



St Mary's Parish Church, Comber
Trustees' Annual Report and Financial Statements
For the Year ending 31 December 2023

Trustees' annual report and financial statements for the year ending 31 December 2023

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St. Mary's Parish Church, Comber
Charity Number: NIC 102535

Administrative Details

Charity name: St Mary's Parish Church
Charity registration number: NIC 102535
Address: Church Office, 24 The Square, Comber, BT23 5DU

Trustees:

Ms Donna Curry
Mr John Fitchie
Mr David Buchanan
Mr Wilfred Fisher
Mr Herbie Rogers
Mrs Anne Hodge
Mr Samuel Curry
Rev Sam Johnston
Mr Mervyn Jess
Mr David Peacock
Mr Ian Hunter
Mrs Lynn Jess
Mr Desmond Mackey
Mr Sui-Wing Mo
Mrs Elizabeth Rogers From 18 April 2023
Mr Steven Sewell From 18 April 2023
Mrs Irene Waterson From 18 April 2023
Mr Ian McKeown Until 18 April 2023
Mrs Dorothy Brown Until 18 April 2023
Ms Carla Campbell Until 18 April 2023

Principal Office-Bearers

Clergy: Rev S Johnston
Sexton: Joe McIver
Honorary Treasurer: David Peacock
Honorary Secretary: Wilfie Fisher
Church Warden – Rector's: Elizabeth Rogers
Church Warden – People's: Steven Sewell
Glebe Warden – Rector's: John Fitchie
Glebe Warden – People's: Herbie Rogers

Independent Examiner

David J. Bennett
9 Londonderry Avenue
Comber
BT23 4DE

Bankers

Danske Bank
Belfast Business Centre
P.O. Box 183
Donegall Square West
Belfast BT1 6JS

Report of the trustees

The trustees present the annual report and accounts for St. Mary's Church, Comber for the year ended 31 December 2023.

Objectives And Activities

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

The principal function of St Mary's Parish Church, Comber (the 'Comber Parish') is to support the advancement of the Christian religion by promoting, through the work of Comber 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 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, Comber Parish 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 Comber Parish.

Achievement, Performance and Public Benefit

The Trustees believe that St Mary's Parish Church, Comber has succeeded in its charitable purpose in the following ways.

Advancement Of Religion – Our Worship

The Parish of Comber has one church dedicated to St. Mary. Founded in AD 1200 as a Cistercian Abbey, Christian worship has continued here ever since. When the Abbey was suppressed by Henry VIII in the mid-16th Century, the Christian presence continued with a planter church in the reformed Anglican tradition known in Ireland as the Church of Ireland. The dedication to St. Mary remained.

Throughout a typical year, there is public worship each Sunday in St. Mary's. Holy Communion is celebrated at 9:00 am and a main morning service at 11:00am, together with a service of Holy Communion each Wednesday morning at 10:00 am. The provision of online and CD services have continued to supplement in-person services. Special services at Easter and Christmas drew large numbers of attendees from the wider community.

Throughout the year the parish sought to provide a pastoral presence through its ministry team. Members of the community admitted to hospital or suffering bereavements make contact with the church and their spiritual needs are addressed. Whether or not they are active members of the parish, we have sought to help people in their need.

The Rector, the Rev. Sam Johnston, continued in his appointment as the person with pastoral responsibility for the parish. He, along with the other clergy and readers, provided the leadership in worship. Trustee meetings were chaired by the Rev. Johnston.

Property Use

Our church halls were available and used regularly throughout the year by both members and non-members of the parish, including a Parent and Toddler Group; Guides and Scouts, both in groups from age 4 to 18; Mothers Union and a Silver Band. These groups encouraged physical activity, community building and spiritual growth.

Other groups also used the church's facilities and, during the year, these included the Comber Farmers' Market which met on the first Thursday of each month in the church car park, (weather permitting).

A fee is charged to non-parishioner groups and other external organisations for use of the church facilities. The fee is based on a standard tariff which is set annually by the Select Vestry, and all income received from the use of church facilities is applied for charitable purposes in defraying the operating costs, (such as heating, lighting, cleaning and maintenance), of opening the church halls. Parishioner groups using the church facilities are invited to make a contribution towards these operating costs.

For the protection of children, the child protection policy of the Church of Ireland (the 'Safeguarding Trust') regulations are applied for every instance where children or vulnerable adults are part of the church's life. Scouts and Guides follow their own policies in this matter.

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

Social Outreach

The parish has undertaken to engage with the wider society, particularly those who are vulnerable or disadvantaged, through social outreach activities. In the past year this has taken the form of ongoing collection, sorting and delivering of foodstuff, clothes and household items in partnership with the Newtownards Foodbank, supporting people in need in the Ards area.

Public Benefit

Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee may receive remuneration, reward or other private benefit for carrying out their Trustee responsibility.

Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by Trustees fulfilling their Trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

Financial Review

Finances are managed by the Honorary Treasurer who distributes and presents a financial report to the trustees at the monthly Select Vestry meetings. The Parish operates separate bank accounts for each of its Funds and further details on the income and expenditure of St Mary's Parish Church during the year can be seen in the Financial Statements. The Parish Church recorded a small surplus at the end of the year and the financial support of its parishioners during the year is gratefully acknowledged.

St. Mary's continued with its fund-raising initiatives and applications for grant aid to bolster the Development Fund and secure finance for a major programme of repairs and upgrades to the Church, Glebe Cottage and Halls (the 'Renovation Works'). It is envisaged these funding initiatives will remain open for a period of at least 5 – 7 years to allow for completion of the Renovation Works, which it is estimated will cost c.£300,000 (inc. VAT). Deployment of secured funds against contractual commitments entered into for delivery of the Renovation Works will be determined by the Select Vestry, under recommendation of the Property and Finance sub-committees, and phasing of the works is prioritised according to health and safety risk assessments.

During the year, Consarc Design Group were retained to provide specialist architectural services relating to the like-for-like repair of deteriorating stonework and other dilapidations in the Church's Bell Tower, a Grade B Listed building, which is prioritised within the Renovation Works programme. The church was generously awarded grant aid of £9,250 towards the total cost of these repairs from the National Churches Trust and Benefact Trust of £5,000 and £4,250 respectively. Both awards are conditional, and the funding support can only be applied against expenditure incurred on the Bell Tower repairs (the award from the National Churches Trust is in the form of an offer of financial support that is automatically withdrawn on 9 November 2025, if not used by that date).

Invitations to tender for the Bell Tower repair work were issued on 30th October 2023 to five contractors, of which four completed tenders were submitted by the closing date of 27th November 2023. An evaluation of the tenders in January 2024 concluded that none could be accepted as the costs for the entire project were beyond the immediate means of St. Mary's. The programme of repairs was subsequently revised into two phases, with the initial phase prioritised by Health & Safety considerations and for which two contractors were invited to tender for the work. Both contractors submitted bids and, following evaluation, a preferred tender for £123,100 for this phase of the Bell Tower repair work was accepted by Select Vestry at their meeting on 20 March 2024.

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

Subject to contractual arrangements, and with secured funding for this amount in place, the selected contractor will be appointed to undertake the initial phase of repair works to the Bell Tower during 2024.

Reserves Policy

St Mary's Parish, Comber is bound by the Church of Ireland 'Duty of Prudence' for church trustees to ensure that the parish is and remains solvent and by annual accounting principles to remain a going concern. Our aim has been to keep sufficient free reserves to provide, as per good practice guidelines for charities, cover for between 4-6 months in relation to known liabilities.

Funds surplus to these requirements are set aside for capital building works that maintain the fabric of the church buildings and various mission activities, as determined by the Select Vestry.

Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year end 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

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

Pay and remuneration

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

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the Churchwardens, the Glebewardens and generally not more than twelve other members of the General Vestry elected at the Annual General Vestry meeting. The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied. The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the Chairperson or the Churchwardens.

The Select Vestry of St Mary's Parish Church, Comber have established three sub-committees, the Finance Committee, Property Committee and HR Committee to consider relevant matters and make recommendations to the trustees for decision making purposes. The finance and property committees meet regularly to respectively oversee the management of finances, (including the use of funds for projects), and ensuring that every aspect of the church and halls are inspected regularly, and remedial or permanent repairs effected immediately. The HR Committee meets on an ad-hoc basis, as required, to consider employer related matters.

Statement of Trustees' Responsibilities

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

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102)

“Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)“ and promulgated by the Trustees' Annual Report for the year ended 31 December 2023 (continued)

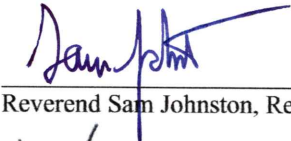
Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

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

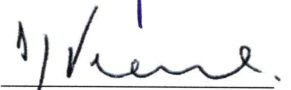
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any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

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the financial position of the Parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provision of the Constitution of the Church of Ireland. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees



Reverend Sam Johnston, Rector



David Peacock, Hon. Treasurer

Date 20 March 2024