    |
| Charitable Donations                                                  |      | 3,500                              | -                                |                                 | 3,500                | 0                    |
| Payments to Parish Organisations                                      |      | 0                                  | -                                |                                 | 0                    | 0                    |
| <b>Total Payments</b>                                                 |      | <b>128,557</b>                     |                                  | <b>0</b>                        | <b>128,557</b>       | <b>126,226</b>       |
| <b>Excess of Receipts over Payments for the year before transfers</b> |      | <b>11,525</b>                      | <b>45,007</b>                    |                                 | <b>55,532</b>        | <b>21,375</b>        |
| <b>Transfers</b>                                                      |      | <b>14,229</b>                      | <b>(14,229)</b>                  |                                 |                      | <b>16,668</b>        |
| <b>Excess of Receipts over Payments for the year</b>                  |      | <b><u>25,754</u></b>               | <b><u>30,778</u></b>             | <b><u>0</u></b>                 | <b><u>56,532</u></b> | <b><u>38,043</u></b> |

On Behalf of the Trustees

Trustee 1 *Peter R. McParry*

Trustee 2 *R. McElill*

Date 16/9/2023

Statement of Assets and Liabilities at 31<sup>st</sup> December 2022

|                                                           | 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 Accounts                                          | 33,676                             |                                  |                                 | 33,676             | 7,921              |
| Deposit Accounts                                          |                                    | 44,997                           |                                 | 44,997             | 14,219             |
| <b>Total Cash Funds</b>                                   | <b>33,676</b>                      | <b>44,997</b>                    |                                 | <b>78,673</b>      | <b>22,140</b>      |
| <b>Investment Assets</b>                                  |                                    |                                  |                                 |                    |                    |
| Equity Investments                                        |                                    |                                  |                                 |                    |                    |
| Other Listed Investments                                  |                                    |                                  |                                 |                    |                    |
| Investments in RCB / CIT                                  |                                    |                                  | 47,586                          | 47,586             | 46,194             |
| Unit Trusts                                               |                                    |                                  |                                 |                    |                    |
| Other unlisted investments                                |                                    |                                  |                                 |                    |                    |
| Investment Properties                                     |                                    |                                  |                                 |                    |                    |
| <b>Total Investment Assets</b>                            |                                    |                                  | <b>47,586</b>                   | <b>47,586</b>      | <b>46,194</b>      |
| <b>Assets retained for the<br/>Parish's own use</b>       |                                    |                                  |                                 |                    |                    |
| Parish Centre (Loan)                                      |                                    | (44,246)                         |                                 | (44,246)           | (59,588)           |
| Glebe House                                               | 325,000                            |                                  |                                 | 325,000            | 325,000            |
| Fixtures and Fittings                                     | 6,000                              |                                  |                                 | 6,000              | 6,000              |
| <b>Total Assets retained for<br/>the Parish's own use</b> | <b>331,000</b>                     | <b>751</b>                       |                                 | <b>286,754</b>     | <b>271,412</b>     |
| <b>Total Assets</b>                                       | <b>364,676</b>                     | <b>751</b>                       | <b>47,586</b>                   | <b>413,013</b>     | <b>339,746</b>     |

On Behalf of the Trustees

Trustee 1 Rev. K. McJannet

Trustee 2 R. McJannet

Date 16/9/2023

## Notes to the financial statements for the year ended 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

This year's report has reflected the assets and liabilities at 31<sup>st</sup> December 2022

#### (i) Assets retained for the Parish's own use

The assets of the Parish are outlined below, and are retained for its own use comprising: -

- Church Building and Parochial House
- Parish Centre (Provided by the Church of Ireland Board of Education) historically referred to as the Kelly Memorial Hall
- Glebe House (Rectory)
- Fixtures and fittings

##### **The Church Building and Parochial House**

These are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

##### **The Parish Centre (previously Kelly Hall)**

Our Parish Centre was built in 1886 as a National School. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

##### **The Glebe House (Rectory)**

Our Rectory is valued at domestic rateable value. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 10 years and are now at a residual as the last significant expenditure was 2005.

#### ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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

### iii) Endowment funds

The capital of Endowment Funds is to be retained either permanently or at the Congregations discretion; the income derived from the endowment is to be used as either restricted or unrestricted funds depending on the purpose for which the endowment was established in the first place.

### 2. Reconciliation of Cash Funds

|                                           | £       |
|-------------------------------------------|---------|
| Total Cash Funds at Beginning of the year | 22,151  |
| Receipts for the Year                     | 185,079 |
| Payments for the Year                     | 128,557 |
| Total Cash Funds at end of the year       | 78,673  |

### 3. Movement in Funds

|                           | At 1 <sup>st</sup> Jan<br>2022<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | At 31 Dec<br>2022<br>£ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|----------------|------------------------|
| <b>Restricted funds</b>   |                                     |                            |                            |                |                        |
| Building Fund             | 14,219                              | 45,007                     |                            | (14,229)       | 44,997                 |
|                           | 14,219                              | 45,007                     |                            | (14,229)       | 44,997                 |
| <b>Unrestricted funds</b> |                                     |                            |                            |                |                        |
| Designated Fabric Fund    | 500                                 | 0                          | 0                          | 0              | 500                    |
| Flower Fund               | 216                                 | 0                          | 10                         | 0              | 206                    |
| Designated Music Fund     | 500                                 | 0                          | 0                          | 0              | 500                    |
| Sunday School Fund        | 380                                 | 0                          | 42                         | 0              | 338                    |
| General Fund              | 6,336                               | 140,072                    | 128,505                    | 14,229         | 32,132                 |
|                           | 7,932                               | 140,072                    | 128,557                    | 14,229         | 33,676                 |
| <b>Total funds</b>        | 22,151                              | 185,079                    | 128,557                    |                | 78,673                 |

#### Purposes of Endowment Funds

-Legacy Fund provides a fund for unallocated legacy donations from parishioners. The fund is intended to support future community outreach projects

#### Purposes of Restricted Funds

– Building Fund: This is a fund to assist with the cost of maintaining and improving Parish Buildings

#### Purposes of Designated Funds

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
- Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.
- Flower Fund: This is a fund to provide flowers for display during services of worship
- Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

**Notes to the financial statements for the year ended 2022 (continued)**

The amounts below have been included in Receipts for the Year under 2022

**4 Envelope & Plate Collections**

|                                             | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------------------|--------------------------------|------------------------------|-------------------------|
| Freewill Envelopes and electronic payments  | 58,408                         |                              | 58,408                  |
| Building Fund Envelopes electronic payments |                                | 12,068                       | 12,068                  |
| Loose Collections                           | 3,892                          |                              | 3,892                   |
| Harvest Thanksgiving                        | 911                            |                              | 911                     |
|                                             |                                |                              |                         |
|                                             |                                |                              |                         |
|                                             | <b><u>63,211</u></b>           | <b><u>12,068</u></b>         | <b><u>75,279</u></b>    |

**5 Proceeds from Fund Raising Events**

|                           | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------|--------------------------------|------------------------------|-------------------------|
| Summer Clothes Sale       | 10,405                         |                              | 10,405                  |
| Summer Supper             | 439                            |                              | 439                     |
| Christmas Sweets & Treats | 866                            |                              | 866                     |
|                           | <b><u>11,710</u></b>           |                              | <b><u>11,710</u></b>    |

**6 Other receipts**

|                                         | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|-----------------------------------------|--------------------------------|------------------------------|-------------------------|
| Gift from non-tax payer for Disaster EC | 3,500                          |                              | 3,500                   |
| HMRC Gift Aid January 2022              | 13,441                         |                              | 13,441                  |
| HMRC Gift Aid July 2022                 | 6,926                          |                              | 6,926                   |
| HMRC Gift Aid – Plate to Oct 22         | 1,183                          |                              | 1,183                   |
| Bank adjustments ref lodgements 2022    | 135                            |                              | 135                     |
| Baptism donation                        | 2,500                          |                              | 2,500                   |
|                                         | <b><u>27,685</u></b>           |                              | <b><u>27,685</u></b>    |
|                                         |                                |                              |                         |

**Notes to the financial statements for the year ended 2022 (continued)**

The amounts below have been included in payments for the Year under 2022

**7 Church Running Costs**

|                              | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|------------------------------|--------------------------------|------------------------------|-------------------------|
| Electricity                  | 2,116                          |                              | 2,116                   |
| Heating Oil                  | 4,210                          |                              | 4,210                   |
| Water Rates                  | 377                            |                              | 377                     |
| Organists                    | 2,280                          |                              | 2,280                   |
| Sundries – cleaning etc      | 298                            |                              | 298                     |
| Intruder Alarm               | 308                            |                              | 308                     |
| Candles – Paschal advent etc | 152                            |                              | 152                     |
| Communion Wine               | 144                            |                              | 144                     |
| Christmas Tree 2021          | 65                             |                              | 65                      |
| Broadband                    | 628                            |                              | 628                     |
| Organ Servicing              | 289                            |                              | 289                     |
| Sundry Costs                 | 238                            |                              | 238                     |
|                              | <b><u>11,105</u></b>           |                              | <b><u>11,105</u></b>    |

**8 Church Costs – Glebe Property Maintenance**

|                                 | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------|--------------------------------|------------------------------|-------------------------|
| Church Boiler servicing 2021    | 315                            |                              | 315                     |
| Church Roof Maintenance         | 1,235                          |                              | 1,235                   |
| Interior Painting               | 1,920                          |                              | 1,920                   |
| Electrical Testing and repairs  | 776                            |                              | 776                     |
| Plumbing Work – parochial rooms | 1,206                          |                              | 1,206                   |
| Sundry Glebe expenses           | 288                            |                              | 288                     |
|                                 | <b><u>5,740</u></b>            |                              | <b><u>5,740</u></b>     |

**9 Parish Centre Costs (Kelly Memorial Hall)**

|                            | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|----------------------------|--------------------------------|------------------------------|-------------------------|
| Repayment of Building Loan | 21,776                         |                              | 21,776                  |
|                            | 2                              |                              |                         |

**Notes to the financial statements for the year ended 2022 (continued)**

**10 Administration Costs**

|                                 | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------|--------------------------------|------------------------------|-------------------------|
| Printing & Stationery           | 785                            |                              | 785                     |
| Insurances 2022 (Paid Dec 2021) | 0                              |                              | 0                       |
| Telephone                       | 194                            |                              | 194                     |
| Copyright Licence               | 256                            |                              | 256                     |
| Rector's Office allowance       | 650                            |                              | 650                     |
| Administrator expenses          | 32                             |                              | 32                      |
| Sundry Expenses                 | 12                             |                              | 12                      |
| Omega Software Support          | 340                            |                              | 340                     |
| FWO BF Envelopes                | 773                            |                              | 773                     |
| Bank Fees                       | 168                            |                              | 168                     |
|                                 | <b>3210</b>                    |                              | <b>3210</b>             |

**11 Transactions with the Trustees**

The parish paid expenses of £1276 relating to the running costs of the glebe house which is occupied by the Rector. No trustee received any remuneration for work undertaken.

Reimbursement of expenses during the year 2022 to Trustees were as follows.

| <b>Trustee Name</b>         | <b>Purpose</b>                         | <b>Unrestricted<br/>Funds £</b> | <b>Total £</b> |
|-----------------------------|----------------------------------------|---------------------------------|----------------|
| <i>Ivan Bell</i>            | <i>Glebe Expenses</i>                  | 394                             | 394            |
| <i>Rosemary Bell</i>        | <i>Church Running Costs - catering</i> | 86                              | 86             |
| <i>Canon Peter McDowell</i> | <i>Rectory – Heating oil</i>           | 1276                            | 1276           |
| <i>Dennis Melville</i>      | <i>Church Running Costs -candles</i>   | 125                             | 125            |
|                             |                                        |                                 |                |

**12 Governance Costs**

No governance costs were incurred during the year ending 2022.

**Portrush/Ballywillan/Holy Trinity/Connor/Church of Ireland**

Northern Ireland - Charity number 104881

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# Annual return

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**Holy Trinity Church Portrush**

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

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

**Charity Number 104881**

**Holy Trinity Church Portrush**

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

**Contents**

|                                                      | Page |
|------------------------------------------------------|------|
| References and administrative details of the Charity | 3    |
| Trustee's report                                     | 4    |
| Independent Examiners Report to the Trustees         | 7    |
| Receipts and payments account                        | 8    |
| Statement of assets and liabilities                  | 9    |
| Notes to the financial statements                    | 10   |

## **Holy Trinity Church Portrush**

### **References and administrative details**

Charity Name: Portrush/Ballywillan/Holy Trinity/Connor/Church Of Ireland

Charity Registration Number: Charity no. 104881

Contact Address: The Church Office  
62 Main Street  
Portrush  
BT56 8BN

Tel 028 7082 4024  
email coi.portrush@btconnect.com

### **Trustees 2022**

|                |                   |
|----------------|-------------------|
| Ivan Bell      | Desmond Kane      |
| Rosemary Bell  | Ann Letson        |
| Susan Byrne    | Paul Lyness       |
| Alan Devers    | Canon PK McDowell |
| Karen Elliott  | Dennis Melville   |
| Sandra Fleming | Mark Mitchell     |
| Darren Hull    | John Moore        |
| Ashley Hawley  | Brian Wilkinson   |

### **Principal Office-bearers**

Clergy: Canon Rev. Peter K McDowell  
10 Coleraine Road  
Portrush BT56 8EA

Secretary to the Select Vestry Alan Devers  
16 Magheraboy Avenue, Portrush BT56 8GW

Church Treasurer: Dennis Melville  
47 Maclevennon Rd, Portrush BT56 8PA

Church Warden- Clergy: Mark Mitchell  
54 Magheraboy Avenue, Portrush BT56 8GW

Church Warden - People: Susan Byrne  
35 Hopefield Grove, Portrush BT56 8QH

Independent Auditor MG McKay  
112 Hopefield Road  
Portrush  
BT56 8HF

Bankers Danske Bank  
22 The Diamond  
Coleraine  
BT52 1DE

## **Trustees' Annual Report for the year ended 2022**

The trustees present the annual report for Holy Trinity Church, Parish of Ballywillan for the year ended December 2022

### **Objectives and Activities**

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

The principal function of Holy Trinity Church, Parish of Ballywillan is to support the advancement of the Christian religion by promoting, through the work of the Holy Trinity Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Holy Trinity Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Holy Trinity Church, Parish of Ballywillan.

### **Achievements, Performance & Public Benefit**

The Parish of Ballywillan, Portrush has been under the incumbency of Canon Revd, Peter McDowell from October 2005. During 2022 Holy Trinity Portrush provided safe spaces for worship and prayer, including four regular Church services per week, 9.30, 11am Morning Prayer and 6.30pm on Sunday and 10.30am every Wednesday. Holy Communion is offered on the 1<sup>st</sup> Sunday of each month at 11am. We also provide for baptisms, weddings and funerals. Through the work of the Rector there was provision of pastoral care throughout the year. We believe that benefits of public worship will include contributing to spiritual well-being of participants, the reinforcement of Christian values.

The Church also provides a weekly Sunday School and Youth Confirmation classes to promote Christianity among young people within our community. All youth work is conducted under the guidelines provided by the Church of Ireland Safeguarding Trust Code of Conduct & Good Practice

Parish groups include the Reach Portrush and Ballywillan Drama Group. These organisations meet on a regular basis in the Church Parish Centre at 18 Victoria Street Portrush. Reach is a community initiative in Portrush which aims to provide social activity for the elderly and homeless within the town. During 2022 the group provided a Christmas day meal, an Easter meal and a summer excursion and social gatherings for elderly and vulnerable people within the Parish. In addition, Reach plans to provide a weekly foodbank service with assistance from FairShare and Causeway Coast & Glen Borough Council.

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

### **Financial Review**

Financial reporting takes place at Select Vestry meetings throughout the year and there is also a review on completion of the annual accounts.

Total Income (£185,089) for the year end 31<sup>st</sup> December 2022 exceeded total expenses (£128,557) by £56,532. The total value of cash funds held increased to £78,673.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2022 can be signed off as a going concern.

### **Structure, Governance and Management**

#### **Governing Document and Constitution of the Charity**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year.

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**

The Incumbent of the Parish stipend is paid directly by the Parish, the incumbent received a stipend in accordance with figures approved by the General Synod of the Church of Ireland and details of office and locomotory allowances totalling £39,214. There is currently no Curate assistant working within the Parish.

#### **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, a curate assistant, 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 7 times during the year and the average attendance was 85%.

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

The Parish of Ballywillan, Holy Trinity Portrush has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

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

**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. This is enclosed below.

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

**Signed on Behalf of the Trustees**

Trustee 1 

Trustee 2 

Date 16th September 2023

## **Independent Examiners Report to the Trustees of Holy Trinity Church Portrush**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022, which are set out on pages 8 to 14.

### **Respective responsibilities of the charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether any particular matters have come to my attention.

### **Basis of the Independent examiners 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 Charities 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 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 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**

We have completed my examination and have no concerns in respect of 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.



MG McKay  
112 Hopefield Road  
Portrush  
BT56 8HF

Dated 3rd October 2023

# Receipts and Payments Account for the year ended 31<sup>st</sup> 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>Receipts</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Envelope & plate collection                                           | 4    | 63,211                             | 12,068                           | -                               | 75,279               | 87,674               |
| Proceeds from Fund Raising Events                                     | 5    | 11,710                             |                                  |                                 | 11,710               | 15,206               |
| Legacies                                                              |      | 29,806                             | 32,939                           |                                 | 62,735               | 0                    |
|                                                                       |      | 186                                |                                  |                                 |                      |                      |
| Bank & Deposit interest                                               |      |                                    |                                  |                                 | 186                  | 169                  |
| Investment income                                                     |      | 5,288                              |                                  |                                 | 5,288                | 4,220                |
| Rental of premises                                                    |      | 196                                |                                  |                                 | 196                  | 1,200                |
| Sale of assets                                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Sale of investments                                                   |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Grants                                                                |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Receipts from General Trustees                                        |      | 0                                  |                                  |                                 | 0                    | 0                    |
| Other Receipts                                                        | 6    | 27,685                             |                                  |                                 | 27,685               | 39,132               |
| Receipts from Parish Organisations                                    |      | 2,000                              |                                  |                                 | 2,000                | 0                    |
| <b>Total Receipts</b>                                                 |      | <b>140,082</b>                     | <b>45,007</b>                    | <b>0</b>                        | <b>185,089</b>       | <b>147,601</b>       |
| <b>Payments</b>                                                       |      |                                    |                                  |                                 |                      |                      |
| Wages and Salaries                                                    |      | 63,651                             | -                                |                                 | 63,651               | 60,371               |
| Diocesan Costs/Assessment                                             |      | 19,575                             | -                                |                                 | 19,575               | 19,575               |
| Church Running Costs                                                  | 7    | 11,105                             | -                                |                                 | 11,105               | 10,437               |
| Glebe Costs                                                           | 8    | 5,740                              | -                                |                                 | 5,740                | 11,100               |
| Parish Centre Costs                                                   | 9    | 21,776                             |                                  |                                 | 21,776               | 21,868               |
| Administration Costs                                                  | 10   | 3,210                              |                                  |                                 | 3,210                | 2,875                |
| Fundraising Costs                                                     |      | 0                                  | -                                |                                 | 0                    | 0                    |
| Charitable Donations                                                  |      | 3,500                              | -                                |                                 | 3,500                | 0                    |
| Payments to Parish Organisations                                      |      | 0                                  | -                                |                                 | 0                    | 0                    |
| <b>Total Payments</b>                                                 |      | <b>128,557</b>                     |                                  | <b>0</b>                        | <b>128,557</b>       | <b>126,226</b>       |
| <b>Excess of Receipts over Payments for the year before transfers</b> |      | <b>11,525</b>                      | <b>45,007</b>                    |                                 | <b>55,532</b>        | <b>21,375</b>        |
| <b>Transfers</b>                                                      |      | <b>14,229</b>                      | <b>(14,229)</b>                  |                                 |                      | <b>16,668</b>        |
| <b>Excess of Receipts over Payments for the year</b>                  |      | <b><u>25,754</u></b>               | <b><u>30,778</u></b>             | <b><u>0</u></b>                 | <b><u>56,532</u></b> | <b><u>38,043</u></b> |

On Behalf of the Trustees

Trustee 1 *Peter R. McParry*

Trustee 2 *Dr. McElill*

Date 16/9/2023

Statement of Assets and Liabilities at 31<sup>st</sup> December 2022

|                                                           | 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 Accounts                                          | 33,676                             |                                  |                                 | 33,676             | 7,921              |
| Deposit Accounts                                          |                                    | 44,997                           |                                 | 44,997             | 14,219             |
| <b>Total Cash Funds</b>                                   | <b>33,676</b>                      | <b>44,997</b>                    |                                 | <b>78,673</b>      | <b>22,140</b>      |
| <b>Investment Assets</b>                                  |                                    |                                  |                                 |                    |                    |
| Equity Investments                                        |                                    |                                  |                                 |                    |                    |
| Other Listed Investments                                  |                                    |                                  |                                 |                    |                    |
| Investments in RCB / CIT                                  |                                    |                                  | 47,586                          | 47,586             | 46,194             |
| Unit Trusts                                               |                                    |                                  |                                 |                    |                    |
| Other unlisted investments                                |                                    |                                  |                                 |                    |                    |
| Investment Properties                                     |                                    |                                  |                                 |                    |                    |
| <b>Total Investment Assets</b>                            |                                    |                                  | <b>47,586</b>                   | <b>47,586</b>      | <b>46,194</b>      |
| <b>Assets retained for the<br/>Parish's own use</b>       |                                    |                                  |                                 |                    |                    |
| Parish Centre (Loan)                                      |                                    | (44,246)                         |                                 | (44,246)           | (59,588)           |
| Glebe House                                               | 325,000                            |                                  |                                 | 325,000            | 325,000            |
| Fixtures and Fittings                                     | 6,000                              |                                  |                                 | 6,000              | 6,000              |
| <b>Total Assets retained for<br/>the Parish's own use</b> | <b>331,000</b>                     | <b>751</b>                       |                                 | <b>286,754</b>     | <b>271,412</b>     |
| <b>Total Assets</b>                                       | <b>364,676</b>                     | <b>751</b>                       | <b>47,586</b>                   | <b>413,013</b>     | <b>339,746</b>     |

On Behalf of the Trustees

Trustee 1 Rev. K. McJannet

Trustee 2 R. McJannet

Date 16/9/2023

## Notes to the financial statements for the year ended 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

This year's report has reflected the assets and liabilities at 31<sup>st</sup> December 2022

##### (i) *Assets retained for the Parish's own use*

The assets of the Parish are outlined below, and are retained for its own use comprising: -

- Church Building and Parochial House
- Parish Centre (Provided by the Church of Ireland Board of Education) historically referred to as the Kelly Memorial Hall
- Glebe House (Rectory)
- Fixtures and fittings

##### **The Church Building and Parochial House**

These are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

##### **The Parish Centre (previously Kelly Hall)**

Our Parish Centre was built in 1886 as a National School. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

##### **The Glebe House (Rectory)**

Our Rectory is valued at domestic rateable value. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 10 years and are now at a residual as the last significant expenditure was 2005.

##### ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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

### iii) Endowment funds

The capital of Endowment Funds is to be retained either permanently or at the Congregations discretion; the income derived from the endowment is to be used as either restricted or unrestricted funds depending on the purpose for which the endowment was established in the first place.

### 2. Reconciliation of Cash Funds

|                                           | £       |
|-------------------------------------------|---------|
| Total Cash Funds at Beginning of the year | 22,151  |
| Receipts for the Year                     | 185,079 |
| Payments for the Year                     | 128,557 |
| Total Cash Funds at end of the year       | 78,673  |

### 3. Movement in Funds

|                           | At 1 <sup>st</sup> Jan<br>2022<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | At 31 Dec<br>2022<br>£ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|----------------|------------------------|
| <b>Restricted funds</b>   |                                     |                            |                            |                |                        |
| Building Fund             | 14,219                              | 45,007                     |                            | (14,229)       | 44,997                 |
|                           | 14,219                              | 45,007                     |                            | (14,229)       | 44,997                 |
| <b>Unrestricted funds</b> |                                     |                            |                            |                |                        |
| Designated Fabric Fund    | 500                                 | 0                          | 0                          | 0              | 500                    |
| Flower Fund               | 216                                 | 0                          | 10                         | 0              | 206                    |
| Designated Music Fund     | 500                                 | 0                          | 0                          | 0              | 500                    |
| Sunday School Fund        | 380                                 | 0                          | 42                         | 0              | 338                    |
| General Fund              | 6,336                               | 140,072                    | 128,505                    | 14,229         | 32,132                 |
|                           | 7,932                               | 140,072                    | 128,557                    | 14,229         | 33,676                 |
| <b>Total funds</b>        | 22,151                              | 185,079                    | 128,557                    |                | 78,673                 |

#### Purposes of Endowment Funds

-Legacy Fund provides a fund for unallocated legacy donations from parishioners. The fund is intended to support future community outreach projects

#### Purposes of Restricted Funds

– Building Fund: This is a fund to assist with the cost of maintaining and improving Parish Buildings

#### Purposes of Designated Funds

- Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
- Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.
- Flower Fund: This is a fund to provide flowers for display during services of worship
- Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

**Notes to the financial statements for the year ended 2022 (continued)**

The amounts below have been included in Receipts for the Year under 2022

**4 Envelope & Plate Collections**

|                                             | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------------------|--------------------------------|------------------------------|-------------------------|
| Freewill Envelopes and electronic payments  | 58,408                         |                              | 58,408                  |
| Building Fund Envelopes electronic payments |                                | 12,068                       | 12,068                  |
| Loose Collections                           | 3,892                          |                              | 3,892                   |
| Harvest Thanksgiving                        | 911                            |                              | 911                     |
|                                             |                                |                              |                         |
|                                             |                                |                              |                         |
|                                             | <b><u>63,211</u></b>           | <b><u>12,068</u></b>         | <b><u>75,279</u></b>    |

**5 Proceeds from Fund Raising Events**

|                           | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------|--------------------------------|------------------------------|-------------------------|
| Summer Clothes Sale       | 10,405                         |                              | 10,405                  |
| Summer Supper             | 439                            |                              | 439                     |
| Christmas Sweets & Treats | 866                            |                              | 866                     |
|                           | <b><u>11,710</u></b>           |                              | <b><u>11,710</u></b>    |

**6 Other receipts**

|                                         | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|-----------------------------------------|--------------------------------|------------------------------|-------------------------|
| Gift from non-tax payer for Disaster EC | 3,500                          |                              | 3,500                   |
| HMRC Gift Aid January 2022              | 13,441                         |                              | 13,441                  |
| HMRC Gift Aid July 2022                 | 6,926                          |                              | 6,926                   |
| HMRC Gift Aid – Plate to Oct 22         | 1,183                          |                              | 1,183                   |
| Bank adjustments ref lodgements 2022    | 135                            |                              | 135                     |
| Baptism donation                        | 2,500                          |                              | 2,500                   |
|                                         | <b><u>27,685</u></b>           |                              | <b><u>27,685</u></b>    |
|                                         |                                |                              |                         |

**Notes to the financial statements for the year ended 2022 (continued)**

The amounts below have been included in payments for the Year under 2022

**7 Church Running Costs**

|                              | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|------------------------------|--------------------------------|------------------------------|-------------------------|
| Electricity                  | 2,116                          |                              | 2,116                   |
| Heating Oil                  | 4,210                          |                              | 4,210                   |
| Water Rates                  | 377                            |                              | 377                     |
| Organists                    | 2,280                          |                              | 2,280                   |
| Sundries – cleaning etc      | 298                            |                              | 298                     |
| Intruder Alarm               | 308                            |                              | 308                     |
| Candles – Paschal advent etc | 152                            |                              | 152                     |
| Communion Wine               | 144                            |                              | 144                     |
| Christmas Tree 2021          | 65                             |                              | 65                      |
| Broadband                    | 628                            |                              | 628                     |
| Organ Servicing              | 289                            |                              | 289                     |
| Sundry Costs                 | 238                            |                              | 238                     |
|                              | <b><u>11,105</u></b>           |                              | <b><u>11,105</u></b>    |

**8 Church Costs – Glebe Property Maintenance**

|                                 | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------|--------------------------------|------------------------------|-------------------------|
| Church Boiler servicing 2021    | 315                            |                              | 315                     |
| Church Roof Maintenance         | 1,235                          |                              | 1,235                   |
| Interior Painting               | 1,920                          |                              | 1,920                   |
| Electrical Testing and repairs  | 776                            |                              | 776                     |
| Plumbing Work – parochial rooms | 1,206                          |                              | 1,206                   |
| Sundry Glebe expenses           | 288                            |                              | 288                     |
|                                 | <b><u>5,740</u></b>            |                              | <b><u>5,740</u></b>     |

**9 Parish Centre Costs (Kelly Memorial Hall)**

|                            | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|----------------------------|--------------------------------|------------------------------|-------------------------|
| Repayment of Building Loan | 21,776                         |                              | 21,776                  |
|                            | 2                              |                              |                         |

**Notes to the financial statements for the year ended 2022 (continued)**

**10 Administration Costs**

|                                 | <b>Unrestricted<br/>2022 £</b> | <b>Restricted<br/>2022 £</b> | <b>Total 2022<br/>£</b> |
|---------------------------------|--------------------------------|------------------------------|-------------------------|
| Printing & Stationery           | 785                            |                              | 785                     |
| Insurances 2022 (Paid Dec 2021) | 0                              |                              | 0                       |
| Telephone                       | 194                            |                              | 194                     |
| Copyright Licence               | 256                            |                              | 256                     |
| Rector's Office allowance       | 650                            |                              | 650                     |
| Administrator expenses          | 32                             |                              | 32                      |
| Sundry Expenses                 | 12                             |                              | 12                      |
| Omega Software Support          | 340                            |                              | 340                     |
| FWO BF Envelopes                | 773                            |                              | 773                     |
| Bank Fees                       | 168                            |                              | 168                     |
|                                 | <b>3210</b>                    |                              | <b>3210</b>             |

**11 Transactions with the Trustees**

The parish paid expenses of £1276 relating to the running costs of the glebe house which is occupied by the Rector. No trustee received any remuneration for work undertaken.

Reimbursement of expenses during the year 2022 to Trustees were as follows.

| <b>Trustee Name</b>         | <b>Purpose</b>                         | <b>Unrestricted<br/>Funds £</b> | <b>Total £</b> |
|-----------------------------|----------------------------------------|---------------------------------|----------------|
| <i>Ivan Bell</i>            | <i>Glebe Expenses</i>                  | 394                             | 394            |
| <i>Rosemary Bell</i>        | <i>Church Running Costs - catering</i> | 86                              | 86             |
| <i>Canon Peter McDowell</i> | <i>Rectory – Heating oil</i>           | 1276                            | 1276           |
| <i>Dennis Melville</i>      | <i>Church Running Costs -candles</i>   | 125                             | 125            |
|                             |                                        |                                 |                |

**12 Governance Costs**

No governance costs were incurred during the year ending 2022.