

**The Church of Ireland
Ballinderry Parish Church**

**Charity Trustees' Annual Report
And
Receipts and Payments accounts
For the year ended 31 December 2023**

Charity No: NIC 101439

Ballinderry Parish Church

Annual report and financial statements for the year ended 31 December 2023

Contents

	Page
References and administrative details of the charity	3
Trustees' report	4
Independent Examiners Report to the Trustees	7
Receipts and payments account	8
Statements of assets and liabilities	9
Notes to the financial statements	10

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: Joan Blair

People's Warden: David Elwood

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, David Elwood, Denis Ferguson, George Glover, Edyth Haddock, Evangeline Herd, Ian Megarry, Calwell Steele, David Steele, John Tuft, George Ussher.

Trustees' Annual Report for the year ended 31 December 2023

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 2023.

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, 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 we run 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 is to be restored in the summer of 2024 following the disruption of the Covid pandemic.

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 via zoom 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.

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 2023 (continued)

Financial Review

The Trustees consider the financial results for the year to 31 December 2023 and the financial position at that date to be satisfactory.

In addition to the normal running costs £11,000 was spent painting the parish church, this was the only major additional expense during the year. Following the Covid pandemic church activities returned to normal and we have had a full year of income and expenditure to deal with. Many parishioners continue to pay 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 an increase 9.5% on 2022. During the year £2966 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 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 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 2023 (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 2023 the Select Vestry met 13 times during the year, 9 standard monthly meetings and 4 "one item agenda" meetings. Of the "one item agenda" meetings 2 were held in March to discuss the painting of the Church and the Rectory, one was held in April to discuss the painting of the Church and one was held in November to discuss the appointment of a new caretaker. The average attendance at these meetings was 83%. The vestry met every month with the exception of May, July and August.

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 Mervyn Camlin

Trustee 2 John Tuft

Date 11 June 2024

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 2023, 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 23 July 2024

Receipts and Payments Accounts for the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>				
Donations & plate collection	86662	18883	105545	99468
Gift Aid	16237	2466	18703	18439
Hall Donations	1131	-	1131	612
Proceeds from Fund Raising				
Events	1736	-	1736	175
Legacies	1553	120	1673	-
Bank & Deposit interest	1045	28	1073	508
Investment income (RCB/CITI)	513	780	1293	1659
Grants	2163	1176	3339	3758
Other receipts	340		340	328
Receipts from Parish				
Organisation's	5303	-	5303	3937
				-
<u>Total Receipts</u>	116683	23453	140136	130659
<u>Payments</u>				
Wages and salaries	57816		57816	53960
Diocesan costs/Assessment	21054		21054	19930
Church Running Costs	31213	9509	40722	35282
Adminstration costs	7471		7471	6911
Charitable Donations	-	19180	19180	17464
Payments from Parish Organisations	5699		5699	3546
				-
<u>Total Payments</u>	123253	28689	151942	137093
Excess of Receipts over Payments for the year before transfers	-6570	-5236	-11806	-6434
Transfers	-9814	9814	-	-
Excess of Receipts over Payments for the year after transfers	-16384	4578	-11806	-6434

On Behalf of the Trustees

Trustee 1 Mervyn Camlin

Trustee 2 John Tuft

Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	16559	21731		38290	61666
Deposit Accounts	85675			85675	84782
Total Cash Funds	102234	21731		123695	146448
Investment Assets					
RCB (Book cost £7,304)				31082	30173
CITI (Book Cost £9835)				15393	14711
Total Investment Assets					44884
Assets retained for the Parish's own use					
Parish Centre	250000			250000	200000
Glebe House	265000			265000	250000
Fixture and Fittings					
Total Assets retained for the Parish's own use	515000			515000	450000

On behalf of the Trustees

Trustee 1 Mervyn Camlin

Trustee 2 John Tuft

Notes to the financial statements for the year ended 31 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 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 6 May 2023 by Alan Newell Estate Agents, and was valued at £250,000. 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 6 May 2023 by Alan Newell Estate Agents, and was valued at £265,000. 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 2023

Notes to the financial statements for the year ended 31 December 2023

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the Year	146448
Receipts for the Year	140051
Payments for the Year	162534
Total Cash Funds at End of the Year	123965

3. Movements in Funds

Restricted Funds	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2023
	£	£	£	£	£
Fabric Fund a/c	11612	6625	6846	1889	13280
Missions a/c	5285	9458	18063	7525	4205
Middle Ch a/c	3381	2428	2663	400	3546
Sunday School	700				700
Sub total	20978	18511	27572	9814	21731
Unrestricted Funds					
General a/c	36542	115344	129263	-9814	12809
Organisations a/cs	4146	5303	5699		3750
Deposit a/cs	84782	893			85675
Sub total	125470	121540	134962	-9814	102234
Total Funds	146448	140051	162534	0	123965

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 2023

4. Collections for Third Parties

<u>Expenditure details</u>	<u>2023 £</u>	<u>2022 £</u>
Sams	1500	1500
ICM	1800	1500
Crosslinks Mwangi's	2000	1600
CEF	1800	1500
Leprosy Mission	1909	1500
Open Doors	1000	750
Operation Rescue	1300	1000
Tearfund	1000	1000
Agape	900	600
CMJ	500	500
Church Army	600	600
Bible Society	150	130
Revival Movement	250	250
Good News for Everyone	150	150
Barnabus Fund		3000
Salvation Army		160
Col Orphans	430	285
LEMOF		219
C Jones		177
Growing Young Disciples	934.50	
Earthquake Appeal Turkey	1184	
Ballinderry Primary School	550	
Bishop's Missionary Fund	105	
	18062.50	16421

The above amounts have been included in Receipts for the Year under 2023 and in Payments for the Year under 2023

5 Transactions with the Trustees

The parish paid expenses of £502 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.