

St Columba's Parish Church, Ballynascreen
Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities
For the year ended 31 December 2023
Charities Number: NIC 104701

Annual report and financial statements for the year ended 31 December 2023

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References and administrative details

Charity Name: St Columba's Parish Church, Ballynascreen

Charity Registration Number: NIC 104701

Contact Address:

The Rectory
12 Rectory Road
Tobermore
Magherafelt
BT45 5QP

Trustees

Rev Rosie Duffin
Mr James Henderson
Mrs Margaret Henderson
Ms Margaret Johnston
Mrs Rhonda McKee (resigned 2022)
Ms Ann McKeown
Ms Kathleen McKeown
Ms Mary McKeown
Mr David Wallace

Principal Office-bearers

Clergy:
Honorary Secretary:
Honorary Treasurer:
Rector's Church Warden:
People's Church Wardens:
Rev. Rosie Duffin
Ms Margaret Johnston
Ms Kathleen McKeown
Mr David Wallace
Mr James Henderson/ Ms Mary McKeown

Independent Examiner

W Mc Gillian & Co. Ltd
5 Tobermore Road
Draperstown
Magherafelt
BT45 7AG

Principal Bankers

Ulster Bank
20 Broad Street
Magherafelt
BT45 6JR

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 Columba's Parish Church, Ballynascreen, Draperstown 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 Columba's Parish Church is to support the advancement of the Christian religion by promoting, through the work of St Columba's Parish Church, the whole mission of the Church, pastoral, evangelic, social and eumenical. 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 Columba's Parish Church 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 Columba's Parish Church.

Achievements, Performance & Public Benefit

As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support.

We have a Girls' Friendly Society (in conjunction with our sister church in Kilcronaghan). Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland.

As a parish we are active in raising funds and supporting the work of mission societies. We have mission partners whom we directly support as a parish.

Financial Review

Financial reports are reviewed throughout the year and a review on completion of the annual accounts.

Total receipts for the year (£24,560) were less than total payments (£25,061) decreasing the total cash funds held by £501. Net assets at the year-end were £394,102 (31/12/2023)

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.

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.

The Rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

Pay and Remuneration

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 Warden and generally not more than twelve other members elected 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 deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the Incumbent. Special meetings may be convened at any time by the Chairperson, the Secretary or the Church Wardens.

Compliance with Public Benefit

St Columba's Parish Church 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. There continues to be no private gain to any individual member.

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.
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

Ms Kathleen Mckeown
Treasurer

Kathleen Mckeown

Rev. Rosie Diffin
Rector

Rosie Diffin

Date:

22nd Feb 2024

Independent Examiners Report to the Trustees of St Columba's Parish Church, Ballynascreen

I report on the accounts of St Columba's Parish Church, Ballynascreen for the year ended 31 December 2023, which are set out on pages 7 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 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.



for and on behalf of W McGillion & Co. Ltd

Financial Accountants

5 Tobermore Road
Draperstown
Co Londonderry
BT45 7AG

Date 22-02-24

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted 2023	Restricted 2023	Endowment 2023	Total 2023	Total 2022
Receipt						
2		18,984	1,714	-	20,698	22,257
3		953	-	-	953	266
		700	-	-	700	700
		-	-	-	-	1,550
		508	125	-	633	79
		-	-	-	-	300
9		1,576	-	-	1,576	1,542
Total Receipts		22,721	1,839	-	24,560	26,694
Payments						
Diocesan Assessment		11,138	-	-	11,138	10,146
4		1,683	-	-	1,683	1,740
5		1,065	-	-	1,065	924
6		6,171	-	-	6,171	5,630
7		-	890	-	890	899
8		3,278	-	-	3,278	3,290
		-	-	-	-	63
		140	100	240	240	22
		264	264	-	264	-
		82	250	250	250	-
		82	-	-	82	82
Total Payments		23,557	1,504	25,061	25,061	22,994
Surplus/Deficit of Receipts and Payments for the year		(836)	335	-	(501)	3,700

Signed on behalf of the Trustees:

Ms Kathleen Mckeown
Kathleen McKeown
 Trustee

Rev Rosie Diffin
Rosie
 Rector
 Date: 22nd Feb 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 Buildings
- Small piece of land known as the Church Plantation
- Fixtures and fittings

The two Church Buildings 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.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

The Church Plantation has limited use to the Parish and is valued accordingly by the Trustees. The Mid Ulster Council uses part of it as a children's play area and pays an annual rent for its use.

(ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts as well as in NFU Mutual are stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

(iii) Endowment Funds

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2023 (continued)			
2. Donations			
	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Freewill Envelopes	8,499	-	8,499
Annual Sustenations	1,700	-	1,700
Mission Focus	-	920	920
Loose Collections	3,693	794	4,486
Gift Aid-Small Donations and Planned giving	3,472	-	3,472
Miscellaneous Donations	620	-	620
Bequeath: Mrs Patience Holt	1,000	-	1,000
TOTALS	18,984	1,714	20,698
3. Other Receipts	600	-	600
Energy Grant	600	-	600
Diocesan Grant	353	-	353
TOTALS	953	-	953
4. Church Running Costs	1,064	-	1,064
Church oil	1,064	-	1,064
Electricity	102	-	102
Water Rates	154	-	154
Visiting Speakers	240	-	240
Service of Fire Extinguishers	123	-	123
TOTALS	1,683	-	1,683
5. Rectory Costs	402	-	402
Heating Oil	402	-	402
Electricity	378	-	378
Telephone	285	-	285
TOTALS	1,065	-	1,065
6. Maintenance Costs	811	-	811
Church Repairs	811	-	811
Work to Church yard trees	4,320	-	4,320
Grass Cutting	1,040	-	1,040
TOTALS	6,171	-	6,171
7. Charitable Donations	Unrestricted	Restricted	Total
	2023	2023	2023
	178	178	178
CJM Ireland	178	178	178
CMS Ireland	178	178	178
Crosslinks	178	178	178
SAMS	178	178	178
Faith Mission	178	178	178
TOTALS	-	890	890
8. Administration Costs	221	-	221
Expenses of Office	221	-	221
Insurance	1,836	-	1,836
Audit Fee	432	-	432
Copyright Licence	233	-	233
Gift Aid Administration Fee	205	-	205
Sunday School Expenses	72	-	72
Printing of Church Envelopes	278	-	278
TOTALS	3,278	-	3,278

9. Investment Income
RCB COI Trustees
RCB Unit Trusts
TOTALS

228	-	1,348	1,576
-	-	-	-
-	-	-	1,576

10. Movement in Funds

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2023
Restricted funds					
Charities	890	1,574	1,474	-	990
Organ Repair Fund	2,906	34	-	-	2,940
St Anne's Fund	7,936	885	100	-	8,721
Total restricted	11,732	2,493	1,574	-	12,651
Unrestricted funds					
General Fund	47,089	21,658	23,079	-	45,669
Total funds	58,822	24,151	24,653	-	58,321

Purposes of Restricted Funds

Charities Fund – Monies for donations to charitable and missionary organizations
Organ Repair Fund – a fund to provide the maintenance of the church organ
St Anne's Fund – a fund for the running and repair of St Anne's Church

Governance costs of £432 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

15. Governance Costs

Repairs includes the cost of repairing the church wall and work by Elm Forestry Landscape on the church trees, as a result of vandalism.

14 Ongoing repairs

The parish paid expenses of £1,065 relating to the running costs of the Rectory which is occupied by the Rector. 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.

13. Transactions with the Trustees

Total Charity Funds at 31 December 2023	394,102
Increase in value of investments	1,101
Less Deficit in current year	501
Balance brought forward at 1 Jan 2023	393,502

12. Reconciliation of Charity Funds:

Closing cost at 31 Dec 2023	5,000	20,000	25,000
Aditions	-	-	-
Opening cost at 1 Jan 2023	5,000	20,000	25,000
	£	£	£
	Fixtures & Plantation	Land	Total

11. Assets retained for the Parish's own use

Changes in valuation are reflected directly to reserves as these are non-cash movements.

Closing value at 31 Dec 2023	52,731.76	11,294.04	246,755.32	310,781.12
Changes in valuation	+1,670.71	+510.18	- 1,079.89	+1,101.00
Opening value at 1 Jan 2023	51,061.05	10,783.86	247,835.21	309,680.12
	£	£	£	£
	NFU Mutual	CIT Unit	RCB Unit Trusts	Total
	Mixed Portfolio	Trusts		

10. Investment Assets