

CHARITY REGISTRATION NUMBER NIC 102322

HMRC REGISTRATION NUMBER XR41413

Church of St John Baptist

Financial Statements

for the period ended 31 December 2023

Church of St John Baptist

Church information

| | |
|--|---|
| Rector | VACANT 2 Woodland Avenue Helen's Bay Co Down BT19 1TX (028) 9185 3601 |
| Rector's Church Warden | Mr. M. Brown |
| People's Church Warden | Mrs. K. Gay |
| Rector's Glebe Warden | Mr. D. Ferguson |
| People's Glebe Warden | Mr A. Elliott |
| Diocesan Synodsmen | Mrs J. Connolly Mrs C. Hunter |
| Supplemental Diocesan Synodsmen | Mrs I. Graham Mr F.B. Hall |
| Parochial Nominators | Mr T. N. Nevin Mr J. D. Ferguson Mrs. G. McDonald Mr. A. Elliott |
| Supplementary Parochial Nominator | Mrs. J. Connolly Dr. V. Craig Mr. M. Hanna Mrs. I. Graham |
| Select Vestry Members | Mr Michael Brown (ex officio) Mrs Jane Connolly Dr Rona Craig Mr Acheson Elliott (ex officio) Mr Douglas Ferguson (ex officio) Mrs Karen Gay (ex officio) Dr Frank Graham Mr Michael Hanna Mr Richard Holmes Mrs Jenny Houghton Miss Linda Manning Mrs Gillian McDonald Mrs Margaret McMahan Mr Terry Nevin Miss Juliann Pollin Mrs Hazel Wilson |

Church of St John Baptist

| | |
|--------------------------------------|--|
| Honorary Independent Examiner | Mr. S. Wood MSc BA ACIB. |
| Organist and Choirmistress | Miss H.B. Drury 7 Grange Avenue Bangor Co Down BT20 3QF |
| Honorary Treasurer | Dr F.S. Graham 16 Church Road Helen's Bay Co Down BT19 1TP (028) 9185 3362/ 07788412083 / f.graham@kainos.com |
| Honorary Secretary | Mr M.E. Hanna 17 Fort Road Helen's Bay Co Down BT19 1LA (028) 9185 2448 /07775449340 / michaelhanna1@btinternet.com |
| Bankers | Ulster Bank Unit 13 Springhill Shopping Centre Bangor BT19 1ND |
| Charity Number | NIC 102322 |
| HMRC Number | XR 41413 |
| Church Address | 13 Fort Road Helen's Bay BT19 1LA |

Church of St John Baptist

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Church of St John Baptist

Statement of Trustees' responsibilities for the period ended 31 December 2023

The members of the Select Vestry act as the Church's Trustees and as such are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Select Vestry are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the Financial Statements comply with the Charities Act (Northern Ireland) 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

By order of the Select Vestry



Chairperson



Date

Church of St John Baptist

Independent Examiner's report to the members of Church of St John Baptist

I report on the financial statements of Church of St John Baptist for the period ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These Financial Statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Trustees and the Examiner

As described in the Statement of Select Vestry Responsibilities, the Select Vestry is responsible for preparing the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- (a) Examine the accounts under section 65 of the Charities Act.
- (b) Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- (c) 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 Charities 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:

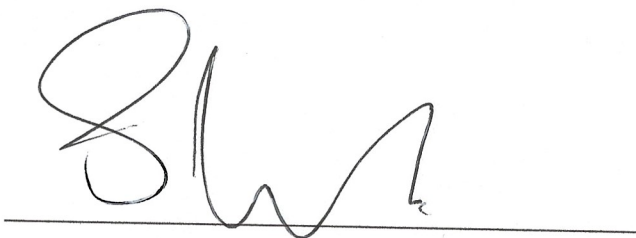
- 1. That accounting records were not kept in accordance with section 63 of the Charities Act;
- 2. That the accounts do not accord with those accounting records;
- 3. That the accounts do not comply with the accounting requirements of the Charities Act;
- 4. That there is further information needed for a proper understanding of the accounts to be reached.

Church of St John Baptist

Independent Examiner's report to the members of Church of St John Baptist continued

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.

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a 'W' and a flourish, positioned above a horizontal line.

¹⁶
7 March 2024
Date

Church of St John Baptist

Statement of Financial Activities (including income and expenditure account) for the period ended 31 December 2023

| | 2023 | 2023 | 2023 | 2022 |
|--|--------------|------------------|-----------------|------------------|
| | Unrestricted | Restricted | Total | Total |
| | Funds | Funds | Funds | Funds |
| Note | £ | £ | £ | £ |
| Incoming resources | | | | |
| Incoming resources from generated funds | | | | |
| - FWO and one-off donations | 2 | 71,603 | 71,603 | 74,416 |
| - Special collections | 7 | - | 12,971 | 44 |
| - Fundraising activities | 4 | 21 | 3,868 | 4,410 |
| - Use of hall | 5 | 2,918 | - | 5,473 |
| - Investment income | 6 | 1,989 | - | 688 |
| - Bequests | | 27,000 | - | 15,950 |
| - Harvest | | - | - | - |
| - Sundry income | | 2,160 | 75 | 760 |
| Incoming resources from charitable activities | | | | |
| - Gift aid reclaimed | | 16,044 | - | 16,508 |
| | | - | - | - |
| - Representative Church Body (RCB) | | 15 | - | 1,725 |
| Total incoming resources | | <u>121,750</u> | <u>16,914</u> | <u>138,664</u> |
| Resources expended | | | | |
| Charitable activities | 8 | 101,706 | 12,660 | 102,742 |
| Total resources expended | | <u>(101,706)</u> | <u>(12,660)</u> | <u>(102,742)</u> |
| Net surplus/(deficit) in funds | | 20,044 | 4,254 | 17,232 |
| Movement in Restricted Funds | | (35,000) | 35,000 | - |
| Balance brought forward at beginning of year | | 350,818 | 11,927 | 345,513 |
| Balance carried forward at the end of the year | | <u>335,862</u> | <u>51,181</u> | <u>362,745</u> |

The Charity has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The incoming resources and resources expended amounts as stated above are derived solely from continuing operations.

The notes on pages 6 to 12 form an integral part of these financial statements.

Church of St John Baptist

**Balance Sheet
as at 31 December 2023**

| | | 2023 | | 2022 |
|---|-------|----------------|--|----------------|
| | Notes | £ | | £ |
| Fixed assets | | | | |
| Tangible assets | 9 | 256,623 | | 256,536 |
| Current assets | | | | |
| Debtors | 10 | 221 | | 2,718 |
| Cash at bank and in hand | | 130,199 | | 106,691 |
| | | <u>130,420</u> | | <u>109,409</u> |
| Creditors: amounts falling within one year | 11 | - | | <u>(3,200)</u> |
| Net current assets | | <u>130,420</u> | | <u>106,209</u> |
| Total assets less current liabilities | | 387,043 | | 362,745 |
| Net assets | | <u>387,043</u> | | <u>362,745</u> |
| Capital and reserves | | | | |
| Unrestricted funds | 12 | 335,862 | | 350,818 |
| Restricted funds | 13 | 51,181 | | 11,927 |
| | | <u>387,043</u> | | <u>362,745</u> |

The financial statements were approved by the Vestry on behalf by: *13 March 2024* and signed on its



Chair: Rev. Canon Simon Doogan, Area Dean

NIC 102322

HMRC XR41413

The notes on pages 6 to 12 form an integral part of these financial statements.

Church of St John Baptist

Notes to the Financial Statements for the period ended 31 December 2023

1. Accounting policies

1.1. Basis of accounting

The Charity prepares its financial statements under the historical cost convention. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and applicable accounting standards.

The Trustees have availed of the exemptions of FRS1 and have not prepared a cash flow statement.

1.2. Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific Charity.

Investment income and gains are allocated to the unrestricted fund.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Due to the nature of the donated income, such income is not capable of control by the Charity. However, financial controls are in place to ensure accurate recording and safeguarding of all income received by the Charity.

Investment income is recognised on a received basis.

1.4. Resources expended

All expenditure is accounted for on a payment basis other than the special collection provision and has been classified under headings that aggregate all costs to the category.

Church of St John Baptist

**Notes to the Financial Statements
for the period ended 31 December 2023**

..... continued

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | | |
|----------------------------------|---|----------------------|
| Church hall | - | Not depreciated |
| Rectory | - | Not depreciated |
| Fixtures, fittings and equipment | - | 20% reducing balance |

2. FWO and one-off donations

| | 2023 | 2023 | 2023 | 2022 |
|---------------------------------|---------------|------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | | | £ | £ |
| Loose cash donations | 4,257 | | 4,257 | 4,001 |
| FWO envelopes & SO's | 60,871 | - | 60,871 | 61,623 |
| Donation - Estate of V McMillen | 1,000 | - | 1,000 | - |
| One-off donations | 5,475 | - | 5,475 | 8,792 |
| | <u>71,603</u> | <u>-</u> | <u>71,603</u> | <u>74,416</u> |

3. Rector's remuneration

| | Year ended 2023 | Year ended 2022 |
|-----------------------------------|--------------------|--------------------|
| | £ | £ |
| Remuneration and other emoluments | 37,504 | 42,591 |
| Locomotory | 5,996 | 5,996 |
| Office expenses | 800 | 800 |
| | <u>44,300</u> | <u>49,387</u> |

4. Fundraising activities

| | 2023 | 2023 | 2023 | 2022 |
|--|--------------|--------------|--------------|--------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| May Fair/Painting exhibition/Plant stall | | 3,868 | 3,868 | 4,334 |
| Christmas cards | - | - | - | 10 |
| History booklet | 21 | - | 21 | 66 |
| | <u>21</u> | <u>3,868</u> | <u>3,889</u> | <u>4,410</u> |

Church of St John Baptist

**Notes to the Financial Statements
for the period ended 31 December 2023**

..... continued

5. Use of hall

| | 2023 | 2023 | 2023 | 2022 |
|----------------------------|---------------------|-------------------|--------------|--------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Badminton Club | 240 | - | 240 | 460 |
| ANDBC | 50 | - | 50 | |
| Painting (Art) Group | 1,028 | - | 1,028 | 225 |
| Ladies Guild | - | - | - | 373 |
| Helen's Bay Players | 750 | - | 750 | 1,500 |
| Bangor Vineyard | - | - | - | 340 |
| Verity McDonald | 20 | - | 20 | |
| Bayburn Fitness | 60 | - | 60 | 2,200 |
| Divine Healing Ministries | 150 | - | 150 | |
| Lindsay Chorale | 320 | - | 320 | |
| Toddler Group | 100 | - | 100 | 100 |
| Bayburn Historical Society | 200 | - | 200 | 275 |
| | <u>2,918</u> | <u>-</u> | <u>2,918</u> | <u>5,473</u> |

6. Interest received

| | 2023 | 2023 | 2023 | 2022 |
|--------------|---------------------|-------------------|--------------|--------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Flagstone | 1,989 | - | 1,989 | 322 |
| Julian Hodge | | - | - | 366 |
| | <u>1,989</u> | <u>-</u> | <u>1,989</u> | <u>688</u> |

Church of St John Baptist

**Notes to the Financial Statements
for the period ended 31 December 2023**

..... continued

7. Special collections

| | 2023 | 2023 | 2023 | 2022 |
|---------------------|---------------------|-------------------|---------------|--------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Earthquake Appeal | | 1,335 | 1,335 | |
| Ukraine Collection | | - | - | 44 |
| Poppy Appeal | | 311 | 311 | - |
| Rector's Retirement | - | 11,325 | 11,325 | |
| | <u>-</u> | <u>12,971</u> | <u>12,971</u> | <u>-</u> |
| | <u>-</u> | <u>12,971</u> | <u>12,971</u> | <u>-</u> |

Church of St John Baptist

**Notes to the Financial Statements
for the period ended 31 December 2023**

..... continued

8. Resources expended - charitable activities

| | Note | 2023 Unrestricted £ | 2023 Restricted £ | 2023 Total £ | 2022 Total £ |
|-----------------------------------|------|---------------------------|-------------------------|--------------------|--------------------|
| Rector's stipend and allowances | 3 | 44,300 | - | 44,300 | 49,387 |
| Pension and national insurances | | 8,736 | - | 8,736 | 8,220 |
| Rates and water rates | | 443 | - | 443 | 356 |
| Ground rent | | - | - | - | 40 |
| Rectory rates | | 1,464 | - | 1,464 | 1,376 |
| Rentokil insurance | | 103 | - | 103 | 100 |
| Insurance for church/hall boilers | | 1,985 | - | 1,985 | 1,871 |
| Photocopying | | 373 | - | 373 | 392 |
| Church light & heat | | 1,784 | - | 1,784 | 1,950 |
| Hall light & heat | | 2,914 | - | 2,914 | 1,587 |
| Rectory Heat & Light | | 27 | - | 27 | - |
| Cleaning church and hall | | 2,128 | - | 2,128 | 2,372 |
| Repairs & maintenance | | 1,673 | - | 1,673 | 2,856 |
| Gardening & grounds | | 2,538 | - | 2,538 | 1,680 |
| Postage & stationery | | 2,862 | - | 2,862 | 2,833 |
| Diocesan Levy | | 8,274 | - | 8,274 | 6,593 |
| Organist | | 7,460 | - | 7,460 | 6,310 |
| Occasional preachers | | 1,166 | - | 1,166 | 640 |
| Organ Repairs | | 960 | - | 960 | - |
| Bank Charges | | 100 | - | 100 | 120 |
| Sundries | | 524 | - | 524 | 247 |
| May Fair Expenses | | 658 | - | 658 | 577 |
| Charitable donations | | 4,501 | 1,335 | 5,836 | 6,520 |
| Special collections | | - | 11,325 | 11,325 | - |
| Audit and accountancy | | 2,880 | - | 2,880 | 2,880 |
| Training | | - | - | - | 300 |
| Telephone | | - | - | - | 122 |
| Travelling | | - | - | - | 71 |
| Subscriptions | | 560 | - | 560 | 316 |
| Video services | | 3,140 | - | 3,140 | 2,880 |
| HMRC interest | | - | - | - | 15 |
| Depreciation Equipment | | 153 | - | 153 | 131 |
| | | 101,706 | 12,660 | 114,366 | 102,742 |

Church of St John Baptist

**Notes to the Financial Statements
for the period ended 31 December 2023**

..... continued

| 9. Tangible fixed assets | Land and buildings freehold £ | Long leasehold property £ | Plant and machinery £ | Fixtures & fittings £ | Total £ |
|---------------------------------|--|--|--------------------------------------|--|--------------------|
| Cost | | | | | |
| At 1 January 2023 | 99,192 | 156,818 | 32,344 | 6,686 | 295,040 |
| Restricted Funds | - | - | - | 240 | 240 |
| At 31 December 2023 | <u>99,192</u> | <u>156,818</u> | <u>32,344</u> | <u>6,926</u> | <u>295,280</u> |
| Depreciation | | | | | |
| At 1 January 2023 | - | - | 32,344 | 6,160 | 38,504 |
| Charge for the period | - | - | - | 153 | 153 |
| At 31 December 2023 | <u>-</u> | <u>-</u> | <u>32,344</u> | <u>6,313</u> | <u>38,657</u> |
| Net book values | | | | | |
| At 31 December 2023 | <u>99,192</u> | <u>156,818</u> | <u>-</u> | <u>613</u> | <u>256,623</u> |
| At 31 December 2022 | <u>99,192</u> | <u>156,818</u> | <u>-</u> | <u>526</u> | <u>256,536</u> |

| 10. Debtors | 2023 £ | 2022 £ |
|--------------------------------|-------------------|-------------------|
| Prepayments and accrued income | - | 2,718 |
| Pension contributions | 221 | - |
| | <u>221</u> | <u>2,718</u> |

| 11. Creditors: amounts falling due within one year | 2023 £ | 2022 £ |
|---|-------------------|-------------------|
| Other taxes and social security costs | - | 200 |
| Loan | - | 1,000 |
| Accruals and deferred income | - | 2,000 |
| | <u>-</u> | <u>3,200</u> |

Church of St John Baptist

**Notes to the Financial Statements
for the period ended 31 December 2023**

..... continued

12. Unrestricted funds

| | 2023 | 2022 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| At start of year | 350,818 | 333,576 |
| Surplus/(Deficit) for the year | 20,044 | 17,242 |
| Transfer | (35,000) | - |
| At end of year | <u>335,862</u> | <u>350,818</u> |

13. Restricted Funds

| | 2023 | 2022 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| At start of year | 11,927 | 11,937 |
| Surplus/(Expensed) for the year | 4,254 | (10) |
| Transfer | 35,000 | - |
| At end of year | <u>51,181</u> | <u>11,927</u> |