

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 102119

Details

Known as St Mary's Ballybeen

Status Received

Registered 2015-02-20

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

Contact

Address 1 Craigleith Drive
Dundonald
Belfast
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Email info@stmarysballybeen.com

Website www.stmarysballybeen.com

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: Children (5-13 year olds), General public, Men, Older people, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£275,576	£195,008	£-113,004	3

Trustees

Name	Role	Appointed
Brian Dawson		
Chris Adair		
David Manning		
Dr David Haaijer		
Jim Myles		
Mr Dave Parkinson		
Mr John Harris		
Mr Ross Flynn		
Mr Wilson Lynn		
Mrs Dawn Ferguson		
Mrs Elaine Edwards		
Mrs Emma Brown		
Mrs Karen Myles		
Mrs Ruth Manning		
Rev Jim Cheshire		
Simon Edwards		
Timothy Pitt		

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102119

Accounts

St Mary's Parish Church, Ballybeen

Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations & legacies	2	230,353	4,832	235,185	198,679
Charitable activities	3	24,600	15,000	39,600	23,038
Other trading activities	4	53	-	53	41
Investments	5	738	-	738	20
Total Income and endowments		255,744	19,832	275,576	221,778
Expenditure on:					
Charitable activities	6	188,699	6,309	195,008	180,565
Total Expenditure		188,699	6,309	195,008	180,565
Net Income		67,045	13,523	80,568	41,213
Transfers between funds		183	(183)	-	-
Net movement in funds		67,228	13,340	80,568	41,213
Reconciliation of funds:					
Total funds brought forward		(120,722)	61,692	(59,030)	(100,243)
Total funds carried forward		(53,494)	75,032	21,538	(59,030)

All income and expenditure derives from continuing activities.

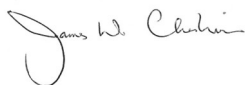
St Mary's Parish Church, Ballybeen

Balance Sheet

As at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	<u>60,000</u>	<u>60,000</u>
Current assets			
Cash at bank and in hand		<u>74,542</u>	<u>40,511</u>
Creditors: amounts falling due within one year	10	22,000	22,000
Net current assets		<u>52,542</u>	<u>18,511</u>
Total assets less current liabilities		112,542	78,511
Creditors: amounts falling due after more than one year	11	91,004	137,541
Net assets/(liabilities)		<u><u>21,538</u></u>	<u><u>(59,030)</u></u>
Charity Funds			
Restricted funds	12	75,032	61,692
Unrestricted funds	12	(53,494)	(120,722)
Total charity funds		<u><u>21,538</u></u>	<u><u>(59,030)</u></u>

The financial statements were approved and authorised for issue by the Select Vestry on 6 April 2025



Rev J Cheshire



Rev N Gordon

St Mary's Parish Church, Ballybeen

Notes to the financial statements

Year ended 31 December 2024

1. Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) General information and basis of preparation

St Mary's Church Parish Church, Ballybeen is a charity and is part of the registered charity, Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland which registered with The Charity Commission for Northern Ireland on 20th February 2015. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the advancement of religion.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland, a charitable trust is constituted under a trust deed dated 20th February 2015.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Basis of financial statements

As the total income of the congregation is less than £250,000 the Trustees have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

c) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2024

d) Tangible assets

The assets of the Parish comprise:-

- Church Building and Grounds
- Parish Hall
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet 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 is attached to the Church building. As a result, this building is not recognised in the parish balance sheet

The Rectory is recognised at its original cost. No depreciation has been provided on the properties as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

e) 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

f) Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2024

2. Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Weekly envelopes / FWO & collections	163,230	-	163,230	154,294
Tax recovered on donations	36,048	-	36,048	29,796
Donations	31,075	4,832	35,907	14,589
	<u>230,353</u>	<u>4,832</u>	<u>235,185</u>	<u>198,679</u>

3. Charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fundraising	-	-	-	990
Subscriptions	8,145	-	8,145	4,701
Grants	16,455	15,000	31,455	17,347
	<u>24,600</u>	<u>15,000</u>	<u>39,600</u>	<u>23,038</u>

4. Other trading activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Sale of used clothing/dishcloths	53	-	53	41
	<u>53</u>	<u>-</u>	<u>53</u>	<u>41</u>

5. Investment income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank interest	738	-	738	20
	<u>738</u>	<u>-</u>	<u>738</u>	<u>20</u>

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2024

6. Analysis of Expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	2023 £
Charitable Activities				
Wages and salaries	71,062	-	71,062	77,275
Diocesan assessment	11,232	-	11,232	11,424
Repairs & maintenance	8,850	-	8,850	12,268
Cleaning expenses	7,769	-	7,769	6,003
Rates & water charges	935	-	935	559
Heat and light	15,666	-	15,666	13,206
Rectory expenses	7,074	-	7,074	3,111
Insurance	4,157	-	4,157	3,885
Equipment	5,405	974	6,379	418
Office expenses	2,599	-	2,599	2,529
Charitable donations	14,180	4,800	18,980	16,880
Outreach expenses	3,687	535	4,222	2,584
Materials for Church/groups	3,994	-	3,994	3,747
Minibus expenses	1,703	-	1,703	1,435
Professional expenses	2,328	-	2,328	-
Loan interest	13,552	-	13,552	14,074
Other expenses	4,677	-	4,677	3,141
Coronation party expenses	-	-	-	500
Expenses of Church groups & clubs	9,829	-	9,829	7,526
Total expenditure	188,699	6,309	195,008	180,565

7. Taxation

St Mary's Parish Church, Ballybeen is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2024

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024	2023
	£	£
Salaries and wages	71,062	77,275
Total	<u>71,062</u>	<u>73,219</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024	2023
	Number	Number
Ministerial staff	1	1
Administration	1	1
Youth worker	1	1
	<u>3</u>	<u>3</u>

There are no employees in receipt of employee benefits in excess of £60,000

Key Management and Trustees

Key management are deemed to comprise the Trustees. The Parish did not pay any expenses relating the running costs of the Rectory (apart from rates) which is occupied by the rector. One trustee, the Rector, received remuneration during the year.

For the year 2024 the values approved by General Synod and implemented by the Select Vestry of St Mary's Parish Church, Ballybeen for the financial year was

	Rector
Stipend	£39,651
Locomotory Expenses	£4,533
Expenses of Office Allowance	£800
Mileage expenses	£2,466
Pension contribution	£6,950

A company, of which one of the trustees is a director, received £516.58 (2023: £176) for the supply of printing and mailing services to the charity during the year.

The trustees have contributed a total of £70,936 to St Mary's Parish Church, Ballybeen in 2024 (2023: £48,097).

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2024

9. Tangible fixed assets

	Buildings	Office Equipment	Total
Cost	£	£	£
At 1 January 2024	60,000	-	60,000
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>60,000</u>	<u>-</u>	<u>60,000</u>

The cost of the rectory is stated at its original cost. As noted in the accounting policies, the Church building and Parish Hall are deemed to be heritage assets and have not been included in the balance sheet total.

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans	<u>22,000</u>	<u>22,000</u>

11. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	<u>91,004</u>	<u>137,451</u>

The charity has obtained a 15 year unsecured loan from Ulster Bank in order to fund Church building renovations

12. Analysis of net assets among funds

	General	Restricted	Total
	£	£	£
Fixed Assets	-	60,000	60,000
Net Current Assets	37,510	15,032	52,542
Creditors falling due after more than one year	(91,004)	-	(91,004)
Net assets at 31 Dec 2024	<u>(53,494)</u>	<u>75,032</u>	<u>21,538</u>

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2024

13. Going concern

At the balance sheet date, the charity had net assets of £21,358 (2023: net liabilities of £59,030). The deficit on the Unrestricted reserves at the year end was £53,494 (2023: £120,772).

The charity continues to pay off an unsecured loan from Ulster Bank. The total amount due at the year end was £113,004 (2023: £159,451).

The Trustees have reviewed its cash flow forecasts and are satisfied that the charity will be able to continue to meet the loan repayments in the foreseeable future. As a result, the Trustees believe that the charity continues to meet the criteria to be treated as a going concern.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102119

Accounts

St Mary's Parish Church, Ballybeen

Statement of Financial Activities

Year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations & legacies	2	195,387	3,292	198,679	186,482
Charitable activities	3	22,538	500	23,038	23,554
Other trading activities	4	41	-	41	69
Investments	5	20	-	20	2
Total Income and endowments		217,986	3,792	221,778	210,107
Expenditure on:					
Charitable activities	6	176,589	3,976	180,565	178,488
Total Expenditure		562,467	3,976	180,565	178,488
Net Income/(Expenditure)		41,397	(184)	41,213	31,619
Transfers between funds		-	-	-	-
Net movement in funds		41,397	(184)	41,213	31,619
Reconciliation of funds:					
Total funds brought forward		(162,119)	61,876	(100,243)	(131,862)
Total funds carried forward		(120,722)	61,692	(59,030)	(100,243)

All income and expenditure derives from continuing activities.

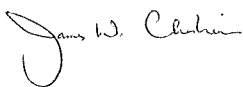
St Mary's Parish Church, Ballybeen

Balance Sheet

As at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	<u>60,000</u>	<u>60,000</u>
Current assets			
Cash at bank and in hand		<u>40,511</u>	<u>23,817</u>
Creditors: amounts falling due within one year	10	22,000	21,500
Net current assets		<u>18,511</u>	<u>2,317</u>
Total assets less current liabilities		78,511	62,317
Creditors: amounts falling due after more than one year	11	137,541	162,560
Net liabilities		<u><u>(59,030)</u></u>	<u><u>(100,243)</u></u>
Charity Funds			
Restricted funds	12	61,692	61,876
Unrestricted funds	12	(120,722)	(162,119)
Total charity funds		<u><u>(59,030)</u></u>	<u><u>(100,243)</u></u>

The financial statements were approved and authorised for issue by the Select Vestry on 12 April 2024



Rev J Cheshire



Rev N Gordon

St Mary's Parish Church, Ballybeen

Notes to the financial statements

Year ended 31 December 2023

1. Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) General information and basis of preparation

St Mary's Church Parish Church, Ballybeen is a charity and is part of the registered charity, Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland which registered with The Charity Commission for Northern Ireland on 20th February 2015. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the advancement of religion.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland, a charitable trust is constituted under a trust deed dated 20th February 2015.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

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The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Basis of financial statements

As the total income of the congregation is less than £250,000 the Trustees have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

c) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2023

d) Tangible assets

The assets of the Parish comprise:-

- Church Building and Grounds
- Parish Hall
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet 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 is attached to the Church building. As a result, this building is not recognised in the parish balance sheet

The Rectory is recognised at its original cost. No depreciation has been provided on the properties as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

e) 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

f) Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2023

2. Donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Weekly envelopes / FWO & collections	154,294	-	154,294	134,177
Tax recovered on donations	29,796	-	29,796	26,739
Donations	11,297	3,292	14,589	25,566
	<u>195,387</u>	<u>3,292</u>	<u>198,679</u>	<u>186,482</u>

3. Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fundraising	990	-	990	1,073
Subscriptions	4,701	-	4,701	3,773
Grants	16,847	500	17,347	18,708
	<u>22,538</u>	<u>500</u>	<u>23,038</u>	<u>23,554</u>

4. Other trading activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Sale of used clothing/dishcloths	41	-	41	69
	<u>41</u>	<u>-</u>	<u>41</u>	<u>69</u>

5. Investment income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Bank interest	20	-	20	2
	<u>20</u>	<u>-</u>	<u>20</u>	<u>2</u>

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2023

6. Analysis of Expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	2022 £
Charitable Activities				
Wages and salaries	77,275	-	77,275	73,219
Diocesan assessment	11,424	-	11,424	11,544
Church building programme	-	-	-	12,782
Repairs & maintenance	12,268	-	12,268	1,981
Cleaning expenses	6,003	-	6,003	6,211
Rates & water charges	559	-	559	613
Heat and light	13,206	-	13,206	12,878
Rectory expenses	3,111	-	3,111	3,140
Insurance	3,885	-	3,885	3,565
Equipment	418	-	418	2,010
Office expenses	2,529	-	2,529	5,857
Charitable donations	13,868	3,012	16,880	15,310
Outreach expenses	2,130	454	2,584	1,768
Materials for Church/groups	3,747	-	3,747	3,271
Minibus expenses	1,435	-	1,435	2,270
Professional expenses	-	-	-	1,975
Loan interest	14,074	-	14,074	10,239
Other expenses	3,131	10	3,141	2,176
Coronation party expenses	-	500	500	-
Expenses of Church groups & clubs	7,526	-	7,526	7,679
Total expenditure	<u>176,589</u>	<u>3,976</u>	<u>180,565</u>	<u>178,488</u>

7. Taxation

St Mary's Parish Church, Ballybeen is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2023

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	77,275	73,219
Total	<u>77,275</u>	<u>73,219</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2023	2022
	Number	Number
Ministerial staff	1	1
Administration	1	1
Youth worker	1	1
	<u>3</u>	<u>3</u>

There are no employees in receipt of employee benefits in excess of £60,000

Key Management and Trustees

Key management are deemed to comprise the Trustees. The Parish did not pay any expenses relating the running costs of the Rectory (apart from rates) which is occupied by the rector. One trustee, the Rector, received remuneration during the year.

For the year 2023 the values approved by General Synod and implemented by the Select Vestry of St Mary's Parish Church, Ballybeen for the financial year was

	Rector
Stipend	£37,428
Locomotory Expenses	£6,132
Expenses of Office Allowance	£800
Mileage expenses	£834
Pension contribution	£7,797

A company, of which one of the trustees is a director, received £176 (2022: £290) for the supply of printing and mailing services to the charity during the year.

The trustees have contributed a total of £48,097 to St Mary's Parish Church, Ballybeen in 2023 (2022: £37,712).

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2023

9. Tangible fixed assets

	Buildings	Office Equipment	Total
Cost	£	£	£
At 1 January 2023	60,000	-	60,000
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>60,000</u>	<u>-</u>	<u>60,000</u>

The cost of the rectory is stated at its original cost. As noted in the accounting policies, the Church building and Parish Hall are deemed to be heritage assets and have not been included in the balance sheet total.

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans	<u>22,000</u>	<u>21,500</u>

11. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	<u>137,451</u>	<u>162,560</u>

The charity has obtained a 15 year unsecured loan from Ulster Bank in order to fund Church building renovations

12. Analysis of net assets among funds

	General	Restricted	Total
	£	£	£
Fixed Assets	-	60,000	60,000
Current Assets	16,819	1,692	18,511
Creditors falling due after more than one year	<u>(137,541)</u>	<u>-</u>	<u>(137,541)</u>
Net liabilities at 31 Dec 2023	<u>(120,722)</u>	<u>61,692</u>	<u>(59,030)</u>

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2023

13. Going concern

At the balance sheet date, the charity had net liabilities of £59,030 (2022: £100,243). The deficit on the Unrestricted reserves at the year end was £120,722 (2020: £162,119).

The charity continues to pay off an unsecured loan from Ulster Bank. The total amount due at the year end was £159,451 (2022: £184,060).

The Trustees have reviewed its cash flow forecasts and are satisfied that the charity will be able to continue to meet the loan repayments in the foreseeable future. As a result, the Trustees believe that the charity continues to meet the criteria to be treated as a going concern.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102119

Annual report

**St. Mary's Parish Church
Ballybeen**

Trustees Annual Report and Financial Statements

For the year ended 31 December 2023

Charities Number: NIC102199

Trustees annual report and financial statements for the year ended 31st December 2023

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St Mary's Parish Church, Ballybeen

References and administrative details

Charity Name: St Mary's Parish Church, Ballybeen
Charity Registration Number: NIC102199
Contact Address: 1 Craigeleith Drive, Dundonald, Belfast, BT16 2RY

Trustees

Chris Adair
Eva Cheshire
Jim Cheshire
Daniel Crawford
Elaine Edwards
Dawn Ferguson
Noel Gordon
Jon Judge
David Manning
Ruth Manning
Freda Rutherford
Megan Ross
Jim Myles
Karen Myles
Joanne Rice
Colin Stitt
David Haaïjer
John Harris

Principal Office-Bearers

Clergy: Rev J Cheshire (Rector); Rev Noel Gordon (NSM Curate)
Honorary Secretary Ruth Manning
Honorary Treasurer: David Manning
Church Warden- Rector's: Jim Myles
Church Warden – People's: Freda Rutherford

Independent Examiner

GMcG Portaadown
17 Mandeville Street
PORTADOWN
BT62 3PB

Bankers

Ulster Bank Limited
1/2 King's Square
King's Road
Belfast
BT5 7EA

St Mary's Parish Church, Ballybeen

Trustees' Annual Report for the year ended 31 December 2023

The trustees present the annual report and accounts for the St, Mary's Parish Church, Ballybeen 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 St. Mary's Parish Church, Ballybeen is to support the advancement of the Christian religion by promoting, through the work of St. Mary's Parish Church, Ballybeen 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, St. Mary's Parish Church, Ballybeen 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 St. Mary's Parish Church, Ballybeen.

Achievements, Performance & Public Benefit

St Mary's Church achieves its purposes through varying activities including public worship, prayer, provision of pastoral care, mission and outreach, parish groups and special events.

The following are some of the activities carried out over the course of this year.

2023 At A Glance

This past year has been full of so many encouragements and signs of growth as a church. And this morning we want to celebrate that. In addition to all our ongoing ministries, last year we ran the **Alpha Course**, which saw a number of people give their lives to the Lord, in addition to others making recommitments to follow Him through the course and of the year. During **Holy Week**, in addition to our normal services and **Easter Celebration** we also held a special **Messy Church** event for our children and young people, before running a new discipleship course called Life Explored. In May we celebrated the **King's Coronation** by hosting a fabulous Community Fun day, at which around 1,000 people turned up. In June we hosted a **SOMA Mission Team**, who helped us press into our **focus on praying** for our community. We prayed on the streets, we prayed in our 24/7 prayer room, and together we **brought our church and** community before the Lord. We also held a special **Baptismal** service on Father's Day. In July and August we helped once again with the School Uniform Project, which saw an even bigger uptake this year, before holding our own 5 evenings of **Holiday Bible Club**, engaging very successfully with about 80 children and their families, from our church and community. We also participated in the Bangor Worldwide Missionary Convention. In September we started up another new course called **Discipleship Explored**.

On October 1 the Rector was appointed the **Archdeacon of Down**. This was both a huge honour and a new challenge for St. Mary's. This also brought new blessings in God's provision as well. Through the diocese we now have access to funding to cover the rector's working for the diocese two days a week. As we came into the last part of the year, we had our Harvest service, a **Light Party at Halloween**, then our **Remembrance Service** as usual, before putting on a very full December schedule in the run up to **Christmas**, including a special Advent Sunday evening of Worship and Prayer, involvement with the Ballybeen Light Switch On, followed by our BB Carol Service, and a standing room only Community Carol Service hosted this year at Christ Church. The women coordinated a shared Advent Bible Reading plan as well as a fabulous **Christmas craft morning**, the Rector did two stints as Belfast Cathedral's **Black Santa**, there was the ever popular **Seniors Christmas Dinner**, a fantastic Carol Service, a hugely successful **Nativity Service** on Christmas Eve, before celebrating together the joy of **Christmas Day**. To top it off, during Christmas week our youth leaders put on a **lock-in** for our young people.

As we move forward as a church, we are excited about what God is doing, and the growth we see happening. We are thankful for all that we've been able to achieve during 2023 and are so very thankful to all who volunteer and give of their time, talents and treasures to make our ministries possible. Thanks also go to our Youth and Families Intern, Lorcán Speier, for all that he has continued to do to facilitate our Youth and Families' work in the parish. We are a people who have tasted and seen that the Lord is good!

St Mary's Parish Church, Ballybeen

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Public Worship

We strive in the leading of our public worship to create an environment where all are welcome. We provide an opportunity where a wide range of people may encounter and worship God. Our main Sunday morning service welcomes people of all ages and this is complemented in the evening by courses, events and services geared towards evangelism, discipleship, and worship. Special services are held leading up to Easter and at Harvest and Remembrance Day, and at Christmas our Nativity and Carol Services attract additional visitors. We value the involvement and leadership of many people, including welcome teams, musicians, Sunday School and Youth Leaders, Readers and Intercessors. We pray regularly for our community and those in need. We have experimented with different evening service formats.

Pastoral Work

We seek to offer care to parishioners of all ages and to support people at significant points in their lives. Clergy and our pastoral teams visit vulnerable and older people who are in care homes, assisted housing or who are less able to attend church to provide pastoral and spiritual support. Visits are made to parishioners in hospital and in preparation for baptisms and weddings. We also conduct funerals for church members as well as for the local community. Contact and care for one another also takes place informally across the parish.

Parish Groups

In addition to those mentioned above, parish groups meeting this year included Silver Threads (a weekly club for senior citizens), a Men's Fortnightly Bible Study, a monthly meeting for over 60s, Beenies (weekly toddler's group), Kids' Church and Youth Fellowship as well as Life Groups. There are also well attended GB and BB uniformed organisations.

Local community

We are involved in the local community through membership of the local Ballybeen Improvement Group (BIG), involvement with our local Primary School, as well as in organising a Holiday Bible Club (under normal circumstances), and working together with local churches to organise joint services and outreach where possible.

Social Outreach

The parish has undertaken to engage with the wider society, particularly those who are vulnerable or disadvantaged, through social outreach activities. In the past year this has taken the form of:

- Foodbank - ongoing collection, sorting and delivering of foodstuff, clothes and household items in
- Partnership with the Dundonald Foodbank, supporting people in need in the Dundonald area.
- Financial assistance to missionary and humanitarian organisations working in other countries - especially the 3rd World.
- Partnership with Redeeming our Communities, Northern Ireland in Ballybeen
- Partnership with the Ballybeen Improvement Group

Public Benefit

The Trustees have 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. Regular worship, outreach into the community and beyond, fundraising efforts and pastoral care, particularly for the sick and elderly help us to meet our public benefit responsibilities. Our church hall is used by a variety of organisations during the week. Access to Church properties is restricted for public safety to key holders and St Mary's Church mitigates potential harm from activities by implementing Safeguarding Trust, the Church of Ireland's Child Protection Policy.

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Financial Review

In summary we finished the year with

- £31,400 (2022: £15,400) in our General Fund
- £5,342 (2022: £466) in our Development Bank account
- and with loans totalling £165,300 (2022: £184,537) for our refurbishment programme.

In total we have spent £592,113 on the extension and refurbishment of the church and hall. In 2021, we borrowed £210,000 from the Ulster Bank with repayments over 15 years. Despite increased interest rates, we were able to reduce the loan by £19,227 in 2023, down to £155,300.

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 end 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

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 Rector receives a stipend and office and locomotory allowances in accordance with figures approved by the General Synod of the Church of Ireland and pension contributions and Employees National Insurance are paid in accordance with Diocesan recommendation.

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, any curate assistant ("the curate"), the Churchwardens, the Glebewardens 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

St Mary's Parish Church, Ballybeen
Trustees' Annual Report for the year ended 31 December 2023 (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

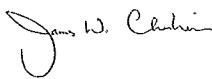
The law applicable to charities in the Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK , including Charities SORP (FRS 102) " Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law) Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parish will continue as a going concern.

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 financial position of the Parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008 and the provision of the Constitution of the Church of Ireland. 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.

On Behalf of the Trustees



Rev J Cheshire

Rev N Gordon

14 April 2024

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102119

Annual return

Independent Examiner's Report to the Trustees of St Mary's Parish Church, Ballybeen

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 9 to 17.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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 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.



C Michael McCarter FCA

For and on behalf of GMcG Portadown
Chartered Accountants
17 Mandeville Street
Portadown
Co Armagh
BT62 3PB

15th April 2024

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102119

Accounts

St Mary's Parish Church, Ballybeen

Statement of Financial Activities

Year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2020 £
Income and endowments from:					
Donations & legacies	2	179,335	1,146	180,481	164,065
Charitable activities	3	46,520	-	46,520	23,773
Other trading activities	4	-	-	-	42
Investments	5	554	-	554	1,705
Other income	6	-	-	-	20,881
Total Income and endowments		226,409	1,146	227,555	210,466
Expenditure on:					
Charitable activities	7	562,467	955	563,422	266,688
Total Expenditure		562,467	955	563,422	266,688
Net Income/(Expenditure)		(335,058)	191	(335,867)	(56,222)
Transfers between funds		-	-	-	-
Net movement in funds		(336,058)	191	(335,867)	(56,222)
Reconciliation of funds:					
Total funds brought forward		141,229	62,776	204,005	260,227
Total funds carried forward		(194,829)	62,967	(131,862)	204,005

All income and expenditure derives from continuing activities.

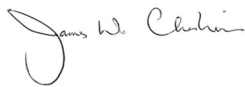
St Mary's Parish Church, Ballybeen

Balance Sheet

As at 31 December 2022

	Note	2022 £	2020 £
Fixed Assets			
Tangible assets	10	<u>60,000</u>	<u>60,000</u>
Current Assets			
Cash at bank and in hand		<u>34,749</u>	<u>164,005</u>
Creditors: amounts falling due within one year	11	13,880	20,000
Net Current Assets		<u>20,869</u>	<u>144,005</u>
Total assets less current liabilities		80,869	204,005
Creditors: amounts falling due after more than one year	12	212,731	-
Net (Liabilities)/Assets		<u><u>(131,862)</u></u>	<u><u>204,005</u></u>
Charity Funds			
Restricted funds	13	62,967	62,776
Unrestricted funds	13	(194,289)	141,229
Total charity funds		<u><u>(131,862)</u></u>	<u><u>204,005</u></u>

The financial statements were approved and authorised for issue by the Select Vestry on 28th September 2023



Rev J Cheshire



Rev N Gordon

St Mary's Parish Church, Ballybeen

Notes to the financial statements

Year ended 31 December 2022

1. Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) General information and basis of preparation

St Mary's Church Parish Church, Ballybeen is a charity and is part of the registered charity, Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland which registered with The Charity Commission for Northern Ireland on 20th February 2015. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the advancement of religion.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland, a charitable trust is constituted under a trust deed dated 20th February 2015.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church Of Ireland constitutes a public benefit entity as defined by FRS 102.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Basis of financial statements

As the total income of the congregation is less than £250,000 the Trustees have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

c) Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2022

d) Tangible assets

The assets of the Parish comprise:-

- Church Building and Grounds
- Parish Hall
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included on the balance sheet 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 is attached to the Church building. As a result, this building is not recognised in the parish balance sheet

The Rectory is recognised at its original cost. No depreciation has been provided on the properties as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

e) 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

f) Critical accounting judgements and estimation uncertainty

Estimates and judgments made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgments made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2022

2. Donations and legacies

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2020 £
Weekly envelopes / FWO & collections	137,814	-	137,814	134,462
Tax recovered on donations	30,375	-	30,375	18,885
Donations	10,686	1,146	11,832	20,718
Legacy	460	-	460	-
Loan misclassified in previous year	-	-	-	(10,000)
	<u>179,335</u>	<u>1,146</u>	<u>180,481</u>	<u>164,065</u>

3. Charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2020 £
Fundraising	770	-	770	1,429
Subscriptions	978	-	978	1,345
Grants	44,772	-	44,772	20,999
	<u>46,520</u>	<u>-</u>	<u>46,520</u>	<u>23,773</u>

4. Other trading activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2020 £
Sale of used clothing/dishcloths	-	-	-	42
	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>

5. Investment income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2020 £
Bank interest	554	-	554	1,705
	<u>554</u>	<u>-</u>	<u>554</u>	<u>1,705</u>

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2022

6. Other income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2020 £
Covid 19 Charity grant	-	-	-	20,811
	-	-	-	20,811

7. Analysis of Expenditure

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	2020 £
Charitable Activities				
Wages and salaries	63,678	-	63,678	56,610
Diocesan assessment	12,288	-	12,288	11,213
Church building programme	424,275	-	424,275	153,081
Repairs & maintenance	5,411	-	5,411	4,641
Rates & water charges	405	-	405	407
Heat and light	4,753	-	4,753	3,103
Insurance	3,411	-	3,411	3,595
Equipment	4,741	-	4,741	1,144
Office expenses	6,226	-	6,226	3,956
Charitable donations	14,860	924	15,784	15,325
Children's & Youth work	516	-	516	485
Outreach expenses	2,122	-	2,122	114
Materials for Church/groups	4,409	-	4,409	7,406
Minibus expenses	2,261	-	2,261	270
Professional expenses	516	-	516	504
Loan interest	4,946	-	4,946	-
Other expenses	4,659	31	4,690	1,540
Belfast Homeless costs	310	-	310	1,601
Expenses of Church groups & clubs	2,680	-	2,680	1,693
Total expenditure	562,467	955	563,422	266,688

8. Taxation

St Mary's Parish Church, Ballybeen is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2022

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022	2020
	£	£
Salaries and wages	63,678	56,610
Total	<u>63,678</u>	<u>56,610</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2022	2020
	Number	Number
Ministerial staff	1	1
Administration	1	1
Youth worker	1	1
	<u>3</u>	<u>3</u>

There are no employees in receipt of employee benefits in excess of £60,000

Key Management and Trustees

Key management are deemed to comprise the Trustees. The Parish did not pay any expenses relating the running costs of the Rectory (apart from rates) which is occupied by the rector. One trustee, the Rector, received remuneration during the year.

For the year 2022 the values approved by General Synod and implemented by the Select Vestry of St Mary's Parish Church, Ballybeen for the financial year was

	Rector
Stipend	£33,336
Locomotory Expenses	£6,541
Expenses of Office Allowance	£800
Mileage expenses	£49
Pension contribution	£6,945

A company, of which one of the trustees is a director, received £1,445 (2020: £653) for the supply of printing and mailing services to the charity during the year.

The trustees have contributed a total of £35,936 to St Mary's Parish Church, Ballybeen in 2022 (2020: £37,168).

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2022

10. Tangible fixed assets

	Buildings	Office Equipment	Total
Cost	£	£	£
At 1 January 2022	60,000	-	60,000
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>60,000</u>	<u>-</u>	<u>60,000</u>

The cost of the rectory is stated at its original cost. As noted in the accounting policies, the Church building and Parish Hall are deemed to be heritage assets and have not been included in the balance sheet total.

11. Creditors: amounts falling due within one year

	2022 £	2020 £
Bank loans	13,880	-
Other loans	-	20,000
	<u>13,880</u>	<u>20,000</u>

12 Creditors: amounts falling due after more than one year

	2022 £	2020 £
Bank loans	192,731	-
Other loans	20,000	-
	<u>212,731</u>	<u>-</u>

The charity has obtained a 15 year unsecured loan from Ulster Bank in order to fund the Church building renovations

13 Analysis of Net Assets Among Funds

	General £	Restricted £	Total £
Fixed Assets	-	60,000	60,000
Current Assets	17,902	2,967	20,869
Creditors falling due after more than one year	(212,731)	-	(212,731)
Net assets/(liabilities) at 31 Dec 2022	<u>(194,829)</u>	<u>62,967</u>	<u>(131,862)</u>

St Mary's Parish Church, Ballybeen

Notes to the financial statements (continued)

Year ended 31 December 2022

14 Going concern

At the balance sheet date, the charity had net liabilities of £131,682 (2020: net assets of £204,005). The deficit on the Unrestricted reserves at the year end was £194,829 (2020: net assets of £141,229).

During the year, the charity has continued its programme to upgrade the Church buildings, with the amount spent in 2022 totalling £424,275 (2020: £153,081). As noted in note 12, the charity has received an unsecured loan from Ulster Bank, repayable over a 15 year term. The Trustees have reviewed its cash flow forecasts and are satisfied that the charity will be able to continue to meet the loan repayments in the foreseeable future. As a result, the Trustees believe that the charity continues to meet the criteria to be treated as a going concern.

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102119

Annual report

**St. Mary's Parish Church
Ballybeen**

Trustees Annual Report and Financial Statements

For the year ended 2022

Charities Number: NIC102199

Trustees annual report and financial statements for the year ended 31st December 2022

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St Mary's Parish Church, Ballybeen

References and administrative details

Charity Name: St Mary's Parish Church, Ballybeen
Charity Registration Number: NIC102199
Contact Address: 1 Craigeith Drive, Dundonald, Belfast, BT16 2RY

Trustees

Chris Adair
Eva Cheshire
Jim Cheshire
Daniel Crawford
Elaine Edwards
Dawn Ferguson
Noel Gordon
Jon Judge
David Manning
Ruth Manning
Freda Rutherford
Megan Ross
Jim Myles
Karen Myles
Joanne Rice
Colin Stitt
David Haaijer
John Harris

Principal Office-Bearers

Clergy: Rev J Cheshire (Rector); Rev Noel Gordon (NSM Curate)
Honorary Secretary: Ruth Manning
Honorary Treasurer: David Manning
Church Warden- Rector's: Jim Myles
Church Warden – People's: Freda Rutherford

Independent Examiner

Jackson Andrews
6 Mandeville Mews
PORTADOWN
BT62 3NS

Bankers

Ulster Bank Limited
1/2 King's Square
King's Road
Belfast
BT5 7EA

St Mary's Parish Church, Ballybeen

Trustees' Annual Report for the year ended 31 December 2022

The trustees present the annual report and accounts for the St. Mary's Parish Church, Ballybeen 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 St. Mary's Parish Church, Ballybeen is to support the advancement of the Christian religion by promoting, through the work of St. Mary's Parish Church, Ballybeen 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, St. Mary's Parish Church, Ballybeen 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 St. Mary's Parish Church, Ballybeen.

Achievements, Performance & Public Benefit

St Mary's Church achieves its purposes through varying activities including public worship, prayer, provision of pastoral care, mission and outreach, parish groups and special events.

The following are some of the activities carried out over the course of this year.

2022 At A Glance

This past year has been a year of transformation as we've continued to journey together back out of the COVID pandemic. It has been so encouraging to see that even despite the many challenges we have experienced along the way, this year has seen real growth in our church and in people's lives.

Some of the highlights of this past year have included opportunities opening again for not only wider in-person gatherings, but also more intentional pastoral visitation in homes. We enjoyed celebrating the Queen's Jubilee together with a Fun Day hosted at Christ Church Presbyterian and a picnic on our lawn. We also got stuck into the School Uniform Project again, in partnership with other local churches and Redeeming Our Communities (ROC) Ballybeen. Through working together, we were able to provide 150 children in our community with free pre-loved school uniforms. Then in August our Holiday Bible Club returned - the first since COVID. It was encouraging to see people starting to come back to it, as well as new faces enjoying our church for the first time.

Sadly, September saw the passing of her Majesty Queen Elizabeth II, and together with our nation we mourned, giving our community opportunities to display their grief and gratitude for her service through a Community Book of Condolence as well as special Remembrance and Thanksgiving Services held here at St. Mary's. September also marked the second ever ordination service held at St. Mary's, when James Cunningham was ordained Presbyter for the work of the chaplaincy at the Ulster hospital. At the end of October, we opened up our church halls to the community and held a light party to celebrate Jesus, the Light of the world, but not before running the Winter Coat Project to try and help people in our community during the cost-of-living crisis.

Given the cost-of-living crisis and the challenges people have faced this year, we are thankful that the Winter Coat Project was such a huge success. We are thankful, too, for the help we received from a local YWAM team that provided much needed manpower to help make the project possible. The Winter Coat Project was so successful that we held it a second time at the beginning of December as the weather got colder. Through the project, we gave away pre-loved winter coats, scarves, and new hats and gloves donated by the community to people who needed them, all for free. And what a difference that made to people, some of whom travelled miles on public transport just to get help in the face of very difficult circumstances. Overall, we managed to give away well over 500 coats (not to mention the scarves, hats and gloves!), most of which went to new homes right here in our own community. Anything leftover at the end went to refugees in the greater Belfast area, through All Nations Belfast Ministries.

St Mary's Parish Church, Ballybeen

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

Throughout the year we also continued our partnership with the Foodbank and with other local churches and community organisations, as we've actively worked together for the good of the community and to bless those who need it most.

Our other, normal ministries have carried on too. Outside of Sunday services we continued to study God's word in The Gathering midweek meetings and together as Men on Saturday mornings fortnightly at CaveTime. Life Groups started up again in the autumn, for the first time since the pandemic. Our youth and children's ministries and uniformed organisations have been in full flow as well, not to mention our ministries for seniors.

We were also delighted to be able to hold our seasonal services once more without restriction, whether they were services around the Easter Period, Harvest, Remembrance, or Christmas.

We are very thankful for all that we've been able to achieve during 2022 and are so very thankful to all who volunteer and give of their time, talents and treasures to make our ministries possible.

Public Worship

We strive in the leading of our public worship to create an environment where all are welcome. We provide an opportunity where a wide range of people may encounter and worship God. Our main Sunday morning service welcomes people of all ages and this is complemented in the evening by courses, events and services geared towards evangelism, discipleship, and worship. Special services are held leading up to Easter and at Harvest and Remembrance Day, and at Christmas our Nativity and Carol Services attract additional visitors. We value the involvement and leadership of many people, including welcome teams, musicians, Sunday School and Youth Leaders, Readers and Intercessors. We pray regularly for our community and those in need. We have experimented with different evening service formats.

Pastoral Work

We seek to offer care to parishioners of all ages and to support people at significant points in their lives. Clergy and our pastoral teams visit vulnerable and older people who are in care homes, assisted housing or who are less able to attend church to provide pastoral and spiritual support. Visits are made to parishioners in hospital and in preparation for baptisms and weddings. We also conduct funerals for church members as well as for the local community. Contact and care for one another also takes place informally across the parish.

Parish Groups

In addition to those mentioned above, parish groups meeting this year included Silver Threads (a weekly club for senior citizens), a Men's Fortnightly Bible Study, a monthly meeting for over 60s, Beenies (weekly toddler's group), Kids' Church and Youth Fellowship as well as The Gathering meeting fortnightly. There are also well attended GB and BB uniformed organisations.

Local community

We are involved in the local community through membership of the local Ballybeen Improvement Group (BIG), involvement with our local Primary School, as well as in organising a Holiday Bible Club (under normal circumstances), and working together with local churches to organise joint services and outreach where possible.

Social Outreach

The parish has undertaken to engage with the wider society, particularly those who are vulnerable or disadvantaged, through social outreach activities. In the past year this has taken the form of:

- Foodbank - ongoing collection, sorting and delivering of foodstuff, clothes and household items in
- Partnership with the Dundonald Foodbank, supporting people in need in the Dundonald area.
- Financial assistance to missionary and humanitarian organisations working in other countries - especially the 3rd World.
- Partnership with Redeeming our Communities, Northern Ireland in Ballybeen
- Partnership with the Ballybeen Improvement Group

Public Benefit

The Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on

St Mary's Parish Church, Ballybeen.

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

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. Regular worship, outreach into the community and beyond, fundraising efforts and pastoral care, particularly for the sick and elderly help us to meet our public benefit responsibilities. Our church hall is used by a variety of organisations during the week. Access to Church properties is restricted for public safety to key holders and St Mary's Church mitigates potential harm from activities by implementing Safeguarding Trust, the Church of Ireland's Child Protection Policy.

Financial Review

In summary we finished the year with

- £15,400 (2021: £9,587) in our General Fund
- £ 466 (2021: £18,038) in our Development Bank account
- and with loans totalling £184,537 (2021: £226,611) for our refurbishment programme.

In total we have spent £592,113 on the extension and refurbishment of the church and hall and all outstanding bills have now been paid during this year. In 2021, we borrowed £210,000 from the Ulster Bank with repayments over 15 years. Despite many increases in the interest rate, we were able to reduce the loan by £32,073 in 2022, down to £174,537

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 end 31st December 2022 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

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

Recruitment and Appointment of Select Vestry

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 Rector receives a stipend and office and locomotory allowances in accordance with figures approved by the General Synod of the Church of Ireland and pension contributions and Employees National Insurance are paid in accordance with Diocesan recommendation.

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, any curate assistant ("the curate"), the Churchwardens, the Glebewardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

St Mary's Parish Church, Ballybeen

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

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

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

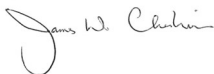
The law applicable to charities in the Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK , including Charities SORP (FRS 102) " Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law) Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

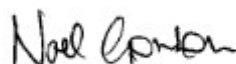
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parish will continue as a going concern.

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 financial position of the Parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008 and the provision of the Constitution of the Church of Ireland. 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.

On Behalf of the Trustees



Rev J Cheshire



Rev N Gordon

28th September 2023

Dundonald/Ballybeen/St Mary/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102119

Annual return

Independent Examiner's Report to the Trustees of St Mary's Parish Church, Ballybeen

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 1 to 6.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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 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.



C Michael McCarter FCA
Chartered Accountants Ireland

For and on behalf of Jackson Andrews
Chartered Accountants & Statutory Auditor

6 Mandeville Mews
Portadown
Co Armagh
BT62 3NS

27 March 2023