

**Saintfield Parish Church**

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

**For the year ended 31 December 2025**



**Charities Number: NIC 101048**

# Saintfield Parish Church

## Annual Report and financial statements for the year ended 31 December 2025

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## **Saintfield Parish Church**

### **References and administrative details**

Charity Name: Saintfield Parish Church

Charity Registration Number: NIC 101048

Contact Address: 43-45 Main Street  
Saintfield  
Ballynahinch  
County Down  
BT24 7AB

### **Trustees**

Rev. Chris Pollock	Bryce Hetherington	Catherine Griffith (Retired 2025)
Dawn Gordon	Craig Weston	Rosemary Armstrong
Stephen Erskine	June Butler	Leonard Hill
Linda Bloomer	Joy Whitley	Pamela McNamara
Craig McCarter	Caroline Kearney	Phylis Whiteside (Elected 2025)
Peter Andrews	Carol Andrews	Heather Todd (Elected 2025)

### **Principal Office-bearers**

Clergy:	Rev. Chris Pollock
Hon. Secretary:	Stephen Erskine
Church Treasurer:	Caroline Kearney
Church Warden- Clergy:	Pamela McNamara
Church Warden - People:	Heather Todd
Glebe Warden- Clergy:	Craig Weston
Glebe Warden- People:	Joy Whitley

### **Independent Examiner**

Hamill McIlwaine  
Chartered Accountants  
28 – 30 Old Mountfield Road,  
Omagh,  
Co. Tyrone  
BT79 7BJ

### **Bankers**

Danske Bank  
32 Main St,  
Saintfield,  
Ballynahinch  
Co Down  
BT24 7AB1

## Saintfield Parish Church Trustees' Annual Report for the year ended 31 December 2025

The Trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for Saintfield Parish Church for the year ended 31 December 2025.

### Objectives and Activities

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

The principal function of Saintfield Parish Church is to support the advancement of the Christian religion by promoting, through the work of the Saintfield Parish Church 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 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, the Saintfield Parish 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 Saintfield Parish.

### Achievements, Performance & Public Benefit

**“Jesus Christ is the same yesterday and today and forever.” Hebrews 13:8**

I love the current Formula 1 trailer with its opening statement: *“Every end has a beginning.”* Taylor Swift — I am told by those who know these things — sings something similar.



As I reflect on our past Church year — **Easter 2025 to Easter 2026** — and on my own personal life, this year has clearly been marked by change, transition, and fresh opportunities. Yet behind every ending and every new chapter stands the truth of Hebrews 13:8: **Jesus Christ is the same yesterday and today and forever.**

While much has changed this year — people, roles, seasons, and circumstances — Christ has remained constant. His faithfulness has carried me, each of us, and our parish through all the changes that come, both anticipated and unexpected.

### The Big Transition

In terms of our church life, the most significant milestone has been the **249th year of our current church building**. This past year has been one in which we as a Vestry have reflected on how this anniversary might shape the next stage of our parish life as we prepare to enter this unique period from **January 2026 to December 2026**.

Through prayer, listening to one another, to our community, and to God through preaching on **Ephesians** and other sermon series, our 250th year has gradually taken shape through planning special worship events, social engagements, mission opportunities, tower repairs and fundraising — resulting in a refreshing combination of faith, fun, food, and family.

Just as our church building first began its life in **1776**, reaching the close of its 249th year in **2025**, we pray this celebration year will open mission-shaped opportunities for generations yet to come.

## Change and Continuity in Worship

There have been several transitions within our worshipping life.



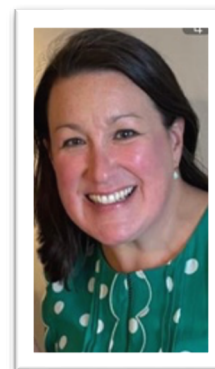
**Alan Higgins**, Diocesan Lay Reader, who faithfully led worship and shared God's Word on the fourth Sunday of most months since **October 2021**, now moves into a new chapter. Alan's passion for Jesus, personal witness, and encouragement will be deeply missed. We pray God's blessing upon Alan and Linda in the season ahead.

**Donna Matchett** also reaches a point of transition as she takes a well-earned rest from assisting at the **8.30am service**. Her thoughtful intercessions and careful preparation helped lead us into deeper encounters with God in Holy Communion. We thank her sincerely and look forward to future opportunities for her involvement.

**Denis Matchett** has stepped back from the **8.30am Welcomer role** he faithfully offered since before the Covid years. His dependability and attention to detail were a tremendous gift to clergy and congregation alike. Thank you, Denis.

As some roles conclude, space is created for others to grow.

It is with great joy that I share that **Katie Cooke** is currently training as a **Parish Reader** and, God willing, will begin licensed ministry by **Easter 2026**. She will assist in leading worship and prayer at our **10.00am services**, bringing her energy, faith, and enthusiasm to our church family.



Denis Matchett stepping back opened the way for **Gerry Lavery**, who, together with Kathy, joined our parish last year. Gerry has embraced the Welcomer role wholeheartedly, offering warmth, organisation, and assistance with administering the chalice. Thank you, Gerry, for stepping forward.

Growth is also evident through **SPACE / REFRESH worship**. **Deirdre Hill, Lauren Whitley, Sarah McCarter, and Katie Cooke** have generously offered their gifts to shape worship for young families and children. Their willingness to serve allows Christian faith to grow among the next generation — something vital for what lies ahead.

Thank you also to everyone involved in setting up SPACE worship, to **Craig McCarter** for leading music, and to the **Foodie Team** whose hospitality blesses us each month.

Thank you to **Jackie Todd**, our faithful PowerPoint operator (and weekly challenger to the Vicar's PPT clicker!); **Michael Harris**, our diligent and gifted organist; and **Craig McCarter** for his committed music ministry in SPACE and our joyful Pop-Up Choirs.

## Mission Partnerships — At Home and Abroad



An encouraging development is our growing partnership with the **Church of the Redeemer in La Paz, Bolivia**. **Pastor David and his wife Marcia** continue to encourage us through photos, videos, and prayer.

Through **SAMS Ireland**, we hope to welcome them in **September 2026** and explore the possibility of a parish visit in **February 2028**. **Claire and Geoff from SAMS** will visit our SPACE service in **April** to strengthen these mission connections. A helpful next step would be reducing my administrative involvement in this partnership. We now need a **Parish Link person or small team** to nurture this relationship and sustain its momentum.

We also continue supporting **The Suitcase Project** in East Belfast through fundraising events such as our Parish Breakfast — thanks especially to the **Men Alive** group. Again, a Link Person would help strengthen this ministry.

### Sad Farewells and Signs of Hope

Some transitions come with sadness. We remember with gratitude the lives of **Jim Rountree, Myrtle Drury, Doreen McKelvey, and Rae Jennings**, faithful servants whose quiet discipleship shaped this parish for many years. Their witness reminds us that much of God's kingdom grows through steady faithfulness unseen by many.

At the same time, our **baptisms have increased** — beautiful signs of life among us. May we always remain a church where families feel welcome and children grow knowing Jesus is real.

Some changes are harder to reshape. Our **Wednesday Explore Group** closed in **2025** due to my personal circumstances. I had hoped to restart sooner. Deeper engagement with God's Word and prayer remains essential for discipleship, and I ask your encouragement as we seek ways forward together.



### Buildings and Resources — Faithful Stewardship



## Church Tower Appeal

In buildings and resources there are rarely clear beginnings or endings — only ongoing stewardship.

Following the Diocesan Report concerning the state of our buildings, the **Vicarage** was viewed very positively, while concerns were raised regarding the **Church Tower**. During **2025** we assessed the extent of repairs, now estimated at **£45,000**, and began planning for work to be undertaken in Summer **2026**. Preventative work now will protect us from future damage and costs.

We will launch a **Church Tower Appeal** with a **Gift Day on 22/3/26**, with further opportunities to give throughout the year. We are very grateful to two American families (**Messrs Moffat & Connor**) who donated **£5k** in total to this work — a generosity that deeply encouraged me. Thank you to John McGowan for his invaluable assistance in this and co-ordinating the project.

Other resources in the Parish Hall were also upgraded. We resolved audio-visual issues between Church and Hall and improved the TV network and screens through a legacy from the **late Bob Armitage's Estate**. These improvements will expand opportunities for cross-community use of our facilities.

We are also exploring a fixed cleaning contract for the Parish Hall to complement the faithful work of our Sexton, **Ian Gordon**, whose dedication consistently goes beyond duty and hours and who keeps the graveyard in such a pristine condition.

### Administration

Administration has thankfully been marked by continuity.

**Sally Milligan** faithfully manages parish administration with warmth and initiative, supporting much of the Vicar's routine workload. Everything is consistently completed to a high standard. Over the past year we also introduced a new administration system connecting everything through Microsoft and our domain name.



(Minus Bryce Hetherington)

**Caroline Kearney**, Treasurer, continues to ensure strong financial stewardship and up-to-date data for Vestry decision-making.

**Jean Perrin**, Assistant Treasurer, carefully oversees investments and endowments. Together with Sally, they are a superb asset to parish life.

Our **Select Vestry Trustees** serve with commitment and wisdom.

This Easter marks a transition as **Pamela McNamara** completes two faithful years as **Church Warden**. Pamela has been welcoming, organised, and deeply supportive behind the scenes. Thank you for all you have given, and we look forward to your continued involvement on the Vestry.

**Heather Todd** has completed her first year as Church Warden, continuing her leadership journey with warmth and dedication.

Special thanks to **Stephen Erskine**, Hon Secretary, for his excellent minutes; to **Joy Whitley** and **Craig Weston**, our Glebe Wardens; and to the whole Vestry for their openness, accountability, and hard work.

We also thank our **Safeguarding Team**, led by **Kate Beattie**, for navigating continually evolving legal requirements. **Ian Logan** now steps down from this role. Thank you, Ian, for your faithful care.

### Other Volunteers and groups — Ministry in Motion

Across parish life, volunteer ministry continually evolves.

**Our Mothers' Union** continues with new members joining and people stepping up to monthly tasks. At present, there isn't a Leader as such, but everyone on the committee is working hard and it is resulting in more people becoming involved. Tuesday nights/afternoons are great to see in action.

**Men Alive** grows from strength to strength in fellowship and outreach. Different outings, some food time and Coffees all is gradually evolving this group into a core activity that we all look forward too. A big thanks also for the Sunday Breakfast which was a fundraiser for 'The Suitcase Project' in East Belfast. Thanks to Leonard and team for Co-ordinating.

**Pitter Patter** remains a vital new beginning of connection with young families. Sarah, David, Valda, Joanne and Dawn all together organise this every week and are making great connections with all sorts of new people and families. Thank you for all that you do.

**Wednesday Welcome** continues faithfully, though new beginnings in leadership support are needed. We thank Ann Drury and Mervyn Smyth as they reached their new ending after thirteen years of devoted service. Julie, Liz and Andree organise everything.

**Bowling and Badminton** meet weekly through the work of William Drury and Ian Gordon. These are enjoyable, social times together and the numbers have increased in both. (Big thanks for the Sit out as well for Suicide Down to 0000 at Christmas 2025)

Finally, thank you to **Leonard Hill and Muriel Hilman** for delivering magazines each month. Leonard and Deirdre also make sure the Magazine is put together, checked over and ready to go. It is an invaluable gift of time and energy.

We have more people volunteering for our 250<sup>th</sup> Anny events especially for our History Day and Christmas Tree Festival. However, we always need more. The concert on **Friday 9<sup>th</sup> October** will need various teams to help make it work. We will be asking for help in June, but If God places something on your heart to become involved, please do not wait to be asked. Step forward. Your gift matters, and every person has a place in what God is doing among us.

### **Personal Reflections**

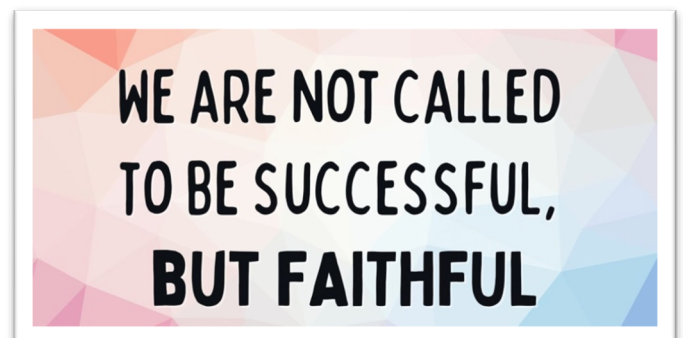
This year our family experienced profound loss with the passing of my parents and Wenda's father. During those months, this church surrounded us with extraordinary love, prayer, patience, and care. We felt supported not only as clergy, but as family. Thank you for being Christ to us. Though painful, we trust God to bring healing and renewed hope in the days ahead.

### **Moving Forward — At Jesus' Pace**

Returning to Formula 1's phrase:  
*"Every end has a beginning."*

Formula 1 moves fast — races end, teams reset, engines restart. But the Church of Jesus moves differently.

Jesus' speed notices people.  
Jesus' speed walks with the hurting.  
Jesus' speed makes time for transformation.  
Jesus' speed is the pace of love, prayer, and faithfulness.



As we enter a new **250th era of parish life**, our mission is not acceleration but obedience — walking forward at the pace Christ sets. God has never called us to be successful. God has called us to be faithful.

Faithful in worship. Faithful in service. Faithful in love. Faithful in mission.

Because **Jesus Christ — yesterday, today, and forever — remains faithful to us.**

If we remain faithful to Him, we can trust Him with the future, knowing that every season ultimately finds its fulfilment in the eternal glory of God. The best ending of all. Amen

## **Saintfield Parish Church**

### **Trustees' Annual Report for the year ended 31 December 2025 (continued)**

#### **Financial Review**

Total Parish receipts for 2025 amounted to approximately £163,000, remaining broadly consistent with 2024 levels. Freewill Offering (FWO) income also remained steady year-on-year, with a continued increase in contributions made via standing order. This method of giving is appreciated as it reduces administrative costs, particularly envelope printing, and supports more accurate budgeting and cash-flow planning.

#### **Income Streams**

Income from the Parish Hall remained in line with 2024 at £12,000, supported by steady demand from community groups. There remains additional capacity for increased utilisation of the Church Hall Complex. Parish investments increased in value during the year. Restricted investments stood at £77,000, with unrestricted investments at £359,000. Trustees will continue to monitor investment performance carefully, particularly given the geopolitical instability in the Middle East which may influence financial markets in 2026.

#### **Expenditure**

Total expenditure for 2025 was £145,000, representing a reduction from the prior year primarily due to the absence of major capital projects. Wage and salary costs increased, and ongoing uncertainty—especially relating to energy costs such as heating oil in Northern Ireland—may result in additional financial pressures in 2026.

#### **Fundraising and Stewardship**

The Trustees encourage all Parishioners to consider increasing their monthly FWO contributions. Continued generosity helps sustain parish ministries, community activities, and the increasing operational costs required to deliver them. The Parish deeply appreciates the faithful and consistent support of its community.

#### **Financial Controls and Governance**

Saintfield Parish Church operates a robust dual-control system for both receipts and payments. Monthly reconciliations are completed and cross-checked to ensure accuracy and proper categorisation of all transactions. The Parish's financial position is presented at each Select Vestry meeting, ensuring transparency and enabling informed decision-making. Trustees remain committed to maintaining strong financial governance and stewardship standards. We thank our Independent Examiners, Hamill McIlwaine for their assistance in our preparation of Accounts for both our Parish and Charity Commission.

#### **Going Concern Statement**

The Trustees have carefully 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 without disruption. Based on this review, the Trustees are confident that the financial position of the Parish remains strong and sustainable.

As a result, the Financial Statements for the year ended 31 December 2025 can be signed off as a going concern, allowing us to move forward into the new year with confidence.

The Trustees have reviewed the budget for 2026 and are satisfied that sufficient funds exist to support ongoing Parish activities without disruption. They are therefore confident that the Parish remains a going concern, and the financial statements for the year ended 31 December 2025 can be signed off on this basis.

## **Saintfield Parish Church**

### **Trustees' Annual Report for the year ended 31 December 2025 (continued)**

#### **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 Vicar is paid according to the Diocese of Down and Dromore grading of Saintfield Parish as a 'C' Parish along with the Locomotory and Office expenses as passed by General Synod 2024.

##### ***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, two Church Wardens, two Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Easter General Vestry.

The Select Vestry is chaired by the incumbent (Vicar) of Saintfield 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. They also are responsible in establishing and maintaining the vision of the Parish, counselling the Vicar in regard to spiritual direction as well offering oversight regarding to the management of staff, safeguarding trust and property concerns. 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 Church Wardens. In 2025 the Select Vestry met on 7 occasions. The average attendance was 82%.

**Saintfield Parish Church**  
**Trustees' Annual Report for the year ended 31 December 2025 (continued)**

***Compliance with Public Benefit***

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

**Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the Trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

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

**Signed on Behalf of the Trustees**

Rev. Chris Pollock

Mr Stephen Erskine

Mrs Caroline Kearney



**Date: 16 March 2026**

## **Independent Examiner's Report to the Trustees of Saintfield Parish Church**

We report on the accounts of Saintfield Parish Church for the year ended 31 December 2025, which are set out on pages 11-16.

### **Respective responsibilities of 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 our responsibility to:

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

### **Basis of independent Examiner's Report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission. Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent Examiner's statement**

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

*Hamill McIlwaine*

Hamill McIlwaine  
Chartered Accountants  
28-30 Old Mountfield Road  
Omagh, Co. Tyrone  
BT79 7BJ

Date: 26 March 2026

**Saintfield Parish Church**  
**Receipts and Payments Account for the year ended 31 December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>						
Donations & plate collection	4	103,839	12,724	-	<b>116,563</b>	111,396
Proceeds from Fund Raising Events		-	-	-	-	-
Legacies		2,500	7,476	-	<b>9,976</b>	15,000
Bank & Deposit interest		123	4	-	<b>127</b>	149
Investment income		12,830	10,538	-	<b>23,368</b>	22,024
Rental of premises		12,000	-	-	<b>12,000</b>	11,918
Sale of Unit Trusts		-	-	-	-	-
Grants		-	500	-	<b>500</b>	-
Receipts from General Trustees		-	-	-	-	-
Other Receipts		199	-	-	<b>199</b>	1,152
<b>Total Receipts</b>		<b>131,491</b>	<b>31,242</b>	<b>-</b>	<b>162,733</b>	<b>161,639</b>
<b><u>Payments</u></b>						
Wages and Salaries		75,030	5,609	-	<b>80,639</b>	75,863
Diocesan Costs/Assessment		20,791	-	-	<b>20,791</b>	20,442
Church Running Costs		8,045	6,108	-	<b>14,153</b>	18,284
Rectory / Curacy Costs		3,408	28	-	<b>3,436</b>	3,788
Hall / Property Costs		2,663	-	-	<b>2,663</b>	10,126
Investment Property Costs		6,266	179	-	<b>6,445</b>	7,393
Vicarage renovation expenses		-	-	-	-	8,602
Purchase of fixed assets		-	-	-	-	-
Purchase of new investments		-	-	-	-	9,000
Administration Costs		10,034	67	-	<b>10,101</b>	9,738
Fundraising Costs		-	-	-	-	-
Charitable Donations		55	6,990	-	<b>7,045</b>	5,542
<b>Total Payments</b>		<b>126,292</b>	<b>18,981</b>	<b>-</b>	<b>145,273</b>	<b>168,778</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>5,199</b>	<b>12,261</b>	<b>-</b>	<b>17,460</b>	<b>(7,139)</b>
Transfers		-	-	-	-	-
<b>Excess of Receipts over Payments for the year</b>		<b>5,199</b>	<b>12,261</b>	<b>-</b>	<b>17,460</b>	<b>(7,139)</b>

**Saintfield Parish Church**  
**Statement of Assets and Liabilities as at 31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>Cash Funds</b>					
Current and cash Accounts	20,991	39,400	-	<b>60,391</b>	42,798
Deposit Accounts	-	273	-	<b>273</b>	406
<b>Total Cash Funds</b>	<b>20,991</b>	<b>39,673</b>	<b>-</b>	<b>60,664</b>	<b>43,204</b>
<b>Investment Assets</b>					
Investments	358,650	77,445	-	<b>436,095</b>	373,581
<b>Total Investment Assets</b>	<b>358,650</b>	<b>77,445</b>	<b>-</b>	<b>436,095</b>	<b>373,581</b>
<b>Assets retained for the Parish's own use</b>					
Vicarage	709,274	-	-	<b>709,274</b>	709,274
Church House	268,193	-	-	<b>268,193</b>	268,193
<b>Total Assets retained for the Parish's own use</b>	<b>977,467</b>	<b>-</b>	<b>-</b>	<b>977,467</b>	<b>977,467</b>

**On Behalf of the Trustees**

Rev. Chris Pollock  
 Vicar



Date : 16 March 2026

Mrs Caroline Kearney  
 Hon Treasurer



Date : 16 March 2026

Mr. Stephen Erskine  
 Hon Secretary



Date : 16 March 2026

## Saintfield Parish Church

### Notes to the financial statements for the year ended 31 December 2025

#### 1. Accounting policies

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

##### (a) Receipts and Payments Account

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

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

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

The assets of the Parish, retained for its own use comprise: -

- Church Building and Graveyard
- Parish Hall
- Vicarage
- Church House
  
- The Church Building and Graveyard 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 Hall
  - Was built / acquired in 1971. 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. (Insurance values reconstruction at £1,268,556)
  
- The Vicarage is recognised at its insurance value of £709,274. No depreciation has been provided on the Vicarage as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.
  
- The Church House is recognised at its insurance value of £268,193. No depreciation has been provided on the Church House as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

###### ii) Investments

Fixed asset investments comprising investments in M&G Charifund, NICIFC , investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are stated at fair value at each year end date.

## Saintfield Parish Church

### Notes to the financial statements for the year ended 31 December 2025 (continued)

#### 2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	43,204
Receipts for the Year	162,733
Payments for the Year	(145,273)
Total Cash Funds at end of the year	<u>60,664</u>

#### 3. Movement in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Movement £	Transfers £	At 31 Dec 2025 £
<b>Restricted funds</b>						
Organ fund	4,895	466	(195)	271	-	5,166
Scarlett bequest	5,401	6,850	(3,584)	3,266	-	8,667
Property account	270	4	-	4	-	274
Trusts and bequests account	8,185	3,222	(1,690)	1,532	(1,844)	7,873
General Fund	-	12,565	(5,250)	7,315	546	7,861
Graveyard Fund	8,661	8,135	(8,262)	(127)	1,298	9,832
	<u>27,412</u>	<u>31,242</u>	<u>(18,981)</u>	<u>12,261</u>	<u>-</u>	<u>39,673</u>
<b>Unrestricted funds</b>						
General Fund	15,655	118,982	(126,292)	(7,310)	12,646	20,991
RCB deposit account	137	-	-	-	(137)	-
Trusts and bequests account	-	12,509	-	12,509	(12,509)	-
	<u>15,792</u>	<u>131,491</u>	<u>(126,292)</u>	<u>5,199</u>	<u>-</u>	<u>20,991</u>
<b>Total funds</b>	<u>43,204</u>	<u>162,733</u>	<u>(145,273)</u>	<u>17,460</u>	<u>-</u>	<u>60,664</u>

#### Purposes of Investment Funds

- Income from the RCB Unit Trust bequests is used for various purposes and is distributed according to the Terms of Trust on the Trust Distribution Report. The use of capital from these holdings is not allowed except by special request and must be approved by Diocesan Council and RCB.
- Income from the Church of Ireland Trustees bequests is used for various purposes and is distributed according to the Terms of Trust on the Trust Distribution Report. The vestry holds sole authority to use.
- Income from the Central Investment Fund for Charities bequests is used for various purposes and is distributed according to the Terms of Trust on the Trust Distribution Report. The capital within these holdings can be used within the restrictions of the bequests. The Vestry holds sole authority to use.

## Saintfield Parish Church

### Notes to the financial statements for the year ended 31 December 2025 (continued)

-Income from the M&G Charifund bequests is used for various purposes and is distributed according to the Terms of Trust on the Trust Distribution Report. The capital within these holdings can be used within the restrictions of the bequests. The vestry hold sole authority to use.

#### Purposes of Restricted Funds

- Organ Fund: This is a fund to provide for the upkeep of the organ.
- Scarlett Bequest Fund: This is a discretionary account administered by the Vicar and Church Wardens to support the work of the Parish. Its money is restricted.
- Property fund: This is a fund to provide for the upkeep of the Church's properties.
- Trusts and Bequests Fund: This is a fund used to receive the income from the endowment funds and distribute the income according to the instructions of each bequest.

#### 4. Donations and Plate Collections

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
FWO and annual donations	80,232	-	<b>80,232</b>	78,932
Cash collections	640	-	<b>640</b>	2,058
Gift Aid	17,002	923	<b>17,925</b>	17,561
Graveyard fees and donations	5,145	7,212	<b>12,357</b>	8,882
Donations received	820	4,589	<b>5,409</b>	3,963
	<b>103,839</b>	<b>12,724</b>	<b>116,563</b>	<b>111,396</b>

#### 5. Collections for Third Parties

	<b>2025 £</b>	<b>2024 £</b>
Royal Ulster Constabulary GC/ Royal British Legion Poppy Appeal	<b>689</b>	530
Maridi Bikes	-	319
MS Society NI	-	1,397
Foodbank Ballynahinch	<b>230</b>	110
Planting Fund	-	1,000
SAMS	<b>1,221</b>	500
Suicide to Zero	<b>1,428</b>	-
Suitcase Project	<b>921</b>	-
Mothers Union	<b>100</b>	-
	<b>4,589</b>	<b>3,856</b>

The monies collected for third parties was rounded up to £4,651 by the Parish before being distributed.

## **Saintfield Parish Church**

### **Notes to the financial statements for the year ended 31 December 2025 (continued)**

#### **6. Transactions with the Trustees**

The Parish paid expenses of £3,436 relating to the running costs of the glebe house which is occupied by the rector.

One Trustee received reimbursement of expenses totalling £1,934 during the year.

The Vicar is paid a gross salary (including expenses and Locomotory Allowance) of £50,743 by the Parish.

No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

#### **7. Governance Costs**

Governance costs of £925 were incurred during the year of which £925 relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.