

COLERAINE/Ballyrashane & Kildollagh/St. John the Baptist, Ballyrashane/Connor/Church of Ireland

Northern Ireland · Charity number 102907

Details

Status	Received
Registered	2015-05-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	The Rectory 9 Sandelwood Avenue Coleraine BT52 1jw BT52 1JW
Phone	028 7034 3061
Email	ballykparishoffice@gmail.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: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£86,110	£45,935	£0	1

Trustees

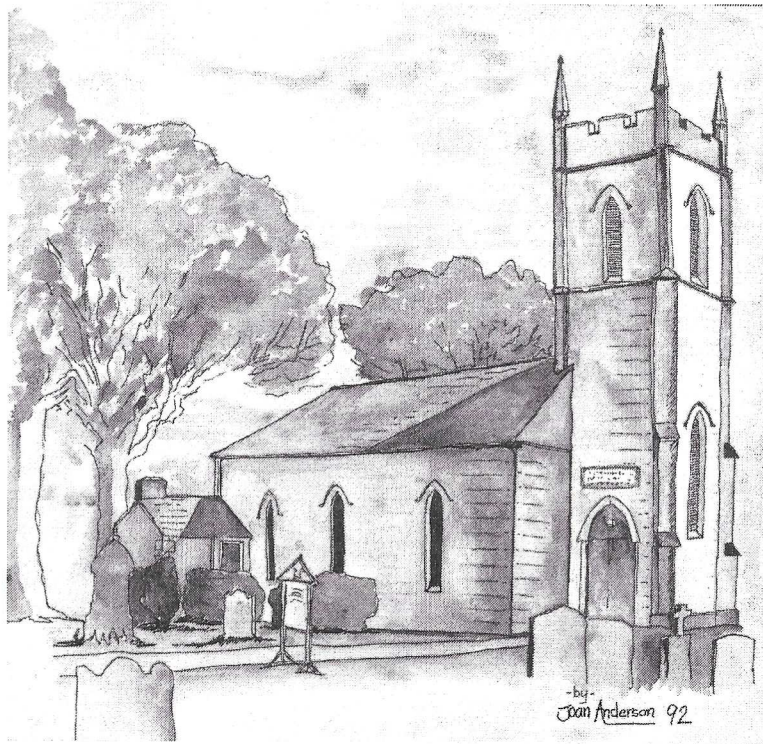
Name	Role	Appointed
Miss L Kearney		
Miss L McNabb		
Mr A W Anderson		
Mr F Hunter		
Mr J Alexander		
Mr J Quinn		
Mr J Selfridge		
Mr K Stirling		
Mr W McMullan		
Mr William Anderson		
Mrs F Hunter		
Mrs M E Anderson		
Mrs M Quinn		
Mrs M Stirling		
Mrs O Hemphill		
Mrs P McMullan		
Rev A E Adams		

COLERAINE/Ballyrashane & Kildollagh/St. John the Baptist, Ballyrashane/Connor/Church of Ireland

Northern Ireland - Charity number 102907

Accounts

Ballyrashane Parish Church



The Parish Church of St John the Baptist, Ballyrashane

Parish Accounts
Year Ended
31 December 2024

Ballyrashane Parish Church
Receipts and Payments Account
Year Ended 31 December 2024

Appendix A

	(Unrestricted)	(Restricted)	(Restricted)	(Restricted)	Total	Total
	General Fund	Building Fund	Mission Fund	Merle McNabb Fund	2024	2023
Receipts						
Voluntary Giving	£40,128.24	£6,820.20	£167.00		£47,115.44	£42,004.25
Legacies	£26,700.91				£26,700.91	£5,000.00
Fundraising			£224.80	£400.00	£624.80	£802.00
Property Related						
Income	£2,170.00	£462.50			£2,632.50	£2,365.00
Investment Income	£1,254.85				£1,254.85	£582.68
Sundry Income	£7,781.80				£7,781.80	£4,145.04
Sub Total: Receipts	£78,035.80	£7,282.70	£391.80	£400.00	£86,110.30	£54,898.97
Payments						
Staff Costs	£25,224.73				£25,224.73	£28,284.64
Property Costs	£9,390.93	£4,226.00			£13,616.93	£16,666.22
Fundraising Costs	£0.00				£0.00	£0.00
Administration Costs	£1,091.16				£1,091.16	£1,400.79
Charitable and Mission						
Giving			£1,507.00		£1,507.00	£292.00
Sundry Costs - Mission						
Outreach	£0.00				£0.00	£645.94
Sundry Costs - Diocese	£4,495.68				£4,495.68	£4,764.72
Sub Total: Payments	£40,202.50	£4,226.00	£1,507.00	£0.00	£45,935.50	£52,054.31
Surplus/Deficit for year	£37,833.30	£3,056.70	-£1,115.20	£400.00	£40,174.80	£2,844.66
Opening balance					£136,350.44	£133,505.78
					£176,525.24	£136,350.44
Represented by:						
Current Account					£153,771.05	£113,644.64
1 Year Fixed Term Deposit Account					£22,754.19	£21,829.80
Cash on Hand					£0.00	£876.00
					£176,525.24	£136,350.44

On Behalf of Trustees

Trustee 1: *M. E. Anderson*

Date: *27 April 2025*

Trustee 2: *A. Adams*

Date: *27 April 2025*

Ballyrashane Parish Church
Statement of Assets and Liabilities as at 31 December 2024

Appendix A

	Unrestricted Funds General Fund	Restricted Funds Building Fund	Restricted Funds Mission Fund	Restricted Funds Merle McNabb Fund	Total at 31/12/2024	Total at 31/12/2023
Cash Funds						
Current Account	139,653.34	13,192.16	0.00	925.55	153,771.05	113,644.64
Deposit Account	0.00	22,754.19	0.00	0.00	22,754.19	21,829.80
Cash on Hand	0.00	0.00	0.00	0.00	0.00	876.00
Total Cash Funds	139,653.34	35,946.35	0.00	925.55	176,525.24	136,350.44

Investment Assets						
Investments in RCB Unit Trusts	0.00	0.00	0.00	0.00	665.00	654.00
Total Investment Assets	0.00	0.00	0.00	0.00	665.00	654.00

Assets Retained for the Parish's own use - See Notes to the Accounts						
Glebe Land.	0.00	0.00	0.00	0.00	54,450.00	54,450.00
Fixtures and Fittings at cost (Excluding heritage assets)	1				7,020.38	9,360.00
Total Assets Retained for Parish's own use	0.00	0.00	0.00	0.00	61,470.38	63,810.00

Other Assets						
Refund of Insurance due from Kildollagh Parish	0.00				0.00	3,657.28
Gift Aid Accrued on donations at year end	6,386.46				6,386.46	6,296.19
Total	6,386.46	0.00	0.00	0.00	6,386.46	9,953.47

Liabilities						
Owed to Kildollagh Parish for shared expenses.	2	4,468.71			2,299.80	0.00
Total Liabilities		4,468.71	0.00	0.00	2,299.80	0.00

Notes

Non- Heritage Fixtures & Fittings

1 All non-heritage assets namely fixtures and fittings with a limited life span such as electrical equipment and soft furnishings are shown at cost in the year of purchase with the value being reduced by 25% in each subsequent year. All such assets which are over 5 years old are regarded as having negligible value and are not included in the Statement of Assets.

Owed to Kildollagh Parish

2 Half share of Youth and Outreach work £2299.80; Staff costs £3856.85; Rectory maintenance £185; Administration costs £426.86. Total £6768.51 owed by Ballyrashane to Kildollagh Parish at Y/e 31/12/24.

On behalf of the Trustees

Trustee 1 *M. G. Anderson*

Date 27 April 2025

Trustee 2 *J. J. Adams*

Date 27 April 2025

Notes to the financial statements for the year ended 31 December 2024

1. Accounting policies

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

(a) Receipts and Payments account

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

(b) Statement of Assets and Liabilities

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

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

- Church Building, Graveyard
- Glebe Land
- Glebe Hall
- Fixtures and Fittings

The Church building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Glebe Land – 12.1 acres of agricultural land has been included in the statement of assets and liabilities. This land has been in church ownership since the 15th century and was retained at the disestablishment of the Church of Ireland in 1869. The cost is not available. The valuation is based on current market values of land for sale in the local area. The land was retained in 1869 to generate income from conacre letting to assist the parish in meeting the cost of the Rector's stipend. This obligation remains.

The Glebe Hall was built in 1825. There are no reliable records of the cost of this construction; valuation for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Rectory for Ballyrashane Parish is shared with Kildollagh Parish and, as it is sited closer to the latter parish, its value has been reflected in the Statement of Assets for Kildollagh Parish which is grouped with Ballyrashane. The Rectory is also used as a parish office and church repository. Costs incurred in respect of the Rectory/parish office are shared equally between Kildollagh Parish and Ballyrashane Parish.

Fixtures and fittings

The church organ is over 100 years old. There is no reliable record of the cost of this item and a valuation approach for such an instrument lacks sufficient reliability. As a result this instrument is not recognised in the statement of assets and liabilities. Church plate and other fixtures and fittings in the church are likewise of such age so that no reliable cost is available and valuation would not be reliable and so these items have been excluded from the statement of assets and liabilities.

Aside from the heritage assets above, the cost of other fixtures and fittings and equipment acquired for the church building, or Glebe Hall has already been included in full, (or in the case of the Rectory / Parish Office – as a half share of the full cost) in the Receipts and Payments account for the relevant years and so are not accounted for again in the Statement

of Assets. Until 2022/23 there were no additions to fixed assets aside from small items already included at cost in previous years accounts most of which have now reached the end of their effective life span. During 2023 a significant programme of refurbishment took place. The value of the new or replacement items added at that time have been included in the statement of assets at cost less 25% to reflect the fact that as each year passes the value of these items is moving towards a negligible amount.

(ii) Investments

Fixed asset investments comprising investment in RCB unit trusts are initially recorded at cost and then are subsequently stated at fair value at each year end.

(iii) Gift Aid

Gift Aid included in the Accounts for the Year Ended 31 December 2024 is as received during the year. Gift Aid accrued but not claimed by the year end is included in the accounts. Claims for Gift Aid are administered via the Representative Church Body (RCB) and are submitted for each tax year once the relevant parish accounts have been finalised. The value shown includes provision for estimated fees chargeable by RCB.

Liabilities

(iv) Owed to Kildollagh Parish

The total of £6768.51 was paid in full by Ballyrashane Parish on 1 March 2025 and represents Ballyrashane's share of Group expenses as detailed in note 2 in the Statement of Assets.

2. Movements in Funds

Restricted Funds	Building Fund	Mission Fund	Merle McNabb Fund
Balance at 1/1/24	£32,889.65	£ 720.00	£ 525.55
Incoming Resources	£ 7,282.70	£ 391.80	£ 400.00
Transfer from General Fund	£ 0.00	£ 395.20	£ 0.00
Outgoing Resources	£ 4,226.00	£ 1,507.00	£ 0.00
Balance at 31/12/23	£35,946.35	£ 0.00	£ 925.55

Purposes of Restricted Funds

- **Building Fund:** This fund is to assist with major maintenance, renovation and conservation of the Church building, Glebe hall, Glebe lands and Graveyard. This includes the recurring expenses associated with graveyard maintenance which are substantial given the age and topography of the graveyard. Building Fund is also used to pay Ballyrashane Parish's share of the major maintenance and improvement costs incurred in respect of the Rectory. The Building fund is subject to regular review to ensure that it is at a level appropriate for the projected needs of the parish.
- **Mission Fund :** This is to fund mission and charity work at home and overseas. Charitable donations to the Bishop's Appeal, Church Mission Society, Bishop's Appeal Urgent Relief fund, Forces Mental Welfare was not made until after the year end and so does not appear in these accounts. The charitable donations made during 2023 are shown below.

Charitable Donations	
Christmas Hampers	336.00
CMS Ireland Ibba Fund	500.00
Bishop's Appeal	314.00
Combat Stress	357.00
Total	1,507.00

Foodbank donations were made in addition to cash donations to charities. The estimated value for both Ballyrashane and Kildollagh (as notified by the Foodbank) was £458 in terms of food items donated.

- **Merle McNabb Fund:** This fund commenced during 2019. It was commenced in memory of Miss Merle McNabb who dedicated over 60 years to working with and on behalf of children and young people in the parish. The purpose of the fund is to support the parish's work with children and young people with particular emphasis on their Christian nurture and faith formation through the work of the Sunday School. Expenditure for this purpose is included in the amounts owed to Kildollagh Parish.

3. Transactions with the Trustees

The Parish pays no utility expenses relating to the Rectory with the exception of the domestic rates. This expense is shared with Kildollagh Parish on a year about basis. As a tied property the Rectory qualifies for Domestic Exemption and District Rate Subsidy. The Rectory, which incorporates the Parish Office, is occupied by the Rector as a condition of her office. The Rectory appears as an asset in the Statement of Assets of Kildollagh Parish.

During the year 2023 Ballyrashane Parish's share of the Rector's gross stipend was £19,203.50 less £1,646.04 employee pension contributions. In addition the Parish paid locomotory expenses of £3500 and office expenses of £462.50. These sums are in accordance with the minimum level of stipend and expenses payable under the regulations of the General Synod of the Church of Ireland. The Rector meets in full her PAYE liability, NIC and pension contributions which are deducted from her gross stipend before payment. Locomotory and Use of Office are treated as round sum allowances and are subjected in full to PAYE and NIC. Expenses incurred by the Rector, wholly, exclusively and necessarily in the pursuance of her duties which were in excess of the locomotory and Use of Office allowances amounts were paid by the Rector.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the Parish during the year with the exception of

- a) The Church organist who is related to a trustee and received £2,400 for playing at all Church services and providing music for online services. This post was filled 14 years ago after open competition.
- b) A relative of one trustee was reimbursed £110 for a receipted expense in relating to the servicing of the Glebe Hall Boiler by a qualified engineer.
- c) The Glebe land which was let at a commercial rate to one of the trustees. This transaction was fully disclosed to the Diocesan authorities to ensure that the conacre letting represented an arm's length transaction.
- d) The wife of one trustee was reimbursed £336.00 for receipted expenses in relation to the purchase of goods for the Christmas hampers.
- e) One trustee was reimbursed £46 for receipted expenses relating to the purchase of weed killer; a second trustee was reimbursed £40 for receipted expenses relating the purchase of a first aid kit and a third trustee was reimbursed £60 for receipted expenses relating to minor repairs to the hall roof.

4. Governance Costs

No governance costs were incurred during the year in respect of fees paid to the Independent Examiner who kindly donated her time and expertise to the Parish free of charge. Ballyrashane Parish is extremely grateful for this generous act which it accepts does not establish a precedent.

COLERAINE/Ballyrashane & Kildollagh/St. John the Baptist, Ballyrashane/Connor/Church of Ireland

Northern Ireland - Charity number 102907

Accounts

Ballyrashane Parish Church



The Parish Church of St John the Baptist, Ballyrashane

Parish Accounts
Year Ended
31 December 2023

Ballyrashane Parish Church
Receipts and Payments Account Year Ended 31 December 2023

	(Unrestricted)	(Restricted)	(Restricted)	(Restricted)	Total	Total
	General Fund	Building Fund	Mission Fund	Merle McNabb Fund	2023	2022
Receipts						
Voluntary Giving	£35,570.75	£6,433.50			£42,004.25	£44,003.00
Legacies	£5,000.00				£5,000.00	£0.00
Fundraising			£802.00		£802.00	£1,018.50
Property Related Income	£2,115.00	£250.00			£2,365.00	£2,300.00
Investment Income	£582.68				£582.68	£324.82
Sundry Income	£3,795.04			£350.00	£4,145.04	£1,485.05
Sub Total: Receipts	£47,063.47	£6,683.50	£802.00	£350.00	£54,898.97	£49,131.37
Payments						
Staff Costs	£28,284.64				£28,284.64	£26,330.77
Property Costs	£10,503.72	£6,162.50			£16,666.22	£11,537.39
Fundraising Costs	£0.00				£0.00	£0.00
Administration Costs	£1,400.79				£1,400.79	£1,479.89
Charitable and Mission Giving			£292.00		£292.00	£2,300.99
Sundry Costs - Mission Outreach				£645.94	£645.94	£243.76
Sundry Costs - Diocese	£4,764.72				£4,764.72	£4,621.56
Sub Total: Payments	£44,953.87	£6,162.50	£292.00	£645.94	£52,054.31	£46,514.36
Surplus/Deficit for year	£2,109.60	£521.00	£510.00	-£295.94	£2,844.66	£2,617.01
Opening balance					£133,505.78	£130,888.77
					£136,350.44	£133,505.78
Represented by:						
Current Account					£113,644.64	£111,966.76
1 Year Fixed Term Deposit Account					£21,829.80	£21,539.02
Cash on Hand					£876.00	£0.00
					£136,350.44	£133,505.78

On Behalf of Trustees

Trustee 1:

M. E. Anderson

Date:

9/11/2024

Trustee 2:

K. Adams

Date:

9/11/2024

Ballyrashane Parish Church
Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds General Fund	Restricted Funds Building Fund	Restricted Funds Mission Fund	Restricted Funds Merle McNabb Fund	Total at 31/12/2023	Total at 31/12/2022
Cash Funds (2)						
Current Account	101,339.24	11,059.85	720.00	525.55	113,644.64	111,966.76
Deposit Account		21,829.80			21,829.80	21,539.02
Cash on Hand	876.00				876.00	0.00
Total Cash Funds	102,215.24	32,889.65	720.00	525.55	136,350.44	133,505.78

Investment Assets						
Investments in RCB Unit Trusts	0.00	0.00	0.00	0.00	654.00	634.00
Total Investment Assets	0.00	0.00	0.00	0.00	654.00	634.00

Assets Retained for the Parish's own use - See Notes to the Accounts						
Glebe Land. (2)	0.00	0.00	0.00	0.00	54,450.00	54,450.00
Fixtures and Fittings (Excluding heritage assets) (2)					9,360.00	1,450.00
Total Assets Retained for Parish's own use	0.00	0.00	0.00	0.00	63,810.00	54,450.00

Other Assets						
Refund of Insurance due from Kildollagh Parish (1)	3657.28				3657.28	3408.98
Gift Aid Accrued on donations at year end (2)	6296.19				6296.19	6115.40
Total	9953.47	0	0	0	9953.47	9524.38

Note 1 By agreement the full insurance premium for all church property for the Grouped Parishes of Ballyrashane and Kildollagh is paid annually by Ballyrashane Parish before the due date. The proportion due from Kildollagh being reimbursed to Ballyrashane. This reimbursement did not happen until after the financial year end and so the amount owed by Kildollagh to Ballyrashane is shown above as an asset.

Note 2 See Notes to the financial statements for the year ended 31 December 2023

On behalf of the Trustees

Trustee 1 *M. E. Anderson* Date *9/4/2024*

Trustee 2 *A. Delaney* Date *9/4/2024*

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 within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Statement of Assets and Liabilities

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

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

- Church Building, Graveyard
- Glebe Land
- Glebe Hall
- Fixtures and Fittings

The Church building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Glebe Land – 12.1 acres of agricultural land has been included in the statement of assets and liabilities. This land has been in church ownership since the 15th century and was retained at the disestablishment of the Church of Ireland in 1869. The cost is not available. The valuation is based on current market values of land for sale in the local area. The land was retained in 1869 to generate income from conacre letting to assist the parish in meeting the cost of the Rector's stipend. This obligation remains.

The Glebe Hall was built in 1825. There are no reliable records of the cost of this construction; valuation for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Rectory for Ballyrashane Parish is shared with Kildollagh Parish and, as it is sited closer to the latter parish, its value has been reflected in the Statement of Assets for Kildollagh Parish which is grouped with Ballyrashane. The Rectory also accommodates rooms used as a parish office and church repository. Costs incurred in respect of the Rectory/parish office are shared equally between Kildollagh Parish and Ballyrashane Parish.

Fixtures and fittings

The church organ is over 100 years old. There is no reliable record of the cost of this item and a valuation approach for such an instrument lacks sufficient reliability. As a result this instrument is not recognised in the statement of assets and liabilities. Church plate and other fixtures and fittings in the church are likewise of such age so that no reliable cost is available and valuation would not be reliable and so these items have been excluded from the statement of assets and liabilities.

Aside from the heritage assets above, the cost of other fixtures and fittings and equipment acquired for the church building, or Glebe Hall has already been included in full, (or in the case of the Rectory / Parish Office – as a half share of the full cost) in the Receipts and Payments account for the relevant years and so are not accounted for again in the Statement of Assets. Until 2022/23 there were no additions to fixed assets aside from small items

already included at cost in previous years accounts most of which have now reached the end of their effective life span. During 2023 a significant programme of refurbishment took place. The value of the new or replacement items have been included in the statement of assets at cost, where this is known, or best estimate where the item was gifted by the donor.

(ii) Investments

Fixed asset investments comprising investment in RCB unit trusts are initially recorded at cost and then are subsequently stated at fair value at each year end.

(iii) Amounts Owed by Kildollagh Parish

See note 1 on the Statement of Assets.

(iv) Gift Aid

Gift Aid included in the Accounts for the Year Ended 31 December 2023 is as received during the year. Gift Aid accrued but not claimed by the year end is included in the accounts. Claims for Gift Aid are administered via the Representative Church Body (RCB) and are submitted for each tax year once the relevant parish accounts have been finalised. The value shown includes provision estimated fees chargeable by RCB at the rate of approximately 2% of the total qualifying donations.

2. Movements in Funds

Restricted Funds	Building Fund	Mission Fund	Merle McNabb Fund
Balance at 1/1/23	£32,368.65	£ 210.00	£ 821.49
Incoming Resources	£ 6,683.50	£ 802.00	£ 350.00
Transfer from General Fund	£ 0.00	£ 0.00	£ 0.00
Outgoing Resources	£ 6,162.50	£ 292.00	£ 645.94
Balance at 31/12/23	£32,889.65	£ 720.00	£ 525.55

Purposes of Restricted Funds

- **Building Fund:** This fund is to assist with major maintenance, renovation and conservation of the Church building, Glebe hall, Glebe lands and Graveyard. This includes the recurring expenses associated with graveyard maintenance which are substantial given the age and topography of the graveyard. Building Fund is also used to pay Ballyrashane Parish's share of the major maintenance and improvement costs incurred in respect of the Rectory. The Building fund is subject to regular review to ensure that it is at a level appropriate for the projected needs of the parish.
- **Mission Fund :** This is to fund mission and charity work at home and overseas. Charitable donations to the Bishop's Appeal, Church Mission Society, Bishop's Appeal Urgent Relief fund, Forces Mental Welfare was not made until after the year end and so does not appear in these accounts. The charitable donations made during 2023 are shown below.

Charitable Donations

Christmas Hampers	292.00
Total	292.00

Foodbank donations were made in addition to cash donations to charities. The estimated value for both Ballyrashane and Kildollagh (as notified by the Foodbank) was £415 in terms of food items donated.

- **Merle McNabb Fund:** This fund commenced during 2019. It was commenced in memory of Miss Merle McNabb who dedicated over 60 years to working with and on behalf of children and young people in the parish. The purpose of the fund is to support the parish's work with children and young people with particular emphasis on their Christian nurture and faith formation through the work of the Sunday School. Expenditure during 2023 represented children's and young people's outreach expenses incurred through the work of the Youth Intern and specific to Ballyrashane. .

3. Transactions with the Trustees

The Parish pays no utility expenses relating to the Rectory with the exception of the domestic rates. This expense is shared with Kildollagh Parish on a year about basis. As a tied property the Rectory qualifies for Domestic Exemption and District Rate Subsidy. The Rectory, which incorporates the Parish Office, is occupied by the Rector as a condition of her office. The Rectory appears as an asset in the Statement of Assets of Kildollagh Parish.

During the year 2023 Ballyrashane Parish's share of the Rector's gross stipend was £18,165 less £1525 employee pension contributions. In addition the Parish paid locomotory expenses of £3500 and office expenses of £462. These sums are in accordance with the minimum level of stipend and expenses payable under the regulations of the General Synod of the Church of Ireland. The Rector meets in full her PAYE liability, NIC and pension contributions which are deducted from her gross stipend before payment. Locomotory and Use of Office are treated as round sum allowances and are subjected in full to PAYE and NIC. Expenses incurred by the Rector, wholly, exclusively and necessarily in the pursuance of her duties which were in excess of the locomotory and Use of Office allowances amounts were paid by the Rector without reimbursement with the exception of £132.50 receipted expenses in relation to the acquisition of new collection plates.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the Parish during the year with the exception of

- a) The Church organist who is related to a trustee and received £2,400 for playing at all Church services and providing music for online services. This post was filled 14 years ago after open competition.
- b) the Glebe land which was let at a commercial rate to one of the trustees. This transaction was fully disclosed to the Diocesan authorities to ensure that the conacre letting represented an arm's length transaction.
- c) The wife of one trustee was reimbursed £292.00 for receipted expenses in relation to the purchase of goods for the Christmas hampers.
- d) One trustee was reimbursed £31.06 for receipted expenses relating to cleaning materials and other health consumables for use in the church hall and second trustee was reimbursed £40 for receipted expenses relating to disinfectant and weed killer.

4. Governance Costs

No governance costs were incurred during the year in respect of fees paid to the Independent Examiner who kindly donated her time and expertise to the Parish free of charge. Ballyrashane Parish is extremely grateful for this generous act which it accepts does not establish a precedent.

Annual report



**Trustees' Annual Report
COLERAINE/Ballyrashane & Kildollagh/ St John the Baptist,
Ballyrashane/ Connor/ Church of Ireland**

**(also known as Ballyrashane Parish Church
and St John the Baptist, Ballyrashane)**

For the Year Ended 31 December 2023

NI Charities Number: 102907

St John the Baptist, Ballyrashane



COLERAINE/Ballyrashane & Kildollagh/ St John the Baptist, Ballyrashane/ Connor/ Church
of Ireland

(also known as Ballyrashane Parish Church
and St John the Baptist, Ballyrashane)

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

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St John the Baptist, Ballyrashane



References and administrative details

Charity name: COLERAINE/Ballyrashane & Kildollagh/ St John the Baptist,
Ballyrashane/ Connor/ Church of Ireland

(also known as Ballyrashane Parish Church and St John the Baptist,
Ballyrashane)

NI Charity Registration Number: 102907

Contact Address: Ballyrashane Parish Office
The Rectory
9 Sandelwood Avenue
Coleraine
BT52 1JW

Trustees

The Reverend A E Adams, Mr A W Anderson, Mrs O Hemphill, Mr William Anderson,
Mrs M E Anderson, Mr F Hunter, Mrs F Hunter, Mr J Alexander, Miss L Kearney, Miss L McNabb ,
Mrs P McMullan, (elected 18 April 2023), Mr W McMullan, Mr J Selfridge, Mr K Stirling, Mrs M
Stirling, Mr J Quinn, Mrs M Quinn,.

Principal Office Bearers

Clergy:	The Reverend A. E. Adams
Hon. Secretary	Mr F. Hunter
Hon. Treasurer:	Mrs M.E. Anderson
Church Warden – Clergy:	Mr A.W. Anderson
Church Warden – People:	Mrs O Hemphill

Independent Examiner

Ms Wendy Baird MIATI
2 Vermont Avenue
Newtownards
BT23 7PR

Bankers

Danske Bank
The Diamond
Coleraine

St John the Baptist, Ballyrashane



Trustees' Annual Report

for the Period 1 January 2023 to 31 December 2023

Aim and Purposes

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of St John the Baptist, Ballyrashane, (also known as Ballyrashane Parish Church) is to support the advancement of the Christian religion by promoting, through the work of Ballyrashane 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 benefits of Christianity.

As a result of its activities and in pursuit of the advancement of Christian religion, Ballyrashane Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the community, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

Objectives and Activities

All the functions of the parish relate to the advancement of religion through holding regular worship and communication with and caring for parishioners and others in our community and in the wider world.

The expression of the precepts of the Christian religion through engagement with the general public and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. We are committed to enabling as many people as possible to worship at our church, to experience increased social interaction and to give and receive pastoral care delivered at the point of need. There is a direct benefit of participating in church life including enhanced spiritual and mental wellbeing through participation in public worship; engaging in religious education; positive social interaction; giving and receiving pastoral ministry and from the communication of values aimed at encouraging community life and cohesion. These activities provide a bridge between diverse groups as well as improved educational outcomes through the church's ministry of teaching and direct involvement in secular education.

In short, we try to enable ordinary people to live out their faith as part of our parish community through:

1. Worship and prayer; learning about and through the Bible and developing their knowledge of and trust in Jesus.
2. Pastoral care provided for people living in the parish and its hinterland.
3. Faith nurture and education which includes support for children and young people through the provision of religious education and participation in statutory bodies with a responsibility for the provision of education in Northern Ireland.
4. Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Ballyrashane Parish Church and Glebe Hall. We provide a further benefit to the public through access to and enjoyment of cultural and historic buildings which house artefacts such as church plate, furnishings and materials as well as historic records. The church building and grounds also provide a space for quiet contemplation and prayer and are open to public access. Not only does the maintenance of the church fabric enable the public to engage with a longstanding Christian heritage but also enables individuals to research historic records for genealogical purposes. Requests for such information are received from all over the world. Access to parish records complies with GDPR regulations.



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Outside the times of public worship and occasional services the church was also open to the public for restricted periods when volunteer supervision is available. The church grounds are open to public access at all times.

No harm arises from the activities and purposes of the church and the beneficiaries are the general public.

In the course of conservation and maintenance of parish buildings and to make these accessible to the public, the engagement of professional staff and services is essential, but incidental to the fulfilment of the parish's aims and objectives.

Achievements, Performance and Public Benefit

1. Worship and Prayer:

The Select Vestry, as trustees, seeks to offer a range of services over the course of the year that our community find both beneficial and spiritually fulfilling. These services are designed to engage and encourage the participation of all attendees regardless of age or church affiliation. Our aim is to make everyone feel welcome and experience the love of Christ through the expression of our worship.

We not only provide regular Sunday services but also services related to the principal Christian festivals. These services, which are offered in a range of liturgical styles, have attracted members of the general public and visitors to the Church. Our provision of worship at Christmas, Easter and Harvest has evidenced particular benefit to the public. Particular emphasis was placed on encouraging people to re-engage in in-person worship. During 2023 Audio Visual equipment was added to the church to make participation in worship easier for all ages. Care was taken to ensure that the new equipment does not detract from the architectural charm or integrity of the building but does increase the capacity of the church building to cater for all worship styles.

We have also continued to meet the spiritual needs of those encountering major life events such as marriage or death and, in addition to parishioners, the parish has supported a number of families with no church affiliation through death and bereavement. Pastoral support extends long after the funeral and is determined exclusively by the needs of the individual or family. Public baptisms resumed during 2023.

The Parish also provided support for the community through its prayer ministry. During 2023 prayers for the sick and those in need in the community were said each Sunday in church this corporate prayer ministry is augmented by that of the Parish Craft group. In general, prayer ministry provided by the church is very much appreciated.

All are welcome to attend our regular services with a substantial proportion of those attending the church living outside the geographical boundaries of the parish. We aim to meet the needs of disabled worshippers. All public health guidelines have been adhered to in respect of in-church worship. In addition, spiritual comfort was also provided to the housebound and those resident in care homes or hospitals through personal visits and, where requested, through the provision of Holy Communion by the Rector.

The spiritual needs of children and young people were addressed, through the provision of alternative forms of worship, the establishment of a youth fellowship called 'Gathered' and the provision of children's ministry, along with direct engagement with children and young people in schools. This work was greatly enhanced by the parish's continuing provision of an internship for a volunteer Student Youth Worker. The Parishes sponsor the intern's training to gain a degree and recognised Youth Work qualification. The Parishes provide faith-based practice experience and supervisory support as well as other training opportunities. Not only does the student benefit but the initiative has enabled the Parishes to partner with other churches and the Diocese to increase the effectiveness of its outreach among young people in the community. 2023 saw the completion

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of the student intern's second year and commencement of his final year. A series of multi-church events were held during the year including contemporary worship services with a direct focus on meeting the spiritual needs of young people. The Gathered Youth Fellowship has attracted a number of young people from outside the parish and provides Bible Study, worship and an opportunity for young people to engage in various social and creative activities.

2. Pastoral Care

Particular emphasis is placed on providing pastoral care for those living alone or who are otherwise isolated through illness, age or other circumstances. Parish volunteers assisted the Rector in maintaining regular contact with the sick and elderly. Sickness included both physical and mental illnesses. Pastoral care needs have increased significantly over the past year both in terms of the numbers of individuals in need and the chronic nature of those needs.

In addition the members of the Mothers' Union continued to provide a ministry of hospitality and charitable support. The members provided knitted clothes for premature babies along with toiletry and essentials packs for emergency admissions to hospital. The members also provided essential personal care items to the Coleraine Woman's Aid and other shelters. The members continued to support the work of the Mothers' Union in Ibba South Sudan. Aside from this focussed support the Branch also donated funds to support the general mission work of the Mothers' Union.

The Mother's Union Branch comprises both Ballyrashane and Kildollagh Parishes and reaches out to other similar groups in the local area to enhance community cohesion. During the year the Mothers' Union worked with the Gathered Fellowship to engage with young people and share cooking skills. There were a number of events designed to encourage the growth of positive inter-generational relationships within a multi-generational context and these were very successful.

Parish Craft Group, run in partnership with Kildollagh Parish Church, continued its varied activities. This cross community group engages in prayer ministry as well as providing a forum for fellowship and creativity. The Craft group worked together to provide knitted and crocheted decorations for church services and also provided several dozen items for use by the mission agency Samaritan's Purse in its Christmas Shoebox appeal. The Craft group also engaged with the members of the Gathered Youth fellowship to share creative skills.

Pastoral care was provided by the Rector for young families and those in need. All pastoral care provided was confidential and covered a range of social and life issues.

The cost of living crisis has raised particular challenges in the local community. The Parish responded by supporting the Foodbank in Coleraine with donations of food and by providing Christmas food hampers and care packs to elderly parishioners and those living in care homes.

3. Faith Nurture and Education

The church provides learning and worship opportunities for children and young people so that they may grow in their knowledge of the Christian faith, their sense of community and in the values shown by Jesus for the benefit of all people. At the appropriate point in their development young people are offered the opportunity to engage in further faith study and preparation to enable them to confirm their Baptismal promises with understanding and commitment and thus to become communicant members of the church. This opportunity is also offered to those over 18 years of age. In 2023 the Grouped Parishes worked in partnership with other local parishes to provide a completely new interactive faith development course which combined faith study with opportunities for community service and other activities utilising the natural environment. Ten young people and one adult were confirmed and plans are in place to expand the programme next year.

A Rural Youth Ministries Project established in 2022 was expanded to include two more parishes who were keen to join the partnership in order to develop their children's and youth ministry. In



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In addition to financial support provided by the Grouped Parishes of Ballyrashane and Kildollagh the project also received additional funding from the Church of Ireland Priorities Fund. A grant was also received from the Church of Ireland Youth Department towards the Youth intern and other youth leaders' expenses.

During 2023 in addition to faith nurture being provided through Sunday Club (primary school aged children) and Gathered (post-primary young people) several youth and all age events were held which involved the Grouped Parishes of Ballyrashane and Kildollagh as well as our partner parishes, namely Ballintoy, Dunseverick with Rathlin Island and St Patricks and St Andrews Coleraine. The major events included taking groups of young people from the North Coast to faith based residentials such as Summer Madness and Connor Takes the Castle where they had the opportunity to develop their faith in the company of hundreds of other young people from across the country or Diocese. In addition, Ballyrashane and Kildollagh worked with our partner parishes and the Diocese to host a Street Reach Event which saw over 40 young people come together from across the Diocese to explore their faith in a practical way through a range of faith and community service activities such as running a kids' club and prayer ministry and helping to building an outdoor children's play area and run a family fun event which was open to the public.

The underlying focus of the Parish Partnership is to encourage fellowship and a sense of community in circumstances where there is often a lack of youth provision because, unlike urban settings where young people are concentrated in larger numbers, rural communities are scattered and numbers of young people are smaller. Working in partnership addresses these challenges and helps the young people to feel part of a community that can be invisible to them outside of a school context. The Project enables young people to access opportunities which would not be viable to run on an individual parish basis. Partnership working has by necessity extended beyond the young people themselves to include their families.

Ballyrashane Parish prioritises the safety of the children and young people in our care and strictly adheres to the child protection requirements of Safeguarding Trust to ensure that all those working with children and young people and vulnerable adults are fully checked through Access NI, trained and supervised. The Parish's operation of Safeguarding Trust is subject to an annual independent scrutiny and examination by the Diocese. Training in First Aid and Food Handling (Level 2) was also provided for volunteers.

Ballyrashane Parish also reaches out through the Rector and Youth Intern to provide collective worship in local schools both primary and post primary.

Through her role as the Church of Ireland representative on the Board of the Education Authority of Northern Ireland, the Rector is directly involved in helping to deliver and improve the educational provision for all children and young people across the Province in pursuance of the statutory requirement placed on the Education Authority to contribute to the spiritual, moral, cultural, intellectual and physical development of children and young people to meet the needs of the community and she has been particularly active in promoting Shared Education aimed at improving educational provision and addressing societal divisions. The Rector is also a member of the Church of Ireland Board of Education and the Transferors' Representative Council which includes the Presbyterian and Methodist Churches and represents the interests of the Reformed churches in Education. At a local level the Rector is the Chair of the Board of Governors of 1 Primary School and on the Board of Governors of 1 other Primary and 1 Post Primary School and has been active in encouraging other suitably qualified members of the church to become Transferor Governors on school boards of management.

This direct partnership working with the non-governmental agency responsible for educational provision across the Province is encouraged by the Diocesan Strategy for community engagement and is fully supported and facilitated by the Parish as it provides important benefits for all children and offers a way to reach out to the wider community.



4. Mission and Outreach

Ballyrashane Parish has continued to work in partnership with the people of Ibba in South Sudan. We are in the eleventh year of our Partnership Agreement with the Diocese of Ibba confirming our long term commitment to partnership working with this severely underdeveloped and war torn region of Africa.

In addition to our focused support for Ibba, the Parish also supports the work of the Church Missionary Society of Ireland and various other charities in helping to share the love of Christ abroad.

Locally the Youth Intern has continued to mentor young people who are struggling to engage with school. The school in which he provides this service expanded his role to include more pupils in the new academic year. In addition the Youth intern provides sports coaching in 2 post- primary schools and a P7 transition course in three rural primary schools to help tackle the anxiety felt by P7 children transitioning to post-primary education. The fact that the Youth Intern works in all of the post-primary schools in Coleraine and Ballymoney means that the young people have an additional point of contact and reassurance.

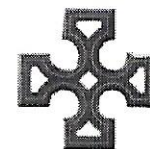
During the year the Parish, in partnership with Kildollagh Parish, continued its Parish Watch scheme in collaboration with Causeway Coast and Glens Council (Policing and Community Safety Partnership) to help improve community safety- this is a practical form of outreach which benefits the whole community. During the year scam alerts were issued online and personal security advice communicated via the quarterly Parish Link magazine and a newsletter.

The Parish Link Magazine was produced regularly to keep parishioners and others informed of important matters relating to church and also provided useful public service information and updates on our partnership with Ibba. Furthermore, this magazine provides articles of a spiritual nature and prayers so that it too supports our aim of Christian nurture. General communications regarding parish activities and services are also communicated to parishioners and the public via the parish Facebook page.

5. Heritage Development

In addition to maintaining the church buildings, the trustees also maintain the historic graveyard which, due to its layout and topography requires considerable expenditure for grass cutting and regular review and maintenance to ensure safe access. Where possible, this maintenance is completed on a voluntary basis by church members but grass cutting and tree maintenance requires the engagement of specialist contractors who carry the required level of insurance. During the year the Select Vestry continued its ambitious programme of refurbishment in the church. This work involved the installation of low energy lighting, the provision of pew cushions and new carpeting throughout as well as decorative work and the provision of a new fire-proof safe to secure and protect parish records and plate. In total the Select Vestry, supported by generous donations from individual parish members, has worked to improve the comfort of those using the church, increase its accessibility, and lower the building's carbon footprint.

In order to improve and enhance the heritage benefit to the public Ballyrashane Parish, in collaboration with Kildollagh, established a Heritage Committee. This group is engaged in the research and collation of a history of the church and Christian worship in the area. This work will include updating the asset and graveyard records which will benefit those engaged in genealogical research. The Heritage Group is undertaking the same work for Kildollagh Parish.



St John the Baptist, Ballyrashane

Financial Review

An account of the activities, governance and management of the parish provided annually by the Select Vestry (the Trustees) to the General Vestry and a written Statement of Accounts is provided for all parishioners.

During the year the parish finances are reported on by the Honorary Treasurer and monitored by the Select Vestry at regular intervals. The parish accounts are subject to scrutiny by the Select Vestry, an Independent Examiner and the Diocese to ensure that the parish is meeting its obligations efficiently and effectively, for the glory of God and the benefit of those it serves.

The parish accounts for the year ended 31 December 2023 show that the income for the year was £54,898.97 while expenditure was £52,054.31 resulting in a surplus of £2,844.66. The Trustees consider that this surplus reflects the prudent management of church finances in financially challenging times which have been exacerbated by the effects of the cost of living crisis. At the end of the year current cash assets total £136,350.44. The Trustees review the cash assets on a regular basis, taking into account available interest rates and projected cash requirements and assess investment opportunities accordingly. Part of the cash assets are currently held on deposit.

The Church building, grounds and Rectory are all vested in the Representative Church Body. Whilst these assets do not belong to the Parish, the Select Vestry remains responsible for their maintenance and upkeep.

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.

The trustees wish to express their gratitude to all who supported the work of the Ballyrashane Parish during 2023.

Structure, governance and management

Governing Document and Constitution of the Charity

In all structures, governance and management, Ballyrashane Parish complies with the requirements of the Constitution of the Church of Ireland which governs Parishes and Parochial organisation. The Parish also complies with the Diocesan Rules and Regulations for Connor Diocese which are derived from the Constitution of the Church of Ireland and govern local practice. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the church who are aged 18 years or over, subscribe to the parish funds in a way that is identifiable and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least 3 months are encouraged to register as members of the General Vestry of the parish. The registered members of the General Vestry annually elect the persons to serve as members of the Select Vestry. With the exception of the clergy serving in the parish, the Select Vestry hold their positions for a period of one year. Select Vestry members may be re-nominated or re-elected annually and there is no limit to the number of terms which may be served. The date of the annual election of the Select Vestry must fall within a period not earlier than twenty days before and not later than twenty days after Easter Day.

The Select Vestry consists of the incumbent, the Church Wardens, (one nominated by the incumbent and one elected by registered members of the General Vestry) the Glebe Wardens (one nominated by the incumbent and one elected by the registered members of the General

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Vestry) and not more than twelve other persons elected by the registered members of the General Vestry).

Quorum

For each meeting of the Select Vestry to proceed to business it must be established from the chair that there is a quorum of not less than half of the voting membership of the Select Vestry.

Pay and Remuneration

With the exception of the Rector, no private benefit is received by trustees in fulfilling their trustee responsibilities in respect of the aims and purposes of the church. The Rector receives from the parish the level of stipend approved and set by the Diocese together with expenses payable under the regulations of the General Synod of the Church of Ireland in respect of the duties that she is required to fulfil as incumbent.

For the Year Ended 31 December 2023

Gross Stipend	£ 18165	less £ 1525 (Employee contribution to Clergy Pension Scheme..)
Locomotory Expenses	£ 3500	
Office Expenses	£ 462	

The Rector is enrolled in the Clergy Defined Contribution Pension Scheme for the Church of Ireland. The Clergy portion of the pension contributions are deducted from her Gross Stipend prior to payment as shown above.

The Rector is required by the Constitution of the Church of Ireland to be resident in the Rectory so that she may be contacted at any time and fulfil the pastoral, teaching, preparation and administrative duties of her office. The Rectory is also used for parish meetings, as the parish office and as a repository of parish supplies and records.

The Rector pays, without reimbursement from the parish, all heating, lighting and telecoms bills in full. All furniture, fixtures and fittings in the Rectory (with the exception of the carpets and cooker) and all office equipment (with the exception of the photocopier and the church laptops), were supplied by the Rector and remain her sole property. One church laptop is used by the Rector and parishioners as the need arises such as running the audio visual services in church. A second church laptop is used by the parish administrator exclusively for church business. If any private benefit arises from the Rector's residence it is fully accounted for as required by HMRC with any liability being met by the Rector. Consequently any private benefit arising to the Rector is incidental and contributes directly and essentially to the parish in achieving its charitable aims and purposes.

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry, elected at the General Vestry, consists of the Rector, the Churchwardens, the Glebe wardens and generally not more than 12 other members of the General Vestry.

The Select Vestry is chaired by the Rector (Incumbent). Select Vestry members are responsible for making decisions on matters of general concern and importance to the Parish including how parish funds will 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 Churchwardens. The Church Wardens, Glebe Wardens and Select Vestry Members are elected annually at the General Easter Vestry meeting and serve as the Trustees of the charity.

St John the Baptist, Ballyrashane



Safeguarding Trust

The Rector and Select Vestry ensure that a properly constituted panel comprising the Rector and two other unrelated individuals who have been trained and oversee the operation of the Child Safeguarding Trust Policy. This Panel, a sub-committee of the Select Vestry, reports to the Select Vestry on all matters relating to child safeguarding. The Select Vestry is responsible for ensuring that the Parish complies with the Safeguarding of Vulnerable Adults Policy and that volunteers and clergy are trained appropriately.

All volunteers and clergy and Parish Panel members receive regular training in relation to Child Safeguarding as required by the policy

The Select Vestry is required to carry out an annual audit and report of Safeguarding compliance and submit it to the Diocese for examination. There were no Safeguarding issues of concern to report and the Select Vestry remains committed to regular scrutiny of its procedures.

The Select Vestry also ensure that church premises are kept clean and in good repair for the benefit of all users.

General Data Protection Regulations

The Select Vestry has ensured strict compliance with the General Data Protection Regulations. There were no data breaches.

Compliance with Public Benefit.

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities undertaken have helped to achieve the charity's purposes and provide a public benefit.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a statement of receipts and payments along with 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.

Approved by the Select Vestry and signed on their behalf by

Trustee 1: *J. Curran*

Trustee 2: *A. Deane*

Date: *16th April 2024*

Annual return

Independent examiner's report to the trustees of St John the Baptist, Parish of Ballyrashane.

I report on the accounts of the Trust for the year ended 31st December 2023 , which are set out in Appendix A pages 2 to 6 .

Respective responsibilities of trustees and examiner

As the charity's trustees are responsible for the preparation of the accounts in accordance 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 Direction 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 given 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.

Signed: Wendy Baird Date: 28 March 2024

Wendy Baird MIATI
2 Vermont Avenue
NEWTOWNARDS
BT23 7PF

COLERAINE/Ballyrashane & Kildollagh/St. John the Baptist, Ballyrashane/Connor/Church of Ireland

Northern Ireland - Charity number 102907

Accounts

Ballyrashane Parish Church



The Parish Church of St John the Baptist, Ballyrashane

Parish Accounts

Year Ended
31 December 2022

Ballyrashane Parish Church
Receipts and Payments Account Year Ended 31 December 2022

	(Unrestricted)	(Restricted)	(Restricted)	(Restricted)	Total	Total
	General Fund	Building Fund	Mission Fund	Merle McNabb Fund	2022	2021
Receipts						
Freewill Offering (Envelopes/DD)	£28,881.00	£4,845.00			£33,726.00	£31,615.60
Gift Aid	£6,190.50				£6,190.50	£6,205.63
Loose Plate Collections	£306.50		£785.00		£1,091.50	£277.50
Harvest Appeal	£1,245.00				£1,245.00	£920.00
Sundry Donations & Legacies	£150.00	£2,385.00			£2,535.00	£1,010.13
Other Charitable receipts			£233.50		£233.50	£456.12
Charitable Activities - Graveyard income		£275.00			£275.00	£325.83
Rental Income - Land Letting	£1,700.00				£1,700.00	£1,600.00
Other Income - Use of Hall	£325.00				£325.00	£205.00
Other Income - St Paul's Shared Expenses						
Refund	£0.00				£0.00	£3,205.60
Other Income - Diocese of Connor/RCB	£957.71			£200.00	£1,157.71	£405.42
Investment Income RCB	£344.69				£344.69	£180.25
Bank & Deposit Income	£307.47				£307.47	£308.07
Sub Total: Receipts	£40,407.87	£7,505.00	£1,018.50	£200.00	£49,131.37	£46,715.15
Payments						
Fees & Salaries Rector's Stipend & Expenses	£21,354.73				£21,354.73	£20,751.50
Diocesan Costs / Assessment	£9,597.60				£9,597.60	£8,731.92
Church Costs		£1,450.00			£1,450.00	£768.60
Graveyard Costs					£0.00	£2,400.00
Glebe Hall Costs					£0.00	£2,924.17
Glebe Costs	£969.90	£1,441.80			£2,411.70	£370.00
Church Running Costs - Light & Heat	£1,807.62				£1,807.62	£1,756.05
Church Running Costs - Insurance	£5,227.39				£5,227.39	£4,753.15
Church Running Costs - Water Charges	£219.25				£219.25	£211.55
Church Running Costs - Fire & Safety	£104.40				£104.40	£40.99
Church Running Costs - Repairs & Maintenance	£317.03				£317.03	£340.00
Charitable Donations - Various			£2,300.99		£2,300.99	£454.00
Charitable Activities for Children				£243.76	£243.76	£45.00
Administration Costs	£1,479.89				£1,479.89	£1,560.63
Sub Total: Payments	£41,077.81	£2,891.80	£2,300.99	£243.76	£46,514.36	£45,107.56
Surplus/Deficit for year	-£669.94	£4,613.20	-£1,282.49	-£43.76	£2,617.01	£1,607.59
Opening balance					£130,888.77	£129,281.18
Closing Balance					£133,505.78	£130,888.77
Represented by:						
Current Account					£111,966.76	£109,382.01
1 Year Fixed Term Deposit Account					£21,539.02	£21,506.76
Cash on Hand					£0.00	£0.00
					£133,505.78	£130,888.77

On Behalf of Trustees

Trustee 1: 

Date: 18-4-23

Trustee 2: 

Date: 18-4-23

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

1. Accounting policies

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

(a) Receipts and Payments account

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

(b) Statement of Assets and Liabilities

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

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

- Church Building, Graveyard
- Glebe Land
- Glebe Hall
- Fixtures and Fittings

The Church building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Glebe Land – 12.1 acres of agricultural land has been included in the statement of assets and liabilities. This land has been in church ownership since the 15th century and was retained at the disestablishment of the Church of Ireland in 1869. The cost is not available. The valuation is based on current market values of land for sale in the local area. The land was retained in 1869 to generate income from conacre letting to assist the parish in meeting the cost of the Rector's stipend. This obligation remains.

The Glebe Hall was built in 1825. There are no reliable records of the cost of this construction; valuation for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Rectory for Ballyrashane Parish is shared with Kildollagh Parish and, as it is sited closer to the latter parish, its value has been reflected in the Statement of Assets for Kildollagh Parish which is grouped with Ballyrashane. The Rectory also accommodates rooms used as a parish office and church repository. Costs incurred in respect of the Rectory/parish office are shared equally between Kildollagh Parish and Ballyrashane Parish.

Fixtures and fittings

The church organ is over 100 years old. There is no reliable record of the cost of this item and a valuation approach for such an instrument lacks sufficient reliability. As a result this instrument is not recognised in the statement of assets and liabilities. Church plate and other fixtures and fittings in the church are likewise of such age so that no reliable cost is available and valuation would not be reliable and so these items have been excluded from the statement of assets and liabilities.

Aside from the heritage assets above, the cost of other fixtures and fittings and equipment acquired for the church building, or Glebe Hall has already been included in full, (or in the case of the Rectory / Parish Office – as a half share of the full cost) in the Receipts and Payments account for the relevant years and so are not accounted for again in the Statement of Assets.

(ii) Investments

Fixed asset investments comprising investment in RCB unit trusts are initially recorded at cost and then are subsequently stated at fair value at each year end.

(iii) Amounts Owed by Kildollagh Parish

See note 1 on the Statement of Assets.

(iv) Gift Aid

Gift Aid included in the Accounts for the Year Ended 31 December 2022 is as received during the year. As in previous years no account has been taken of Gift Aid due at the year end.

2. Movements in Funds

Restricted Funds	Building Fund	Mission Fund	Merle McNabb Fund
Balance at 1/1/22	£27,755.45	£ 162.12	£ 865.25
Incoming Resources	£ 7,505.00	£ 1,018.50	£ 200.00
Transfer from General Fund	£ 0.00	£ 1,330.37	£ 0.00
Outgoing Resources	£ 2,891.80	£ 2,300.99	£ 243.76
Balance at 31/12/22	£32,368.65	£ 210.00	£ 821.49

Purposes of Restricted Funds

- **Building Fund:** This fund is to assist with major maintenance, renovation and conservation of the Church building, Glebe hall, Glebe lands and Graveyard. This includes the recurring expenses associated with graveyard maintenance which are substantial given the age and topography of the graveyard. Building Fund is also used to pay Ballyrashane Parish's share of the major maintenance and improvement costs incurred in respect of the Rectory. The Building fund is subject to regular review to ensure that it is at a level appropriate for the projected needs of the parish.
- **Mission Fund :** This is to fund mission and charity work at home and overseas. The urgent nature of mission and charity needs means that the balance in this fund is usually spent by the end of each year with any shortfall in special collections being made up from the unreserved General Fund. The small balance at the year-end resulted because the respective charity payment was not made until January 2023. The charitable donations made during 2022 are shown below.

Charitable Donations	
Bishops' Appeal - Ukraine	575.00
Combat Stress	160.00
CMS - General Fund	260.00
CMS - Ibba	773.99
MacMillen Cancer	250.00
Christmas Hampers	282.00
Total	2300.99

Foodbank donations were made in addition to cash donations to charities. The estimated value for both Ballyrashane and Kildollagh (as notified by the Foodbank) was £635 in terms of food items donated.

- **Merle McNabb Fund:** This fund commenced during 2019. It was commenced in memory of Miss Merle McNabb who dedicated over 60 years to working with and on behalf of children and young people in the parish. The purpose of the fund is to support the parish's work with children and young people with particular emphasis on their Christian nurture and faith formation through the work of the Sunday School. Expenditure during 2022 represented children's and young people's outreach expenses incurred through the work of the Youth Intern and specific to Ballyrashane. .

3. Transactions with the Trustees

The Parish pays no utility expenses relating to the Rectory with the exception of the domestic rates. This expense is shared with Kildollagh Parish on a year about basis. As a tied property the Rectory qualifies for Domestic Exemption and District Rate Subsidy. The Rectory, which incorporates the Parish Office, is occupied by the Rector as a condition of her office. The Rectory appears as an asset in the Statement of Assets of Kildollagh Parish.

During the year 2022 Ballyrashane Parish's share of the Rector's gross stipend was £16,665 less £1399 employee pension contributions. In addition the Parish paid locomotory expenses of £3295 and office expenses of £400. These sums are in accordance with the minimum level of stipend and expenses payable under the regulations of the General Synod of the Church of Ireland. The Rector meets in full her PAYE liability, NIC and pension contributions which are deducted from her gross stipend before payment. Locomotory and Use of Office are treated as round sum allowances and are subjected in full to PAYE and NIC. Expenses incurred by the Rector, wholly, exclusively and necessarily in the pursuance of her duties which were in excess of the locomotory and Use of Office allowances amounts were paid by the Rector without reimbursement with the exception of £15.95 receipted expenses in relation to children's outreach.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the Parish during the year with the exception of

- a) The Church organist who is related to a trustee and received £2,400 for playing at all Church services and providing music for online services. This post was filled 13 years ago after open competition.
- b) the Glebe land which was let at a commercial rate to one of the trustees. This transaction was fully disclosed to the Diocesan authorities to ensure that the conacre letting represented an arm's length transaction.
- c) The wife of one trustee was reimbursed for receipted expenses in relation to the purchase of goods for the Christmas hampers.
- d) One trustee was reimbursed £129.03 for receipted expenses relating to purchases of cement, roof tiles and paint and second trustee was reimbursed £70.99 for receipted expenses relating to the purchase of a first aid kit and disinfectant.

4. Governance Costs

No governance costs were incurred during the year in respect of fees paid to the Independent Examiner who kindly donated her time and expertise to the Parish free of charge. Ballyrashane Parish is extremely grateful for this generous act which it accepts does not establish a precedent.

Annual report



**Trustees' Annual Report
COLERAINE/Ballyrashane & Kildollagh/ St John the Baptist,
Ballyrashane/ Connor/ Church of Ireland**

**(also known as Ballyrashane Parish Church
and St John the Baptist, Ballyrashane)**

For the Year Ended 31 December 2022

NI Charities Number: 102907

St John the Baptist, Ballyrashane



COLERAINE/Ballyrashane & Kildollagh/ St John the Baptist, Ballyrashane/ Connor/ Church
of Ireland

(also known as Ballyrashane Parish Church
and St John the Baptist, Ballyrashane)

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

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St John the Baptist, Ballyrashane



References and administrative details

Charity name: COLERAINE/Ballyrashane & Kildollagh/ St John the Baptist,
Ballyrashane/ Connor/ Church of Ireland

(also known as Ballyrashane Parish Church and St John the Baptist,
Ballyrashane)

NI Charity Registration Number: 102907

Contact Address: Ballyrashane Parish Office
The Rectory
9 Sandelwood Avenue
Coleraine
BT52 1JW

Trustees

The Reverend A E Adams, Mr A W Anderson, Mrs O Hemphill, Mr William Anderson,
Mrs M E Anderson, Mr F Hunter, Mrs F Hunter, Miss L Kearney, Miss L McNabb , Mr W McMullan,
Mr J Quinn, Mrs M Quinn, Mr I Ramage (to 18 May 2022) and Mr J Selfridge, Mr J Alexander,
Mr K Stirling, Mrs M Stirling.

Principal Office Bearers

Clergy:	The Reverend A. E. Adams
Hon. Secretary	Mr F. Hunter
Hon. Treasurer:	Mrs M.E. Anderson
Church Warden – Clergy:	Mr A.W. Anderson
Church Warden – People:	Mrs O Hemphill

Independent Examiner

Ms Wendy Baird MIATI
2 Vermont Avenue
Newtownards
BT23 7PR

Bankers

Danske Bank
The Diamond
Coleraine

St John the Baptist, Ballyrashane



Trustees' Annual Report for the Period 1 January 2021 to 31 December 2022

Aim and Purposes

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of St John the Baptist, Ballyrashane, (also known as Ballyrashane Parish Church) is to support the advancement of the Christian religion by promoting, through the work of Ballyrashane 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 benefits of Christianity.

As a result of its activities and in pursuit of the advancement of Christian religion, Ballyrashane Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the community, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

Objectives and Activities

All the functions of the parish relate to the advancement of religion through holding regular worship and communication with and caring for parishioners and others in our community and in the wider world.

The expression of the precepts of the Christian religion through engagement with the general public and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. We are committed to enabling as many people as possible to worship at our church, to experience increased social interaction and to give and receive pastoral care delivered at the point of need. There is a direct benefit of participating in church life including enhanced spiritual and mental wellbeing through participation in public worship; engaging in religious education; positive social interaction; giving and receiving pastoral ministry and from the communication of values aimed at encouraging community life and cohesion. These activities provide a bridge between diverse groups as well as improved educational outcomes through the church's ministry of teaching and direct involvement in secular education.

In short, we try to enable ordinary people to live out their faith as part of our parish community through:

1. Worship and prayer; learning about and through the Bible and developing their knowledge of and trust in Jesus.
2. Pastoral care provided for people living in the parish and its hinterland.
3. Faith nurture and education which includes support for children and young people through the provision of religious education and participation in statutory bodies with a responsibility for the provision of education in Northern Ireland.
4. Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Ballyrashane Parish Church and Glebe Hall. We provide a further benefit to the public through access to and enjoyment of cultural and historic buildings which house artefacts such as church plate, furnishings and materials as well as historic records. The church building and grounds also provide a space for quiet contemplation and prayer and are open to public access. Not only does the maintenance of the church fabric enable the public to engage with a longstanding Christian heritage but also enables individuals to research historic records for genealogical purposes. Requests for such information are received from all over the world. Access to parish records complies with GDPR regulations.



St John the Baptist, Ballyrashane

Outside the times of public worship and occasional services the church was also open to the public for restricted periods. At other times the church was closed to allow for essential maintenance and cleaning. The intention is that the church building will be re-opened to the public on a daily basis during 2023.

No harm arises from the activities and purposes of the church and the beneficiaries are the general public.

In the course of conservation and maintenance of parish buildings and to make these accessible to the public, the engagement of professional staff and services is essential, but incidental to the fulfilment of the parish's aims and objectives.

Achievements, Performance and Public Benefit

1. Worship and Prayer:

The Select Vestry, as trustees, seeks to offer a range of services over the course of the year that our community find both beneficial and spiritually fulfilling. These services are designed to engage and encourage the participation of all attendees regardless of age or church affiliation. Our aim is to make everyone feel welcome and experience the love of Christ through the expression of our worship.

We not only provide regular Sunday services but also services related to the principal Christian festivals. These services, which are offered in a range of liturgical styles, have attracted members of the general public and visitors to the Church. Our provision of worship at Christmas, Easter and Harvest has evidenced particular benefit to the public. Particular emphasis was placed on encouraging people to re-engage in in-person worship. This was done sensitively and safely with enhanced cleaning and hygiene procedures remaining in place throughout the year.

During 2022 on-line services were provided via the Parish Facebook page every Sunday. These services were accessible to the general public and were popular with the housebound. However, technical difficulties and resource limitations meant that the online services had to be suspended at the end of 2022. The provision of worship online will be kept under review.

We have also continued to meet the spiritual needs of those encountering major life events such as marriage or death and, in addition to parishioners, the parish has supported a number of families with no church affiliation through death and bereavement. Pastoral support extends long after the funeral and is determined exclusively by the needs of the individual or family. Relaxation of Covid restrictions enabled public baptisms to resume during the year.

The Parish also provided support for the community through its prayer ministry. During 2022 prayers for the sick and those in need in the community were said each Sunday in church this corporate prayer ministry is augmented by that of the Parish Craft group. In general, prayer ministry provided by the church is very much appreciated.

All are welcome to attend our regular services with a substantial proportion of those attending the church living outside the geographical boundaries of the parish. We aim to meet the needs of disabled worshippers. All public health guidelines have been adhered to in respect of in-church worship. In addition, spiritual comfort was also provided to the housebound and those resident in care homes or hospitals through personal visits and, where requested, through the provision of Holy Communion by the Rector.

The spiritual needs of children and young people were addressed, through the provision of alternative forms of worship, the establishment of a youth group and a relaunch of children's ministry, along with direct engagement with children and young people in schools. This work was greatly enhanced by unanimous decision of the Select Vestries of Ballyrashane and Kildollagh Parishes to provide an intern opportunity for a volunteer Student Youth Worker. Over a three year



St John the Baptist, Ballyrashane

period the Parishes will sponsor the intern's training to gain a degree and recognised Youth Work qualification. The Parishes provide faith-based practice experience and supervisory support as well as other training opportunities. Not only does the student benefit but the initiative has enabled the Parishes to partner with other churches and the Diocese to increase the effectiveness of its outreach among young people in the community. 2022 saw the completion of the student intern's first year and commencement of his second year.

2. Pastoral Care

Particular emphasis is placed on providing pastoral care for those living alone or who are otherwise isolated through illness, age or other circumstances. Parish volunteers assisted the Rector in maintaining regular contact with the sick and elderly. Sickness included both physical and mental illnesses.

In addition the members of the Mothers' Union continued to provide a ministry of hospitality and charitable support. The members provided knitted clothes for premature babies along with toiletry and essentials packs for emergency admissions to hospital. The members also provided a substantial donation of toys and toiletries to assist the Coleraine Woman's Aid and other shelters. The members continued to support the work of the Mothers' Union in Ibba South Sudan and developed their link by hosting a visit from the Bishop of Ibba Diocese and the leader of the Mothers' Union in Ibba. Aside from this focussed support the Branch also donated funds to support the general mission work of the Mothers' Union.

The Mother's Union Branch comprises both Ballyrashane and Kildollagh Parishes and reaches out to other similar groups in the local area to enhance community cohesion. During the year the Mothers' Union worked in partnership with Ballintoy Parish to engage with young people and share cooking skills. There were a number of events designed to encourage the growth positive inter-generational relationships within a multi-generational context and was very successful.

Parish Craft Group, run in partnership with Kildollagh Parish Church, continued its varied activities. This cross community group engages in prayer ministry as well as providing a forum for fellowship and creativity. The Craft group worked together to provide knitted and crocheted candles for Christmas celebrations in church and even responded to an appeal by a local veterinary practice for post-operative paw protectors to be made.

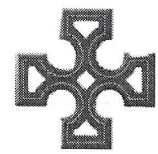
Pastoral care is provided by the Rector for young families and those in need. All pastoral care provided was confidential and covered a range of social and life issues.

The cost of living crisis has raised particular challenges in the local community. The Parish responded by supporting the Foodbank in Coleraine with donations of food and by providing Christmas food hampers and care packs to elderly parishioners and those living in care homes.

3. Faith Nurture and Education

The church provides learning and worship opportunities for children and young people so that they may grow in their knowledge of the Christian faith, their sense of community and in the values shown by Jesus for the benefits of all people. At the appropriate point in their development young people are offered the opportunity to engage in further faith study and preparation to enable them to confirm their Baptismal promises with understanding and commitment and thus to become communicant members of the church. This opportunity is also offered to those over 18 years of age. In 2022 three adults from the Grouped Parishes participated in a faith development course and were confirmed and ten young people also began their faith development journey and will be confirmed when they reach the appropriate age and level of commitment.

A Rural Youth Ministries Project was established. This project enables the Grouped Parishes of Ballyrashane and Kildollagh to support other rural parishes in the North Coast Area to develop their



St John the Baptist, Ballyrashane

children's and youth ministry. The Rural Youth Ministries project was made possible by the Select Vestry's decision to provide a children's and youth internship. Additional project funding was provided by the Church of Ireland Priorities Fund. This funding was given in the form of a grant payable over two years. The maximum amount payable is subject to qualifying expenditure with funds being drawn down when required. A grant was also received from the Church of Ireland Youth Department towards the Youth intern and other youth leaders' expenses.

During 2022 in addition to faith nurture being provided through Sunday Club (primary school aged children) and Gathered (post-primary young people) several youth and all age events were held which involved the Grouped Parishes of Ballyrashane and Kildollagh as well as our partner parishes, the Rural Youth Ministries Project namely Ballintoy, Dunseverick and Rathlin. The major events included a week of community based events prior to Easter which included litter-picking and a forest family fun day. Groups of young people were also taken on faith based residentials for example to Summer Madness; Street Reach in Mossley, and to Connor Takes the Castle. These residentials are designed to encourage young people to explore their faith in a practical way through a range of faith and community service activities such as running a kids' club and prayer ministry and a week of events in August during which rurally isolated young people were given the opportunity to engage in fellowship based activities. Some of these, such as the pet walk and rock painting, were designed to encourage the general public to join in.

The underlying focus of the Rural Youth Ministries Project is to encourage fellowship and a sense of community in circumstances where there is often a lack of youth provision because, unlike urban settings where young people are concentrated in larger numbers, rural communities are scattered and numbers of young people are smaller. Working in partnership addresses these challenges and helps the young people to feel part of a community that can be invisible to them outside of a school context. The Project enables young people to access opportunities which would not be viable to run on an individual parish basis. Partnership working has by necessity extended beyond the young people themselves to include their families.

Ballyrashane Parish prioritises the safety of the children and young people in our care and strictly adheres to the child protection requirements of Safeguarding Trust to ensure that all those working with children and young people and vulnerable adults are fully checked through Access NI, trained and supervised. The Parish's operation of Safeguarding Trust is subject to an annual independent scrutiny and examination by the Diocese. Training in First Aid and Food Handling (Level 2) was also provided for volunteers.

Ballyrashane Parish also reaches out through the Rector and Youth Intern to provide collective worship in local schools.

Through her role as the Church of Ireland representative on the Board of the Education Authority of Northern Ireland, the Rector is directly involved in helping to deliver and improve the educational provision for all children and young people across the Province in pursuance of the statutory requirement placed on the Education Authority to contribute to the spiritual, moral, cultural, intellectual and physical development of children and young people to meet the needs of the community and she has been particularly active in promoting Shared Education aimed at improving educational provision and addressing societal divisions. The Rector is also a member of the Church of Ireland Board of Education and the Transferors' Representative Council which includes the Presbyterian and Methodist Churches and represents the interest of the Reformed churches in Education. At a local level the Rector is the Chair of the Board of Governors of 1 Primary School and on the Board of Governors of 1 other Primary and 1 Post Primary School and has been active in encouraging other suitably qualified members of the church to become Transferor Governors on school boards of management.

This direct partnership working with the non-governmental agency responsible for educational provision across the Province is encouraged by the Diocesan Strategy for community engagement and is fully supported and facilitated by the Parish as it provides important benefits for all children and offers a way to reach out to the wider community.



4. Mission and Outreach

Ballyrashane Parish has continued to work in partnership with the people of Ibba in South Sudan. We are in the tenth year of our Partnership Agreement with the Diocese of Ibba confirming our long term commitment to partnership working with this severely underdeveloped and war torn region of Africa.

In addition to our focused support for Ibba, the Parish also supports the work of the Church Missionary Society of Ireland and various other charities in helping to share the love of Christ abroad.

Locally the Youth Intern has continued to mentor young people who are struggling to engage with school. The school in which he provides this service expanded his role to include more pupils in the new academic year. In addition the Youth intern provides sports coaching in 2 post- primary schools and a P7 transition course in three rural primary schools to help tackle the anxiety felt by P7 children transitioning to town based post-primary education. The fact that the Youth Intern works in all of the post-primary schools in Coleraine and Ballymoney means that the young people have an additional point of contact and reassurance.

During the year the Parish, in partnership with Kildollagh Parish, continued its Parish watch scheme in collaboration with Causeway Coast and Glens Council (Policing and Community Safety Partnership) to help improve community safety- this is a practical form of outreach which benefits the whole community. During the year scam alerts were issued online and personal security advice communicated via the quarterly Parish Link magazine and a newsletter.

The Parish Link Magazine was produced regularly to keep parishioners and others informed of important matters relating to church and also provided useful public service information and updates on our partnership with Ibba. Furthermore, this magazine provides articles of a spiritual nature and prayers so that it too supports our aim of Christian nurture. General communications regarding parish activities and services are also communicated to parishioners and the public via the parish Facebook page.

5. Heritage Development

In addition to maintaining the church buildings, the trustees also maintain the historic graveyard which, due to its layout and topography requires considerable expenditure for grass cutting and regular review and maintenance to ensure safe access. Where possible, this maintenance is completed on a voluntary basis by church members but grass cutting and tree maintenance requires the engagement of specialist contractors who carry the required level of insurance. During the year the Select Vestry embarked upon an ambitious programme of refurbishment in the church. This work involved the installation of low energy lighting, the provision of pew cushions and new carpeting throughout as well as decorative work. Further enhancements continued to be made in 2023. In total the Select Vestry, supported by generous donations from individual members, has worked to improve the comfort of those using the church, increase its accessibility, and lower the building's carbon footprint.

In order to improve and enhance the heritage benefit to the public Ballyrashane Parish, in collaboration with Kildollagh, established a Heritage Committee. This group will research and collate a history of the church and Christian worship in the area, and will update the asset and graveyard records which will benefit those engaged in genealogical research. The Heritage Group has commenced the same work for Kildollagh Parish.



St John the Baptist, Ballyrashane

Financial Review

An account of the activities, governance and management of the parish provided annually by the Select Vestry (the Trustees) to the General Vestry and a written Statement of Accounts is provided for all parishioners.

During the year the parish finances are reported on by the Honorary Treasurer and monitored by the Select Vestry at regular intervals. The parish accounts are subject to scrutiny by the Select Vestry, an Independent Examiner and the Diocese to ensure that the parish is meeting its obligations efficiently and effectively, for the glory of God and the benefit of those it serves.

The parish accounts for the year ended 31 December 2022 show that the income for the year was £49,131.37 while expenditure was £46,514.36 resulting in a surplus of £2,617.01. The Trustees consider that this surplus reflects the prudent management of church finances in financially challenging times which have been exacerbated by the effects of the Coronavirus pandemic. At the end of the year current cash assets total £133,505.78. The Trustees review the cash assets on a regular basis, taking into account available interest rates and projected cash requirements and assess investment opportunities accordingly. Part of the cash assets are currently held on deposit.

The Church building, grounds and Rectory are all vested in the Representative Church Body. Whilst these assets do not belong to the Parish, the Select Vestry remains responsible for their maintenance and upkeep.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

The trustees wish to express their gratitude to all who supported the work of the Ballyrashane Parish during 2022.

Structure, governance and management

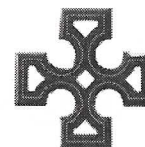
Governing Document and Constitution of the Charity

In all structures, governance and management, Ballyrashane Parish complies with the requirements of the Constitution of the Church of Ireland which governs Parishes and Parochial organisation. The Parish also complies with the Diocesan Rules and Regulations for Connor Diocese which are derived from the Constitution of the Church of Ireland and govern local practice. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the church who are aged 18 years or over, subscribe to the parish funds in a way that is identifiable and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least 3 months are encouraged to register as members of the General Vestry of the parish. The registered members of the General Vestry annually elect the persons to serve as members of the Select Vestry. With the exception of the clergy serving in the parish, the Select Vestry hold their positions for a period of one year. Select Vestry members may be re-nominated or re-elected annually and there is no limit to the number of terms which may be served. The date of the annual election of the Select Vestry must fall within a period not earlier than twenty days before and not later than twenty days after Easter Day.

The Select Vestry consists of the incumbent, the Church Wardens, (one nominated by the incumbent and one elected by registered members of the General Vestry) the Glebe Wardens (one nominated by the incumbent and one elected by the registered members of the General



St John the Baptist, Ballyrashane

Vestry) and not more than twelve other persons elected by the registered members of the General Vestry).

Quorum

For each meeting of the Select Vestry to proceed to business it must be established from the chair that there is a quorum of not less than half of the voting membership of the Select Vestry.

Pay and Remuneration

With the exception of the Rector, no private benefit is received by trustees in fulfilling their trustee responsibilities in respect of the aims and purposes of the church. The Rector receives from the parish the minimum level of stipend and expenses payable under the regulations of the General Synod of the Church of Ireland in respect of the duties that she is required to fulfil as incumbent.

For the Year Ended 31 December 2022

Gross Stipend	£ 16665	less £ 1399 (Employee contribution to Clergy Pension Scheme..)
Locomotor Expenses	£ 3295	
Office Expenses	£ 400	

The Rector is enrolled in the Clergy Defined Contribution Pension Scheme for the Church of Ireland. The Clergy portion of the pension contributions are deducted from her Gross Stipend prior to payment as shown above.

The Rector is required to be resident in the Rectory so that she may be contacted at any time and fulfil the pastoral, teaching, preparation and administrative duties of her office. The Rectory is also used for parish meetings, as the parish office and as a repository of parish supplies and records. The Rector pays, without reimbursement from the parish, all heating, lighting and telecoms bills in full. All furniture, fixtures and fittings in the Rectory (with the exception of the carpets and cooker) and all office equipment (with the exception of the photocopier and the church laptops), were supplied by the Rector and remain her sole property. One church laptop is used by the Rector and parishioners as the need arises such as running the audio visual services in church. A second church laptop is used by the parish administrator exclusively for church business. If any private benefit arises from the Rector's residence it is fully accounted for as required by HMRC with any liability being met by the Rector. Consequently any private benefit arising to the Rector is incidental and contributes directly and essentially to the parish in achieving its charitable aims and purposes.

Organisational Structure

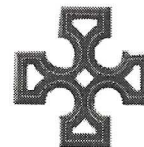
The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry, elected at the General Vestry, consists of the Rector, the Churchwardens, the Glebe wardens and generally not more than 12 other members of the General Vestry.

The Select Vestry is chaired by the Rector (Incumbent). Select Vestry members are responsible for making decisions on matters of general concern and importance to the Parish including how parish funds will 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 Churchwardens. The Church Wardens, Glebe Wardens and Select Vestry Members are elected annually at the General Easter Vestry meeting and serve as the Trustees of the charity.

Safeguarding Trust

The Rector and Select Vestry ensure that a properly constituted panel comprising the Rector and two other unrelated individuals who have been trained and oversee the operation of the Child



St John the Baptist, Ballyrashane

Safeguarding Trust Policy. This Panel, a sub-committee of the Select Vestry, reports to the Select Vestry on all matters relating to child safeguarding. The Select Vestry is responsible for ensuring that the Parish complies with the Safeguarding of Vulnerable Adults Policy and that volunteers and clergy are trained appropriately.

All volunteers and clergy and Parish Panel members receive regular training in relation to Child Safeguarding as required by the policy

The Select Vestry is required to carry out an annual audit and report of Safeguarding compliance and submit it to the Diocese for examination. There were no Safeguarding issues of concern to report and the Select Vestry remains committed to regular scrutiny of its procedures.

The Select Vestry also ensure that church premises are kept clean and in good repair for the benefit of all users.

General Data Protection Regulations

The Select Vestry has ensured strict compliance with the General Data Protection Regulations. There were no data breaches.

Compliance with Public Benefit.

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities undertaken have helped to achieve the charity's purposes and provide a public benefit.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a statement of receipts and payments along with 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.

Approved by the Select Vestry and signed on their behalf by

Trustee 1: 

Trustee 2: 

Date: 18.4.23

Annual return

Independent examiner's report to the trustees of St John the Baptist, Parish of Ballyrashane.

I report on the accounts of the Trust for the year ended 31st December 2022 , which are set out on pages 13 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees are responsible for the preparation of the accounts in accordance 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 Direction 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 given 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.

Signed: Wendy Baird Date: 14 April 2023

Wendy Baird MIATI
2 Vermont Avenue
NEWTOWNARDS
BT23 7PF