

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland · Charity number 104701

Details

Known as	St Columba's Parish Church, Ballynascreen
Status	Received
Registered	2016-02-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	20 Lisnamuck Road Tobermore Magherafelt Bt45 5qs BT45 5QS
Phone	07775508045

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	£15,251	£33,643	£0	0
2024-12-31	£20,299	£19,301	£0	0

Trustees

Name	Role	Appointed
Andrew Hepburn		
Lucinda Hughes		
Margaret Henderson		
Margaret Johnston		
Ryan Mckee		
Stanley Hepburn		
Thomas Hughes		
Violet Andrews		

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Accounts

Receipts and Payments Account for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>						
Donations	2	11,307	376	-	11,683	16,850
Other receipts	3	425	-	-	425	200
Rental of Land		700	-	-	700	700
Bank Interest		509	153	-	662	805
Grave Fee		-	-	-	-	50
Investment Income	9	1,781	-	-	1,781	1,694
<u>Total Receipts</u>		14,722	529	-	15,251	20,299
<u>Payments</u>						
Diocesan Assessment		11,198	-	-	11,198	10,852
Church Running Costs	4	1,243	-	-	1,243	841
Rectory Costs	5	8,251	-	-	8,251	800
Maintenance Costs	6	8,551	-	-	8,551	1,312
Charitable Donations	7	-	874	-	874	1,000
Administration Costs	8	3,348	-	-	3,348	3,828
Choir		100	-	-	100	100
Support of A & J Quill		-	-	-	-	240
Support of C Holmes		-	-	-	-	173
Bishops Appeal		-	-	-	-	70
Bank Charges		78	-	-	78	85
<u>Total Payments</u>		32,769	874	-	33,643	19,301
Excess of Receipts over Payments for the year before transfers		(18,047)	(345)	-	(18,392)	998
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		(18,047)	(345)	-	(18,392)	998

Signed on Behalf of the Trustees

Trustee 1


Margaret Henderson

Trustee 2


Stanley Hepburn

Date:

18.5.2026

Statement of Assets and Liabilities as at 31 December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Cash Funds						
Bank Accounts		27,895	12,316	-	40,211	59,284
Cash on Hand		681	35	-	716	35
Total Cash Funds	10-11	28,576	12,351	-	40,927	59,319
Investment Assets						
Investments in RCB Unit Trusts		-	-	283,232	283,232	263,974
Investments in CIT Unit Trusts		-	-	12,696	12,696	12,340
NFU Mutual Mixed Portfolio		62,300	-	-	62,300	55,918
Total Investment Assets	12	62,300	-	295,928	358,228	332,232
Assets retained for the Parish's own use						
Fixtures & Fittings		5,000	-	-	5,000	5,000
Church Plantation (small area of land beside church)		20,000	-	-	20,000	20,000
Total Assets retained for the Parish's own use	13	25,000	-	-	25,000	25,000
Total Assets		115,876	12,351	295,928	424,155	416,551
The funds of the parish						
Endowment funds				295,928	295,928	276,314
Unrestricted funds		115,876			115,876	127,540
Restricted funds			12,351		12,351	12,697
Total charity funds	14	115,876	12,351	295,928	424,155	416,551

Signed on Behalf of the Trustees

Trustee 1


Margaret Henderson

Trustee 2


Stanley Hepburn

Date:

18.5.2026

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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for the use of.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts as well as in NFU Mutual are stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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

2. Donations

	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Freewill Envelopes	5,512	-	5,512
Annual Sustentations	2,200	-	2,200
Missions Focus Envelopes	-	376	376
Loose Collections	1,408	-	1,408
Gift Aid – Planned Giving	1,427	-	1,427
Special Services			
St Columba's – Harvest	428	-	428
St Columba's – Carol Service	332	-	332
TOTAL	11,307	376	11,683

3. Other Receipts

	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Miscellaneous Donations	425	-	425
TOTAL	425	-	425

4. Church running costs

	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Oil	686	-	686
Electricity	144	-	144
Water rates	176	-	176
Visiting speakers and Organist	237	-	237
TOTAL	1,243	-	1,243

5. Rectory Costs

	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Heating oil	388	-	388
Electricity	382	-	382
Telephone	390	-	390
Repairs	7,091	-	7,091
TOTAL	8,251	-	8,251

6. Maintenance costs

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Church repairs	6,902	-	6,902
Grass cutting	1,020	-	1,020
New Microphone	431	-	431
Fire extinguisher service	198	-	198
TOTAL	8,551	-	8,551

7. Charitable donations

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
CMS Ireland	-	218	218
Crosslinks	-	219	219
Faith Mission	-	218	218
SAMS	-	219	219
TOTAL	-	874	874

8. Administration costs

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Office expenses	442	-	442
Insurance	2,003	-	2,003
Audit fee	348	-	348
Church Envelopes	152	-	152
Printing Costs	178	-	178
Copyright licence	100	-	100
Gift Aid – administration fee	125	-	125
TOTAL	3,348	-	3,348

9. Investment Income

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
RCB – Church of Ireland Trustees	240	-	240
RCB – Unit Trusts	1,541	-	1,541
TOTAL	1,781	-	1,781

10.Total Cash Funds	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Bank Current Account	27,895	376	28,271
Organ Repair Fund	-	3,020	3,020
St. Anne's Business Reserve	-	8,920	8,920
Cash – St. Columba's	681	-	681
Cash – St. Anne's	-	35	35
TOTAL	28,576	12,351	40,927

11. Movement in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Restricted funds					
Charities	874	376	874	-	376
Organ Repair Fund	2,976	44	-	-	3,020
St Anne's Fund	8,847	108	-	-	8,955
Total restricted	12,697	528	874	-	12,351
Unrestricted funds					
General Fund	46,622	14,723	32,769	-	28,576
	46,622	14,723	32,769	-	28,576
Total funds	59,319	15,251	33,643	-	40,927

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organisations

Organ Repair Fund – a fund to provide the maintenance of the church organ

St Anne's Fund – a fund for the running and repair of St Anne's Church

Endowment Fund – contributions forwards to the incumbents stipend and to general Church running costs

12. Investment Assets

	NFU Mutual Mixed Portfolio	CIT Unit Trusts	RCB Unit Trusts	Total
	£	£	£	£
Opening value at 1 Jan 2025	55,918	12,340	263,974	332,232
Changes in valuation	6,382	356	19,258	25,996
Disposals	-	-	-	-
Closing value at 31 Dec 2025	62,300	12,696	283,232	358,228

13. Assets retained for the Parish's own use

	Fixtures & Fittings	Plantation Land	Total
	£	£	£
Opening cost at 1 Jan 2025	5,000	20,000	25,000
Additions	-	-	-
Closing cost at 31 Dec 2025	5,000	20,000	25,000

14. Reconciliation of Charity Funds

	£
Balance brought forward 1/1/25	416,551
Surplus/(deficit) in year	(18,392)
Increase in value of investments	25,996
Total charity funds 31/12/25	424,155

Changes in the value of investments are reflected in reserves, as these are non-cash transactions.

15. Transactions with the Trustees

The parish paid expenses of £8,251 relating to repairs and running costs of the Rectory which is occupied by the rector. In addition £442 was paid to the Rector for office expenses

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

16. Governance Costs

Governance costs of £348 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Accounts

St Columba's Parish Church, Ballynascreen

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities**

For the year ended 31 December 2024

Charities Number: NIC 104701

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

Contents

References and administrative details of the Charity

Trustees' report

Independent Examiner's Report to the Trustees

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Statement of assets and liabilities

Notes to the financial statements

References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen

Charity Registration Number: NIC 104701

Contact Address: The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Diffin
Mr James Henderson
Mrs Margaret Henderson
Ms Margaret Johnston
Ms Ann McKeown
Ms Kathleen McKeown
Ms Mary McKeown
Mr David Wallace (resigned Nov. 2024)
Mrs Lucinda Hughes
Mr Thomas Hughes
Mr John Andrews (Sen.)
Mr John Andrews (Jun.)
Mrs Violet Andrews
Mr Stanley Hepburn
Mr Andrew Hepburn

Principal Office-bearers

Clergy: Rev. Rosie Diffin
Honorary Secretary: Ms Margaret Johnston
Honorary Treasurer: Ms Kathleen McKeown
Rector's Church Warden: Vacant
People's Church Wardens: Mr Stanley Hepburn

Independent Examiner

W McGillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

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 St Columba's Parish Church, Ballynascreen, Draperstown 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 St Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, St Columba's Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St Columba's Parish Church.

Achievements, Performance & Public Benefit

As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support.

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

As a parish we are active in raising funds and supporting the work of mission societies. We have mission partners whom we directly support as a parish.

Financial Review

Financial reports are reviewed throughout the year and a review on completion of the annual accounts.

Total receipts for the year (£20,299) were greater than total payments (£19,301) increasing the total cash funds held by £998. Net assets at the year-end were £416,551 (31/12/2024)

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 2024 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

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

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and Remuneration

The Rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

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 Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the Incumbent. Special meetings may be convened at any time by the Chairperson, the Secretary or the Church Wardens.

Compliance with Public Benefit

St Columba's Parish Church 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. There continues to be no private gain to any individual member.

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

Ms Kathleen McKeown
Treasurer

Rev. Rosie Diffin
Rector

Date: _____

Independent Examiners Report to the Trustees of St Columba's Parish Church, Ballynascreen

I report on the accounts of St Columba's Parish Church, Ballynascreen for the year ended 31 December 2024, which are set out on pages 7 to 13

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.

**for and on behalf of W McGillian & Co. Ltd
Financial Accountants**

Date

5 Tobermore Road
Draperstown
Co Londonderry
BT45 7AG

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted 2024	Restricted 2024	Endowment 2024	Total 2024	Total 2023
Receipts						
Donations	2	15,966	884		16,850	20,698
Other Receipt	3	200	-		200	953
Rental of Land		700	-	-	700	700
RCB Grant		-			-	-
Bank Interest		644	161	-	805	633
Grave Fee		50	-	-	50	-
Investment Income	9	1,694	-		1,694	1,576
Total Receipts		<u>19,254</u>	<u>1,045</u>	-	<u>20,299</u>	<u>24,560</u>
Payments						
Diocesan Assessment		10,852			10,852	11,138
Running Costs	4	841	-	-	841	1,683
Rectory Costs	5	800	-	-	800	1,065
Maintenance Costs	6	1,312		-	1,312	6,171
Charitable Donations	7	-	1,000		1,000	890
Administration Costs	8	3,828	-	-	3,828	3,278
Support of A & J Quill		-	240		240	-
Support of C Holmes			173		173	-
Choir/payment		100	-		100	240
Bishop's Appeal			70		70	264
Bank Charges		85	-	-	85	82
Total Payments		<u>17,818</u>	<u>1,483</u>	-	<u>19,301</u>	<u>25,061</u>
Surplus/Deficit of Receipts and		<u>1,436</u>	<u>(438)</u>	-	<u>998</u>	<u>(501)</u>

Signed on behalf of the Trustees:

Ms Kathleen McKeown _____
Trustee

Rev Rosie Diffin _____
Rector

Date:

Statement of Assets and Liabilities as at 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024	Total 2024 £	Total 2023
Cash Funds						
Bank Accounts		46,622	12,662	-	59,284	58,286
Cash on Hand		-	35	-	35	35
Total Cash Funds	10/11	46,622	12,697	-	59,319	58,321
Investment Assets						
	12					
Investments in RCB Unit Trusts		-	-	263,974	263,974	246,755
Investments in CIT Unit Trusts		-	-	12,382	12,382	11,294
NFU Mutual Mixed Portfolio		55,918	-	-	55,918	52,732
Total Investment Assets		55,918	-	276,356	332,274	310,781
Assets retained for the Parish's own use						
Fixtures & Fittings		5,000	-	-	5,000	5,000
Church Plantation (small area of land beside church)		20,000	-	-	20,000	20,000
Total Assets retained for the Parish's own use	13	25,000	-	-	25,000	25,000
Total Assets		127,540	12,697	276,314	416,593	394,102
The funds of the parish						
Endowment funds				276,356	276,356	258,049
Unrestricted funds		127,540			127,540	123,401
Restricted funds			12,697		12,697	12,652
Total charity funds	14	127,540	12,697	276,356	416,593	394,102

Signed on Behalf of the Trustees

Ms Kathleen McKeown
Trustee

Rev Rosie Diffin
Rector

Date:

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

1. Accounting policies

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(a) Receipts and Payments Account

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(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:-

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- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

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The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for its use.

ii) Investments

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iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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

2. Donations

	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Freewill Envelopes	7,498	-	7,498
Annual Sustentations	900	-	900
Mission Focus	-	884	884
Loose Collections	2,220	-	2,220
Carol Service Collection	751	-	751
Gift Aid-Small Donations and Planned giving	3,397	-	3,397
Miscellaneous Donations	1,200	-	1,200
TOTALS	15,966	884	16,850

3. Other Receipts

Compensation: Ulster Bank	200	-	200
TOTALS	200	-	200

4. Church Running Costs

Church oil	491	-	491
Electricity	96	-	96
Water Rates	162	-	162
Visiting Speakers	92	-	92
Service of Fire Extinguishers	-	-	-
TOTALS	841	-	841

5. Rectory Costs

Heating Oil	322	-	322
Electricity	236	-	236
Telephone	242	-	242
TOTALS	800	-	800

6. Maintenance Costs

Church Repairs: Gutters	150	-	150
Servicing of Boiler	136	-	136
Grass Cutting	1,026	-	1,026
TOTALS	1,312	-	1,312

7. Charitable Donations

	Unrestricted	Restricted	Total
	2024	2024	2024
CMJ Ireland	-	200	200
CMS Ireland	-	200	200
Crosslinks	-	200	200
SAMS	-	200	200
Faith Mission	-	200	200
TOTALS	-	1,000	1,000

8. Administration Costs

Expenses of Office	221	-	221
Insurance	1,972	-	1,972
Audit Fee	432	-	432
Copyright Licence	246	-	246
Gift Aid Administration Fee	178	-	178
Printing of Church Envelopes	148	-	148
Purchase of Microphone	431	-	431
Kilcronaghan Connect Outing	200	-	200
TOTALS	3,828	-	3,828

9. Investment Income

RCB COI Trustees	232	-	232
RCB Unit Trusts	<u>1,462</u>	-	<u>1,462</u>
TOTALS	<u>1,694</u>	-	<u>1,694</u>

10. Total Cash Funds

	Unrestricted	Restricted
Bank Current Account	46,622	874
Organ Repair Fund	-	2,976
St Anne's Business Reserve		<u>8,812</u>
Total Bank	<u>46,622</u>	<u>12,662</u>
Cash Accounts	<u>-</u>	<u>35</u>
	<u>46,622</u>	<u>12,697</u>

11. Movement in Funds

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2024
	£	£	£	£	£
Restricted funds					
Charities	990	884	1,000	-	874
Organ Repair Fund	2,940	36	-	-	2,976
St Anne's Fund	8,721	125		-	8,846
Total restricted	<u>12,651</u>	<u>1,045</u>	<u>1,000</u>		<u>12,696</u>
Unrestricted funds					
General Fund	45,669	19,253	18,301	-	46,621
	<u>45,669</u>	<u>19,253</u>	<u>18,301</u>	<u>-</u>	<u>46,621</u>
Total funds	<u>58,321</u>	<u>20,298</u>	<u>19,301</u>	<u>-</u>	<u>59,319</u>

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organizations

Organ Repair Fund – a fund to provide the maintenance of the church organ

St Anne's Fund – a fund for the running and repair of St Anne's

12. Investment Assets

	NFU Mutual Mixed Portfolio	CIT Unit Trusts	RCB Unit Trusts	Total
	£	£	£	£
Opening value at 1 Jan 2024	52,731.76	11,294.04	246,755.32	310,781.12
Changes in valuation	<u>+3,186.69</u>	<u>+1,088.18</u>	<u>+17,218.41</u>	<u>+21,493.28</u>
Closing value at 31 Dec 2024	<u>55,918.45</u>	<u>12,382.22</u>	<u>263,973.73</u>	<u>332,274.40</u>

13. Assets retained for the Parish's own use

	Fixtures & Fittings	Plantation Land	Total
	£	£	£
Opening cost at 1 Jan 2023	5,000	20,000	25,000
Additions	-	-	-
Closing cost at 31 Dec 2023	<u>5,000</u>	<u>20,000</u>	<u>25,000</u>

14. Reconciliation of Charity Funds

Balance b/f at 1 Jan 2024	394,102
Add Surplus for 2024	<u>998</u>
	395,100
Increase in Value of Investments	<u>21,493</u>
Balance b/f at 31 Dec. 2024	<u>416,593</u>

15. Transactions with the Trustees

The parish paid expenses of £800 relating to the running costs of the Rectory which is occupied by the Rector.

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

16. Governance Costs

Governance costs of £432 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Accounts

St Columba's Parish Church, Ballynascreen
Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities
For the year ended 31 December 2023
Charities Number: NIC 104701

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

Contents

References and administrative details of the Charity

Trustees' report

Independent Examiner's Report to the Trustees

Receipts and payments account

Statement of assets and liabilities

Notes to the financial statements

References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen

Charity Registration Number: NIC 104701

Contact Address:

The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Diffin
Mr James Henderson
Mrs Margaret Henderson
Ms Margaret Johnston
Mrs Rhonda McKee (resigned 2022)
Ms Ann Mckeown
Ms Kathleen Mckeown
Ms Mary Mckeown
Mr David Wallace

Principal Office-bearers

Clergy:
Honorary Secretary:
Honorary Treasurer:
Rector's Church Warden:
People's Church Wardens:
Rev. Rosie Diffin
Ms Margaret Johnston
Ms Kathleen Mckeown
Mr David Wallace
Mr James Henderson/ Ms Mary Mckeown

Independent Examiner

W Mc Gillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

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 St Columba's Parish Church, Ballynascreen, Draperstown for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of St Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelic, social and eumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, St Columba's Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St Columba's Parish Church.

Achievements, Performance & Public Benefit

As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support.

We have a Girls' Friendly Society (in conjunction with our sister church in Kilcronaghan). Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland.

As a parish we are active in raising funds and supporting the work of mission societies. We have mission partners whom we directly support as a parish.

Financial Review

Financial reports are reviewed throughout the year and a review on completion of the annual accounts.

Total receipts for the year (£24,560) were less than total payments (£25,061) decreasing the total cash funds held by £501. Net assets at the year-end were £394,102 (31/12/2023)

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial 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, 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.

The Rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

Pay and Remuneration

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 Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the Incumbent. Special meetings may be convened at any time by the Chairperson, the Secretary or the Church Wardens.

Compliance with Public Benefit

St Columba's Parish Church 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. There continues to be no private gain to any individual member.

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

Ms Kathleen Mckeown
Treasurer

Kathleen Mckeown

Rev. Rosie Diffin
Rector

Rosie Diffin

Date:

22nd Feb 2024

Independent Examiners Report to the Trustees of St Columba's Parish Church, Ballynascreen

I report on the accounts of St Columba's Parish Church, Ballynascreen for the year ended 31 December 2023, which are set out on pages 7 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.



for and on behalf of W McGillion & Co. Ltd

Financial Accountants

5 Tobermore Road
Draperstown
Co Londonderry
BT45 7AG

Date 22-02-24

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted 2023	Restricted 2023	Endowment 2023	Total 2023	Total 2022
Receipt						
2		18,984	1,714	-	20,698	22,257
3		953	-	-	953	266
		700	-	-	700	700
		-	-	-	-	1,550
		508	125	-	633	79
		-	-	-	-	300
9		1,576	-	-	1,576	1,542
Total Receipts		22,721	1,839	-	24,560	26,694
Payments						
Diocesan Assessment		11,138	-	-	11,138	10,146
4		1,683	-	-	1,683	1,740
5		1,065	-	-	1,065	924
6		6,171	-	-	6,171	5,630
7		-	890	-	890	899
8		3,278	-	-	3,278	3,290
		-	-	-	-	63
		140	100	-	240	22
		264	264	-	264	-
		82	250	-	250	-
		-	-	-	-	82
Total Payments		23,557	1,504	-	25,061	22,994
Surplus/Deficit of Receipts and Payments for the year		(836)	335	-	(501)	3,700

Signed on behalf of the Trustees:

Ms Kathleen Mckeown
Kathleen McKeown
 Trustee

Rev Rosie Diffin
Rosie Diffin
 Rector
 Date: 22nd Feb 2024

Statement of Assets and Liabilities as at 31 December 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Cash Funds						
Bank Accounts		45,669	12,617	-	58,286	58,752
Cash on Hand		-	35	-	35	70
Total Cash Funds	10	45,669	12,652	-	58,321	58,822
Investment Assets						
Investments in RCB Unit		-	-	246,755	246,755	247,835
Trusts		-	-	-	-	-
Investments in CIT Unit		-	-	11,294	11,294	10,783
Trusts		-	-	-	-	-
NFU Mutual Mixed Portfolio		52,732	-	-	52,732	51,061
Total Investment Assets	11	52,732	-	258,049	310,781	309,680
Assets retained for the Parish's own use						
Parish's own use		5,000	-	-	5,000	5,000
Fixtures & Fittings		-	-	-	-	-
Church Plantation (small area of land beside church)		20,000	-	-	20,000	20,000
Total Assets retained for the Parish's own use		25,000	-	-	25,000	25,000
Total Assets	12	123,401	12,652	258,049	394,102	393,502
The funds of the parish						
Endowment funds		123,401	-	258,049	258,049	258,619
Unrestricted funds		-	12,652	-	12,652	123,151
Restricted funds		-	-	-	-	11,733
Total charity funds		123,401	12,652	258,049	394,102	393,502

Signed on Behalf of the Trustees

Ms Kathleen Mckeown
Trustee

Kathleen Mckeown

Rev Rosie Diffin
Rector

22/2/2024

Date:

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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for its use.

(ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts as well as in NFU Mutual are stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

(iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2023 (continued)			
2. Donations			
	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Freewill Envelopes	8,499	-	8,499
Annual Sustenations	1,700	-	1,700
Mission Focus	-	920	920
Loose Collections	3,693	794	4,486
Gift Aid-Small Donations and Planned giving	3,472	-	3,472
Miscellaneous Donations	620	-	620
Bequeath: Mrs Patience Holt	1,000	-	1,000
TOTALS	18,984	1,714	20,698
3. Other Receipts	600	-	600
Energy Grant	600	-	600
Diocesan Grant	353	-	353
TOTALS	953	-	953
4. Church Running Costs	1,064	-	1,064
Church oil	1,064	-	1,064
Electricity	102	-	102
Water Rates	154	-	154
Visiting Speakers	240	-	240
Service of Fire Extinguishers	123	-	123
TOTALS	1,683	-	1,683
5. Rectory Costs	402	-	402
Heating Oil	402	-	402
Electricity	378	-	378
Telephone	285	-	285
TOTALS	1,065	-	1,065
6. Maintenance Costs	811	-	811
Church Repairs	811	-	811
Work to Church yard trees	4,320	-	4,320
Grass Cutting	1,040	-	1,040
TOTALS	6,171	-	6,171
7. Charitable Donations	Unrestricted	Restricted	Total
	2023	2023	2023
	178	178	178
CJM Ireland	178	178	178
CMS Ireland	178	178	178
Crosslinks	178	178	178
SAMS	178	178	178
Faith Mission	178	178	178
TOTALS	-	890	890
8. Administration Costs	221	-	221
Expenses of Office	221	-	221
Insurance	1,836	-	1,836
Audit Fee	432	-	432
Copyright Licence	233	-	233
Gift Aid Administration Fee	205	-	205
Sunday School Expenses	72	-	72
Printing of Church Envelopes	278	-	278
TOTALS	3,278	-	3,278

9. Investment Income
RCB COI Trustees
RCB Unit Trusts
TOTALS

228	-	1,348	1,576
-	-	-	-
-	-	-	1,576

10. Movement in Funds

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2023
Restricted funds					
Charities	890	1,574	1,474	-	990
Organ Repair Fund	2,906	34	-	-	2,940
St Anne's Fund	7,936	885	100	-	8,721
Total restricted	11,732	2,493	1,574	-	12,651
Unrestricted funds					
General Fund	47,089	21,658	23,079	-	45,669
Total funds	58,822	24,151	24,653	-	58,321

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organizations
Organ Repair Fund – a fund to provide the maintenance of the church organ
St Anne's Fund – a fund for the running and repair of St Anne's Church

Governance costs of £432 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

15. Governance Costs

14 Ongoing repairs
Repairs includes the cost of repairing the church wall and work by Elm Forestry Landscape on the church trees, as a result of vandalism.

The parish paid expenses of £1,065 relating to the running costs of the Rectory which is occupied by the Rector. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

13. Transactions with the Trustees

Total Charity Funds at 31 December 2023	394,102
Increase in value of investments	1,101
Less Deficit in current year	501
Balance brought forward at 1 Jan 2023	393,502

12. Reconciliation of Charity Funds:

Closing cost at 31 Dec 2023	5,000	20,000	25,000
Aditions	-	-	-
Opening cost at 1 Jan 2023	5,000	20,000	25,000
	Fixtures & Fittings	Plantation Land	Total
	£	£	£

11. Assets retained for the Parish's own use

Changes in valuation are reflected directly to reserves as these are non-cash movements.

Closing value at 31 Dec 2023	52,731.76	11,294.04	246,755.32	310,781.12
Changes in valuation	+1,670.71	+510.18	- 1,079.89	+1,101.00
Opening value at 1 Jan 2023	51,061.05	10,783.86	247,835.21	309,680.12
	NFU Mutual	CIT Unit	RCB Unit Trusts	Total
	Mixed Portfolio	Trusts		
	£	£	£	£

10. Investment Assets

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Annual report

St Columba's Parish Church, Ballynascreen
Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities
For the year ended 31 December 2023
Charities Number: NIC 104701

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

Contents

References and administrative details of the Charity

Trustees' report

Independent Examiner's Report to the Trustees

Receipts and payments account

Statement of assets and liabilities

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References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen

Charity Registration Number: NIC 104701

Contact Address:

The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Diffin
Mr James Henderson
Mrs Margaret Henderson
Ms Margaret Johnston
Mrs Rhonda McKee (resigned 2022)
Ms Ann Mckeown
Ms Kathleen Mckeown
Ms Mary Mckeown
Mr David Wallace

Principal Office-bearers

Clergy:
Honorary Secretary:
Honorary Treasurer:
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Ms Kathleen Mckeown
Mr David Wallace
Mr James Henderson/ Ms Mary Mckeown

Independent Examiner

W Mc Gillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

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 St Columba's Parish Church, Ballynascreen, Draperstown for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of St Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelic, social and eumenical. 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.

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Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management

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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, 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.

The Rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

Pay and Remuneration

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 Church Warden and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the Incumbent. Special meetings may be convened at any time by the Chairperson, the Secretary or the Church Wardens.

Compliance with Public Benefit

St Columba's Parish Church 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. There continues to be no private gain to any individual member.

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

Ms Kathleen Mckeown
Treasurer

Kathleen Mckeown

Rev. Rosie Diffin
Rector

Rosie Diffin

Date:

22nd Feb 2024

Independent Examiners Report to the Trustees of St Columba's Parish Church, Ballynascreen

I report on the accounts of St Columba's Parish Church, Ballynascreen for the year ended 31 December 2023, which are set out on pages 7 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.



for and on behalf of W McGillion & Co. Ltd

Financial Accountants

5 Tobermore Road
Draperstown
Co Londonderry
BT45 7AG

Date 22-02-24

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted 2023	Restricted 2023	Endowment 2023	Total 2023	Total 2022
Receipt						
2		18,984	1,714	-	20,698	22,257
3		953	-	-	953	266
		700	-	-	700	700
		-	-	-	-	1,550
		508	125	-	633	79
		-	-	-	-	300
9		1,576	-	-	1,576	1,542
Total Receipts		22,721	1,839	-	24,560	26,694
Payments						
Diocesan Assessment		11,138	-	-	11,138	10,146
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5		1,065	-	-	1,065	924
6		6,171	-	-	6,171	5,630
7		-	890	-	890	899
8		3,278	-	-	3,278	3,290
		-	-	-	-	63
		140	100	-	240	22
		264	264	-	264	-
		82	250	-	250	-
		-	-	-	-	82
Total Payments		23,557	1,504	-	25,061	22,994
Surplus/Deficit of Receipts and Payments for the year		(836)	335	-	(501)	3,700

Signed on behalf of the Trustees:

Ms Kathleen Mckeown
Kathleen McKeown
 Trustee

Rev Rosie Diffin
Rosie Diffin
 Rector
 Date: 22nd Feb 2024

Statement of Assets and Liabilities as at 31 December 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Cash Funds						
Bank Accounts		45,669	12,617	-	58,286	58,752
Cash on Hand		-	35	-	35	70
Total Cash Funds	10	45,669	12,652	-	58,321	58,822
Investment Assets						
Investments in RCB Unit		-	-	246,755	246,755	247,835
Trusts		-	-	-	-	-
Investments in CIT Unit		-	-	11,294	11,294	10,783
Trusts		-	-	-	-	-
NFU Mutual Mixed Portfolio		52,732	-	-	52,732	51,061
Total Investment Assets	11	52,732	-	258,049	310,781	309,680
Assets retained for the Parish's own use						
Parish's own use		5,000	-	-	5,000	5,000
Fixtures & Fittings		-	-	-	-	-
Church Plantation (small area of land beside church)		20,000	-	-	20,000	20,000
Total Assets retained for the Parish's own use		25,000	-	-	25,000	25,000
Total Assets	12	123,401	12,652	258,049	394,102	393,502
The funds of the parish						
Endowment funds		123,401	-	258,049	258,049	258,619
Unrestricted funds		-	12,652	-	12,652	123,151
Restricted funds		-	-	-	-	11,733
Total charity funds		123,401	12,652	258,049	394,102	393,502

Signed on Behalf of the Trustees

Ms Kathleen Mckeown
Trustee

Kathleen Mckeown

Rev Rosie Diffin
Rector

22/2/2024

Date:

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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for its use.

(ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts as well as in NFU Mutual are stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

(iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2023 (continued)			
2. Donations			
	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Freewill Envelopes	8,499	-	8,499
Annual Sustenations	1,700	-	1,700
Mission Focus	-	920	920
Loose Collections	3,693	794	4,486
Gift Aid-Small Donations and Planned giving	3,472	-	3,472
Miscellaneous Donations	620	-	620
Bequeath: Mrs Patience Holt	1,000	-	1,000
TOTALS	18,984	1,714	20,698
3. Other Receipts	600	-	600
Energy Grant	600	-	600
Diocesan Grant	353	-	353
TOTALS	953	-	953
4. Church Running Costs	1,064	-	1,064
Church oil	1,064	-	1,064
Electricity	102	-	102
Water Rates	154	-	154
Visiting Speakers	240	-	240
Service of Fire Extinguishers	123	-	123
TOTALS	1,683	-	1,683
5. Rectory Costs	402	-	402
Heating Oil	402	-	402
Electricity	378	-	378
Telephone	285	-	285
TOTALS	1,065	-	1,065
6. Maintenance Costs	811	-	811
Church Repairs	811	-	811
Work to Church yard trees	4,320	-	4,320
Grass Cutting	1,040	-	1,040
TOTALS	6,171	-	6,171
7. Charitable Donations	Unrestricted	Restricted	Total
	2023	2023	2023
	178	178	178
CJM Ireland	178	178	178
CMS Ireland	178	178	178
Crosslinks	178	178	178
SAMS	178	178	178
Faith Mission	178	178	178
TOTALS	-	890	890
8. Administration Costs	221	-	221
Expenses of Office	221	-	221
Insurance	1,836	-	1,836
Audit Fee	432	-	432
Copyright Licence	233	-	233
Gift Aid Administration Fee	205	-	205
Sunday School Expenses	72	-	72
Printing of Church Envelopes	278	-	278
TOTALS	3,278	-	3,278

9. Investment Income
RCB COI Trustees
RCB Unit Trusts
TOTALS

228	-	1,348	1,576
-	-	-	1,348
-	-	-	1,576

10. Movement in Funds

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2023
Restricted funds					
Charities	890	1,574	1,474	-	990
Organ Repair Fund	2,906	34	-	-	2,940
St Anne's Fund	7,936	885	100	-	8,721
Total restricted	11,732	2,493	1,574	-	12,651
Unrestricted funds					
General Fund	47,089	21,658	23,079	-	45,669
Total funds	58,822	24,151	24,653	-	58,321

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organizations
Organ Repair Fund – a fund to provide the maintenance of the church organ
St Anne's Fund – a fund for the running and repair of St Anne's Church

Governance costs of £432 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

15. Governance Costs

14 Ongoing repairs
Repairs includes the cost of repairing the church wall and work by Elm Forestry Landscape on the church trees, as a result of vandalism.

The parish paid expenses of £1,065 relating to the running costs of the Rectory which is occupied by the Rector. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

13. Transactions with the Trustees

Total Charity Funds at 31 December 2023	394,102
Less Deficit in current year	501
Balance brought forward at 1 Jan 2023	393,502
Increase in value of investments	393,001
	<u>1,101</u>

12. Reconciliation of Charity Funds:

Closing cost at 31 Dec 2023	5,000	20,000	25,000
Aditions	-	-	-
Opening cost at 1 Jan 2023	5,000	20,000	25,000
	£	£	£
	Fixtures & Plantation	Land	Total

11. Assets retained for the Parish's own use

Changes in valuation are reflected directly to reserves as these are non-cash movements.

Closing value at 31 Dec 2023	52,731.76	11,294.04	246,755.32	310,781.12
Changes in valuation	+1,670.71	+510.18	- 1,079.89	+1,101.00
Opening value at 1 Jan 2023	51,061.05	10,783.86	247,835.21	309,680.12
	£	£	£	£
	NFU Mutual	CIT Unit	RCB Unit Trusts	Total
	Mixed Portfolio	Trusts		

10. Investment Assets

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Annual return

St Columba's Parish Church, Ballynascreen
Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities
For the year ended 31 December 2023
Charities Number: NIC 104701

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

Contents

References and administrative details of the Charity

Trustees' report

Independent Examiner's Report to the Trustees

Receipts and payments account

Statement of assets and liabilities

Notes to the financial statements

References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen

Charity Registration Number: NIC 104701

Contact Address:

The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Duffin
Mr James Henderson
Mrs Margaret Henderson
Ms Margaret Johnston
Mrs Rhonda McKee (resigned 2022)
Ms Ann Mckeown
Ms Kathleen Mckeown
Ms Mary Mckeown
Mr David Wallace

Principal Office-bearers

Clergy:
Honorary Secretary:
Honorary Treasurer:
Rector's Church Warden:
People's Church Wardens:
Rev. Rosie Duffin
Ms Margaret Johnston
Ms Kathleen Mckeown
Mr David Wallace
Mr James Henderson/ Ms Mary Mckeown

Independent Examiner

W Mc Gillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

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 St Columba's Parish Church, Ballynascreen, Draperstown for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of St Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelic, social and eumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, St Columba's Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St Columba's Parish Church.

Achievements, Performance & Public Benefit

As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support.

We have a Girls' Friendly Society (in conjunction with our sister church in Kilcronaghan). Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland.

As a parish we are active in raising funds and supporting the work of mission societies. We have mission partners whom we directly support as a parish.

Financial Review

Financial reports are reviewed throughout the year and a review on completion of the annual accounts.

Total receipts for the year (£24,560) were less than total payments (£25,061) decreasing the total cash funds held by £501. Net assets at the year-end were £394,102 (31/12/2023)

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial 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, 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.

The Rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

Pay and Remuneration

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 Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the Incumbent. Special meetings may be convened at any time by the Chairperson, the Secretary or the Church Wardens.

Compliance with Public Benefit

St Columba's Parish Church 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. There continues to be no private gain to any individual member.

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

Ms Kathleen Mckeown
Treasurer

Kathleen Mckeown

Rev. Rosie Diffin
Rector

Rosie Diffin

Date:

22nd Feb 2024

Independent Examiners Report to the Trustees of St Columba's Parish Church, Ballynascreen

I report on the accounts of St Columba's Parish Church, Ballynascreen for the year ended 31 December 2023, which are set out on pages 7 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.



for and on behalf of W McGilligan & Co. Ltd

Financial Accountants

5 Tobermore Road
Draperstown
Co Londonderry
BT45 7AG

Date 22-02-24

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted 2023	Restricted 2023	Endowment 2023	Total 2023	Total 2022
Receipt						
2		18,984	1,714	-	20,698	22,257
3		953	-	-	953	266
		700	-	-	700	700
		-	-	-	-	1,550
		508	125	-	633	79
		-	-	-	-	300
9		1,576	-	-	1,576	1,542
Total Receipts		22,721	1,839	-	24,560	26,694
Payments						
Diocesan Assessment		11,138	-	-	11,138	10,146
4		1,683	-	-	1,683	1,740
5		1,065	-	-	1,065	924
6		6,171	-	-	6,171	5,630
7		-	890	-	890	899
8		3,278	-	-	3,278	3,290
		-	-	-	-	63
		140	100	-	240	22
		264	264	-	264	-
		82	250	-	250	-
		82	-	-	82	82
Total Payments		23,557	1,504	-	25,061	22,994
Surplus/Deficit of Receipts and Payments for the year		(836)	335	-	(501)	3,700

Signed on behalf of the Trustees:

Ms Kathleen Mckeown
Kathleen McKeown
 Trustee

Rev Rosie Diffin
Rosie Diffin
 Rector
 Date: 22nd Feb 2024

Statement of Assets and Liabilities as at 31 December 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
Cash Funds						
Bank Accounts		45,669	12,617	-	58,286	58,752
Cash on Hand		-	35	-	35	70
Total Cash Funds	10	45,669	12,652	-	58,321	58,822
Investment Assets						
Investments in RCB Unit		-	-	246,755	246,755	247,835
Trusts		-	-	-	-	-
Investments in CIT Unit		-	-	11,294	11,294	10,783
Trusts		-	-	-	-	-
NFU Mutual Mixed Portfolio		52,732	-	-	52,732	51,061
Total Investment Assets	11	52,732	-	258,049	310,781	309,680
Assets retained for the Parish's own use						
Parish's own use		5,000	-	-	5,000	5,000
Fixtures & Fittings		-	-	-	-	-
Church Plantation (small area of land beside church)		20,000	-	-	20,000	20,000
Total Assets retained for the Parish's own use		25,000	-	-	25,000	25,000
Total Assets	12	123,401	12,652	258,049	394,102	393,502
The funds of the parish						
Endowment funds		123,401	-	258,049	258,049	258,619
Unrestricted funds		-	12,652	-	12,652	123,151
Restricted funds		-	-	-	-	11,733
Total charity funds		123,401	12,652	258,049	394,102	393,502

Signed on Behalf of the Trustees

Ms Kathleen Mckeown
Trustee

Kathleen Mckeown

Rev Rosie Diffin
Rector

22/2/2024

Date:

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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for its use.

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Fixed asset investments comprising investment in RCB/CIT Unit Trusts as well as in NFU Mutual are stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2023 (continued)			
2. Donations			
	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Freewill Envelopes	8,499	-	8,499
Annual Sustenations	1,700	-	1,700
Mission Focus	-	920	920
Loose Collections	3,693	794	4,486
Gift Aid-Small Donations and Planned giving	3,472	-	3,472
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Bequeath: Mrs Patience Holt	1,000	-	1,000
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3. Other Receipts	600	-	600
Energy Grant	600	-	600
Diocesan Grant	353	-	353
TOTALS	953	-	953
4. Church Running Costs	1,064	-	1,064
Church oil	1,064	-	1,064
Electricity	102	-	102
Water Rates	154	-	154
Visiting Speakers	240	-	240
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TOTALS	1,683	-	1,683
5. Rectory Costs	402	-	402
Heating Oil	402	-	402
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Telephone	285	-	285
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Work to Church yard trees	4,320	-	4,320
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TOTALS	6,171	-	6,171
7. Charitable Donations	Unrestricted	Restricted	Total
	2023	2023	2023
	178	178	178
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Crosslinks	178	178	178
SAMS	178	178	178
Faith Mission	178	178	178
TOTALS	-	890	890
8. Administration Costs	221	-	221
Expenses of Office	221	-	221
Insurance	1,836	-	1,836
Audit Fee	432	-	432
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9. Investment Income
RCB COI Trustees
RCB Unit Trusts
TOTALS

228	-	1,348	1,576
-	-	-	-
-	-	-	1,576

10. Movement in Funds

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2023
Restricted funds					
Charities	890	1,574	1,474	-	990
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Total restricted	11,732	2,493	1,574	-	12,651
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General Fund	47,089	21,658	23,079	-	45,669
Total funds	58,822	24,151	24,653	-	58,321

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organizations
Organ Repair Fund – a fund to provide the maintenance of the church organ
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Governance costs of £432 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

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Repairs includes the cost of repairing the church wall and work by Elm Forestry Landscape on the church trees, as a result of vandalism.

14 Ongoing repairs

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

The parish paid expenses of £1,065 relating to the running costs of the Rectory which is occupied by the Rector.

13. Transactions with the Trustees

Total Charity Funds at 31 December 2023	394,102
Increase in value of investments	1,101
Less Deficit in current year	501
Balance brought forward at 1 Jan 2023	393,502

12. Reconciliation of Charity Funds:

Closing cost at 31 Dec 2023	5,000	20,000	25,000
Aditions	-	-	-
Opening cost at 1 Jan 2023	5,000	20,000	25,000
	£	£	£
	Fixtures & Plantation	Land	Total

11. Assets retained for the Parish's own use

Changes in valuation are reflected directly to reserves as these are non-cash movements.

Closing value at 31 Dec 2023	52,731.76	11,294.04	246,755.32	310,781.12
Changes in valuation	+1,670.71	+510.18	- 1,079.89	+1,101.00
Opening value at 1 Jan 2023	51,061.05	10,783.86	247,835.21	309,680.12
	£	£	£	£
	NFU Mutual	CIT Unit	RCB Unit Trusts	Total
	Mixed Portfolio	Trusts		

10. Investment Assets

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Accounts

St Columba's Parish Church, Ballynascreen

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities**

For the year ended 31 December 2022

Charities Number: NIC 104701

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

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References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen
Charity Registration Number: NIC 104701
Contact Address: The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Diffin
Mr James Henderson
Mrs Margaret Henderson
Mrs Patience Holt (deceased May 2022)
Ms Margaret Johnston
Mrs Rhonda McKee
Ms Ann McKeown
Ms Kathleen McKeown
Ms Mary McKeown
Mr David Wallace

Principal Office-bearers

Clergy: Rev. Rosie Diffin
Honorary Secretary: Ms Margaret Johnston
Honorary Treasurer: Ms Kathleen McKeown
Rector's Church Warden: Mr David Wallace
People's Church Wardens: Mr James Henderson/ Ms Mary McKeown

Independent Examiner

W McGillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Columba's Parish Church, Ballynascreen, Draperstown for the year ended 31 December 2022.

Objectives and Activities

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

The principal function of St Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, St Columba's Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and of which maintenance is undertaken by the Select Vestry of St Columba's Parish Church.

Achievements, Performance & Public Benefit

As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support.

Usually for our children we run a weekly Sunday School which currently has seven children. For our other activities we have a *Girls Friendly Society* (in conjunction with our sister church in Kilcronaghan). Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland.

As a parish we are active in raising funds and supporting the work of mission societies. We have mission partners whom we directly support as a parish.

Financial Review

Financial reports are reviewed throughout the year and a review on completion of the annual accounts.

Total receipts for the year (£26,694) were greater than total payments (£22,994) increasing the total cash funds held by £3,700). Net assets at the year-end were £393,502 (31/12/2022)

Going Concern

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial 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, may register as members of the General Vestry of the Parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a

period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and Remuneration

The Rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

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 Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson, the Secretary or the Church Wardens.

Compliance with Public Benefit

St Columba's Parish Church 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. There continues to be no private gain to any individual member.

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

Ms Kathleen McKeown
Treasurer

Kathleen McKeown

Rev Rosie Diffin
Rector

RD Diffin

Date:

28th March 2023

Independent Examiners Report to the Trustees of St Columba's Parish Church, Ballynascreen

I report on the accounts of St Columba's Parish Church, Ballynascreen for the year ended 31 December 2022, which are set out on pages 8 to 14

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.


for and on behalf of W McGillian & Co. Ltd
Financial Accountants

Date 28th March 2023

Unit A2
5 - 7 Tobermore Road
Draperstown
Co Londonderry
BT45 7AG

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted 2022 £	Restricted 2022 £	Endowment 2022 £	Total 2022 £	Total 2021 £
Receipt						
Donations	2	20,639	1,618	-	22,257	19,275
Other Receipt	3	266	-	-	266	22,606
Rental of Land		700	-	-	700	700
RCB Grant		1,550	-	-	1,550	-
Bank Interest		64	15	-	79	40
Grave Fee		300	-	-	300	-
Investment Income		1,542	-	-	1,542	1,473
Total Receipts		25,061	1,633	-	26,694	44,094
Payments						
Diocesan Assessment		10,146	-	-	10,146	9,006
Running Costs	4	1,740	-	-	1,740	298
Rectory Costs	5	924	-	-	924	621
Maintenance Costs	6	5,630	-	-	5,630	24,545
Charitable Donations	7	-	899	-	899	1,501
Administration Costs	8	3,290	-	-	3,290	5,199
Disposables		63	-	-	63	-
Choir/band payments		120	100	-	220	-
Bank Charges		82	-	-	82	109
Total Payments		21,995	999	-	22,994	40,679
Surplus/Deficit of Receipts and Payments for the year		3,066	634	-	3,700	2,815

Signed on behalf of the Trustees:

Ms Kathleen McKeown Kathleen McKeown
Trustee

Rev Rosie Diffin RDiffin
Rector

Date: 28th March 2023

Statement of Assets and Liabilities as at 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022	Total 2022 £	Total 2021
Cash Funds						
Bank Accounts		47,054	11,698	-	58,752	55,072
Cash on Hand		35	35	-	70	346
Total Cash Funds	9	47,089	11,733	-	58,822	55,418
Investment Assets						
Investments in RCB Unit Trusts		-	-	247,835	247,835	266,973
Investments in CIT Unit Trusts		-	-	10,784	10,784	12,321
NFU Mutual Mixed Portfolio		51,061	-	-	51,061	55,058
Total Investment Assets	10	51,061	-	258,619	309,680	334,352
Assets retained for the Parish's own use						
Fixtures & Fittings		5,000	-	-	5,000	5,000
Church Plantation (small area of land beside church)		20,000	-	-	20,000	20,000
Total Assets retained for the Parish's own use	11	25,000	-	-	25,000	25,000
Total Assets		123,151	11,733	258,619	393,502	414,770
The funds of the parish						
Endowment funds				258,619	258,619	279,294
Unrestricted funds		123,151			123,151	124,393
Restricted funds			11,733		11,733	11,083
Total charity funds		123,151	11,733	258,619	393,503	414,770

Signed on Behalf of the Trustees

Ms Kathleen McKeown
Trustee

Kathleen McKeown

Rev Rosie Diffin
Rector

RDiffin

Date:

28th March 2023

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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for its use.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts as well as in NFU Mutual are stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2022 (continued)

2. Donations

	Unrestricted	Restricted	Total
	2022	2022	2022
	£	£	£
Freewill Envelopes	9,851	-	9,851
Annual Sustentations	1,200	-	1,200
Mission Focus	-	890	890
Loose Collections	3,628	728	4,356
Gift Aid-Small Donations and Planned giving	4,515	-	4,515
Miscellaneous Donations	1,445	-	1,445
TOTALS	<u>20,639</u>	<u>1,618</u>	<u>22,257</u>

3. Other Receipts

Covid Grant	266	-	266
TOTALS	<u>266</u>	<u>-</u>	<u>266</u>

4. Church Running Costs

Church oil	705	-	705
Electricity	180	-	180
Water Rates	140	-	140
Other Expenses	715	-	715
TOTALS	<u>1,740</u>	<u>-</u>	<u>1,740</u>

5. Rectory Costs

Heating Oil	561	-	561
Electricity	180	-	180
Telephone	183	-	183
TOTALS	<u>924</u>	<u>-</u>	<u>924</u>

6. Maintenance Costs

Church Repairs	4,576	-	4,576
Grass Cutting	1,054	-	1,054
TOTALS	<u>5,630</u>	<u>-</u>	<u>5,630</u>

7. Charitable Donations

	Unrestricted	Restricted	Total
	2022	2022	2022
CMJ Ireland		179.30	179.30
CMS Ireland	-	179.30	179.30
Crosslinks	-	182.30	179.30
SAMS	-	179.30	179.30
Faith Mission	-	179.30	179.30
TOTALS	<u>-</u>	<u>899.50</u>	<u>899.50</u>

8. Administration Costs

Other Expenses	89	-	89
Insurance	1,757	-	1,757
Audit Fee	330	-	330
Copyright Licence	217	-	217
Gift Aid Administration Fee	307	-	307
Sunday School Expenses	261	-	261
Replacement laptop	329	-	329
TOTALS	<u>3,290</u>	<u>-</u>	<u>3,290</u>

9. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Restricted funds					
Charities	899	890	899	-	890
Organ Repair Fund	2,902	4	-	-	2,906
St Anne's Fund	7,297	1,343	100	-604	7,936
Total restricted	11,098	2,237	999	-604	11,732
Unrestricted funds					
General Fund	44,320	26,025	21,565	-1,690	47,089
Total funds	55,418	28,262	22,564	-2,294	58,822

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organizations

Organ Repair Fund – a fund to provide the maintenance of the church organ

St Anne's Fund – a fund for the running and repair of St Anne's Church

Note: Unrestricted Balance = £47,944 - £890 Mission Funds + Cash £35 = £47,089

Restricted Bank Balance = St Annes £7,901 +Cash £35 + Organ Fund £2,906 +Mission Funds £890

10. Investment Assets

	NFU Mutual Mixed Portfolio	CIT Unit Trusts	RCB Unit Trusts	Total
	£	£	£	£
Opening value at 1 Jan 2022	55,057.93	12,321.01	266,973.43	334,352.37
Changes in valuation	<u>-3,996.88</u>	<u>1,537.15</u>	<u>19,138.22</u>	<u>-24,672.25</u>
Closing value at 31 Dec 2022	<u>51,061.05</u>	<u>10,783.86</u>	<u>247,835.21</u>	<u>309,680.12</u>

Changes in valuation are reflected directly to reserves as these are non-cash movements.

11. Assets retained for the Parish's own use

	Fixtures & Fittings	Plantation Land	Total
	£	£	£
Opening cost at 1 Jan 2022	5,000	20,000	25,000
Additions	-	-	-
Closing cost at 31 Dec 2022	<u>5,000</u>	<u>20,000</u>	<u>25,000</u>

13. Transactions with the Trustees

The parish paid expenses of £924.40 relating to the running costs of the Rectory which is occupied by the Rector.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

14 Ongoing repairs

Repairs included a new oil tank and fitting cost £2,077.35 as well as work to the louvres in the tower.

15. Governance Costs

Governance costs of £330 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Annual report

St Columba's Parish Church, Ballynascreen

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities**

For the year ended 31 December 2022

Charities Number: NIC 104701

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

Contents

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Receipts and payments account	7
<i>Statement of assets and liabilities</i>	8
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References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen
Charity Registration Number: NIC 104701
Contact Address: The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Diffin
Mr James Henderson
Mrs Margaret Henderson
Mrs Patience Holt (deceased May 2022)
Ms Margaret Johnston
Mrs Rhonda McKee
Ms Ann McKeown
Ms Kathleen McKeown
Ms Mary McKeown
Mr David Wallace

Principal Office-bearers

Clergy: Rev. Rosie Diffin
Honorary Secretary: Ms Margaret Johnston
Honorary Treasurer: Ms Kathleen McKeown
Rector's Church Warden: Mr David Wallace
People's Church Wardens: Mr James Henderson/ Ms Mary McKeown

Independent Examiner

W McGillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Columba's Parish Church, Ballynascreen, Draperstown for the year ended 31 December 2022.

Objectives and Activities

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

The principal function of St Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

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Signed on Behalf of the Trustees

Ms Kathleen McKeown
Treasurer

Kathleen McKeown

Rev Rosie Diffin
Rector

RD Diffin

Date:

28th March 2023

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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.

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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.


for and on behalf of W McGillian & Co. Ltd
Financial Accountants

Date 28th March 2023

Unit A2
5 - 7 Tobermore Road
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Co Londonderry
BT45 7AG

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted 2022 £	Restricted 2022 £	Endowment 2022 £	Total 2022 £	Total 2021 £
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Rental of Land		700	-	-	700	700
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Investment Income		1,542	-	-	1,542	1,473
Total Receipts		25,061	1,633	-	26,694	44,094
Payments						
Diocesan Assessment		10,146	-	-	10,146	9,006
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Rectory Costs	5	924	-	-	924	621
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Bank Charges		82	-	-	82	109
Total Payments		21,995	999	-	22,994	40,679
Surplus/Deficit of Receipts and Payments for the year		3,066	634	-	3,700	2,815

Signed on behalf of the Trustees:

Ms Kathleen McKeown Kathleen McKeown
Trustee

Rev Rosie Diffin RDiffin
Rector

Date: 28th March 2023

Statement of Assets and Liabilities as at 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022	Total 2022 £	Total 2021
Cash Funds						
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Total Investment Assets	10	51,061	-	258,619	309,680	334,352
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Restricted funds			11,733		11,733	11,083
Total charity funds		123,151	11,733	258,619	393,503	414,770

Signed on Behalf of the Trustees

Ms Kathleen McKeown
Trustee

Kathleen McKeown

Rev Rosie Diffin
Rector

RDiffin

Date:

28th March 2023

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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

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iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2022 (continued)

2. Donations

	Unrestricted 2022	Restricted 2022	Total 2022
	£	£	£
Freewill Envelopes	9,851	-	9,851
Annual Sustentations	1,200	-	1,200
Mission Focus	-	890	890
Loose Collections	3,628	728	4,356
Gift Aid-Small Donations and Planned giving	4,515	-	4,515
Miscellaneous Donations	1,445	-	1,445
TOTALS	<u>20,639</u>	<u>1,618</u>	<u>22,257</u>

3. Other Receipts

Covid Grant	266	-	266
TOTALS	<u>266</u>	<u>-</u>	<u>266</u>

4. Church Running Costs

Church oil	705	-	705
Electricity	180	-	180
Water Rates	140	-	140
Other Expenses	715	-	715
TOTALS	<u>1,740</u>	<u>-</u>	<u>1,740</u>

5. Rectory Costs

Heating Oil	561	-	561
Electricity	180	-	180
Telephone	183	-	183
TOTALS	<u>924</u>	<u>-</u>	<u>924</u>

6. Maintenance Costs

Church Repairs	4,576	-	4,576
Grass Cutting	1,054	-	1,054
TOTALS	<u>5,630</u>	<u>-</u>	<u>5,630</u>

7. Charitable Donations

	Unrestricted 2022	Restricted 2022	Total 2022
CMJ Ireland		179.30	179.30
CMS Ireland	-	179.30	179.30
Crosslinks	-	182.30	179.30
SAMS	-	179.30	179.30
Faith Mission	-	179.30	179.30
TOTALS	<u>-</u>	<u>899.50</u>	<u>899.50</u>

8. Administration Costs

Other Expenses	89	-	89
Insurance	1,757	-	1,757
Audit Fee	330	-	330
Copyright Licence	217	-	217
Gift Aid Administration Fee	307	-	307
Sunday School Expenses	261	-	261
Replacement laptop	329	-	329
TOTALS	<u>3,290</u>	<u>-</u>	<u>3,290</u>

9. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Restricted funds					
Charities	899	890	899	-	890
Organ Repair Fund	2,902	4	-	-	2,906
St Anne's Fund	7,297	1,343	100	-604	7,936
Total restricted	11,098	2,237	999	-604	11,732
Unrestricted funds					
General Fund	44,320	26,025	21,565	-1,690	47,089
Total funds	55,418	28,262	22,564	-2,294	58,822

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organizations

Organ Repair Fund – a fund to provide the maintenance of the church organ

St Anne's Fund – a fund for the running and repair of St Anne's Church

Note: Unrestricted Balance = £47,944 - £890 Mission Funds + Cash £35 = £47,089

Restricted Bank Balance = St Annes £7,901 +Cash £35 + Organ Fund £2,906 +Mission Funds £890

10. Investment Assets

	NFU Mutual Mixed Portfolio	CIT Unit Trusts	RCB Unit Trusts	Total
	£	£	£	£
Opening value at 1 Jan 2022	55,057.93	12,321.01	266,973.43	334,352.37
Changes in valuation	<u>-3,996.88</u>	<u>1,537.15</u>	<u>19,138.22</u>	<u>-24,672.25</u>
Closing value at 31 Dec 2022	<u>51,061.05</u>	<u>10,783.86</u>	<u>247,835.21</u>	<u>309,680.12</u>

Changes in valuation are reflected directly to reserves as these are non-cash movements.

11. Assets retained for the Parish's own use

	Fixtures & Fittings	Plantation Land	Total
	£	£	£
Opening cost at 1 Jan 2022	5,000	20,000	25,000
Additions	-	-	-
Closing cost at 31 Dec 2022	<u>5,000</u>	<u>20,000</u>	<u>25,000</u>

13. Transactions with the Trustees

The parish paid expenses of £924.40 relating to the running costs of the Rectory which is occupied by the Rector.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

14 Ongoing repairs

Repairs included a new oil tank and fitting cost £2,077.35 as well as work to the louvres in the tower.

15. Governance Costs

Governance costs of £330 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Draperstown/St Columba's/Derry/Church of Ireland

Northern Ireland - Charity number 104701

Annual return

St Columba's Parish Church, Ballynascreen

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities**

For the year ended 31 December 2022

Charities Number: NIC 104701

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

Contents

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Independent Examiner's Report to the Trustees	6
Receipts and payments account	7
<i>Statement of assets and liabilities</i>	8
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References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen
Charity Registration Number: NIC 104701
Contact Address: The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Diffin
Mr James Henderson
Mrs Margaret Henderson
Mrs Patience Holt (deceased May 2022)
Ms Margaret Johnston
Mrs Rhonda McKee
Ms Ann McKeown
Ms Kathleen McKeown
Ms Mary McKeown
Mr David Wallace

Principal Office-bearers

Clergy: Rev. Rosie Diffin
Honorary Secretary: Ms Margaret Johnston
Honorary Treasurer: Ms Kathleen McKeown
Rector's Church Warden: Mr David Wallace
People's Church Wardens: Mr James Henderson/ Ms Mary McKeown

Independent Examiner

W McGillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for St Columba's Parish Church, Ballynascreen, Draperstown for the year ended 31 December 2022.

Objectives and Activities

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

The principal function of St Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, St Columba's Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and of which maintenance is undertaken by the Select Vestry of St Columba's Parish Church.

Achievements, Performance & Public Benefit

As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support.

Usually for our children we run a weekly Sunday School which currently has seven children. For our other activities we have a *Girls Friendly Society* (in conjunction with our sister church in Kilcronaghan). Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland.

As a parish we are active in raising funds and supporting the work of mission societies. We have mission partners whom we directly support as a parish.

Financial Review

Financial reports are reviewed throughout the year and a review on completion of the annual accounts.

Total receipts for the year (£26,694) were greater than total payments (£22,994) increasing the total cash funds held by £3,700). Net assets at the year-end were £393,502 (31/12/2022)

Going Concern

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial 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, may register as members of the General Vestry of the Parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a

period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and Remuneration

The Rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

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 Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson, the Secretary or the Church Wardens.

Compliance with Public Benefit

St Columba's Parish Church 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. There continues to be no private gain to any individual member.

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

Ms Kathleen McKeown
Treasurer

Kathleen McKeown

Rev Rosie Diffin
Rector

RD Diffin

Date:

28th March 2023

Independent Examiners Report to the Trustees of St Columba's Parish Church, Ballynascreen

I report on the accounts of St Columba's Parish Church, Ballynascreen for the year ended 31 December 2022, which are set out on pages 8 to 14

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.


for and on behalf of W McGillian & Co. Ltd
Financial Accountants

Date 28th March 2023

Unit A2
5 - 7 Tobermore Road
Draperstown
Co Londonderry
BT45 7AG

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted 2022 £	Restricted 2022 £	Endowment 2022 £	Total 2022 £	Total 2021 £
Receipt						
Donations	2	20,639	1,618	-	22,257	19,275
Other Receipt	3	266	-	-	266	22,606
Rental of Land		700	-	-	700	700
RCB Grant		1,550	-	-	1,550	-
Bank Interest		64	15	-	79	40
Grave Fee		300	-	-	300	-
Investment Income		1,542	-	-	1,542	1,473
Total Receipts		25,061	1,633	-	26,694	44,094
Payments						
Diocesan Assessment		10,146	-	-	10,146	9,006
Running Costs	4	1,740	-	-	1,740	298
Rectory Costs	5	924	-	-	924	621
Maintenance Costs	6	5,630	-	-	5,630	24,545
Charitable Donations	7	-	899	-	899	1,501
Administration Costs	8	3,290	-	-	3,290	5,199
Disposables		63	-	-	63	-
Choir/band payments		120	100	-	220	-
Bank Charges		82	-	-	82	109
Total Payments		21,995	999	-	22,994	40,679
Surplus/Deficit of Receipts and Payments for the year		3,066	634	-	3,700	2,815

Signed on behalf of the Trustees:

Ms Kathleen McKeown Kathleen McKeown
Trustee

Rev Rosie Diffin RDiffin
Rector

Date: 28th March 2023

Statement of Assets and Liabilities as at 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022	Total 2022 £	Total 2021
Cash Funds						
Bank Accounts		47,054	11,698	-	58,752	55,072
Cash on Hand		35	35	-	70	346
Total Cash Funds	9	47,089	11,733	-	58,822	55,418
Investment Assets						
Investments in RCB Unit Trusts		-	-	247,835	247,835	266,973
Investments in CIT Unit Trusts		-	-	10,784	10,784	12,321
NFU Mutual Mixed Portfolio		51,061	-	-	51,061	55,058
Total Investment Assets	10	51,061	-	258,619	309,680	334,352
Assets retained for the Parish's own use						
Fixtures & Fittings		5,000	-	-	5,000	5,000
Church Plantation (small area of land beside church)		20,000	-	-	20,000	20,000
Total Assets retained for the Parish's own use	11	25,000	-	-	25,000	25,000
Total Assets		123,151	11,733	258,619	393,502	414,770
The funds of the parish						
Endowment funds				258,619	258,619	279,294
Unrestricted funds		123,151			123,151	124,393
Restricted funds			11,733		11,733	11,083
Total charity funds		123,151	11,733	258,619	393,503	414,770

Signed on Behalf of the Trustees

Ms Kathleen McKeown
Trustee

Kathleen McKeown

Rev Rosie Diffin
Rector

RDiffin

Date:

28th March 2023

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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for its use.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts as well as in NFU Mutual are stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2022 (continued)

2. Donations

	Unrestricted	Restricted	Total
	2022	2022	2022
	£	£	£
Freewill Envelopes	9,851	-	9,851
Annual Sustentations	1,200	-	1,200
Mission Focus	-	890	890
Loose Collections	3,628	728	4,356
Gift Aid-Small Donations and Planned giving	4,515	-	4,515
Miscellaneous Donations	1,445	-	1,445
TOTALS	<u>20,639</u>	<u>1,618</u>	<u>22,257</u>

3. Other Receipts

Covid Grant	266	-	266
TOTALS	<u>266</u>	<u>-</u>	<u>266</u>

4. Church Running Costs

Church oil	705	-	705
Electricity	180	-	180
Water Rates	140	-	140
Other Expenses	715	-	715
TOTALS	<u>1,740</u>	<u>-</u>	<u>1,740</u>

5. Rectory Costs

Heating Oil	561	-	561
Electricity	180	-	180
Telephone	183	-	183
TOTALS	<u>924</u>	<u>-</u>	<u>924</u>

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Church Repairs	4,576	-	4,576
Grass Cutting	1,054	-	1,054
TOTALS	<u>5,630</u>	<u>-</u>	<u>5,630</u>

7. Charitable Donations

	Unrestricted	Restricted	Total
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TOTALS	<u>-</u>	<u>899.50</u>	<u>899.50</u>

8. Administration Costs

Other Expenses	89	-	89
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Audit Fee	330	-	330
Copyright Licence	217	-	217
Gift Aid Administration Fee	307	-	307
Sunday School Expenses	261	-	261
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TOTALS	<u>3,290</u>	<u>-</u>	<u>3,290</u>

9. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
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Organ Repair Fund – a fund to provide the maintenance of the church organ

St Anne's Fund – a fund for the running and repair of St Anne's Church

Note: Unrestricted Balance = £47,944 - £890 Mission Funds + Cash £35 = £47,089

Restricted Bank Balance = St Annes £7,901 +Cash £35 + Organ Fund £2,906 +Mission Funds £890

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	NFU Mutual Mixed Portfolio	CIT Unit Trusts	RCB Unit Trusts	Total
	£	£	£	£
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	Fixtures & Fittings	Plantation Land	Total
	£	£	£
Opening cost at 1 Jan 2022	5,000	20,000	25,000
Additions	-	-	-
Closing cost at 31 Dec 2022	<u>5,000</u>	<u>20,000</u>	<u>25,000</u>

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