

Parishes of Ballymoyer and Belleek

Parishes of Ballymoyer and Belleek

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

For the Year Ended 31<sup>st</sup> December 2019

Northern Ireland Charities Number: N104089

Parishes of Ballymoyer and Belleek

Parishes of Ballymoyer and Belleek

Annual Report and Financial Statements for the Year Ended 31<sup>st</sup> December 2019

Contents

References and Administrative Details of the Charity	Pages 1 - 3
Trustees Report	Pages 4 - 6
Independent Examiners Report to the Trustees	Page 7
Receipts and Payments Accounts	Pages 8 - 9
Statement of Assets and Liabilities	Page 10
Notes to the Financial Statements	Pages 11 - 12

Parishes of Ballymoyer and Belleek

Parishes of Ballymoyer and Belleek

### Reference and Administrative Details

Charity Name: Ballymoyer Union/St Lukes/Armagh/Church of Ireland  
Charity Registration Number: 104089  
Contact Address: 1 Tullyet Road, Newtownhamilton, Newry, Co Down, BT35 0RD.

### Trustees

Mr Derek Anderson  
Mr Trevor Anderson  
Mrs Erla Frazer  
Mr David Hawthorne  
Mrs Marion Hawthorne  
Mr Colin Johnston  
Mr Fredrick Johnston  
Mr Robert Johnston  
Mr W R Johnston  
Mr T Porter  
Mr Alex Preston  
Mr Alastair Watt  
Mr David Watt  
Mr Nicholas Watt  
Mr William Watt

### Principal Office-Bearers

Clergy: Rev Alan P S Synnott  
Church Treasurer: Mr Alastair Watt  
Church Warden – Clergy: Mr Nicholas Watt  
Church Warden – People: Mr Colin Johnston

### Independent Auditor

Name: Mrs Amanda Crozier  
Address: 189, Granemore Road,  
Tassagh,  
Co Armagh,  
BT60 2RD.

### Bankers

Ulster Bank  
86 Hill Street,  
Newry,  
Co Down,  
BT34 1BT.

## **Trustees' Annual Report for the Year Ended 31<sup>st</sup> December 2019**

The Trustees present the Annual Report; Statements of Receipts and Payments; and Assets and Liabilities for the Parishes of Ballymoyer and Belleek for the Year Ended 31<sup>st</sup> December 2019.

### **Objectives and Activities**

The charitable purpose of the Church of Ireland is the Advancement of Religion.

The principal function of the Parishes of Ballymoyer and Belleek are to support the advancement of the Christian Religion by promoting, through the work of the Parishes 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, the Parishes of Ballymoyer and Belleek have 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 Ballymoyer and Belleek.

### **Achievements, Performance and Public Benefit**

The Parishes of Ballymoyer and Belleek exist primarily, and above all else, as places of Christian Worship. Services of Public Worship are held on each Sunday throughout the year.

Holy Communion is also held on holy days such as Christmas Day, and Evening worship is held to celebrate other Christian Festivals such as Harvest.

During the week we provide pastoral care and support to people of all ages and at all seasons of life in the Ballymoyer and Belleek areas of County Armagh, particularly through home and hospital visits, especially in times of illness, bereavement, challenge or distress. We support mission and outreach work in this country and overseas by providing financial assistance.

Each Sunday from September to June Sunday School is open to all children in the parishes between the ages of 4 and 14.

We have mitigated any potential harm from the activities by upholding the standards of the Church of Ireland's Child Protection Policy – "Safeguarding Trust" which includes a risk assessment of Rooms, Buildings, Supervisors and Events.

The Parishes have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure these activities fulfil our objectives and charitable purpose and provide public benefit. Through our activities we aim to contribute not only to the Spiritual Well-Being of people but their Physical, Practical, Social and Emotional needs also. Our activities are open to all and are free at the point of use. There are no fees charged. Our charity is funded by voluntary donations and contributions.

### **Financial Review**

The charity had a deficit of £2048.18 for the year ended 31<sup>st</sup> December 2019. This was in part due to outstanding accounts for the year ending 31<sup>st</sup> December 2018. Although the charity continues to be in a

reasonably healthy financial state as of 31<sup>st</sup> December 2019 with total cash funds of £80,016.69. With the continued support of all our parishioners and friends in the community who help to support us either by weekly giving, donations or attending our activities we are able to, after paying out all our running costs and charitable donations we are left with a bank balance on the 31/12/19 of £39,986.30. Full details can be seen in the Receipts and Payments Account. The Charity aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

### **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<sup>st</sup> December 2019 can be signed off as a going concern.

### **Reserve Policy**

The Select Vestry's policy is to retain a level of free reserves or general reserves which matches its needs at the current time and in the foreseeable future. The main reason for holding reserves is to ensure that the charity has enough resources to fund its programme and to hold sufficient resources to meet its commitments. The Trustees believe that this reserve policy is both responsible and prudent.

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

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

The Parish is administered in accordance with the Constitution of the Church of Ireland published by the General Synod of the Church of Ireland. Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity's 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 the 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 of the Parish's stipend is paid directly by the Parish in accordance with figures approved by the General Synod of the Church of Ireland including the details of office and locomotory allowances.

The Trustees do not receive remuneration, reward or any other private benefit for carrying out their Trustee responsibilities.

#### **Organisational Structure**

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the Rector, the Church Wardens, the Glebe Wardens and other members of the General Vestry elected at the General Vestry.

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

The Select Vestry meets regularly at time fixed by the members. Special meetings may be convened at any time by the Chairperson or the Church Wardens. In 2019 the Select Vestry met 8 times during the year and the average attendance was 70%.

### **Compliance and Public Benefit**

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on Public Benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives, as well as providing the Public Benefit of religious activities. The expression of the precepts of the Christian Religion through the engagement with the general public and in particular with the disadvantaged, the sick, the elderly and the young to help the Advancement of Religion through all the functions of the Parish holding regular worship, and communicating with and caring for parishioners and others in the community.

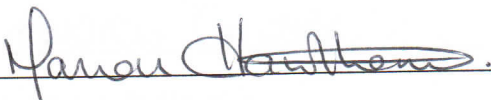
### **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees Report; and the Statement of Receipts and Payments; and the 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.

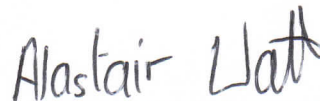
The Trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the Assets and Liabilities of the Parish. They are also responsible for safeguarding the Assets of the Parish and hence for taking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

Signed on Behalf of the Trustees



Marion Hawthorne

Hon. Secretary



Alastair Watt

Hon. Treasurer

Date: 28/10/20

Date: 22/10/20

**Independent Examiner's Report to the Trustees of Ballymoyer and Belleek Parish Church**

I report on the accounts of Ballymoyer and Belleek Union Parish Church for the year ended 31<sup>st</sup> December 2019 which are set out on pages 8 to 12 below.

**Respective Responsibilities of the Charity Trustees and Examiner**

As Ballymoyer and Belleek Union Parish Church 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 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 65 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.

Amanda Crozier.

Mrs Amanda Crozier

Independent Examiner

Date: 28.10.2020.

Parishes of Ballymoyer and Belleek

**Receipts and Payments Statement of Accounts for the Year Ended 31<sup>st</sup> December 2019**

<b>Income</b>		<b>Expenditure</b>	
Weekly Envelopes	£23,540.89	Diocesan Assessment	£22,913.32
Gift Aid 2018/2019	£3,277.90		
Ballymoyer Gift Day	£2,128.00	<b>Church Running Costs</b>	
Belleek Gift Day	£1,160.00	Insurance Costs	£2,694.90
Ballymoyer Loose Collection	£553.00	Rates	£447.06
Belleek Loose Collection	£353.00	Electricity - Ballymoyer	£354.69
AVIVA	£110.00	- Belleek	£64.08
Ballymoyer Sunday School Collection	£137.00	Oil - Ballymoyer	£1,105.00
Ballymoyer Easter Collection	£67.00	- Belleek	£1,770.00
Ballymoyer Harvest Collection	£214.00	Water Rates - Ballymoyer	£82.42
Belleek Harvest Collection	£197.75	- Belleek	£96.95
		Organist	£500.00
RBL Poppy Appeal		Ballymoyer Sunday School Expenses	£281.07
Ballymoyer	£172.00	Belleek Sunday School Expenses	£316.75
Belleek	£54.00	Communion Wine	£41.94
Armagh Protestant Orphan Society	£47.00		
Ballymoyer	£81.20		
Belleek	£81.20		
Diocesan Ambassador Magazine	£154.42		£7,754.86
M.U. Light and Heat	£36.00	<b>Administration Costs</b>	
Donation in Memory Of Mr & Mrs Robert Bell and John	£40.00	Bank Charges	£137.21
		RCB Administration Charges	£545.79
<b>Bequests</b>		Weekly Envelope Printing	£164.55
Glebe Profit Sale	£31.37	Governance Costs for Accounts 2018	£100.00
Miss J H Synott Bequest	£4.99	Printing Services From Bessbrook 2018	£373.30
Mrs B C Crawhall Bequest	£21.60	Printing Services From Bessbrook 2019	£438.16
Mrs M E Horncastle Bequest	£108.00		
Mr G T Synott Bequest	£54.00		
A Kerr & JA Frazer Memorial	£10.34		£1,759.01
Anon Donation	£808.11	<b>Additional Parish Costs</b>	
Emma Warnock Donation	£4.88	Board of Ministry	£227.50
Harry Bell Endt	£9.53	Bessbrook Rectory Expenses 2018	£811.03
In Mem of William Burns & Robert Burns	£52.48	Bessbrook Rectory Expenses 2019	£1,761.92
In Mem of Miss Edith Hamilton	£27.85	Diocesan Ambassador Magazine	£150.00
In Mem of Mr & Mrs R Bell & John Bell	£37.66	Archbishop's Retirement Contribution	£100.00
In Mem of David Taylor	£22.25		
In Mem of Samuel G Porter	£52.89		£3,050.45
J & SJ Hawthorne Memorial Trust	£7.85	<b>Charitable Donations</b>	
L & Mrs J Johnston Bequest	£21.69	RBL Poppy Appeal - Ballymoyer	£172.00
Miss Amelia Taylor Bequest	£7.39	- Belleek	£54.00
Miss E J McDonald Trust	£49.83	Armagh Protestant Orphan Society	
Miss M Pyper Bequest	£20.73	Ballymoyer	£47.00
The Mr L & Mrs J Johnston Trust	£30.02	Belleek	£81.20
Church Officers Composition Balance	£13.63		
Earl of Gosford Donation	£10.80		£354.20
G Crawhall Request	£21.60		
Mrs L Patterson Bequest	£31.01		
	£1,460.50		
<b>TOTAL INCOME</b>	<b>£33,783.66</b>	<b>TOTAL EXPENDITURE</b>	<b>£35,831.84</b>
<b>TOTAL EXCESS/DEFICIT</b>	<b>-£2,048.18</b>		
Opening Balance at 1/1/2019	£42,034.48		
<b>Total Excess/Deficit</b>	<b>-£2,048.18</b>		
<b>Closing Balance at 31/12/2019</b>	<b>£39,986.30</b>		

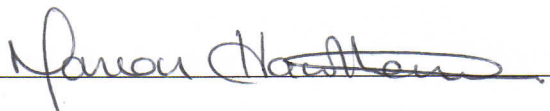
**Statement of Accounts for Ballymoyer Repair Fund as at 31<sup>st</sup> December 2019**

Opening Balance 1 <sup>st</sup> January 2019		£16,946.52
Total Income for the Year	£4,611.66	
Total Expenses for the Year	£1,292.58	
Total Excess for the Year		£3319.08
Closing Balance 31 <sup>st</sup> December 2019		£20,265.60

**Statement of Accounts for Belleek Repair Fund as at 31<sup>st</sup> December 2019**

Opening Balance 1 <sup>st</sup> January 2019		£17,333.83
Total Income for the Year	£2606.36	
Total Expenses for the Year	£3,784.15	
Total Excess/Deficit for the Year		-£1,177.79
Closing Balance 31 <sup>st</sup> December 2019		£16,156.04

Signed on Behalf of the Trustees



Marion Hawthorne

Hon. Secretary



Alastair Watt

Hon. Treasurer

Date: 28/10/20

Date: 22/10/20

Parishes of Ballymoyer and Belleek

**Statement of Assets and Liabilities as at 31<sup>st</sup> December 2019**

**Cash Funds**

Ballymoyer and Belleek No 1 Current Account	£39,986.30
Ballymoyer Repair Fund	£20,265.60
Belleek Repair Fund	£16,156.04
Ballymoyer and Belleek Synott Charity Account	£543.44
Business Reserve Account Ballymoyer	£1,085.31
Business Reserve Account Belleek AVIVA	£1,980.00
<b>Total Cash Funds</b>	<b>£80,016.69</b>

**Fixed Assets**

Church Building and Contents – Ballymoyer	£998,458.00
Church Building and Contents – Belleek	£559,165.00
Ballymoyer Rectory	£499,244.00
Church Hall – Ballymoyer	£161,095.00
Church Hall – Belleek	£81,978.00
<b>Total Fixed Assets</b>	<b>£2,299,940.00</b>

**There was no outstanding loans/bills for 2019 therefore there is No Liabilities.**

## Notes to the Financial Statement for the Year Ended 31<sup>st</sup> December 2019

### Accounting Policies

Set out above are the principle accounting policies which have been adopted in the compilation of the Receipts and Payments Account (See Statement of Accounts) and the Statement of Assets and Liabilities (See 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 receipt basis. Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. The value of services provided by volunteers has not been included.

The Parish generally meets its day to day working capital requirements from its annual income unfortunately this was not the case this year. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the Parishes have resources to provide a reasonable expectation that it can meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

#### b. Statement of Assets and Liabilities

##### i. Assets retained for the Parishes' own use

The assets of the Parishes, retained for their own use comprise of:  
Church Buildings and Graveyards  
Parish Halls and Contents  
Glebe House and Land

These are deemed to be Heritage Assets as defined by the Charities SORP (FRS 102). These Heritage Assets are included in the statement of assets and liabilities while the information of the cost or valuation is not currently available as such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the Church. However the valuations listed for the fixed assets refers to the 2016 valuation figures.

##### ii. Investments

Fixed asset Investments comprising investment properties, investment in equities (Ordinary Shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

### Transactions with the Trustees

There were no transactions with the Trustees during the year ended 31<sup>st</sup> December 2019.

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

**Governance Costs**

Governance costs of £100.00 were incurred during the year ended 31<sup>st</sup> December 2019. Governance costs are included within the Administration Costs in the Receipts and Payments Account.