



Holy Trinity Church Portrush

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

For the year ended 31st December 2023

Charity Number 104881

Holy Trinity Church Portrush

Annual report and financial statements for the year ended December 2023

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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

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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 1st 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 31st 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 31st 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)

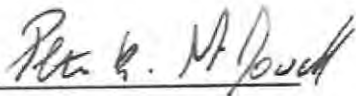
Statement of Trustees' Responsibilities

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 31st 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.



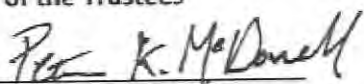
Dr R I Peters Gallagher, OBE, FCA
Moore (NI) LLP
30-32 Lodge Road
Coleraine
BT52 1NB

Dated 30/10/2024

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

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
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
Total Receipts		150,059	20,237	0	170,296	185,079
Payments						
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
Total Payments		142,427	11,625	0	154,052	128,557
Excess of Receipts over Payments for the year before transfers		7,632	8,612		16,244	56,522
Transfers		9,300	(9,300)			0
Excess of Receipts over Payments for the year		<u>16,932</u>	<u>(688)</u>	<u>0</u>	<u>16,244</u>	<u>56,522</u>

On Behalf of the Trustees

Trustee 1 

Trustee 2 

Date 22/10/24

Statement of Assets and Liabilities at 31st December 2023

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

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 31st 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 st Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
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>
Unrestricted funds					
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>
Total funds	<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 2023 £	Restricted 2023 £	Total 2023 £
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
	75,264	20,237	95,501

5 Proceeds from Fund Raising Events

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Summer Clothes Sale	11,510		11,510
Parish Supper	491		491
Parish Quiz	198		198
	12,199		12,199

6 Other receipts

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
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
	19,712		19,712

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 2023 £	Restricted 2023 £	Total 2023 £
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
	10,860		10,860

8 Church Costs – Glebe Property Maintenance

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
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
	12,324		12,324

9 Parish Centre Costs (Kelly Memorial Hall)

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
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 2023 £	Restricted 2023 £	Total 2023 £
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 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.