

Ballymore Parish Church

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

For the year ended 31 December 2018



Charities Number: NIC104295

Ballymore Parish Church

Annual report and financial statements for the year ended 31 December 2018

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Ballymore Parish Church

References and administrative details

Charity Name: Ballymore Parish Church
Charity Registration Number: NIC104295
Contact Address: Ballymore Rectory
10 Glebe Hill Road
Tandragee
Craigavon
Co Armagh
BT62 2DP

Trustees

Revd Canon Shane Forster	George Laverty
Mrs Sonya Burns	Mrs Anna Laverty
Mrs Joanne Craig	David McClelland
Mrs Ruth Dennison	Malcolm McCombe
Edgar Donaghy	Mrs Ann Poole
Mrs Elizabeth Elliott	Mrs Anne Roberts
Scott Gamble	Mrs Dorothy Scott
Mrs Wendy Grant	Cyril Strain
	Derek Taylor

Principal Office-bearers

Rector:	Revd Canon Shane Forster
Church Treasurer:	Mrs Anne Roberts
Rector's Churchwarden:	Mrs Wendy Grant
People's Churchwarden:	Mr Malcolm McCombe

Independent Examiner

Ruddell & Company
Chartered Accountants & Registered Auditors
16 Church Street
Dungannon
Co Tyrone

Principal Bankers

Ulster Bank Limited
20 High Street
Portadown
Co Armagh

Trustees' Annual Report for the year ended 31 December 2018

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Ballymore Parish Church for the year ended 31 December 2018.

Objectives and Activities

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

The principal function of Ballymore Parish Church is to support the advancement of the Christian religion by promoting, through the work of Ballymore Parish Church, the whole mission of the Church, through pastoral, evangelistic, social and ecumenical outreach into the local community. 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, Ballymore Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the local community. The care, protection and maintenance of such is undertaken by the Select Vestry of Ballymore Parish Church.

Achievements, Performance & Public Benefit

Ballymore Parish Church has weekly Services on Sunday morning and evenings comprising Holy Communion, Family Service / Baptism, Morning / Evening Prayer and Healing Services together with various other special Services during the year e.g. Lenten Services, Holy Week Services, Harvest Thanksgiving Services and Christmas Carol services. Pastoral care is also provided.

A range of other activities are also provided by Ballymore Parish Church either by the church directly or through various church organisations e.g. Sunday School, Girls Friendly Society, Bible Study, Craft Group, Mothers' Union, Open Door (Senior Citizens) and Bowling Club. .

Each year the Select Vestry along with the Catering Group hosts a Senior Citizens Christmas Dinner in the Parish Hall with additional meals being delivered to some of the older housebound parishioners who live in the vicinity of the church.

There is inter-church co-operation within the local community with many joint events taking place between the local churches. At Christmas and Easter for many years there have been shared Services between Ballymore and the local Presbyterian and Methodist congregations.

Trustees' Annual Report for the year ended 31 December 2018 (continued)

Achievements, Performance & Public Benefit (continued)

A member of Ballymore Parish Church serves on the Board of Governors of the local Controlled Primary School. That role is to support and encourage the work of the school, helping to maintain good standards and practices. In addition, the rector of Ballymore Parish Church takes assemblies twice a year in the school and twice a term in Tandragee Junior High School

Ballymore Parish Church supports the work of other charities and missionary work by either making donations or holding special collections in respect of same. A number of different fundraising activities took place during the year in aid of Parish Funds and missionary projects.

The activities outlined above demonstrate how Ballymore Parish Church continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Ballymore Parish Church has mitigated any potential harm from the activities through the implementation of the Church of Ireland policy (Safeguarding Trust) for the protection of children and vulnerable adults.

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

- The principal source of income of Ballymore Parish Church continues to be from Donations and Plate Collections.
- The principal expense of Ballymore Parish Church is in respect of payments regarding Diocesan Costs/Assessment and repairs and improvements to church property.
- Ballymore Parish Church had an excess of receipts over payments before other gains of £22,610.10 for the year ended 31 December 2018.
- Ballymore Parish Church continues to be in a healthy financial state as at 31 December 2018 with total cash funds of £127,595.06.
- Ballymore Parish Church aims to retain sufficient reserves to meet its expected future expenditure requirements as well as potential future capital projects.

Trustees' Annual Report for the year ended 31 December 2018 (continued)

Structure, Governance and Management

Going Concern

The trustees have reviewed its planned expenditure 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 2018 can be signed off as a going concern.

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, and who subscribe a minimum of £50 per annum, 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, the Churchwardens, the Glebewardens 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 2018 the Select Vestry met 10 times during the year and the average attendance was 82.4%.

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, as well as providing public benefit.

Trustees' Annual Report for the year ended 31 December 2018 (continued)

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

Trustee 1 _____

Trustee 2 _____

Date _____

Independent Examiners Report to the Trustees of Ballymore Parish Church

I report on the accounts of the Charity for the year ended 31 December 2018, which are set out on pages 2 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.

Jonathan Ruddell
For Ruddell & Company
Dungannon
18 April 2019

Receipts and Payments Account for the year ended 31 December 2018

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Receipts				
Donations & plate collections	123,597.61	3,262.97	126,860.58	125,104.01
Proceeds from Fund Raising Events	5,470.70	—	5,470.70	3,444.02
Bank & Deposit interest	37.98	—	37.98	12.85
Investment income	3,775.65	—	3,775.65	3,734.29
Rental of premises	8,855.00	—	8,855.00	8,095.00
Charitable activities	8,264.02	—	8,264.02	9,920.83
Other Receipts	2,986.00	—	2,986.00	4,057.50
Legacies	—	—	—	—
Total Receipts	152,986.96	3,262.97	156,249.93	154,368.50
Payments				
Diocesan Costs/Assessment	63,672.90	—	63,672.90	66,378.89
Church & Hall Running Costs	31,515.49	—	31,515.49	57,346.24
Glebe/Rectory Costs	7,655.56	—	7,655.56	6,620.75
Administrative Costs	4,726.89	—	4,726.89	5,572.51
Other Costs	4,203.73	—	4,203.73	—
Charitable Donations	17,262.84	3,262.97	20,525.81	14,610.00
Payments from Parish Organisations	1,287.45	—	1,287.45	6,547.04
Total Payments	130,324.86	3,262.97	133,587.83	157,075.43
Excess of receipts over payments before transfer	22,662.10	—	22,662.10	(2,706.93)
Transfers				
Gross transfers between funds - in	—	—	—	—
Gross transfers between funds - out	—	—	—	—
Excess of receipts over payments before other gains	22,662.10	—	22,662.10	(2,706.93)

On Behalf of the Trustees

Trustee 1 _____

Trustee 2 _____

Statement of Assets and Liabilities as at 31 December 2018

	Unrestricted Funds 2018 £	Designated Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Cash Funds					
General Account No. 1	17,524.44	-	-	17,524.44	27,485.44
Reserve Account	43,347.44	-	-	43,347.44	43,309.46
Fabric Account	11,689.83	-	-	11,689.83	11,913.35
Freewill Offering Account	51,372.84	-	-	51,372.84	18,360.77
Catering Account	-	161.96	-	161.96	357.37
Youth Fellowship Account	-	306.84	-	306.84	306.84
Playmore Account	-	88.81	-	88.81	50.62
Missionary Account	-	25.72	-	25.72	18.85
Charity Craft Group Account	-	2,258.37	-	2,258.37	2,792.21
S Club Account	-	818.81	-	818.81	338.05
Total Cash Funds	123,934.55	3,660.51	-	127,595.06	104,932.96
Investment Assets					
Glebe Lands/Farmland	160,000.00	-	-	160,000.00	160,000.00
RCB Investments	56,032.00	-	-	56,032.00	59,528.00
COI Trustees Investments	-	-	-	-	-
Other Investments	1,506.39	-	-	1,506.39	1,506.39
Total Investment Assets	217,538.39	-	-	217,538.39	221,034.39
Assets retained for the Parish's own use					
Glebe House/Rectory	300,000.00	-	-	300,000.00	300,000.00
Fixtures and Fittings	3,000.00	-	-	3,000.00	4,000.00
Total Assets retained for the Parish's own use	303,000.00	-	-	303,000.00	304,000.00
Total Assets	644,472.97	3,660.51	-	648,133.45	629,967.35

On Behalf of the Trustees

Trustee 1 _____

Trustee 2 _____

Notes to the financial statements for the year ended 31 December 2018

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
- Church Hall
- Glebe House/Rectory
- 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 Church Hall is physically attached to the church and as such is not separable as an individual asset. As such it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

The Glebe House/Rectory is recognised at cost, being the cost of construction of the property. No depreciation has been provided on the glebe house/rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years. The church has set a minimum threshold of cost for an item of £500 for it to be considered to be capitalised as a fixed asset.

ii) Investments

Fixed asset investments comprising Glebe Lands/Farmland, Representative Church Body (RCB) Investments, Church of Ireland (COI) Trustees Investments and Other Listed Investments are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Notes to the financial statements for the year ended 31 December 2018 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	104,932.96
Receipts for the Year	156,249.93
Payments for the Year	(133,587.83)
Total Cash Funds at end of the year	<u>£127,595.06</u>

3. Movement in Funds

	At 1 Jan 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Investment Gain/(Loss) £	At 31 Dec 2018 £
Endowment funds						
None	-	-	-	-	-	-
Restricted funds						
None	-	-	-	-	-	-
Unrestricted funds						
Designated Catering Fund	357.37	3,115.00	810.41	(2,500.00)	-	161.96
Designated Youth Fellowship Fund	306.84	-	-	-	-	306.84
Designated Playmore Fund	50.62	290.46	252.27	-	-	88.81
Designated Missionary Fund	18.85	1,066.87	1,060.00	-	-	25.72
Designated Charity Craft Fund	2,792.21	1,643.30	2,057.14	(120.00)	-	2,258.37
Designated S Club Fund	338.05	2,148.39	2,167.63	500.00	-	818.81
General Fund	626,103.41	147,985.91	127,240.38	2,120.00	(4,496.00)	644,472.94
	<u>629,967.35</u>	<u>156,249.93</u>	<u>133,587.83</u>	<u>-</u>	<u>(4,496.00)</u>	<u>648,133.45</u>
Total funds	<u>629,967.35</u>	<u>156,249.93</u>	<u>133,587.83</u>	<u>-</u>	<u>(4,496.00)</u>	<u>648,133.45</u>

Purposes of Endowment Funds

– The parish had no endowment funds at the year-end.

Notes to the financial statements for the year ended 31 December 2018 (continued)

3. Movement in Funds (continued)

Purposes of Restricted Funds

– The parish had no restricted funds at the year-end.

Purposes of Designated Funds

–Catering Fund: These funds have been set aside for the activities of the church’s catering committee.

–Youth Fellowship Fund: These funds have been set aside for youth ministry within the church.

–Playmore Fund: These funds have been set aside for the activities of the church’s mother and toddler group.

–Missionary Fund: These funds have been set aside for missionary purposes.

– Charity Craft Group Fund: These funds have been set aside for the activities of the church’s craft group.

–S Group Fund: These funds have been set aside for the activities of the church’s children’s group.

4. Collections for Third Parties

	£
Bishops’ Appeal	591.50
Southern Area Hospice	875.47
Royal British Legion	877.19
Ministry Training Fund	351.60
Lord Enniskillen Memorial Fund	285.66
Mothers’ Union Relief Fund	281.55
	<u>£3,262.97</u>

The above amounts have been included in Receipts for the Year under “Donations & plate collections”. This balance was paid out during the year and has been included in Payments for the year under “Charitable Donations”.

Notes to the financial statements for the year ended 31 December 2018 (continued)

5. Transactions with the Trustees

The parish paid expenses of £7,655.56 during the year relating to the running costs of the glebe house/rectory which is occupied by the rector during the period of the rector's occupancy of it.

6. Governance Costs

Governance costs of £900.00 were incurred during the year which solely relate to fees paid to the independent examiner. Governance costs are included within Administrative Costs in the Receipts and Payments Accounts.