

ST. JOHN'S PARISH CHURCH
BALLINDERRY

**Trustees' Annual Report and Statement of
Receipts and Payments and Assets and Liabilities
For the Year Ended 31st December 2022**

Charities Number:-

NIC104347

ST. JOHN'S PARISH CHURCH **BALLINDERRY**

Annual Report and Financial **Statements for the Year** **Ended:-**

31st December 2022

Contents

	Pages
References and administrative details of the Charity	3
Trustees' Report	4-6
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

ST. JOHNS PARISH CHURCH **BALLINDERRY**

References and Administrative Details

Charity Name: St. John's Parish Church Ballinderry
Charity Registration Number:- NIC104347
Contact Address: The Rectory
10, Brookmount Road
Cookstown
Co. Tyrone
BT80 0BB

Trustees

Mrs Jayne Francis	Mr Danny Robinson	Mr Edmund Davis
Mrs Arlene Workman	Mr Ivan Hardy	Mr Richard Davis
Mr Glenn Robinson	Mr Joseph Hardy	Mr Adam Davis
Mr George Buick	Mrs Andrea Givans	

Principal Office-Bearers

Clergy:- Canon Barry Paine
Church Treasurer:- Mr Ivan Hardy
Church Warden – Clergy:- Mr Adam Davis
Church Warden – People:- Mr Richard Davis

Independent Examiner

Seamus O'Neill FCA
Weir & Co.(Chartered Accountants)
Moneymore Old Post Office
23 High Street
Moneymore
Magherafelt
BT45 7PA

Bankers

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

Trustees' Annual Report for the year ended:-

31st December 2022

The Trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for St. John's Parish Church Ballinderry for the year 31st December 2022.

Objectives and Activities

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

The principal function of St. John's Church of Ireland Parish Church Ballinderry is to support the advancement of the Christian religion by promoting, through the work of the St. John's Parish Church Ballinderry, 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. John's Church of Ireland Parish Church Ballinderry 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. John's Church of Ireland Parish Church Ballinderry.

Achievements, Performance & Public Benefit

The Advancement of the Christian Religion.

The Parish Church exists primarily, and above all else, as a place of Christian worship. Services of public worship are held on Sundays throughout the year at 12.15pm. Holy Communion is celebrated once a month and Morning Prayer (Holy Baptism as requested) for the other Sundays of the month. Weekday services such as Mothers' Union Holy Communion, Ash Wednesday Service, Harvest Service and Confirmation with Holy Communion take place in the Parish Church. Holy Week Services focusing on the central pillar of the Christian faith, the death and resurrection of Jesus occur each year.

The Parish is in the terminology of the Church of Ireland, mostly 'resident' members with a small number of 'accustomed' (persons living outside the parish boundary) members. The average number of parishioners in 2022 for Sunday worship would be 30. This is a relatively small parish and the range of parishioners is from 5yrs to 80yrs.

Worship and Pastoral Care.

The Parish Church is chosen by parishioners to mark significant events in their family life. In the course of 2022 the following took place – Holy Baptisms, Weddings and Funeral services. Other Pastoral Care, such as visiting the sick at home or in hospital was carried out on a regular basis as and when required.

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

Financial Review

Financial Reports are reviewed throughout the year and a review on completion of the Annual Accounts.

Total Receipts (£65,781) for the year ended 31st December 2022 exceeded Total Payments (£40,222) by £25,559 increasing the total cash funds held to £33,168 from £7,609. (Pages 8-9).

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 31st 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 Organisations. 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 quarterly assessment is paid to the Diocesan Office which comprises of the following five elements:-

- Sustentation (Stipends and Locomotory Allowances)
- Expenses of Office Allowance
- "Employers" National Insurance Contributions
- "Employers" Clergy Pension Fund Contribution
- Diocesan Expenses Account

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, the glebe wardens and generally not more than twelve other members of the general vestry 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 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 or churchwardens. In 2022 the Select Vestry met twice during the year and the average attendance was 90%.

Compliance with Public Benefit

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

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustee's 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 statement of assets and liabilities for each financial year.

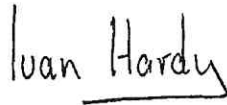
The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking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

Signed on Behalf of the Trustees

Trustee 1

Handwritten signature of Trustee 1, appearing to be 'W Blaine'.

Trustee 2

Handwritten signature of Trustee 2, appearing to be 'Ivan Hardy'.

Date:- 27.09.2023

Independent Examiners Report to the Charity Trustees of St John's Parish Church Ballinderry

I report on the accounts of St John's Parish Church Ballinderry for the year ended 31st December 2022, which are set out on pages 8 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 preparation of the accounts from 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 the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed: Seamus O'Neill FCA

Name: **Seamus O'Neill FCA**

Weir & Co. Chartered Accountants

23 High Street, Moneymore, BT45 7PA.

Date: 27 September 2023

St John's Parish Church Ballinderry
Receipts and Payments Account for the year ended 31st December 2022

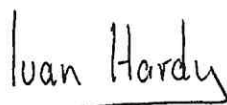
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<u>Receipts</u>					
Donations & plate collection	32,309	-	-	32,309	29,854
Gift Aid Refunds	6,665	-	-	6,665	6,896
Proceeds from Fund Raising Event	5,920	-	-	5,920	-
Rental of Lands	1,300	4,563	-	5,863	5,736
Receipts from Parish Organisations	2,261	-	-	2,261	2,766
Other Receipts	1,008	-	-	1,008	1,319
Legacies	3,585	-	-	3,585	2,060
Rental of Premises	4,613	-	-	4,613	4,948
Grants	2,695	780	-	3,475	580
Bank & Deposit Interest	2	80	-	82	72
	60,358	5,423	-	65,781	54,231
<u>Payments</u>					
Diocesan Costs/Assessment	18,126	-	-	18,126	18,476
Church Running Costs	7,140	-	-	7,140	7,197
Glebe Costs	68	712	-	780	629
Parish Centre Costs	2,137	-	-	2,137	2,876
Administration Costs	4,827	214	-	5,041	576
Charitable Donations	1,288	-	-	1,288	693
Rectory Costs	1,550	-	-	1,550	1,543
Outbuilding Costs	1,549	-	-	1,549	1,792
Special Events	95	-	-	95	96
Bank & Deposit Interest	2,516	-	-	2,516	2,704
Total Payments	39,296	926	-	40,222	36,582
<u>Transfers</u>					
	-	-	-	-	-
<u>Excess of Receipts over payments</u>					
For the year	21,062	4,497	-	25,559	17,649

On Behalf of the Trustees

Trustee 1



Trustee 2



Date: 27.09.2023

St John's Parish Church Ballinderry
Statement of Assets and Liabilities as at 31st December 2022

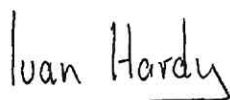
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<u>Cash Funds</u>					
Current Accounts	54,349	1,380	-	55,729	64,654
Total Cash Funds	54,349	1,380	-	55,729	64,654
<u>Liabilities</u>					
Loan Accounts	(22,561)	-	-	(22,561)	(57,045)
Total Loan Accounts	(22,561)	-	-	(22,561)	(57,045)
Net Current Assets	31,788	1,380	-	33,168	7,609
<u>Assets retained for the Parish's own use</u>					
Church Building & Graveyard	Heritage	Asset	Note 1	-	-
Parish Hall			Note 1	515,581	479,610
Glebe House (Rectory)			Note 1	404,453	376,236
Glebe Lands			Note 1	282,900	282,900
Outbuildings			Note 1	93,233	86,729
Parish Lands			Note 1	94,100	94,100
Disabled car ramp			Note 1	-	3,553
				1,390,267	1,323,128
<u>Investment Assets</u>					
Kimberley Cottage			Note 1	110,578	102,863
				110,578	102,863
<u>Total Assets</u>				1,500,845	1,425,991

On Behalf of the Trustees

Trustee 1 WB Paine

Trustee 2 I Hardy





Date: 27.09.2023

Notes to the Financial Statements for the year ended 31st 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 Building and Graveyard
- Parish Hall
- Glebe House
- Glebe Lands
- Outbuildings
- Parish lands
- Fixtures and Fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102).

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

The Parish Hall is recognised at the estimated fair value of the property at 31.12.2022, valuation is taken from insurance schedules. No depreciation has been provided on the Parish Hall building as the current residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Outbuildings, Glebe House & Kimberley Cottage are recognised at the estimated fair value of the properties at 31.12.2022, valuation is taken from insurance schedules.

Glebe Lands

These lands comprising of 11.45 Hectares are valued using regional agricultural land costs.

Parish Lands

These lands comprising of 3.81 Hectares are valued using regional agricultural land costs.

Fixtures and fittings are recognised at cost and are depreciated on a straight-line basis over a period of 5 years.

Notes to the Financial Statements for the year ended 31st December 2022
(continued)

2. Reconciliation of Cash Funds

		2022	2021
		£	£
Total Cash Funds at 01/01/2022		7,609	(10,040)
Receipts for the Year	Page 8	65,781	54,231
Payments for the Year	Page 8	(40,222)	(36,582)
Total Cash Funds at 31/12/2022		33,168	7,609

3. Movement in Funds

	At 01/01/2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec2022
	£	£	£	£	£
<u>Restricted Funds</u>					
Glebe Lands	11,532	5,773	(926)	(15,000)	1,379
	11,532	5,773	(926)	(15,000)	1,379
<u>Unrestricted Funds</u>					
Designated Rectory Building Fund	6,771	12,593	-	(15,000)	4,364
General Fund	(10,694)	47,415	(39,296)	30,000	27,425
	(3,923)	60,008	(39,296)	15,000	31,789
Total Funds	7,609	65,781	(40,222)	-	33,168

Purposes of Restricted Funds

- Glebe Lands: This is a fund set up to receive money for rent of Glebe Lands and for expenditure incurred in relation to these lands.

Purposes of Designated Funds

- Rectory Building Fund: This is a fund to provide the finance for payment of the loan for the new Rectory.

4. Collections for Third Parties

	2022	2021
	£	£
Christian Aid	180	222
Cancer focus	260	-
Royal British Legion	100	-
Hospice Sunday	-	200
RAF Wings appeal	50	-
Bishops Appeal	246	271
Apprentice boys benevolent fund	263	-
LEMOOS	189	-
	1,288	693

The above amounts have been included in Receipts for the Year under Donations & Plate Collection and in Payments under Charitable Donations.

5. Transactions with the Trustees

No Trustee received any remuneration or re-imbusement of expenses during the year.

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.

6. Governance Costs

No governance costs were incurred during the year.