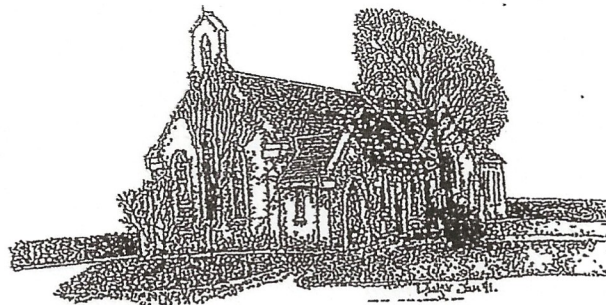


CHARITY REGISTRATION NUMBER NIC 102322

HMRC REGISTRATION NUMBER XR41413



Church of St John Baptist, Helen's Bay

Financial Statements

for the period ended 31 December 2025

Church of St John Baptist

Church Information

Rector (Chair of Select Vestry and Trustees)

Reverend Peter Hilton
2 Woodland Avenue
Helen's Bay
Co Down
BT19 1TX
(028) 9185 3601

Rector's Church Warden

Mr. R. Holmes MBE

People's Church Warden

Ms. L Manning

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. D. Ferguson
Mrs. G McDonald
Mr. A. Elliott

Supplemental Parochial Nominators

Mrs. J. Connolly
Dr. V. Craig
Mr. M. Hanna
Mrs. I. Graham

Select Vestry Members

Mr Michael Brown
Mr. Michael Hanna
Dr Rona Craig
Ms. Linda Manning (Ex officio)
Dr Frank Graham
Mr. Richard Holmes (Ex officio)
Mr. Eardley Liesching
Mr. Doug Ferguson (Ex officio)

Mrs Gillian McDonald
Mrs. Margaret McMahon
Mr. Terry Nevin
Ms. Juliann Pollin
Mrs. Hazel Wilson
Mrs. Jane Connolly
Mrs. Jenny Houghton
Mr. Acheson Elliott (Ex officio)

Honorary Independent Examiner

Mr. S. Wood

Organist and Choirmistress

Ms. C. Butler

Church of St John Baptist

Honorary Treasurer

Dr. F.S. Graham
16 Church Road
Helen's Bay
Co. Down
BT19 1TP
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
Co. Down
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 2025

The Select Vestry are the parish's Trustees and 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 of Select Vestry and Trustees

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 2025 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.

Mr Stephen Wood

14 Church Road

Helen's Bay

Co. Down

BT19 1TP

Date

**Church of St John Baptist Helen's Bay
Statement of Financial Activities
For The Year Ended 31 December 2025**

		2025		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	2,000	1,599	3,599
Charitable activities:	4			
General charitable activities		88,692	-	88,692
Gift Aid		31,728	-	31,728
Stained Glass window		-	8,902	8,902
Investments	5	1,625	-	1,625
		124,045	10,501	134,546
EXPENDITURE ON:				
Charitable activities:				
General charitable activities	6	(114,437)	-	(114,437)
Stained Glass window	6	-	(2,160)	(2,160)
Special Collections for charity	6	-	(2,959)	(2,959)
		(114,437)	(5,119)	(119,556)
NET INCOME		9,608	5,382	14,990
Transfers between funds	11	17,380	(17,380)	-
NET MOVEMENT IN FUNDS		26,988	(11,998)	14,990
RECONCILIATION OF FUNDS:				
Total funds brought forward		344,724	19,380	364,104
TOTAL FUNDS CARRIED FORWARD	11	371,712	7,382	379,094

The notes on pages 6 to 9 form part of these financial statements.

**Church of St John Baptist Helen's Bay
Statement of Financial Position
As At 31 December 2025**

	Notes	2025 Total funds £
FIXED ASSETS		
Tangible Assets	9	256,402
		256,402
CURRENT ASSETS		
Cash at bank and in hand		128,300
		128,300
Creditors: Amounts Falling Due Within One Year	10	(5,608)
		122,692
NET CURRENT ASSETS (LIABILITIES)		122,692
TOTAL ASSETS LESS CURRENT LIABILITIES		379,094
NET ASSETS		379,094
FUNDS OF THE CHARITY		
Restricted Funds		7,382
Unrestricted Funds		371,712
TOTAL FUNDS	11	379,094

On behalf of the board

Chairperson

Date

The notes on pages 6 to 9 form part of these financial statements.

**Church of St John Baptist Helen's Bay
Notes to the Financial Statements
For The Year Ended 31 December 2025**

1. General Information

Church of St John Baptist Helen's Bay is an unincorporated charity registered with the Charity Commission Northern Ireland, registered charity number 102322. The principal address is 13 Fort Road, Helen's Bay, Co. Down, BT19 1LA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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 cashflow statement.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investment income is allocated to the unrestricted fund.

2.3. 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.

2.4. 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.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Not depreciated
Leasehold	Not depreciated
Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

Church of St John Baptist Helen's Bay
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

3. Income from Donations and Legacies

	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts:			
Donations	-	1,599	1,599
Bequest income	2,000	-	2,000
	2,000	1,599	3,599

4. Income from Charitable Activities

	2025		
	Unrestricted funds £	Restricted funds £	Total funds £
General charitable activities:			
Income for charitable donations	3,250	-	3,250
Loose collection	7,671	-	7,671
Use of hall	2,793	-	2,793
Badminton Club registration fees	225	-	225
Fundraising activities	5,560	-	5,560
FWO (envelopes)	6,280	-	6,280
FWO (SO's)	57,964	-	57,964
Sundry income	4,949	-	4,949
Gift Aid:			
Gift Aid claims	31,728	-	31,728
Stained Glass window:			
Stained glass window collection	-	8,902	8,902
	120,420	8,902	129,322

5. Investment Income

	2025
	Unrestricted funds £
Bank interest receivable	1,625

6. Support Costs

	2025			
	General charitable activities £	Stained Glass window £	Special Collections for charity £	Total £
Employee costs:				
Rector's stipend and allowances	34,640	-	-	34,640
Diocesan pension	10,447	-	-	10,447
Office allowance	800	-	-	800
Locomotory & mileage allowances	7,000	-	-	7,000
Premises expenses:				
Rates	2,085	-	-	2,085
Light and heat	4,305	-	-	4,305

...CONTINUED

Church of St John Baptist Helen's Bay
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Cleaning church and hall	2,181	-	-	2,181
Church repairs and maintenance	2,845	-	-	2,845
Hall repairs and maintenance	2,150	-	-	2,150
Gardening and grounds	5,184	-	-	5,184
Rectory repairs and maintenance	9,923	-	-	9,923
General administration:				
Organist	3,630	-	-	3,630
Computer software, consumables and maintenance	503	-	-	503
Insurance	2,357	-	-	2,357
Printing, postage and stationery	3,209	-	-	3,209
Telecommunications and data costs	315	-	-	315
Charitable donations	3,440	-	2,959	6,399
Stained glass window costs	-	2,160	-	2,160
Sundry expenses	1,145	-	-	1,145
Diocesan Levy	10,018	-	-	10,018
Fundraising expenses	2,552	-	-	2,552
Organ repairs	295	-	-	295
Temporary Preachers	945	-	-	945
Depreciation:				
Depreciation	98	-	-	98
Interest payable:				
Bank charges	133	-	-	133
Governance costs:				
Accountancy fees	4,237	-	-	4,237
	<u>114,437</u>	<u>2,160</u>	<u>2,959</u>	<u>119,556</u>

7. Average Number of Employees

Average number of employees during the year was: 1

8. Use of Hall analysis

During the year £2,793 was received from the following groups who rented the hall:

NDAC (£50), Painting Group (£170), Helen's Bay Players (£2000), Ladies Guild (£153), Pilates (£240), Action Cancer (£100), Helen's Bay Physio (£80).

9. Tangible Assets

	Land & Property				Total
	Freehold	Leasehold	Plant & Machinery	Fixtures & Fittings	
	£	£	£	£	
Cost					
As at 1 January 2025	99,192	156,818	32,344	6,926	295,280
As at 31 December 2025	<u>99,192</u>	<u>156,818</u>	<u>32,344</u>	<u>6,926</u>	<u>295,280</u>
Depreciation					
As at 1 January 2025	-	-	32,344	6,436	38,780
Provided during the period	-	-	-	98	98
As at 31 December 2025	<u>-</u>	<u>-</u>	<u>32,344</u>	<u>6,534</u>	<u>38,878</u>

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Church of St John Baptist Helen's Bay
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Net Book Value

As at 31 December 2025	99,192	156,818	-	392	256,402
As at 1 January 2025	99,192	156,818	-	490	256,500

10. Creditors: Amounts Falling Due Within One Year

	2025
	£
Other creditors	2,896
Taxation and social security	684
Accruals and deferred income	2,028
	5,608

11. Movement in Funds

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	344,724	120,795	(101,524)	7,717	371,712
Designated:					
Designated fund	-	3,250	(12,913)	9,663	-
Total unrestricted funds	344,724	124,045	(114,437)	17,380	371,712
Restricted funds					
Restricted Fund	19,380	10,501	(5,119)	(17,380)	7,382
Total funds	364,104	134,546	(119,556)	-	379,094

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

14. Analysis of restricted funds

Restricted funds at 31 December 2025 totalled £7,381.98 and comprises:

Stained glass window fund (£6,741.98); Chaplaincy Booklet (£635.00); Jardine Book collection (£5.00)