

**St Matthias' Church, Ballyeglish**

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

**For the year ended 31 December 2022**

**Charities Number: 104354**

# **St Matthias' Church, Ballyeglish**

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

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# **St Matthias' Church, Ballyeglish**

## **References and administrative details**

Charity Name: St Matthias' Church, Ballyeglish

Charity Registration Number: 104354

Contact Address: The Rectory  
24 Cookstown Road  
Moneymore  
Magherafelt  
Co Londonderry BT45 7QF

## **Trustees**

Mr Edward Bates  
Mrs Clare Bates  
Mr Dennis Bell  
Mr Wilfred Berryman  
Mr William Chambers  
Mrs Wilma Clarke  
Mrs Linda Harkness  
Mrs Helen Jones  
Mr Mervyn Jones  
Mr Peter Simpson  
Mr Wilbert Stewart  
Revd Dr Adrian Stringer  
Mr Graeme Wallace  
Mr Stephen Wallace

## **Principal Office-bearers**

Clergy:	Reverend Dr Adrian N Stringer
Church Treasurer:	Mrs Helen Jones
Church Secretary:	Mrs Clare Bates
Church Warden- Clergy:	Mr Graeme Wallace
Church Warden - People:	Mrs Linda Harkness

## **Independent Auditor**

David Lyttle + Co Ltd  
15 Meeting Street  
Magherafelt  
Co Londonderry  
BT45 6BN

## **Principal Bankers**

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

# **St Matthias' Church, Ballyeglish**

## **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 the Church 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 Matthias' Church, Ballyeglish is to support the advancement of the Christian religion by promoting, through their work 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 Matthias' Church, Ballyeglish 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 Matthias' Church, Ballyeglish.

### **Achievements, Performance & Public Benefit**

The Parish holds public worship at a variety of services each week throughout the church year – Holy Communion, Morning Prayer, Baptisms, Marriages and Funerals. There are services focusing on Advent, Christmas, Lent, Easter, Harvest etc. Our WhatsApp services continue each week for those unable to attend and every morning our rector continues to support parishioners with a daily Bible reading and prayers.

Sunday School has been able to meet since September 2022.

At all times we keep in mind our Safe Guarding Trust policy, Health and Safety requirements and regulations.

The purpose of our charitable fund raising is not only for our own costs, but also for a variety of need (see donations list note 9). This is a tangible demonstration of our mission and outreach – a reach that covers both home and abroad.

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

### **Financial Review**

- The results for the year are set out on page 8, which the Trustees consider to be satisfactory.
- The reserves of the Parish are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose – see note 10.

### **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.

# **St Matthias' Church, Ballyeglish**

## **Trustees' Annual Report for the year ended 31 December 2022 (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 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.

#### ***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 glebe wardens and generally not more than twelve other members of the general vestry elected at 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 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. In 2022 the Select Vestry met 6 times during the year and the average attendance was 87%. Routine issues have also been discussed and dealt with in the Select Vestry WhatsApp Group

#### ***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 actives 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 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.

# St Matthias' Church, Ballyeglish

Trustees' Annual Report for the year ended 31 December 2022(continued)

## Statement of Trustees' Responsibilities (continued)

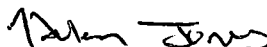
The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking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

Signed on Behalf of the Trustees



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Revd Dr Adrian Stringer  
Trustee



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Helen Jones  
Trustee

19 March 2023

19 March 2023

# **St Matthias' Church, Ballyeglish**

## **Independent Examiners Report to the Trustees of St Matthias' Church, Ballyeglish**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 8 - 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.



**Stephen McGeagh BA Hons FCA CTA**  
for and on behalf of David Lyttle + Co Ltd  
Chartered Accountants  
Statutory Auditors

**19 March 2023**

15 Meeting Street  
Magherafelt  
Co Londonderry  
BT45 6BN

# St Matthias' Church, Ballyeglish

## Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
Sustentation		18,478.00	-	18,478.00	17,229.50
Plate collection		226.60	-	226.60	185.00
Special Collections	2	1,380.00	405.01	1,785.01	1,650.10
Property Fund	3	-	400.00	400.00	450.00
Gift Aid rebate		2,928.75	112.50	3,041.25	2,843.00
Gift Aid Small Donations rebate		788.87	-	788.87	344.75
Bank & Deposit interest		53.16	-	53.16	66.34
Investment income		113.04	-	113.04	187.84
Other receipts	4	6,131.08	-	6,131.08	2,302.05
RCB Covid revenue grant		337.34	-	337.34	-
<b>Total Receipts</b>		<b>30,436.84</b>	<b>917.51</b>	<b>31,354.35</b>	<b>25,258.58</b>
<b>Payments</b>					
Diocesan Assessment		13,207.85	-	13,207.85	12,924.48
Church Running Costs	5	3,181.64	-	3,181.64	3,424.34
Sunday School Costs	6	32.50	-	32.50	-
Rectory Costs	7	-	-	-	118.44
Administration Costs	8	5,587.30	-	5,587.30	4,794.90
Charitable Donations	9	1,163.50	405.01	1,568.51	1,305.10
<b>Total Payments</b>		<b>23,172.79</b>	<b>405.01</b>	<b>23,577.80</b>	<b>22,567.26</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>7,264.05</b>	<b>512.50</b>	<b>7,776.55</b>	<b>2691.32</b>
<b>Capital payments</b>		<b>(2,720.00)</b>	<b>-</b>	<b>(2,720.00)</b>	<b>(192.00)</b>
<b>Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts over Payments for the year</b>		<b>4,544.05</b>	<b>512.50</b>	<b>5,056.55</b>	<b>2,499.32</b>

# St Matthias' Church, Ballyeglish

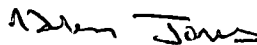
## STATEMENT OF ASSETS & LIABILITES AS AT 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Funds Reconciliation</b>				
Bank and Cash at start of year	44,250.84	2,097.13	46,347.97	43,848.65
Net movement in funds	4,544.05	512.50	5,056.55	2,499.32
<b>Bank and Cash at end of year</b>	<b>48,794.89</b>	<b>2,609.63</b>	<b>51,404.52</b>	<b>46,347.97</b>
<b>Bank &amp; Cash Balances</b>				
Current Accounts	15,921.22	2,609.63	18,530.85	13,514.70
Deposit Accounts	32,873.67	-	32,873.67	32,833.27
Cash	-	-	-	-
<b>Total Cash Funds</b>	<b>10 48,794.89</b>	<b>2,609.63</b>	<b>51,404.52</b>	<b>46,347.97</b>
<b>OTHER ASSETS</b>				
<b>Investment Assets</b>				
RCB Unit Trusts	4,428.43		4,428.43	4,772.54
CIT Unit Trusts	2,291.64		2,291.64	2,615.86
RCB Deposit Account	153,731.63		153,731.63	152,902.22
<b>Total Investment Assets</b>	<b>12 160,451.70</b>	<b>-</b>	<b>160,451.70</b>	<b>160,290.62</b>
<b>Assets retained for the Parish's own use</b>				
Church store & Toilet	12,034.60	-	12,034.60	12,034.60
Glebe Land	10,000.00	-	10,000.00	10,000.00
Carpark	2,912.00		2,912.00	192.00
<b>Total Assets retained for the Parish's own use</b>	<b>11 24,946.60</b>	<b>-</b>	<b>24,946.60</b>	<b>22,226.60</b>

On Behalf of the Trustees



Revd Dr Adrian Stringer  
Trustee



Helen Jones  
Trustee

19 March 2023

19 March 2023

# St Matthias' Church, Ballyeglish

## 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

The congregation has reviewed the basis on which it has prepared its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments, are disclosed on the Statement of Assets & Liabilities.

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

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

- Church Buildings and Graveyard
- Church Store & Toilet
- Glebe land

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 Church store and toilet was built in 2013. It is recognised at cost of construction. No depreciation has been provided on the store and toilet block as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Glebe land has been valued as 1 acre at agricultural value of £10,000 per acre.

#### ii) Investments

Fixed asset investments comprising investment properties, investments 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.

# St Matthias' Church, Ballyeglish

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

## 2. Special collections

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Earl Haig Collection	-	142.00	142.00	130.60
Bishops' Appeal - Indian COVID 19	-	-	-	229.50
Embrace NI	-	28.25	28.25	-
Barnabas Aid	-	28.25	28.25	-
Confirmation Service	-	206.51	206.51	-
Harvest Envelopes	1,380.00	-	1,380.00	1,290.00
<b>TOTAL</b>	<b>1,380.00</b>	<b>405.01</b>	<b>1,785.01</b>	<b>1,650.10</b>

## 3. Property fund

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Parishioner donations	-	400.00	400.00	450.00
<b>TOTAL</b>	<b>-</b>	<b>400.00</b>	<b>400.00</b>	<b>450.00</b>

## 4. Other receipts

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Auction proceeds (40% share)	296.00	-	296.00	525.20
Fun Day proceeds (40% share)	5,130.08	-	5,130.08	1,321.85
Donation Miss Jeannie Colhoun	100.00	-	100.00	-
Donations	-	-	-	175.00
Donations in memory of the late Mrs J Murdoch	505.00	-	505.00	-
Baptism donation - K French	100.00	-	100.00	-
Funeral donation	-	-	-	220.00
Visiting preacher fees returned	-	-	-	60.00
<b>TOTAL</b>	<b>6,131.08</b>	<b>-</b>	<b>6,131.08</b>	<b>2,302.05</b>

## 5. Church running costs

	Unrestricted 2022	Restricted 2022	Total 2022	Total 2021
	£	£	£	£
Electricity	1,097.67	-	1,097.67	1,266.18
Fire Safe protection services	50.94	-	50.94	59.88
Guest preachers	60.00	-	60.00	140.00
Insurance	1,640.25	-	1,640.25	1,695.00
Music copyright licence	133.00	-	133.00	127.00
Relief organist	120.00	-	120.00	30.00
Sundry expenses	-	-	-	33.00
Water rates	79.78	-	79.78	73.28
<b>TOTAL</b>	<b>3,181.64</b>	<b>-</b>	<b>3,181.64</b>	<b>3,424.34</b>

# St Matthias' Church, Ballyeglish

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

<b>6. Sunday School costs</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Selection boxes	32.50	-	<b>32.50</b>	-
<b>TOTAL</b>	<b>32.50</b>	<b>-</b>	<b>32.50</b>	<b>-</b>

<b>7. Ballyeglish Rectory costs</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rates	-	-	-	118.44
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118.44</b>

<b>8. Administration costs</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Audit fees	318.00	-	318.00	306.00
Annual reports	156.00	-	156.00	130.00
Bank fees	92.12	-	92.12	80.78
Caretaker	600.00	-	600.00	600.00
Christmas Gifts	445.50	-	445.50	402.40
Confirmation Bibles	35.04	-	35.04	-
Free will offering envelopes	171.77	-	171.77	171.56
Gift aid admin fees	293.31	-	293.31	261.69
Contribution towards Moneymore Rectory costs	1,416.44	-	1,416.44	1,335.37
Rectory Carol Service expenses (40%)	-	-	-	164.00
Farming Fun Day expenses (40%)	607.51	-	607.51	129.10
St John's donation re Armagh Diocesan Board of Ministry	-	-	-	340.00
St John's - chairs 40%	240.00	-	240.00	-
Jubilee celebration expenses	215.00	-	215.00	-
Lawn mowing costs	600.00	-	600.00	600.00
Lawnmower repairs & fuel	95.53	-	95.53	89.00
Poppy wreath	30.00	-	30.00	20.00
Stationery/Printing	135.97	-	135.97	-
Strimmer	-	-	-	165.00
Sundry expenses	35.11	-	35.11	-
Wedding gift	100.00	-	100.00	-
<b>TOTAL</b>	<b>5,587.30</b>	<b>-</b>	<b>5,587.30</b>	<b>4,794.90</b>

## St Matthias' Church, Ballyeglish

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

9. Charitable donations	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Age Concern	35.00	-	35.00	35.00
Air Ambulance	100.00	-	100.00	100.00
Armagh Diocese Board of Ministry	-	206.51	206.51	-
AYDC Board/Dioc of Armagh Youth Grant	100.00	-	100.00	100.00
Barnabas Aid	71.75	28.25	100.00	-
Bishops' Appeal Indian COVID 19	-	-	-	229.50
British Legion	-	142.00	142.00	130.60
Church Army	70.00	-	70.00	70.00
Church of Ireland Board Of Education	25.00	-	25.00	25.00
Church of Ireland Board Of Social Responsibility NI	30.00	-	30.00	30.00
Church of Ireland Children's Min Group	25.00	-	25.00	25.00
Church of Ireland Retirement Trust	45.00	-	45.00	45.00
Church's Ministry of Healing	35.00	-	35.00	35.00
CMJ Ireland	35.00	-	35.00	35.00
CMS Ireland	125.00	-	125.00	125.00
Embrace NI	71.75	28.25	100.00	-
Leprosy Mission	30.00	-	30.00	30.00
Mission to Seafarers NI	35.00	-	35.00	35.00
Protestant Orphan Society	55.00	-	55.00	55.00
SAMS	30.00	-	30.00	30.00
St Mark's Building Fund - Rector on a tractor	75.00	-	75.00	-
The Bible Society	35.00	-	35.00	35.00
The Hub (COI Centre at Queens)	100.00	-	100.00	100.00
USPG	35.00	-	35.00	35.00
<b>TOTAL</b>	<b>1,163.50</b>	<b>405.01</b>	<b>1,568.51</b>	<b>1,305.10</b>

### 10. Movement in Funds

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
	£	£	£	£	£
<b>Restricted funds</b>					
Special Collections	-	405.01	405.01	-	-
Property Fund	2,097.13	512.50	-	-	2,609.63
	<b>2,097.13</b>	<b>917.51</b>	<b>405.01</b>	<b>-</b>	<b>2,609.63</b>
<b>Unrestricted funds</b>					
General Fund	44,250.84	30,436.84	25,892.79	-	48,794.89
	<b>44,250.84</b>	<b>30,436.84</b>	<b>25,892.79</b>	<b>-</b>	<b>48,794.89</b>
<b>Total funds</b>	<b>46,347.97</b>	<b>31,354.35</b>	<b>26,297.80</b>	<b>-</b>	<b>51,404.52</b>

### Purposes of Restricted Funds

- Property fund: This is a fund to assist with the cost of maintaining and repair of Parish Buildings
- Special collections. Various charitable collections received during the year that are subsequently distributed to the charities concerned.

## St Matthias' Church, Ballyeglish

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

### 11. Assets retained for the Parish's own use

	Church Store & Toilet	Glebe Land	Carpark	Total
	£	£		£
Opening cost at 1 Jan 2022	12,034.60	10,000.00	192.00	22,226.60
Additions	-	-	2,720.00	2,720.00
Disposals	-	-	-	-
Closing cost at 31 Dec 2022	12,034.60	10,000.00	2,912.00	24,946.60

### 12. Investment Assets

	CIT Investment	Representative Church Body	RCB Deposit Account	Total
	£	£		£
Opening cost at 1 Jan 2022	2,615.86	4,772.54	152,902.22	160,290.62
Changes in valuation	(324.22)	(344.11)	829.41	161.08
Closing cost at 31 Dec 2022	2,291.64	4,428.43	153,731.63	160,451.70

### 13. Transactions with the Trustees

The Parish paid a contribution of £1,416.44 towards the running costs of Moneymore Rectory which is occupied by the rector. There were no transactions with the trustees during the year. No trustee received any remuneration or reimbursement of expenses during the year, other than Mr Stephen Wallace who received £1200 as an honorarium for his role as the Parish caretaker and Parish groundsman. 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. Governance Costs

Governance costs of £318 were incurred during the year of which £318 relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.