

**The Church of Ireland
Ballinderry Parish Church**

**Charity Trustees' Annual Report
And
Receipts and Payments accounts
For the year ended 31 December 2022**

Charity No: NIC 101439

Ballinderry Parish Church

Annual report and financial statements for the year ended 31 December 2022

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Ballinderry Parish Church

8 Lower Ballinderry Road

Lisburn

BT28 2EP

Charity Registration No. NIC101439

Rector : Reverend Trevor Cleland
124 Ballinderry Road
Lisburn
BT28 2NL
Tel No (028) 92650134

Rector's Warden: David Steele

People's Warden: Ian Megarry

Honorary Treasurer: Calwell Steele

Honorary Secretary: Joan Crossey

Independent Examiner: John Cupples
44 Oldstone Hill
Muckamore
ANTRIM
BT41 4SB

Bankers: Danske Bank
Lisburn

Trustees

Robin Black, Joan Blair, Mervyn Camlin, Trevor Cleland, Joan Crossey, Denis Ferguson, Edyth Haddock, Evangeline Herd, Ian Megarry, Calwell Steele, David Steele, John Tuft, Jonathan Tuft, George Ussher, George Glover.

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Ballinderry Parish Church, for the year ended 31 December 2022.

Objectives and Activities

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

The principal function of Ballinderry Parish Church is to support the advancement of the Christian religion by promoting, through the work of Ballinderry 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, Ballinderry Parish Church has custody of property and of records, material and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of Ballinderry Parish Church.

Achievements, Performance and Public Benefit

Ballinderry Parish Church, including the historic Middle Church which is part of the European Heritage Day, is under the incumbency of the Reverend Trevor Cleland.

As a church we provide weekly services of morning and occasionally evening prayer, which during the month will also include services of Holy Communion, Informal Evening Praise, and a Family Service. We also provide for baptisms, weddings, funerals, and pastoral support which include hospital visitation, and home visitation by the rector and a pastoral visitation team seeing the housebound, sick or bereaved.

For our children we run a weekly Sunday School. Also we have in partnership with CEF Ireland a Good News Club in the local primary school at Ballinderry, and in the past a Holiday Bible Club in August for the local community, something which we hope to restore in the future following the pandemic which interrupted this work.

For our other weekly activities, we have a Church Lads Brigade, and Guides (including rainbows, brownies, guides and rangers). There is a bowling club. We have various study groups which consist of the Ladies Bible Study on Tuesday morning, a Wednesday night Bible Study and a Home Group Bible Study on Thursday evening. There are opportunities for people to meet for prayer weekly on a Sunday evening and in person monthly. The Ladies Fellowship and MUG (men's fellowship) meet through the year on a quarterly basis and the Explore Youth Fellowship meets fortnightly and also do a community outreach in August.

As a parish we are active in raising funds and supporting the work of mission societies and various charities. We have mission partners whom we directly support as a parish in Nairobi, Kenya, the Ladies Bible Study support an outreach worker with Agape, and the Sunday School sponsor children in Ethiopia.

As a church we are represented on the board of governors at the two local primary schools. In Ballinderry Primary we have two transferor representatives and the rector who is a board representative, and in Ballycarrickmaddy Primary where the rector is also the transferor representative.

Our Child Protection Policy is in accordance with Safeguarding Trust policies of the Church of Ireland.

For those who are housebound, or still wary after Covid, but equally a wider audience and outreach our church services and weekly thought for the day are available online via YouTube video and an audio CD for those who do not have access to the internet.

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Financial Review

The Trustees consider the financial results for the year to 31 December 2022 and the financial position at that date to be satisfactory.

There were no major expenses during the year. The Covid pandemic continued to affect church activities but we have had a full year of income and expenditure to deal with. During the pandemic many parishioners switched to paying directly into the church bank account by standing order (SO) while others continued to use the Free Will Offering envelopes. This continued to be the main source of our regular income and resulted in a decrease 1.2% on 2021. During the year £3434 was received from bequests and donations.

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 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 Organisations. 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 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 of Trustees

Acting in his role as the Rector/Incumbent of Ballinderry Parish Church, the Rev Trevor Cleland received a stipend and office and locomotory expenses, in accordance with figures approved by the General Synod of the Church of Ireland. A member of the select vestry received a salary in their role as groundsman for the church, in accordance with figures approved by the chairperson and other Select Vestry persons. No other trustees receive any remuneration from Ballinderry Parish Church.

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish (the incumbent), the church warden, the rector's warden and generally not more than twelve members of the general vestry elected at a General Vestry.

The Select Vestry is chaired by the incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including how parish funds are to be applied. In 2022 the Select Vestry met 11 times during the year (there were 2 scheduled meetings in March) and the average attendance was 84%. There were 2 special meetings held and the average attendance was 70%. The vestry met every month with the exception of July and August. There were 2 Sub Committee Meetings and the average attendance was 100%.

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.

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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Statement of Trustees' Responsibility

The trustees are responsible for preparing the Trustees' Report and the statement of receipt 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

Trustee 1 Edyth Haddock

Trustee 2 George Ussher

Date 6 June 2023

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF BALLINDERRY PARISH CHURCH

I report on the accounts of Ballinderry Parish Church for the year ended 31 December 2022, which are set out on pages 8-12

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 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 particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

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

Signed

John Cupples
Honorary Examiner

Dated 12 August 2023

Receipts and Payments Accounts for the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>				
Donations & plate collection	80370	19098	99468	93476
Gift Aid	16181	2258	18439	20894
Hall Donations	612	-	612	250
Proceeds from Fund Raising				
Events	175	-	175	350
Legacies	1655	120	1775	-
Bank & Deposit interest	504	4	508	513
Investment income (RCB/CITI)	1009	650	1659	2449
Grants	2414	1344	3758	6540
Other receipts	328		328	2268
Receipts from Parish				
Organisation's	3937	-	3937	3280
				-
<u>Total Receipts</u>	107185	23474	130659	130020
<u>Payments</u>				
Wages and salaries	53960		53960	48570
Diocesan costs/Assessment	19930		19930	19388
Church Running Costs	15552	19730	35282	17005
Adminstration costs	6911		6911	6735
Charitable Donations	1043	16421	17464	13178
Payments from Parish Organisations	3546		3546	3438
				-
<u>Total Payments</u>	100942	36151	137093	108314
Excess of Receipts over Payments for the year before transfers	6243	-12677	-6434	21706
Transfers	-10948	10948		-
Excess of Receipts over Payments for the year after transfers	-4705	-1729	-6434	21706

On Behalf of the Trustees

Trustee 1 Edyth Haddock

Trustee 2 George Ussher

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	40688	20978		61666	82006
Deposit Accounts	84782			84782	84440
Total Cash Funds	125470	20978		146448	166446
Investment Assets					
RCB (Book cost £7,392)				30173	28652
CITI (Book Cost £9835)				14711	15583
Total Investment Assets				44884	44235
Assets retained for the Parish's own use					
Parish Centre	200000			200000	200000
Glebe House	250000			250000	250000
Fixture and Fittings					
Total Assets retained for the Parish's own use	450000			450000	450000

On behalf of the Trustees

Trustee 1 Edyth Haddock

Trustee 2 George Ussher

Notes to the financial statements for the year ended 31 December 2022.

1. Accounting Policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

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

- Church Building (known as Middle Church) and Graveyard
- Church Building (known as Parish Church)
- Parish Hall
- Rectory

Middle Church (a Plantation Church) and Graveyard was consecrated in 1668, and this church along with Upper Church (which was built in 1824 at a cost of £2,200) 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 had a valuation carried out on 13 August 2017 by Alan Newell Estate Agents, and was valued at £200,000. No depreciation has been provided on the parish hall as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House had a valuation carried out on 13 August 2017 by Alan Newell Estate Agents, and was valued at £250,000. No depreciation has been provided on the glebe house as the current residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.
- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Parish.

Investments

RCB Unit Trusts Nominal £7304

CITI Unit Trusts Nominal £9835

RCB & CITI unit trusts are valued at 31 December 2022

Notes to the financial statements for the year ended 31 December 2022.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the Year	166447
Receipts for the Year	130659
Payments for the Year	150658
Total Cash Funds at End of the Year	146448

3. Movements in Funds

Restricted Funds	At 1 Jan 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
	£	£	£	£	£
Fabric Fund a/c	20560	6339	16964	1677	11612
Missions a/c	3178	10357	16421	8171	5285
Middle Ch a/c	3191	2574	2784	400	3381
Sunday School				700	700
Sub total	26929	19270	36169	10948	20978
Unrestricted Funds					
General a/c	51322	107111	110943	-10948	36542
Organisations a/cs	3755	3937	3546		4146
Deposit a/cs	84441	341			84782
Sub total	139518	111389	114489	-10948	125470
Total Funds	166447	130659	150658	0	146448

Purposes of Restricted Funds

Fabric Fund :- a fund to provide for the maintenance of the church property

Missions:- monies for donations to charitable activities

Middle Church :- a fund for burial fees etc and for maintenance of the Middle church property

Notes to the financial statements for the year ended 31 December 2022

4. Collections for Third Parties

<u>Expenditure details</u>	<u>2022 £</u>	<u>2021 £</u>
Sams	1500	1500
ICM	1500	1500
Crosslinks Mwangi's	1600	1500
CEF	1500	1300
Leprosy Mission	1500	1300
Open Doors	750	500
Operation Rescue	1000	1000
Tearfund	1000	800
Agape	600	780
CMJ	500	500
Church Army	600	190
Bible Society	130	245
Every Home Crusade	250	100
Gideons	150	65
Barnabus Fund	3000	500
Salvation Army	160	
Col Orphans	285	
LEMOF	219	
C Jones	177	
	16421	11780

The above amounts have been included in Receipts for the Year under 2022 and in Payments for the Year under 2022

5 Transactions with the Trustees

The parish paid expenses of £724 relating to the running costs of the glebe house which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year. 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.

6. Governance Costs

There were no governance costs during the year.