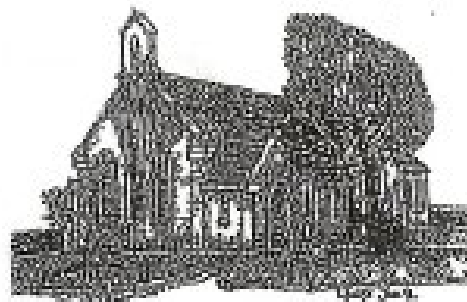


CHURCH OF ST JOHN BAPTIST

PARISH OF HELEN'S BAY

13 Fort Road, Helen's Bay, BT19 1LA, N Ireland



CHARITY REGISTRATION NUMBER NIC 102322

HMRC REGISTRATION NUMBER XR41413

**Church of St John Baptist**

**Financial Statements**

**for the period ended 31 December 2024**

## Church of St John Baptist

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**Church of St John Baptist**

**Statement of Trustees' responsibilities  
for the period ended**

The trustees 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

Peter McKeown

24/3/2025

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 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.



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**Mr Stephen Wood MSc BA ACIB  
14 Church Road  
Helen's Bay  
Co. Down  
BT19 1TP**

23<sup>rd</sup> March 2025

**Date**

**Church of St John Baptist**

**Statement of Financial Activities  
(including income and expenditure account)  
for the period 31st December 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
Note	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
- FWO and one-off donations	2	73,330	73,330	71,603
- Special collections	7	-	1,255	12,971
- Fundraising activities	4	-	5,788	3,889
- Use of hall	5	909	-	2,918
- Investment income	6	943	-	1,989
- Bequests		17,500	-	27,000
- Sundry income		20	-	2,235
<b>Incoming resources from charitable activities</b>				
- Gift aid reclaimed		-	-	16,044
- Representative Church Body (RCB)		17	-	15
<b>Total incoming resources</b>		<u>92,719</u>	<u>7,043</u>	<u>99,762</u>
<b>Resources expended</b>				
Charitable activities	8	120,331	2,370	114,366
<b>Total resources expended</b>		<u>(120,331)</u>	<u>(2,370)</u>	<u>(114,366)</u>
<b>Net surplus/(deficit) in funds</b>		(27,612)	4,673	24,298
Movement in Restricted Funds		36,474	(36,474)	-
Balance brought forward at beginning of year		335,862	51,181	387,043
Balance carried forward at the end of the year		<u>344,724</u>	<u>19,380</u>	<u>387,043</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 31st December 2024**

		2024		2023	
Notes		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		256,500		256,623
<b>Current assets</b>					
Debtors	10		-	221	
Cash at bank and in hand		108,256		130,199	
		108,256		130,420	
<b>Creditors: amounts falling within one year</b>	11		(652)	-	
<b>Net current assets</b>			107,604		130,420
<b>Total assets less current liabilities</b>			364,104		387,043
<b>Net assets</b>			364,104		387,043
<b>Capital and reserves</b>					
Unrestricted funds	12		344,724		335,862
Restricted funds	13		19,380		51,181
			364,104		387,043

The financial statements were approved by the Vestry on behalf by:

and signed on its



Chair: Rev. Peter Hilton

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 2024

#### 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 2024**

..... 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**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
			£	£
Loose cash donations	4,089	-	4,089	4,257
FWO envelopes & SO's	59,855	-	59,855	60,871
One-off donations	9,386	-	9,386	5,475
	<u>73,330</u>	<u>          </u>	<u>73,330</u>	<u>71,603</u>

**3. Rector's remuneration**

	Year ended	Year ended
	2024	2023
	£	£
Remuneration and other emoluments	17,227	37,504
Locomotory	1,281	5,996
Office expenses	288	800
	<u>18,796</u>	<u>44,300</u>

**4. Fundraising activities**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
May Fair/Painting exhibition/Plant stall		5,788	5,788	3,868
History booklet	-	-	-	21
	<u>          </u>	<u>5,788</u>	<u>5,788</u>	<u>3,889</u>

**Church of St John Baptist**

**Notes to the Financial Statements  
for the period ended 31 December 2024**

..... continued

**5. Use of hall**

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Badminton Club	245	-	245	240
ANDBC	-	-	-	50
Painting (Art) Group	135	-	135	1,028
Ladies Guild	189	-	189	-
Helen's Bay Players	50	-	50	750
Verity McDonald	20	-	20	20
Bayburn Fitness	-	-	-	60
Divine Healing Ministries	120	-	120	150
Lindsay Chorale	-	-	-	320
Toddler Group	150	-	150	100
Bayburn Historical Society	-	-	-	200
	<u>909</u>	<u>-</u>	<u>909</u>	<u>2,918</u>

**6. Interest received**

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Shawbrook (CAF)	404	-	404	-
Flagstone	539	-	539	1,989
	<u>943</u>	<u>-</u>	<u>943</u>	<u>1,989</u>

**Church of St John Baptist**

**Notes to the Financial Statements  
for the period ended 31 December 2024**

..... continued

**7. Special collections**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Earthquake Appeal		-	-	1,335
Newry Mission		250	250	-
Poppy Appeal		-	-	311
Bishop's Appeal		1,005	1,005	
Rector's Retirement	-	-	-	11,325
	<u>-</u>	<u>1,255</u>	<u>1,255</u>	<u>12,971</u>

**Church of St John Baptist**

**Notes to the Financial Statements  
for the period ended 31 December 2024**

..... continued

**8. Resources expended - charitable activities**

	Note	2024		2023
		Unrestricted £	Restricted £	Total £
Rector's stipend and allowances	3	18,796		44,300
Pension and national insurances		4,357		8,736
Rates and water rates		485		443
Ground rent		80		-
Rectory rates		1,535		1,464
Rentokil insurance		-		103
Insurance for church/hall boilers		2,122		1,985
Photocopying		373		373
Advertising and publicity		240		-
Church light & heat		2,408		1,784
Hall light & heat		3,133		2,914
Rectory Heat & Light		1,568		27
Cleaning church and hall		2,642		2,128
Repairs & maintenance		-	2,370	1,673
Church repairs and maintenance		4,978		-
Hall repairs and maintenance		830		-
Rectory repairs and maintenance		36,837		-
Gardening & grounds		4,957		2,538
Postage & stationery		3,580		2,862
Diocesan Levy		9,591		8,274
Organist		5,975		7,460
Occasional preachers		2,992		1,166
Organ Repairs		195		960
Bank Charges		110		100
Sundries		2,538		524
Computer Costs		259		-
May Fair Expenses		1,258		658
Charitable donations		4,825		5,836
Special collections		-		11,325
Audit and accountancy		2,880		2,880
Telephone		40		-
Subscriptions		624		560
Video services		-		3,140
Depreciation Equipment		123		153
		<u>120,331</u>	<u>2,370</u>	<u>114,366</u>

**Church of St John Baptist**

**Notes to the Financial Statements  
for the period ended 31 December 2024**

..... continued

9. Tangible fixed assets	Land and buildings freehold £	Long leasehold property £	Plant and machinery £	Fixtures & fittings £	Total £
<b>Cost</b>					
At 1 January 2024	99,192	156,818	32,344	6,926	295,280
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	99,192	156,818	32,344	6,926	295,280
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>					
At 1 January 2024	-	-	32,344	6,313	38,657
Charge for the period	-	-	-	123	123
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	-	-	32,344	6,436	38,780
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net book values</b>					
At 31 December 2024	99,192	156,818	-	490	256,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	99,192	156,818	-	613	256,623
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

10. Debtors	2024 £	2023 £
Pension contributions	-	221
	<hr/>	<hr/>
	-	221
	<hr/>	<hr/>

11. Creditors: amounts falling due 2024 within one year	2024 £	
Other taxes and social security costs	652	-
	<hr/>	<hr/>
	652	-
	<hr/>	<hr/>

Church of St John Baptist

Notes to the Financial Statements  
for the period ended 31 December 2024

..... continued

12. Unrestricted funds

	2024	2023
	£	£
At start of year	335,802	350,818
Surplus/(Deficit) for the year	(27,612)	20,044
Transfer in from restricted	36,474	(35,000)
At end of year	<u>344,664</u>	<u>335,862</u>

13. Restricted Funds

	2024	2023
	£	£
At start of year	51,181	11,927
Surplus/(Expensed) for the year	4,673	4,254
Transfer out to unrestricted	(36,474)	35,000
At end of year	<u>19,380</u>	<u>51,181</u>