

# TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland

Northern Ireland · Charity number 104295

## Details

Known as	Ballymore Parish, Tandragee
Status	Received
Registered	2015-12-02
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Ballymore Rectory 107 Tandragee Road Markethill BT60 1tn BT60 1TN
Phone	07764638483
Email	<a href="mailto:ballymoreparishtreasurer@gmail.com">ballymoreparishtreasurer@gmail.com</a>

## 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
2025-12-31	£217,303	£180,585	£0	3

## Trustees

Name	Role	Appointed
Mr Andrew Jeremy Platt		
Mr Gordon Wakenshaw		
Mr Malcolm David Mcombe		
Mr Neil William James Dillon		
Mr Ralph Taggart		
Mr Stephen Elliott		
Mrs Amanda Heyburn		
Mrs Ann Poole		
Mrs Anna Laverty		
Mrs Elizabeth Jean Elliott		
Mrs Gillian Aulds		
Mrs Joanne Craig		
Mrs Louise Margaret Clarke		
Mrs Sarayne Gamble		
Mrs Shirley Morton		
Mrs Wendy Belle Laverty		
Mrs Wendy Jane Grant		
Rev Colin Patrick Darling		

**TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland**

Northern Ireland - Charity number 104295

---

# Accounts

---

# **Ballymore Parish Church**

## **Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities**

**For the year ended 31 December 2025**



**Charities Number: NIC104295**

# Ballymore Parish Church

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

### Contents

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 12

# Ballymore Parish Church

## References and administrative details

Charity Name: Ballymore Parish Church  
Charity Registration Number: NIC104295  
Contact Address: Ballymore Rectory  
107 Tandragee Road  
Markethill  
Armagh  
BT60 1TN

## Trustees

Rev Colin Darling	Mr Neil Dillon
Mrs Joanne Craig	Mrs Wendy Laverty
Mrs Elizabeth Elliott	Mrs Amanda Heyburn (appointed May 2025)
Mrs Wendy Grant	Mrs Sarayne Gamble (appointed May 2025)
Mrs Louise Clarke	Mr Ralph Taggart (appointed May 2025)
Mrs Anna Laverty	Mr Stephen Elliott (appointed May 2025)
Mr Malcolm McCombe	Mrs Anne Roberts (resigned May 2025)
Mrs Ann Poole	Mr Stephen Meredith (resigned May 2025)
Mr Gordon Wakenshaw	Mr Scott Gamble (resigned May 2025)
Mr Andrew Platt	Mrs Dorothy Stanley (resigned May 2025)
Mr Jeffrey Forde	

## Principal Office-bearers

Rector:	Rev Colin Darling
Church Treasurer:	Mrs Ralph Taggart
Rector's Churchwarden:	Mrs Ann Poole
Rector's Glebewarden:	Mr Malcolm McCombe
People's Churchwarden:	Mr Stephen Elliott
People's Glebewarden:	Mr Gordon Wakenshaw

## Independent Examiner

Ruddell & Company  
Chartered Accountants & Registered Auditors  
16 Church Street  
Dungannon  
Co Tyrone

## Principal Bankers

Ulster Bank Limited  
20 High Street  
Portadown  
Co Armagh

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

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Ballymore Parish Church for the year ended 31 December 2025.

### **Objectives and Activities**

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

The principal function of Ballymore Parish Church is to support the advancement of the Christian religion by promoting, through the work of Ballymore Parish Church, the whole mission of the Church, through pastoral, evangelistic, social and ecumenical outreach into the local community. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Ballymore Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the local community. The care, protection and maintenance of such is undertaken by the Select Vestry of Ballymore Parish Church.

### **Achievements, Performance & Public Benefit**

Ballymore Parish Church has weekly Services on Sunday morning comprising Holy Communion, Family Service / Baptism, Morning Prayer and Healing Services together with various other special Services during the year e.g. Lenten Services, Holy Week Services, Harvest Thanksgiving Services and Christmas Carol services. Pastoral care is also provided.

A range of other activities are also provided by Ballymore Parish Church either by the church directly or through various church organisations e.g. Sunday School, Girls Friendly Society, Bible Study, Craft Group and Mothers' Union.

Each year the Select Vestry along with the Catering Group hosts a Senior Citizens Christmas Dinner in the Parish Hall.

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

### **Achievements, Performance & Public Benefit (continued)**

A member of Ballymore Parish Church serves on the Board of Governors of the local Controlled Primary School and Tandragee Junior High School. That role is to support and encourage the work of the schools, helping to maintain good standards and practices. In addition, the rector of Ballymore Parish Church takes assemblies twice a year in Tandragee Primary school and twice a term in Tandragee Junior High School.

Ballymore Parish Church supports the work of other charities and missionary work by either making donations or holding special collections in respect of same. A number of different fundraising events have taken place during the year to support local charities.

The activities outlined above demonstrate how Ballymore Parish Church continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Ballymore Parish Church has mitigated any potential harm from the activities through the implementation of the Church of Ireland policy (Safeguarding Trust) for the protection of children and vulnerable adults.

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

### **Financial Review**

- The principal source of income of Ballymore Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Ballymore Parish Church is in respect of payments regarding Diocesan Costs/Assessment and repairs and improvements to church property.
- Ballymore Parish Church had a surplus of receipts over payments before other gains of £36,718.12 for the year ended 31 December 2025.
- Ballymore Parish Church continues to be in a healthy financial state as at 31 December 2025 with total cash funds of £221,823.76.
- Ballymore Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

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

### **Structure, Governance and Management**

#### **Going Concern**

The trustees have reviewed its planned expenditure 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 2025 can be signed off as a going concern.

#### ***Governing Document and Constitution of the Charity***

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

#### ***Recruitment and Appointment of Select Vestry (Trustees)***

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, and who subscribe a minimum of £50 per annum, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

#### ***Organisational Structure***

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebewardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the Parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how Parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2025 the Select Vestry met 8 times during the year and the average attendance was 80%.

#### ***Compliance with Public Benefit***

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

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

### Statement of Trustees' Responsibilities

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

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

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

### Signed on Behalf of the Trustees

Trustee 1   
Trustee 2   
Date 4 MARCH 2026.

## **Independent Examiners Report to the Trustees of Ballymore Parish Church**

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 2 to 12.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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


My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That 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.

  
Jonathan Ruddell  
For Ruddell & Company  
Dungannon

19/03/26

## Receipts and Payments Account for the year ended 31 December 2025


	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Receipts</b>				
Donations & plate collections	118,933.99	6,322.04	125,256.03	103,310.75
Proceeds from Fund Raising Events	11,551.39	5,843.25	17,394.64	20,661.60
Legacies	20,000.00	—	20,000.00	8,000.00
Bank & Deposit interest	499.79	—	499.79	639.71
Investment income	6,206.59	—	6,206.59	2,092.88
Rental of premises	7,845.00	—	7,845.00	10,215.00
Charitable activities	13,150.58	1,343.56	14,494.14	16,723.37
Other Receipts	25,606.47	—	25,606.47	23,909.03
<b>Total Receipts</b>	<b>203,793.81</b>	<b>13,508.85</b>	<b>217,302.66</b>	<b>185,552.34</b>
<b>Payments</b>				
Diocesan Costs/Assessment	72,848.24	—	72,848.24	69,931.88
Church & Hall Running Costs	65,590.39	1,254.30	66,844.69	66,940.31
Glebe/Rectory Costs	3,355.48	—	3,355.48	3,019.59
Administrative Costs	6,140.33	—	6,140.33	9,013.47
Other Costs	1,433.81	—	1,433.81	7,137.33
Charitable Donations	10,944.97	14,082.75	25,027.72	17,525.58
Payments from Parish Organisations	4,934.27	-	4,934.27	3,947.57
<b>Total Payments</b>	<b>165,247.49</b>	<b>15,337.05</b>	<b>180,584.54</b>	<b>177,515.73</b>
<b>Excess of receipts over payments before transfer</b>	<b>38,546.32</b>	<b>(1,828.20)</b>	<b>36,718.12</b>	<b>8,036.61</b>
<b>Transfers</b>				
Gross transfers between funds - in	—	—	—	—
Gross transfers between funds - out	—	—	—	—
<b>Excess of receipts over payments before other gains</b>	<b>38,546.32</b>	<b>(1,828.20)</b>	<b>36,718.12</b>	<b>8,036.61</b>

### On Behalf of the Trustees

Trustee 1

  
\_\_\_\_\_

Trustee 2

  
\_\_\_\_\_

## Statement of Assets and Liabilities as at 31 December 2025

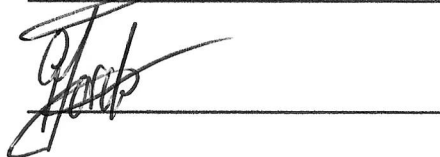
	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Cash Funds</b>					
General Account No. 1	9,486.78	-	2,203.00	11,689.78	13,072.66
Reserve Account	45,237.57	-	-	45,237.57	44,737.78
Fabric Account	65,564.71	-	-	65,564.71	60,122.27
Freewill Offering Account	93,767.49	-	-	93,767.49	62,322.99
General Account No. 3	-	645.30	-	645.30	630.90
Catering Account	-	1,282.61	-	1,282.61	1,007.99
Youth Fellowship Account	-	306.84	-	306.84	306.84
Missionary Account	-	70.90	-	70.90	70.90
Charity Craft Group Account	-	2,645.25	-	2,645.25	2,814.25
S Club Account	-	470.21	143.10	613.31	19.06
<b>Total Cash Funds</b>	<b>214,056.55</b>	<b>5,421.11</b>	<b>2,346.10</b>	<b>221,823.76</b>	<b>185,105.64</b>
<b>Investment Assets</b>					
Glebe Lands/Farmland	-	-	-	-	-
RCB Investments	73,706.00	-	-	73,706.00	67,664.00
RCB Deposits	110,409.02	-	-	110,409.02	103,327.63
Other Investments	1,506.39	-	-	1,506.39	1,506.39
<b>Total Investment Assets</b>	<b>185,621.41</b>	<b>-</b>	<b>-</b>	<b>185,621.41</b>	<b>172,498.02</b>
<b>Assets retained for the Parish's own use</b>					
Glebe House/Rectory	422,500.00	-	-	422,500.00	422,500.00
Fixtures and Fittings	3,000.00	-	-	3,000.00	3,000.00
<b>Total Assets retained for the Parish's own use</b>	<b>425,500.00</b>	<b>-</b>	<b>-</b>	<b>425,500.00</b>	<b>425,500.00</b>
<b>Total Assets</b>	<b>825,177.96</b>	<b>5,421.11</b>	<b>2,346.10</b>	<b>832,945.17</b>	<b>783,103.66</b>

### On Behalf of the Trustees

Trustee 1



Trustee 2



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

### 1. Accounting policies

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

#### (a) Receipts and Payments Account

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

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

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

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

- Church Building and Graveyard
- Church Hall
- Glebe House/Rectory
- 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.

The Church Hall is physically attached to the church and as such is not separable as an individual asset. As such it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

The Glebe House/Rectory is recognised at cost, being the cost of construction of the property. No depreciation has been provided on the glebe house/rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The church has set a minimum threshold of cost for an item of £500 for it to be considered to be capitalised as a fixed asset.

##### ii) Investments

Fixed asset investments comprising Glebe Lands/Farmland, Representative Church Body (RCB) Investments, Church of Ireland (COI) Trustees Investments and Other Listed Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

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

### 2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	185,105.64
Receipts for the Year	217,302.66
Payments for the Year	(180,584.54)
Total Cash Funds at end of the year	<u>£221,823.76</u>

### 3. Movement in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Investment Gain/(Loss) £	At 31 Dec 2025 £
<b>Endowment funds</b>						
None	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Restricted funds</b>						
No 1 Account	4,174.30	12,165.29	14,136.59	-	-	2,203.00
S-Club Account	-	1,343.56	1,200.46	-	-	143.10
	<u>4,174.30</u>	<u>13,508.85</u>	<u>15,337.05</u>	<u>-</u>	<u>-</u>	<u>2,346.10</u>
<b>Unrestricted funds</b>						
Designated Catering Fund	1,007.99	9,489.00	3,714.38	(5,500.00)	-	1,282.61
Designated Youth F'ship Fund	306.84	-	-	-	-	306.84
Designated Missionary Fund	70.90	310.58	310.58	-	-	70.90
Designated Charity Craft Fund	2,814.25	3,071.00	3,120.00	(120.00)	-	2,645.25
Designated S Club Fund	19.06	280.00	828.85	1,000.00	-	470.21
Number 3 Account	630.90	14.40	-	-	-	645.30
General Fund	<u>774,079.42</u>	<u>190,628.83</u>	<u>157,273.68</u>	<u>4,620.00</u>	<u>13,123.39</u>	<u>825,177.96</u>
	<u>778,929.36</u>	<u>203,793.81</u>	<u>165,247.49</u>	<u>-</u>	<u>13,123.39</u>	<u>830,599.07</u>
<b>Total funds</b>	<u>783,103.66</u>	<u>217,302.66</u>	<u>180,584.54</u>	<u>-</u>	<u>13,123.39</u>	<u>832,945.17</u>

#### Purposes of Endowment Funds

– The parish had no endowment funds at the year-end.

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

### 3. Movement in Funds (continued)

#### Purposes of Restricted Funds

- The parish has restricted funds of £2,346.10 at the year-end in relation to funds raised by a charity concert (£2,163.00), a late donation towards Craigavon Cardiac Care Association (£40.00) and a collection for Reach Mentoring (£143.10).

#### Purposes of Designated Funds

- Catering Fund: These funds have been set aside for the activities of the church’s catering committee.
- Youth Fellowship Fund: These funds have been set aside for youth ministry within the church.
- Missionary Fund: These funds have been set aside for missionary purposes.
- Charity Craft Group Fund: These funds have been set aside for the activities of the church’s craft group.
- S Group Fund: These funds have been set aside for the activities of the church’s children’s group.

### 4. Collections for Third Parties

	£
Bishops Appeal	845.17
Craigavon Cardiac Care Association	2,404.20
LEMOS	474.37
Ballymore Girls Friendly Society	329.05
Poppy Appeal	37.00
Diabetes UK	1,030.50
Co Armagh Protestant Orphans Society	162.94
Tandragee Veterans Support Centre	<u>488.81</u>
	<u>5,772.04</u>

The above amounts have been included in Receipts for the Year under “Donations & Plate Collections”.

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

### **5. Transactions with the Trustees**

The parish paid expenses of £3,355.48 during the year relating to the running costs of the glebe house/rectory which is occupied by the rector during the period of the rector's occupancy of it.

### **6. Governance Costs**

Governance costs of £690.00 were incurred during the year which solely relate to fees paid to the independent examiner. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.

**TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland**

Northern Ireland - Charity number 104295

---

# Accounts

---

# **Ballymore Parish Church**

## **Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities**

**For the year ended 31 December 2024**



**Charities Number: NIC104295**

# **Ballymore Parish Church**

## **Annual report and financial statements for the year ended 31 December 2024**

### **Contents**

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 12

## **Ballymore Parish Church**

### **References and administrative details**

Charity Name: Ballymore Parish Church  
Charity Registration Number: NIC104295  
Contact Address: Ballymore Rectory  
107 Tandragee Road  
Markethill  
Armagh  
BT60 1TN

### **Trustees**

Mrs Anne Roberts	Mr Andrew Platt (Appointed 15 April 2024)
Mrs Joanne Craig	Mr Jeffrey Forde (Appointed 15 April 2024)
Mrs Elizabeth Elliott	Mr Neil Dillon (Appointed 15 April 2024)
Mr Scott Gamble	Mrs Wendy Laverty (Appointed 15 April 2024)
Mrs Wendy Grant	Mr Stephen Meredith (Appointed 15 April 2024)
Mrs Louise Clarke	
Mrs Anna Laverty	Mr Alan Gibbons (Resigned 15 April 2024)
Mr Malcolm McCombe	Mrs Linda McCord (Resigned 15 April 2024)
Mrs Ann Poole	Mr David McClelland (Resigned 15 April 2024)
Mrs Dorothy Stanley	Mr Cyril Strain (Resigned 15 April 2024)
Mr Gordon Wakenshaw	Mr Derek Taylor (Resigned 15 April 2024)

### **Principal Office-bearers**

Rector:	Rev Colin Darling
Church Treasurer:	Mrs Wendy Grant
Rector's Churchwarden:	Mr Stephen Meredith
People's Churchwarden:	Mrs Wendy Laverty

### **Independent Examiner**

Ruddell & Company  
Chartered Accountants & Registered Auditors  
16 Church Street  
Dungannon  
Co Tyrone

### **Principal Bankers**

Ulster Bank Limited  
20 High Street  
Portadown  
Co Armagh

## **Trustees' Annual Report for the year ended 31 December 2024**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Ballymore Parish Church for the year ended 31 December 2024.

### **Objectives and Activities**

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

The principal function of Ballymore Parish Church is to support the advancement of the Christian religion by promoting, through the work of Ballymore Parish Church, the whole mission of the Church, through pastoral, evangelistic, social and ecumenical outreach into the local community. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Ballymore Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the local community. The care, protection and maintenance of such is undertaken by the Select Vestry of Ballymore Parish Church.

### **Achievements, Performance & Public Benefit**

Ballymore Parish Church has weekly Services on Sunday morning comprising Holy Communion, Family Service / Baptism, Morning Prayer and Healing Services together with various other special Services during the year e.g. Lenten Services, Holy Week Services, Harvest Thanksgiving Services and Christmas Carol services. Pastoral care is also provided.

A range of other activities are also provided by Ballymore Parish Church either by the church directly or through various church organisations e.g. Sunday School, Girls Friendly Society, Bible Study, Craft Group and Mothers' Union.

Each year the Select Vestry along with the Catering Group hosts a Senior Citizens Christmas Dinner in the Parish Hall.

## **Trustees' Annual Report for the year ended 31 December 2024 (continued)**

### **Achievements, Performance & Public Benefit (continued)**

A member of Ballymore Parish Church serves on the Board of Governors of the local Controlled Primary School and Tandragee Junior High School. That role is to support and encourage the work of the schools, helping to maintain good standards and practices. In addition, the rector of Ballymore Parish Church takes assemblies twice a year in the school and twice a term in Tandragee Junior High School

Ballymore Parish Church supports the work of other charities and missionary work by either making donations or holding special collections in respect of same. A number of different fundraising events have taken place during the year to support local charities.

The activities outlined above demonstrate how Ballymore Parish Church continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Ballymore Parish Church has mitigated any potential harm from the activities through the implementation of the Church of Ireland policy (Safeguarding Trust) for the protection of children and vulnerable adults.

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

### **Financial Review**

- The principal source of income of Ballymore Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Ballymore Parish Church is in respect of payments regarding Diocesan Costs/Assessment and repairs and improvements to church property.
- Ballymore Parish Church had a surplus of receipts over payments before other gains of £8,036.61 for the year ended 31 December 2024.
- Ballymore Parish Church continues to be in a healthy financial state as at 31 December 2024 with total cash funds of £185,105.64
- Ballymore Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

## **Trustees' Annual Report for the year ended 31 December 2024 (continued)**

### **Structure, Governance and Management**

#### **Going Concern**

The trustees have reviewed its planned expenditure 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 2024 can be signed off as a going concern.

#### ***Governing Document and Constitution of the Charity***

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

#### ***Recruitment and Appointment of Select Vestry (Trustees)***

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, and who subscribe a minimum of £50 per annum, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

#### ***Organisational Structure***

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebewardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the Parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how Parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2024 the Select Vestry met 8 times during the year and the average attendance was 81.25%.

#### ***Compliance with Public Benefit***

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

## Trustees' Annual Report for the year ended 31 December 2024 (continued)

### Statement of Trustees' Responsibilities

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

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

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

### Signed on Behalf of the Trustees

Trustee 1

Wendy Grant

Trustee 2



Date

2 April 2025

## **Independent Examiners Report to the Trustees of Ballymore Parish Church**

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 2 to 12.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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


My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That 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.

  
Jonathan Ruddell  
For Ruddell & Company  
Dungannon

2 April 2025

## Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Receipts</b>				
Donations & plate collections	97,844.17	5,466.58	103,310.75	113,016.01
Proceeds from Fund Raising Events	—	20,661.60	20,661.60	4,918.20
Legacies	8,000.00	—	8,000.00	—
Bank & Deposit interest	639.71	—	639.71	526.65
Investment income	2,092.88	—	2,092.88	1,910.61
Rental of premises	10,215.00	—	10,215.00	11,710.00
Charitable activities	15,265.03	1,458.34	16,723.37	43,148.48
Other Receipts	8,859.03	15,050.00	23,909.03	12,211.89
Realisation of Assets	—	—	—	100,000.00
<b>Total Receipts</b>	<b>142,915.82</b>	<b>42,636.52</b>	<b>185,552.34</b>	<b>287,441.84</b>
<b>Payments</b>				
Diocesan Costs/Assessment	69,931.88	—	69,931.88	62,271.78
Church & Hall Running Costs	35,183.01	31,757.30	66,940.31	219,980.30
Glebe/Rectory Costs	3,019.59	—	3,019.59	8,998.96
Administrative Costs	9,013.47	—	9,013.47	7,059.48
Other Costs	7,137.33	—	7,137.33	1,575.59
Charitable Donations	10,881.66	6,643.92	17,525.58	19,764.75
Payments from Parish Organisations	3,886.57	61.00	3,947.57	4,254.90
<b>Total Payments</b>	<b>139,053.51</b>	<b>38,462.22</b>	<b>177,515.73</b>	<b>323,905.76</b>
<b>Excess of receipts over payments before transfer</b>	<b>3,862.31</b>	<b>4,174.30</b>	<b>8,036.61</b>	<b>(36,463.92)</b>
<b>Transfers</b>				
Gross transfers between funds - in	—	—	—	—
Gross transfers between funds - out	—	—	—	—
<b>Excess of receipts over payments before other gains</b>	<b>3,862.31</b>	<b>4,174.30</b>	<b>8,036.61</b>	<b>(36,463.92)</b>

### On Behalf of the Trustees

Trustee 1 Wendy Grant

Trustee 2 [Signature]

2 April 2025

## Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Cash Funds</b>					
General Account No. 1	8,898.36	-	4,174.30	13,072.66	40,464.42
Reserve Account	44,737.78	-	-	44,737.78	44,098.07
Fabric Account	60,122.27	-	-	60,122.27	41,574.28
Freewill Offering Account	62,322.99	-	-	62,322.99	45,264.82
General Account No. 3	630.90	-	-	630.90	604.20
Catering Account	-	1,007.99	-	1,007.99	1,817.17
Youth Fellowship Account	-	306.84	-	306.84	306.84
Missionary Account	-	70.90	-	70.90	92.54
Charity Craft Group Account	-	2,814.25	-	2,814.25	2,608.25
S Club Account	-	19.06	-	19.06	238.44
<b>Total Cash Funds</b>	<b>176,712.30</b>	<b>4,219.04</b>	<b>4,174.30</b>	<b>185,105.64</b>	<b>177,069.03</b>
<b>Investment Assets</b>					
Glebe Lands/Farmland	-	-	-	-	-
RCB Investments	67,664.00	-	-	67,664.00	66,429.00
RCB Deposits	103,327.63	-	-	103,327.63	103,327.63
Other Investments	1,506.39	-	-	1,506.39	1,506.39
<b>Total Investment Assets</b>	<b>172,498.02</b>	<b>-</b>	<b>-</b>	<b>172,498.02</b>	<b>171,263.02</b>
<b>Assets retained for the Parish's own use</b>					
Glebe House/Rectory	422,500.00	-	-	422,500.00	422,500.00
Fixtures and Fittings	3,000.00	-	-	3,000.00	3,000.00
<b>Total Assets retained for the Parish's own use</b>	<b>425,500.00</b>	<b>-</b>	<b>-</b>	<b>425,500.00</b>	<b>425,500.00</b>
<b>Total Assets</b>	<b>774,710.32</b>	<b>4,219.04</b>	<b>4,174.30</b>	<b>783,103.66</b>	<b>773,832.05</b>

### On Behalf of the Trustees

Trustee 1 Wendy Grant

Trustee 2 

2 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 and Graveyard
- Church Hall
- Glebe House/Rectory
- 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.

The Church Hall is physically attached to the church and as such is not separable as an individual asset. As such it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

The Glebe House/Rectory is recognised at cost, being the cost of construction of the property. No depreciation has been provided on the glebe house/rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The church has set a minimum threshold of cost for an item of £500 for it to be considered to be capitalised as a fixed asset.

##### ii) Investments

Fixed asset investments comprising Glebe Lands/Farmland, Representative Church Body (RCB) Investments, Church of Ireland (COI) Trustees Investments and Other Listed Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of the year	£ 177,069.03
Receipts for the Year	185,552.34
Payments for the Year	<u>(177,515.73)</u>
Total Cash Funds at end of the year	<u>£185,105.64</u>

### 3. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Investment Gain/(Loss) £	At 31 Dec 2024 £
<b>Endowment funds</b>						
None	-	-	-	-	-	-
<b>Restricted funds</b>						
Held in No 1 Account	-	42,636.52	38,462.22	-	-	4,174.30
	-	42,636.52	38,462.22	-	-	4,174.30
<b>Unrestricted funds</b>						
Designated Catering Fund	1,817.17	12,633.53	3,442.71	(10,000.00)	-	1,007.99
Designated Youth F'ship Fund	306.84	-	-	-	-	306.84
Designated Missionary Fund	92.54	61.00	82.64	-	-	70.90
Designated Charity Craft Fund	2,608.25	2,324.00	2,018.00	(100.00)	-	2,814.25
Designated S Club Fund	238.44	1,704.84	1,924.22	-	-	19.06
Number 3 Account	604.20	26.70	-	-	-	630.90
General Fund	768,164.61	126,165.75	131,585.94	10,100.00	1,235.00	772,844.42
	<u>773,832.05</u>	<u>142,915.82</u>	<u>139,053.51</u>	-	<u>1,235.00</u>	<u>778,929.36</u>
<b>Total funds</b>	<u>773,832.05</u>	<u>185,552.34</u>	<u>177,515.73</u>	-	<u>1,235.00</u>	<u>783,103.66</u>

#### Purposes of Endowment Funds

– The parish had no endowment funds at the year-end.

## Notes to the financial statements for the year ended 31 December 2024 (continued)

### 3. Movement in Funds (continued)

#### Purposes of Restricted Funds

- The parish has restricted funds of £4,174.30 at the year-end in relation to funds raised by a charity concert in aid of LLNI (£3,254.30) and a fry night (£970.00) in aid of Habitat for Humanity.

#### Purposes of Designated Funds

- Catering Fund: These funds have been set aside for the activities of the church’s catering committee.
- Youth Fellowship Fund: These funds have been set aside for youth ministry within the church.
- Missionary Fund: These funds have been set aside for missionary purposes.
- Charity Craft Group Fund: These funds have been set aside for the activities of the church’s craft group.
- S Group Fund: These funds have been set aside for the activities of the church’s children’s group.

### 4. Collections for Third Parties

	£
Bishops Appeal	648.00
Rett Reverse	2,056.00
Dementia NI	970.00
Armagh Diocesan Board - confirmation service	320.87
Tandragee LOL No 4	<u>1,251.71</u>
	<u>5,246.58</u>

The above amounts have been included in Receipts for the Year under “Donations & Plate Collections”. ...

## **Notes to the financial statements for the year ended 31 December 2024 (continued)**

### **5. Transactions with the Trustees**

The parish paid expenses of £3,019.59 during the year relating to the running costs of the glebe house/rectory which is occupied by the rector during the period of the rector's occupancy of it.

### **6. Governance Costs**

Governance costs of £690.00 were incurred during the year which solely relate to fees paid to the independent examiner. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.

**TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland**

Northern Ireland - Charity number 104295

---

# Annual report

---

## **Trustees' Annual Report for the year ended 31 December 2024**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Ballymore Parish Church for the year ended 31 December 2024.

### **Objectives and Activities**

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

The principal function of Ballymore Parish Church is to support the advancement of the Christian religion by promoting, through the work of Ballymore Parish Church, the whole mission of the Church, through pastoral, evangelistic, social and ecumenical outreach into the local community. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Ballymore Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the local community. The care, protection and maintenance of such is undertaken by the Select Vestry of Ballymore Parish Church.

### **Achievements, Performance & Public Benefit**

Ballymore Parish Church has weekly Services on Sunday morning comprising Holy Communion, Family Service / Baptism, Morning Prayer and Healing Services together with various other special Services during the year e.g. Lenten Services, Holy Week Services, Harvest Thanksgiving Services and Christmas Carol services. Pastoral care is also provided.

A range of other activities are also provided by Ballymore Parish Church either by the church directly or through various church organisations e.g. Sunday School, Girls Friendly Society, Bible Study, Craft Group and Mothers' Union.

Each year the Select Vestry along with the Catering Group hosts a Senior Citizens Christmas Dinner in the Parish Hall.

## **Trustees' Annual Report for the year ended 31 December 2024 (continued)**

### **Achievements, Performance & Public Benefit (continued)**

A member of Ballymore Parish Church serves on the Board of Governors of the local Controlled Primary School and Tandragee Junior High School. That role is to support and encourage the work of the schools, helping to maintain good standards and practices. In addition, the rector of Ballymore Parish Church takes assemblies twice a year in the school and twice a term in Tandragee Junior High School

Ballymore Parish Church supports the work of other charities and missionary work by either making donations or holding special collections in respect of same. A number of different fundraising events have taken place during the year to support local charities.

The activities outlined above demonstrate how Ballymore Parish Church continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Ballymore Parish Church has mitigated any potential harm from the activities through the implementation of the Church of Ireland policy (Safeguarding Trust) for the protection of children and vulnerable adults.

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

### **Financial Review**

- The principal source of income of Ballymore Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Ballymore Parish Church is in respect of payments regarding Diocesan Costs/Assessment and repairs and improvements to church property.
- Ballymore Parish Church had a surplus of receipts over payments before other gains of £8,036.61 for the year ended 31 December 2024.
- Ballymore Parish Church continues to be in a healthy financial state as at 31 December 2024 with total cash funds of £185,105.64
- Ballymore Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

## **Trustees' Annual Report for the year ended 31 December 2024 (continued)**

### **Structure, Governance and Management**

#### **Going Concern**

The trustees have reviewed its planned expenditure 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 2024 can be signed off as a going concern.

#### ***Governing Document and Constitution of the Charity***

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

#### ***Recruitment and Appointment of Select Vestry (Trustees)***

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, and who subscribe a minimum of £50 per annum, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

#### ***Organisational Structure***

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebewardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the Parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how Parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2024 the Select Vestry met 8 times during the year and the average attendance was 81.25%.

#### ***Compliance with Public Benefit***

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

## Trustees' Annual Report for the year ended 31 December 2024 (continued)

### Statement of Trustees' Responsibilities

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

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

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

### Signed on Behalf of the Trustees

Trustee 1 *Wendy Grant*  
Trustee 2 *[Signature]*

Date *2 April 2025*

**TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland**

Northern Ireland - Charity number 104295

---

# Annual return

---

## **Independent Examiners Report to the Trustees of Ballymore Parish Church**

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 2 to 12.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That 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.



Jonathan Ruddell  
For Ruddell & Company  
Dungannon

2 April 2025

**TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland**

Northern Ireland - Charity number 104295

---

# Accounts

---

# **Ballymore Parish Church**

## **Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities**

**For the year ended 31 December 2023**



**Charities Number: NIC104295**

# **Ballymore Parish Church**

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

### **Contents**

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 12

# **Ballymore Parish Church**

## **References and administrative details**

Charity Name: Ballymore Parish Church  
Charity Registration Number: NIC104295  
Contact Address: Ballymore Rectory  
107 Tandragee Road  
Markethill  
Armagh  
BT60 1TN

## **Trustees**

Mrs Anne Roberts	Mr David McClelland
Mrs Joanne Craig	Mrs Anna Laverty
Mrs Elizabeth Elliott	Mr Malcolm McCombe
Mr Scott Gamble	Mrs Ann Poole
Mrs Wendy Grant	Mr Cyril Strain
Mrs Louise Clarke	Mr Derek Taylor
Mr Alan Gibbons	Mrs Dorothy Stanley
Mrs Linda McCord	Mr Gordon Wakenshaw

## **Principal Office-bearers**

Rector:	Rev Colin Darling
Church Treasurer:	Mrs Wendy Grant
Rector's Churchwarden:	Mrs Anne Roberts
People's Churchwarden:	Mr Gordon Wakenshaw

## **Independent Examiner**

Ruddell & Company  
Chartered Accountants & Registered Auditors  
16 Church Street  
Dungannon  
Co Tyrone

## **Principal Bankers**

Ulster Bank Limited  
20 High Street  
Portadown  
Co Armagh

## **Trustees' Annual Report for the year ended 31 December 2023**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Ballymore Parish Church for the year ended 31 December 2023.

### **Objectives and Activities**

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

The principal function of Ballymore Parish Church is to support the advancement of the Christian religion by promoting, through the work of Ballymore Parish Church, the whole mission of the Church, through pastoral, evangelistic, social and ecumenical outreach into the local community. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Ballymore Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the local community. The care, protection and maintenance of such is undertaken by the Select Vestry of Ballymore Parish Church.

### **Achievements, Performance & Public Benefit**

Ballymore Parish Church has weekly Services on Sunday morning comprising Holy Communion, Family Service / Baptism, Morning Prayer and Healing Services together with various other special Services during the year e.g. Lenten Services, Holy Week Services, Harvest Thanksgiving Services and Christmas Carol services. Pastoral care is also provided.

A range of other activities are also provided by Ballymore Parish Church either by the church directly or through various church organisations e.g. Sunday School, Girls Friendly Society, Bible Study, Craft Group and Mothers' Union.

Each year the Select Vestry along with the Catering Group hosts a Senior Citizens Christmas Dinner in the Parish Hall.

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

### **Achievements, Performance & Public Benefit (continued)**

A member of Ballymore Parish Church serves on the Board of Governors of the local Controlled Primary School. That role is to support and encourage the work of the school, helping to maintain good standards and practices. In addition, the rector of Ballymore Parish Church takes assemblies twice a year in the school and twice a term in Tandragee Junior High School

Ballymore Parish Church supports the work of other charities and missionary work by either making donations or holding special collections in respect of same. A number of different fundraising events have taken place during the year to support local charities.

The activities outlined above demonstrate how Ballymore Parish Church continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Ballymore Parish Church has mitigated any potential harm from the activities through the implementation of the Church of Ireland policy (Safeguarding Trust) for the protection of children and vulnerable adults.

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

### **Financial Review**

- The principal source of income of Ballymore Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Ballymore Parish Church is in respect of payments regarding Diocesan Costs/Assessment and repairs and improvements to church property.
- Ballymore Parish Church had a deficit of receipts over payments before other gains of £36,463.92 for the year ended 31 December 2023.
- Ballymore Parish Church continues to be in a healthy financial state as at 31 December 2023 with total cash funds of £177,069.03
- Ballymore Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

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

### **Structure, Governance and Management**

#### **Going Concern**

The trustees have reviewed its planned expenditure 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.

#### ***Governing Document and Constitution of the Charity***

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

#### ***Recruitment and Appointment of Select Vestry (Trustees)***

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, and who subscribe a minimum of £50 per annum, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

#### ***Organisational Structure***

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebewardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the Parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how Parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 9 times during the year and the average attendance was 93.75%.

#### ***Compliance with Public Benefit***

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

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

### **Statement of Trustees' Responsibilities**

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

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

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

### **Signed on Behalf of the Trustees**

**Trustee 1**     *Wendy Grant*

**Trustee 2**     *Rev Colin Darling*

**Date**            **4 April 2024**

## **Independent Examiners Report to the Trustees of Ballymore Parish Church**

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 2 to 12.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That 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.

*Jonathan Ruddell*

Jonathan Ruddell  
For Ruddell & Company  
Dungannon

4 April 2024

## Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Receipts</b>				
Donations & plate collections	107,668.60	5,347.41	113,016.01	106,109.82
Proceeds from Fund Raising Events	1,504.00	3,414.20	4,918.20	-
Bank & Deposit interest	526.65	—	526.65	94.59
Investment income	1,910.61	—	1,910.61	2,682.30
Rental of premises	11,710.00	—	11,710.00	7,000.00
Charitable activities	40,798.48	2,350.00	43,148.48	5,758.76
Other Receipts	10,064.84	2,147.05	12,211.89	7,928.20
Realisation of Assets	100,000.00	—	100,000.00	—
<b>Total Receipts</b>	<b><u>274,183.18</u></b>	<b><u>13,258.66</u></b>	<b><u>287,441.84</u></b>	<b><u>129,573.67</u></b>
<b>Payments</b>				
Diocesan Costs/Assessment	62,271.78	—	62,271.78	42,192.45
Church & Hall Running Costs	215,893.41	4,086.89	219,980.30	46,808.29
Glebe/Rectory Costs	8,998.96	—	8,998.96	2,551.93
Administrative Costs	6,759.48	300.00	7,059.48	5,518.53
Other Costs	1,575.59	—	1,575.59	1,876.76
Charitable Donations	11,711.73	8,053.02	19,764.75	12,282.00
Payments from Parish Organisations	3,436.15	818.75	4,254.90	2,299.66
<b>Total Payments</b>	<b><u>310,647.10</u></b>	<b><u>13,258.66</u></b>	<b><u>323,905.76</u></b>	<b><u>113,529.62</u></b>
<b>Excess of receipts over payments before transfer</b>	<b><u>(36,463.92)</u></b>	<b><u>—</u></b>	<b><u>(36,463.92)</u></b>	<b><u>16,044.05</u></b>
<b>Transfers</b>				
Gross transfers between funds - in	—	—	—	—
Gross transfers between funds - out	—	—	—	—
<b>Excess of receipts over payments before other gains</b>	<b><u>(36,463.92)</u></b>	<b><u>-</u></b>	<b><u>(36,463.92)</u></b>	<b><u>16,044.05</u></b>

### On Behalf of the Trustees

Trustee 1 \_\_\_\_\_

Trustee 2 \_\_\_\_\_

## Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>					
General Account No. 1	40,464.42	-	-	<b>40,464.42</b>	20,941.99
Reserve Account	44,098.07	-	-	<b>44,098.07</b>	43,571.42
Fabric Account	41,574.28	-	-	<b>41,574.28</b>	8,625.52
Freewill Offering Account	45,264.82	-	-	<b>45,264.82</b>	135,661.77
General Account No. 3	604.20	-	-	<b>604.20</b>	661.00
Catering Account	-	1,817.17	-	<b>1,817.17</b>	672.83
Youth Fellowship Account	-	306.84	-	<b>306.84</b>	306.84
Missionary Account	-	92.54	-	<b>92.54</b>	151.44
Charity Craft Group Account	-	2,608.25	-	<b>2,608.25</b>	2,454.87
S Club Account	-	238.44	-	<b>238.44</b>	485.27
<b>Total Cash Funds</b>	<b>172,005.79</b>	<b>5,063.24</b>	-	<b>177,069.03</b>	213,532.95
<b>Investment Assets</b>					
Glebe Lands/Farmland	-	-	-	-	-
RCB Investments	66,429.00	-	-	<b>66,429.00</b>	64,494.00
RCB Deposits	103,327.63	-	-	<b>103,327.63</b>	199,626.47
Other Investments	1,506.39	-	-	<b>1,506.39</b>	1,506.39
<b>Total Investment Assets</b>	<b>171,263.02</b>	-	-	<b>171,263.02</b>	265,626.86
<b>Assets retained for the Parish's own use</b>					
Glebe House/Rectory	422,500.00	-	-	<b>422,500.00</b>	422,500.00
Fixtures and Fittings	3,000.00	-	-	<b>3,000.00</b>	3,000.00
<b>Total Assets retained for the Parish's own use</b>	<b>425,500.00</b>	-	-	<b>425,500.00</b>	425,500.00
<b>Total Assets</b>	<b>768,768.81</b>	<b>5,063.24</b>	-	<b>773,832.05</b>	904,659.81

### On Behalf of the Trustees

Trustee 1 \_\_\_\_\_

Trustee 2 \_\_\_\_\_

## 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 and Graveyard
- Church Hall
- Glebe House/Rectory
- 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.

The Church Hall is physically attached to the church and as such is not separable as an individual asset. As such it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

The Glebe House/Rectory is recognised at cost, being the cost of construction of the property. No depreciation has been provided on the glebe house/rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The church has set a minimum threshold of cost for an item of £500 for it to be considered to be capitalised as a fixed asset.

##### ii) Investments

Fixed asset investments comprising Glebe Lands/Farmland, Representative Church Body (RCB) Investments, Church of Ireland (COI) Trustees Investments and Other Listed Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

## Notes to the financial statements for the year ended 31 December 2023 (continued)

### 2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	213,532.95
Receipts for the Year	287,441.84
Payments for the Year	(323,905.76)
Total Cash Funds at end of the year	<u>£177,069.03</u>

### 3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Investment Gain/(Loss) £	At 31 Dec 2023 £
<b>Endowment funds</b>						
None	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Restricted funds</b>						
None	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Unrestricted funds</b>						
Designated Catering Fund	672.83	7,199.50	2,055.16	(4,000.00)	-	1,817.17
Designated Youth F'ship Fund	306.84	-	-	-	-	306.84
Designated Missionary Fund	151.44	818.75	877.65	-	-	92.54
Designated Charity Craft Fund	2,454.87	2,073.38	1,820.00	(100.00)	-	2,608.25
Designated S Club Fund	485.27	2,120.26	2,867.09	500.00	-	238.44
Number 3 Account	661.00	43.20	100.00	-	-	604.20
General Fund	<u>899,927.56</u>	<u>175,186.75</u>	<u>316,185.86</u>	<u>3,600.00</u>	<u>5,636.16</u>	<u>768,164.61</u>
	<u>904,659.81</u>	<u>187,441.84</u>	<u>323,905.76</u>	<u>-</u>	<u>5,636.16</u>	<u>773,832.05</u>
<b>Total funds</b>	<u>904,659.81</u>	<u>187,441.84</u>	<u>323,905.76</u>	<u>-</u>	<u>5,636.16</u>	<u>773,832.05</u>

#### Purposes of Endowment Funds

– The parish had no endowment funds at the year-end.

## Notes to the financial statements for the year ended 31 December 2023 (continued)

### 3. Movement in Funds (continued)

#### Purposes of Restricted Funds

– The parish had no restricted funds at the year-end.

#### Purposes of Designated Funds

–Catering Fund: These funds have been set aside for the activities of the church’s catering committee.

–Youth Fellowship Fund: These funds have been set aside for youth ministry within the church.

–Missionary Fund: These funds have been set aside for missionary purposes.

– Charity Craft Group Fund: These funds have been set aside for the activities of the church’s craft group.

–S Group Fund: These funds have been set aside for the activities of the church’s children’s group.

### 4. Collections for Third Parties

	£
Bishops Appeal	739.00
Christian Aid	413.00
B Postive Charity	1,229.35
RCB	362.62
Armagh Dioceses Missionary	<u>169.75</u>
	<u>2,913.72</u>

The above amounts have been included in Receipts for the Year under “Donations & Plate Collections”. ...

## **Notes to the financial statements for the year ended 31 December 2023 (continued)**

### **5. Transactions with the Trustees**

The parish paid expenses of £8,998.96 during the year relating to the running costs of the glebe house/rectory which is occupied by the rector during the period of the rector's occupancy of it.

### **6. Governance Costs**

Governance costs of £690.00 were incurred during the year which solely relate to fees paid to the independent examiner. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.

**TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland**

Northern Ireland - Charity number 104295

---

# Annual report

---

## **Trustees' Annual Report for the year ended 31 December 2023**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Ballymore Parish Church for the year ended 31 December 2023.

### **Objectives and Activities**

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

The principal function of Ballymore Parish Church is to support the advancement of the Christian religion by promoting, through the work of Ballymore Parish Church, the whole mission of the Church, through pastoral, evangelistic, social and ecumenical outreach into the local community. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Ballymore Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the local community. The care, protection and maintenance of such is undertaken by the Select Vestry of Ballymore Parish Church.

### **Achievements, Performance & Public Benefit**

Ballymore Parish Church has weekly Services on Sunday morning comprising Holy Communion, Family Service / Baptism, Morning Prayer and Healing Services together with various other special Services during the year e.g. Lenten Services, Holy Week Services, Harvest Thanksgiving Services and Christmas Carol services. Pastoral care is also provided.

A range of other activities are also provided by Ballymore Parish Church either by the church directly or through various church organisations e.g. Sunday School, Girls Friendly Society, Bible Study, Craft Group and Mothers' Union.

Each year the Select Vestry along with the Catering Group hosts a Senior Citizens Christmas Dinner in the Parish Hall.

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

### **Achievements, Performance & Public Benefit (continued)**

A member of Ballymore Parish Church serves on the Board of Governors of the local Controlled Primary School. That role is to support and encourage the work of the school, helping to maintain good standards and practices. In addition, the rector of Ballymore Parish Church takes assemblies twice a year in the school and twice a term in Tandragee Junior High School

Ballymore Parish Church supports the work of other charities and missionary work by either making donations or holding special collections in respect of same. A number of different fundraising events have taken place during the year to support local charities.

The activities outlined above demonstrate how Ballymore Parish Church continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Ballymore Parish Church has mitigated any potential harm from the activities through the implementation of the Church of Ireland policy (Safeguarding Trust) for the protection of children and vulnerable adults.

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

### **Financial Review**

- The principal source of income of Ballymore Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Ballymore Parish Church is in respect of payments regarding Diocesan Costs/Assessment and repairs and improvements to church property.
- Ballymore Parish Church had a deficit of receipts over payments before other gains of £36,463.92 for the year ended 31 December 2023.
- Ballymore Parish Church continues to be in a healthy financial state as at 31 December 2023 with total cash funds of £177,069.03
- Ballymore Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

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

### **Structure, Governance and Management**

#### **Going Concern**

The trustees have reviewed its planned expenditure 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.

#### ***Governing Document and Constitution of the Charity***

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

#### ***Recruitment and Appointment of Select Vestry (Trustees)***

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, and who subscribe a minimum of £50 per annum, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

#### ***Organisational Structure***

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebewardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the Parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how Parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 9 times during the year and the average attendance was 93.75%.

#### ***Compliance with Public Benefit***

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

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

### **Statement of Trustees' Responsibilities**

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

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

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

### **Signed on Behalf of the Trustees**

**Trustee 1**     *Wendy Grant*

**Trustee 2**     *Rev Colin Darling*

**Date**            **4 April 2024**

**TANDRAGEE/Ballymore/St Marks/Armagh/Church of Ireland**

Northern Ireland - Charity number 104295

---

# Annual return

---

## **Independent Examiners Report to the Trustees of Ballymore Parish Church**

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 2 to 12.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That 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.

*Jonathan Ruddell*

Jonathan Ruddell  
For Ruddell & Company  
Dungannon