

**ST. MARK'S CHURCH
PARISH OF BALLYMACASH**

Trustees' Annual Report and Financial Statements

For the year ended 31 December 2023

Charities Number: NIC 101583

ST. MARK'S CHURCH, PARISH OF BALLYMACASH

Annual Report and Financial Statements for the year ended 31 December 2023

CONTENT

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 6
Independent Examiners Report to the Trustees	7
Receipts and payments account	8
Statement of assets and liabilities	9
Notes to the financial statements	10 - 12

PARISH OF BALLYMACASH

References and administrative details

Charity Name: St. Mark's Church, Parish of Ballymacash
Charity Registration Number: NIC 101583
Contact Address: 98 Ballymacash Road
Lisburn
BT28 3EZ

Trustees – 2022/23 Vestry

Mr Ken Annett, Mrs Ann Armstrong, Rev. Lynne Gibson, Mr Eric Hanna, Mr Ian Hayden, Mr Noel Irwin, Mrs Gillian Larmour, Mrs Valerie MacKay, Mrs Frances Moreland, Miss Jean Orr, Mrs Caroline Robinson, Mr Norman Spence, Mr Ian Stewart, Mrs Paula Wilson, Mr Ian Wood, Mr Glenn Wilson, Pamela McIlroy.

Trustees – 2023/24 Vestry

Mr Ken Annett, Rev. Lynne Gibson, Mr Eric Hanna, Mr Ian Hayden, Mr Noel Irwin, Mrs Gillian Larmour, Mrs Valerie MacKay, Mrs Frances Moreland, Miss Jean Orr, Mr Norman Spence, Mr Ian Stewart, Mrs Paula Wilson, Mr Ian Wood, Mr Glenn Wilson, Jonathan Elliott.

Principal Office-bearers

Clergy: Rev. Lynne Gibson, 2021 - 2024
Church Secretary: Mr Norman Spence (2022-23 and 2023 - 24)
Church Treasurer: Mr Noel Irwin (2022-23 and 2023 -24)
Church Warden - Clergy: Mrs Caroline Robinson (2022-23 and 2023-24)
Church Warden - People: Ms Jean Orr (2022 -23 and 2023-24)

Independent Examiner

Johnston Kennedy DFK, 10 Pilots View, Heron Road, Belfast, BT3 9LE

Bankers

Danske Bank, 62-66 Bow Street, Lisburn BT28 1YS

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. Mark's Church, Ballymacash for the year ended 31 December 2023.

Objectives and Activities (the wording supplied for Charitable Objectives and Activities was approved by General Synod in 2015.)

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

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

As a result of activity in the pursuit of the advancement of the Christian religion, St. Mark's, Ballymacash 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. Mark's.

Achievements, Performance & Public Benefit

St. Mark's is at the heart of the Ballymacash/ North Lisburn community with the present Church having been opened in 1975.

Through a varied programme of worship, pastoral care and a diverse range of activities we endeavour to reach out to all ages within our community.

During 2023, each Sunday would normally saw two regular in - church services, comprising Holy Communion and Morning Worship. Evening worship would normally take place on an irregular basis. The style of worship at Morning and Evening Services alternates between the traditional and the contemporary. Additional services are held at the main Christian Festivals of Holy Week, Easter, Harvest and Christmas. Church attendance, including the number of communicants, has continued to grow from 2016. In addition, the Rector recorded and conducted live services through Facebook on a regular basis.

In addition to the regular Church Services, as set out above, we remain committed to providing opportunities for people of all ages to deepen their understanding of faith through Bible study, teaching and fellowship. Assistance in achieving these objectives was the provision of classes, held during 2023 using resources from the Bible Society (NI). These were conducted in person and by Zoom. A high priority is given to ministry among children and young people and to their involvement in worship.

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

Fellowship, leadership and facilities are provided for church run or supported organisations such as Youth Group, St Mark's Kids Club, Tuesday Crafters Club, Mothers' Union, Bowling Club, Squirrels, Beavers, Cubs, Scouts and Explorer Scouts. We are passionate about encouraging and supporting children and young people and our objective is to continue to support such groups. During 2023 meetings of both the Tuesday Afternoon and Tuesday Crafters Clubs offered additional opportunities for the elderly to meet in fellowship.

The numbers involved in the Kids Club, Youth Group and Suzuki Music Classes along with all the Sections of the Scout Group remain at a high level with some Sections running membership waiting lists. Most of the Groups run both indoor and outdoor programmes. Numbers in both the Kids Club and Youth Group continued to grow during 2023.

The Trustees accept their responsibility in relation to the ministry to children and use the procedures outlined in 'Safeguarding Trust: Church of Ireland Code of Good Practice for Ministry with Children'. We have a Safeguarding Trust panel, comprising three members of the laity and chaired by the Rector, to oversee these matters. Trustees have an opportunity to discuss any issues relating to Safeguarding Trust at all Select Vestry meetings.

During 2023, our premises continued to be made available for use by the wider community for a range of activities including regular weekly/monthly use by the Mothers Union. St Marks Bowling Club, Ballymacash Flower Club and Scottish Dancing Classes. We feel that this range of activities is beneficial to the local community and complementary to our role as a church striving to serve the community of Lisburn and further afield. We continue to provide facilities for occasional use by local organisations for meetings, local primary schools for Christmas Carol Services, Church parades and charity events. The premises were also used as Polling Station for the 2023 Local Council Election.

Our suite of buildings includes a Church / worship area, two halls one of which can be set up to house service overflows, a Parish Office and spacious kitchen. Our premises meet current health and safety and food hygiene legalisation and provision for use by the able and non-abled bodied including easy access to toilet facilities. It is our objective to ensure our premises continue to meet all regulatory and statutory obligations and to continue to make them available to the wider community in the North Lisburn area

Pastoral ministry and support to the sick, the lonely, the elderly and those who are bereaved is provided by the Rector, both at home and in hospital. Private home Communion was also provided, as appropriate. During 2023 this was supported by regular phone calls, cards and letters to the housebound. Contact is also provided by parish visitors calling and delivering our bi-monthly parish magazine free of charge to all parishioners.

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

We are actively involved in the management of four local schools where we have parish representatives on the respective Board of Governors. As part of our outreach to local children, our Rector had the opportunity to talk to local schoolchildren at school assemblies and events.

We aim to maintain and develop our charitable giving and financial support to charities which operate at both local and national level. During the 2022/23 Church Years, we donated monies to Air Ambulance, Alzheimer's Society, Arthritis NI, Bible Society for Northern Ireland, CoI Chaplaincy (Queens University), Charlene's Project, Church's Ministry for Healing, Corrymeela, Emerge Counselling Services, Marie Curie NI, Mission to Seafarers, NI Chest Heart and Stroke, NI Children Hospice, PIPS, Scripture Union, Sea Cadets and Shelter.

During 2023, we supported the Lisburn Food Bank, the Baby Basics Project and the Hygiene Bank and also made monetary donations to Leprosy Mission Northern Ireland and CMSI. The Parish continues to consider the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Financial Review

The main source of income to the Parish's general account is Freewill Offering, with around 150 contributors registered for Gift Aid and 90 giving by Standing Order. Freewill Offering, together with the Cash Plate collection, amounted to £72,383, a decrease of 1% on 2022. The general fund deficit for the year after transfers was £17,915 leaving a general fund balance surplus of £8,254 at the end of the year.

The building fund had a surplus in the year of £4,041, leaving a balance at the year-end of £4,232.

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.

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

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 are members of the congregation for at least three months, may register as members of the General Vestry of the parish provided that they have paid into parish funds in an identifiable manner. This enables 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 Incumbent receives a Stipend in accordance with figures approved by the General Synod of the Church of Ireland, Expenses of Office and Locomotory allowances and the clergy contribution to the Pension Fund.

There are currently no Parish employees. Two organists operate via a rota on a per service basis. None are in receipt of or have requested to join a pension scheme.

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the Rector serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the meeting of the General Vestry.

The Select Vestry is chaired by the Incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish relating to matters of fabric, finance and furniture, including deciding how parish funds are to be dispensed.

The Select Vestry meets at times fixed by the members or by the Diocesan Synod and as necessary special meetings may be convened at any time by the Chairperson or the Churchwardens.

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

During 2023, the Select Vestry met in person on the 24th January, 28th February, 7th March, 24th April, 23rd May, 20th June, 6th August, 19th September, 24th October and 28th November with an average attendance 80%. Our 2023 Easter General Vestry Meeting took place on the 26th March.

Statement of Trustees' Responsibilities

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

Signed on Behalf of the Trustees

Trustee 1



Trustee 2



Date

14th March 2024

Independent Examiners Report to the Trustees of St. Mark's Church, Parish of Ballymacash

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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

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

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

1. That accounting records are not kept in accordance with section 63 of 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 the 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 retention.


James Gage FCA

Johnston Kennedy DFK

Chartered Accountants & Registered Auditors

10 Pilots View

Heron Road

Belfast

BT3 9LE

Date: 14/3/2024

Receipts and Payment Account for the year ending 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Receipts				
Donations and plate collections	74,770	17,219	91,989	103,290
Proceeds from Fund Raising events	1,844	198	2,042	3,185
Legacies	2,232	3,578	5,810	86
Bank & Deposit Interest	64	-	64	120
Tax recovered on Donations	13,658	2,843	16,501	20,000
Rental of Premises	7,519	-	7,519	6,976
Other Receipts	3,039	418	3,457	1,756
Grant income	-	1,666	1,666	6,105
Total Receipts	103,126	25,922	129,048	141,519
Payments				
Wages and Salaries	62,456	-	62,456	62,128
Diocesan Costs / Assessment	12,567	-	12,567	11,040
Church/Parish Centre - Running Costs	32,317	2,845	35,162	21,034
- Repair Costs	6	4,256	4,262	2,187
Glebe Costs	3,408	3,801	7,209	26,289
Administration Costs	8,537	-	8,537	10,501
Charitable Donations	1,750	5,331	7,081	7,897
Parish Organisations' Payments	-	157	157	1,351
Total Payments	121,041	16,390	137,431	142,427
Excess of Receipts over Payments for the year before transfers	(17,915)	9,532	(8,383)	(908)
Transfers	-	-	-	-
Excess of Receipts over Payments for the year	(17,915)	9,532	(8,383)	25,916

On behalf of the Trustees

Trustee 1



Trustee 2



Dated:-

14th March 2024

Statement of assets and liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed assets				
Investment Property	145,000	-	145,000	145,000
Glebe House	375,000	-	375,000	375,000
Total fixed assets	520,000	-	520,000	520,000
Cash funds				
Current Accounts	8,254	13,612	21,866	30,249
Total current assets	8,254	13,612	21,866	30,249
Total Assets at Year End	528,254	13,612	541,866	550,249

On behalf of the Trustees

Trustee 1



Trustee 2



Dated:-

14th March 2024

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

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

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

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

- Church Building
- Parish Centre
- Glebe House

The Church Building is deemed to be a Heritage asset as defined by the Charities SORP (FRS102).

This Heritage asset is not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

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

The Glebe House is recognised at cost / deemed cost, being the estimated fair value of the property at 14.03.17.

ii) Investments

The Curatage is currently held as an investment property at a reasonable estimate of market value, based on the assessed capital value for rating purposes.

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

2. Reconciliation of Cash Funds	£
Total Cash Funds at beginning of the year	30,249
Receipts for the year	129,048
Payments for the year	<u>137,431</u>
Total Cash Funds at end of the year	<u>21,866</u>

3. Movements in Funds

	At 1 Jan. 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec. 2023 £
Endowment Funds					
The Mathers Bequest	246	78	-	-	324
Board of Education Endowment	3,533	1,666	-	(736)	4,463
	<u>3,779</u>	<u>1,744</u>	<u>-</u>	<u>(736)</u>	<u>4,788</u>
Restricted Funds					
The Building Maintenance Fund	191	13,707	9,666	-	4,232
Special Collections	-	6,198	5,188	-	1,010
Youth Club Fund	56	-	690	634	-
Saturday Club Fund	55	-	156	101	-
Legacies	-	3,500	-	-	3,500
Other funds	-	772	690	-	82
	<u>301</u>	<u>24,178</u>	<u>16,390</u>	<u>736</u>	<u>8,824</u>
Unrestricted Funds					
General Fund	<u>26,169</u>	<u>103,126</u>	<u>121,041</u>	<u>-</u>	<u>8,254</u>
Total Funds	<u>30,249</u>	<u>129,048</u>	<u>137,431</u>	<u>-</u>	<u>21,866</u>

Purposes of Endowment Funds

Half the income from the Mathers Bequest is to be used for the Sunday School and the remainder for general purposes.

The Board of Education Endowment is to be used to support the religious education of children

Purposes of Restricted Funds

The Building Maintenance Fund: This is a fund to provide for major maintenance/development work.

Other funds: This is a fund for small miscellaneous restricted balances

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

	2023	2022
4. Collections for Third Parties	£	£
C.M.S Ireland	4,292	308
Christian Aid	75	2,084
Leprosy Mission	349	1,565
Harvest Appeal- Lisburn Foodbank	283	1,205
Bishops Appeal	215	-
Ukraine Appeal	-	1,236
Total	5,214	6,398

The above receipts have been included in Receipts for the Year under 'Donations' and in Payments for the year under 'Charitable Donations'.

5. Transactions with the Trustees

The following Trustees received remuneration or reimbursement of expenses during the year.

Rev. LM Gibson	Stipend	42,075
	Pension contribution	10,848
	Expenses and Allowances	7,925

6. Related parties

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.

7. Governance Costs

Governance costs of £1,428 including VAT were incurred during the year. These relate to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.