

**CHARITY REGISTRATION NUMBER: NIC 102380**

**St John the Evangelist of the Parish of Orangefield, Belfast**

**Unaudited Financial Statements**

**31 December 2024**

**St John the Evangelist of the Parish of Orangefield, Belfast**

**Financial Statements**

**Year ended 31 December 2024**

---

Trustees' annual report	<b>Page</b>
Independent examiner's report to the trustees	3
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
	11

# St John the Evangelist of the Parish of Orangefield, Belfast

## Trustees' Annual Report

Year ended 31 December 2024

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### Reference and administrative details

**Registered charity name** St John the Evangelist of the Parish of Orangefield, Belfast

**Charity registration number** NIC 102380

**Principal office** The Church Office  
397 Castlereagh Road  
Belfast  
BT5 6AB

### The trustees

Rev Ross Wilson  
Mr Norman Holmes  
Mrs Kathleen Taylor  
Mr Greg Gilmour  
Mrs Jean Matchett  
Dr Wesley Johnston  
Mrs Evelyn Jamieson  
Mr Nicholas McBride  
Mrs Christine Sergeant  
Mrs Heather Jardine  
Dr Barbara Lomas  
Mrs Rosemary Holmes  
Mr Brian Jeffers (Resigned 7<sup>th</sup> April 2024)  
Mrs Annie Beattie  
Mr David Hull  
Dr Emma Livingstone  
Mrs Lianne Mulholland  
Mr Brian Erskine (Appointed 7<sup>th</sup> April 2024)

**Independent examiner** Hopper & Co  
6 Doagh Road  
Ballyclare.  
BT39 9BG

# **St John the Evangelist of the Parish of Orangefield, Belfast**

## **Trustees' Annual Report (continued)**

**Year ended 31 December 2024**

---

### **Structure, governance and management**

Governing Document and Constitution of the Charity

Chapter 111 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

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 Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of 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.

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 2024, the Select Vestry met during the year with an average attendance of 96%.

# St John the Evangelist of the Parish of Orangefield, Belfast

## Trustees' Annual Report (continued)

Year ended 31 December 2024

---

### Objectives and activities

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

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield the whole mission of the Church, pastoral, evangelistic, social and ecumenical. 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 John's, Orangefield 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 John's, Orangefield.

### Achievements and performance

#### Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through contributions the continuing witness of the Church. The wider benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. Increased social integration and pastoral care is delivered through (but not restricted to), Prime Timers: fun and fellowship for those age 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services. Over this last year, we also started up East Belfast Baby Bank which gives help to parents/carers of children aged 0-5 who are finding it very difficult to cope with the rising costs of children's essentials. It is run entirely by volunteers from the church and the local community. Referrals can be made by professionals such as Health Visitors, Doctors or Care Workers; but self-referrals can be made on completion of a registration form.

# St John the Evangelist of the Parish of Orangefield, Belfast

## Trustees' Annual Report (continued)

Year ended 31 December 2024

---

### Objectives and activities (cont'd)

#### Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued request for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conversation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic – and now modernised – buildings into the future.

#### 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. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities – who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

### Financial review

The results for the year are set out on pages 9 and 10 and should be read in conjunction with the accompanying notes. St John's had net income resources of £72,153 (2023 – (£17,466)). Accumulated unrestricted funds are £148,268 (2023 £44,603. Accumulated restricted funds are £441,147 (2023 £472,231). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

**St John the Evangelist of the Parish of Orangefield, Belfast**

**Trustees' Annual Report (continued)**

**Year ended 31 December 2024**

---

Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 30 September 2025 and signed on behalf of the board of trustees by:



Rev Clive Atkinson (Rural Dean)  
Trustee



Mr Nicholas McBride  
Trustee

**St John the Evangelist of the Parish of Orangefield, Belfast**  
**Independent Examiner's Report to the Trustees of St John the**  
**Evangelist of the Parish of Orangefield, Belfast**

**Year ended 31 December 2024**

---

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

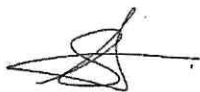
**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in an material respect:

1. Accounting records were not kept as required by with section 63 of the 2008 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner



S Hopper FCA  
Partner  
Hopper & Co

Date: 30 September 2025

**St John the Evangelist of the Parish of Orangefield, Belfast**  
**Statement of Financial Activities**

Year ended 31 December 2024

	Note	2024		Total funds	2023
		Unrestricted funds £	Restricted funds £		Total funds £
<b>Income and endowments</b>					
Donations and Legacies	4	190,984	5,386	196,370	113,063
Investment income	5	509	692	1,201	1,157
Other income	6	22,361	-	22,361	23,196
		-----	-----	-----	-----
<b>Total income</b>		213,854	6,078	219,932	137,416
		=====	=====	=====	=====
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	110,189	37,590	147,779	154,882
		-----	-----	-----	-----
<b>Total expenditure</b>		110,189	37,590	147,779	154,882
		=====	=====	=====	=====
<b>Net income</b>		103,665	(31,512)	72,153	(17,466)
		=====	=====	=====	=====
Transfers between funds		-	-	-	-
		-----	-----	-----	-----
<b>Other recognised gains and losses</b>					
(Losses)/gains from revaluation of fixed Assets		-	428	428	671
		-----	-----	-----	-----
<b>Net movement in funds</b>		103,665	(31,084)	72,581	(16,795)
<b>Reconciliation of funds</b>					
Total funds brought forward		44,603	472,231	516,834	533,629
		-----	-----	-----	-----
<b>Total funds carried forward</b>		148,268	441,147	589,415	516,834
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# St John the Evangelist of the Parish of Orangefield, Belfast


## Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	14	523,058	546,263
Investments	15	23,444	23,016
		-----	-----
		546,502	569,279
<b>Current assets</b>			
Cash at bank and in hand		66,493	57,637
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	1,580	1,560
		-----	-----
<b>Net Current assets</b>		64,913	56,077
		-----	-----
<b>Total assets less current liabilities</b>		611,415	625,356
<b>Creditors: amounts falling due after more than one year</b>	<b>17</b>	22,000	108,522
		-----	-----
<b>Net assets</b>		589,415	516,834
		=====	=====
<b>Funds of the charity</b>			
<b>Restricted income funds:</b>			
Revaluation reserve		17,937	17,509
Other restricted income funds		423,210	454,722
<b>Unrestricted funds</b>		148,268	44,603
		-----	-----
<b>Total charity funds</b>	<b>18</b>	589,415	516,834
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2025 and are signed on behalf of the board by:

  
 Rev Clive Atkinson (Rural Dean)  
 Trustee

  
 Mr Nicholas McBride  
 Trustee

# St John the Evangelist of the Parish of Orangefield, Belfast

## Notes to the Financial Statements

Year ended 31 December 2024

---

### 1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

# St John the Evangelist of the Parish of Orangefield, Belfast

## Notes to the Financial Statements (continued)

Year ended 31 December 2024

---

### 3. Accounting policies (continued)

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the Gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the Donor or the estimated resale value. Donated facilities and services are recognised in The accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the Contracted service. This is classified as unrestricted funds unless there is a contractual Requirement for it to be spent on a particular purpose and returned if unspent, in which Case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Vat which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds included the cost of all fundraising activities, events, non-Charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking Activities that further its charitable aims for the benefit of its beneficiaries, including those Support costs and costs relating to the governance of the charity apportioned to charitable Activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

# St John the Evangelist of the Parish of Orange field, Belfast

## Notes to the Financial Statements (continued)

Year ended 31 December 2024

---

### 3. Accounting policies (continued)

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Tangible assets**

Improvements to Church property are recognised at cost and are depreciated on a straight line Basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property - 4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

#### **Investments**

Fixed asset investments are included at market value. They comprise 5,408 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

# St John the Evangelist of the Parish of Orange field, Belfast

## Notes to the Financial Statements (continued)

Year ended 31 December 2024

---

### 3. Accounting policies (continued)

#### Heritage assets

The assets of the Parish, retained for its own use comprise:

- . Church Building
- . Church Halls
- . Globe House (Rectory)
- . Fixtures and fittings
- . St Brigid's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets, 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.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date. With the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

# St John the Evangelist of the Parish of Orange field, Belfast

## Notes to the Financial Statements (continued)

Year ended 31 December 2024

---

### 3. Accounting policies (continued)

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

## St John the Evangelist of the Parish of Orange field, Belfast

### Notes to the Financial Statements (continued)

**Year ended 31 December 2024**

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	102,040	667	102,707
Freewill Offerings	71,937	-	71,937
Maintenance envelopes	2,292	-	2,292
Plate collections	3,279	-	3,279
U18 Ministry	1,400	-	1,400
Tots Together	345	-	345
Family Festival	904	-	904
Christmas Fair	4,202	-	4,202
Garden of Remembrance	50	-	50
Church of Ireland Gazette	245	-	245
East Belfast Baby Bank	-	4,719	4,719
Bequeathment – Darling Estate	360	-	360
Bequeathment – Boyd Estate	2,000	-	2,000
	-	-	-
<b>Grants</b>			
Small Grant – Keep NI Beautiful	1,930	-	1,930
	-----	-----	-----
	190,984	5,386	196,370
	=====	=====	=====

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	3,886	2,153	6,039
Freewill Offerings	68,869	-	68,869
Maintenance envelopes	4,799	-	4,799
Plate collections	3,569	-	3,569
U18 Ministry	1,000	-	1,000
Tots Together	755	-	755
Family Festival	627	-	627
Christmas Fair	3,905	-	3,905
Garden of Remembrance	715	-	715
Church of Ireland Gazette	275	-	275
East Belfast Baby Bank	-	15,565	15,565
Bequeathment-Darling Estate	6,945	-	6,945
	-----	-----	-----
	95,345	17,718	113,063
	=====	=====	=====

**St John the Evangelist of the Parish of Orange field, Belfast**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2024**

---

**5. Investment income**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Bank interest receivable	509	-	509
Other investment income	-	692	692
	----	----	-----
	509	692	1,201
	===	===	=====

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	519	-	519
Other investment income	-	638	638
	----	----	-----
	519	638	1,157
	===	=====	===

## St John the Evangelist of the Parish of Orange field, Belfast

### Notes to the Financial Statements (continued)

**Year ended 31 December 2024**

---

#### 6. Other income

	Unrestricted Funds	<b>Total Funds 2024</b>	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Rental of Premises by third parties	3,505	3,505	3,118	3,118
Other Receipts	16,966	16,966	19,353	19,353
Parish Organisations contributions to upkeep	1,890	1,890	725	725
	-----	-----	-----	-----
	22,361	22,361	23,196	23,196
	=====	=====	=====	=====

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2024</b>
	£	£	£
Support costs	110,189	37,590	147,779
	=====	=====	=====

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Support costs	99,993	54,889	154,882
	=====	=====	=====

#### 8. Expenditure on charitable activities by activity type

	Support costs	<b>Total funds 2024</b>	Total fund 2023
	£	£	£
Church Activities	146,271	146,271	153,302
Governance costs	1,508	1,508	1,580
	-----	-----	-----
	147,779	147,779	154,882
	=====	=====	=====

## St John the Evangelist of the Parish of Orange field, Belfast

### Notes to the Financial Statements (continued)

**Year ended 31 December 2024**

#### 9. Analysis of Support costs

	Analysis of support costs	<b>Total 2024</b>	Total 2023
	£	£	£
Wages & Salaries	65,091	65,091	70,410
Charitable Donations	11,454	11,454	10,629
Administration costs	1,381	1,381	1,864
Diocesan Costs/Assessment	10,798	10,798	10,726
Church Running costs	22,154	22,154	24,098
Glebe Running costs	8,732	8,732	8,756
Church Hall Running costs	1,924	1,924	2,142
Depreciation	24,737	24,737	24,677
	-----	-----	-----
	146,271	146,271	153,302
	=====	=====	=====

#### 10. Net income

Net income is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation of tangible fixed assets	24,737	24,677
	=====	=====

#### 11. Independent examination fees

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,508	1,580

#### 12. Staff costs

The average head count of employees during the year was 3 (2023: 3).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# St John the Evangelist of the Parish of Orange field, Belfast

## Notes to the Financial Statements (continued)

Year ended 31 December 2024

---

### 13. Trustee remuneration and expenses

Reverend Ross Wilson, Rector of the Church, was paid a salary and expenses for his services as Rector. In 2024 these totalled £45,287. (2023 - £44,428). Employer's pension costs paid amounted to £6,950 (2023 - £7,797).

During the year reimbursements for out of pocket expenses to Trustees amount to £1,211.

### 14. Tangible fixed assets

	Improvement to Church property £
<b>Cost</b>	
At 1 Jan 2024	616,902
Additions	1,532
	-----
<b>At 31 Dec 2024</b>	618,434
	=====
<b>Depreciation</b>	
At 1 Jan 2024	70,639
Charge for the year	24,737
	-----
<b>At 31 Dec 2024</b>	95,376
	=====
<b>Carrying amount</b>	
<b>At 31 Dec 2024</b>	523,058
	=====
At 31 Dec 2023	546,263
	=====

## St John the Evangelist of the Parish of Orange field, Belfast

### Notes to the Financial Statements (continued)

Year ended 31 December 2024

---

#### 15. Investments

	<b>Other Investments £</b>
<b>Cost or valuation</b>	
At 1 Jan 2024	23,016
Additions	-
Other movements	428
	-----
<b>At 31 Dec 2024</b>	<b>23,444</b>
	=====
<b>Impairment</b>	
At 1 Jan 2024 and 31 Dec 2024	-
	-----
<b>Carrying amount</b>	
At 31 Dec 2024	23,444
	=====
At 31 Dec 2023	23,016
	=====

All investments shown above are held at valuation.

#### 16. Creditors: amounts falling due within on year

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	1,580	1,560
	=====	=====

#### 17. Creditors: amounts falling due after more than one year

	<b>2024</b>	<b>2023</b>
	£	£
Bank Loans and overdrafts	22,000	108,522
	=====	=====

## St John the Evangelist of the Parish of Orange field, Belfast

### Notes to the Financial Statements (continued)

**Year ended 31 December 2024**

---

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2024
	£	£	£	£	£	£
General Funds	41,568	213,854	(110,189)	-	-	145,233
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	-----	-----	-----	-----	-----	-----
	44,603	213,854	(110,189)	-	-	148,268
	=====	=====	=====	=====	=====	=====

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2023
	£	£	£	£	£	£
General Funds	19,015	119,060	(99,993)	3,486	-	41,568
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	-----	-----	-----	-----	-----	-----
	22,050	119,060	(99,993)	3,486	-	44,603
	=====	=====	=====	=====	=====	=====

**St John the Evangelist of the Parish of Orange field, Belfast**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2024**

**18 Analysis of charitable funds (continued)**

**Restricted funds**

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2024 £
Maintenance Fund	28,869	692	(24,737)	-	-	4,824
East Belfast Baby Bank Fund	(4,019)	4,719	(1,532)	-	-	(832)
Missions Fund LF Black	(8,475)	667	(11,321)	-	-	(19,129)
Memorial Fund LB Unit Trust Fund	1,793	-	-	-	-	1,793
Revaluation Reserve	5,505	-	-	-	-	5,505
Property Fund	17,509	-	-	-	428	17,937
	431,049	-	-	-	-	431,049
	-----	-----	-----	-----	-----	-----
	472,231	6,078	(37,590)		428	441,147
	=====	=====	=====	=====	=====	=====

**St John the Evangelist of the Parish of Orange field, Belfast**

**Notes to the Financial Statements (continued)**

**Year ended 31 December 2024**

**18 Analysis of charitable funds (continued)**

**Restricted funds**

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2023
	£	£	£	£	£	£
Maintenance Fund	52,908	638	(24,677)	-	-	28,869
East Belfast Baby Bank Fund		15,565	(19,584)	-	-	(4,019)
Missions Fund LF Black		2,153	(10,628)	-	-	(8,475)
Memorial Fund LB Unit Trust Fund	1,793	-	-	-	-	1,793
Revaluation Reserve	5,505	-	-	-	-	5,505
Property Fund	16,838	-	-	-	671	17,509
	434,535	-	-	(3,486)	-	431,049
	-----	-----	-----	-----	-----	-----
	511,579	18,356	(54,889)	(3,486)	671	472,231
	=====	=====	=====	=====	=====	=====

## **St John the Evangelist of the Parish of Orange field, Belfast**

### **Notes to the Financial Statements (continued)**

**Year ended 31 December 2024**

---

#### **Analysis of charitable funds (continued)**

Purposes of Restricted Funds:-

##### **Unit Trust Fund**

These funds derive from investing the remainder of the sale of the Curtague of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31<sup>st</sup> December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

##### **Deposit account funds:**

Deposit accounts held with the Representative Church Body amounted to £29,330 at 31<sup>st</sup> December 2024. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

##### **LF Black Memorial Fund:**

This is a fund to assist with the cost of child choristers in the Parish Choir.

##### **Flower fund:**

This is a fund to provide floral arrangements in Church premises as required.

##### **Purpose of Designated Funds:**

**Maintenance:** The Trustees set aside funds each year for the maintenance of the Church property.

**Charities Fund:** The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

**Parish Organisations Funds:** This represents the monies raised by the Parish Organisations for their own use within those organisations.

## St John the Evangelist of the Parish of Orange field, Belfast

### Notes to the Financial Statements (continued)

**Year ended 31 December 2024**

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Tangible Fixed assets	83,355	439,703	523,058
Investments		23,444	23,444
Current Assets	66,493	-	66,493
Creditors Less than 1 Year	(1,580)	-	(1,580)
Creditors greater than 1 Year		(22,000)	(22,000)
	-----	-----	-----
<b>Net assets</b>	148,268	441,147	589,415
	=====	=====	=====

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible Fixed assets		546,263	546,263
Investments		23,016	23,016
Current Assets	46,163	11,474	57,637
Creditors Less than 1 Year	(1,560)	-	(1,560)
Creditors greater than 1 Year		(108,522)	(108,522)
	-----	-----	-----
<b>Net assets</b>	44,603	472,231	516,834
	=====	=====	=====

#### 20. Related parties

During the year payments totalling £295 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.