

Independent examiner's report to the charity trustees of St Michael's Parish Church Belfast.

I report on the accounts of St Michael's Parish Church ('the charity') for the year ended 31 December 2022.

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; and
- 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independents 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 the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Mr Tom Scott BA

Relevant professional qualification or body: ACIS

Address: 8 DORRISTER GARDENS

Date: 27/6/23 8736 555

Signed: 

St. Michael's Parish Church Belfast

Statement of Accounts as at 31 December 2022

GENERAL INCOME			SALARIES & WAGES		
Freewill Offering	£32,378.51		Salaries	£42,671.58	
Church Offering	£319.60		Visiting Preachers	£130.00	
R.B.Unit Trust	£39.96				£42,801.58
Santander	£8.43				
		£32,746.50	GLEBE		
SUBSCRIPTIONS			Rates Sunningdale	£1,562.11	
Bowling Club	£300.00		Ground Rent	£13.00	
Badminton	£30.00		Rates Westway	£659.02	
Orange Order	£100.00		St Stephens Rectory	£4,539.84	
		£430.00			£6,773.97
IN MEMORY			UTILITIES		
Ada Johnston	£200.00		Electric	£7,613.00	
<small>(Overriden) & Shaws</small>		£200.00	Oil	£1,349.25	
			NI Water	£524.87	
Hall Rental (Heat & Light)					£9,487.12
Education Authority	£2,000.00		CHURCH & HALLS		
Equiping for Life	£315.00		Dioc. Expenses	£12,210.12	
		£2,315.00	CCLI	£123.00	
			Envelopes FWO	£238.00	
Glebe Rental Income			Insurance	£2,159.06	
Sunningdale	£10,283.04		Safeguarding Insurance	£64.91	
Westway	£5,500.00		Communion Wine	£13.78	
		£15,783.04			£14,808.87
EARMARKED INCOME			CHURCH OFFICE		
Magazine Adverts	£130.00		Photocopying	£248.40	
Magazine Subs	£129.18		Telephone Broadband	£440.43	
Ann Gift Day	£740.00				£688.83
St Stephens Rates	£341.71		MISCELLANEOUS		
RCB Synod Catering	£1,359.08		Rev J Spence	£500.00	
Donation Deacon Intern	£40.00		Rev J Lowden	£290.00	
Shoe Box	£240.00		Dementia NI	£100.00	
Food Bank	£20.00		Shoe Box	£340.00	
Lent	£95.70		Queens Jubilee	£50.00	
Connor Sundry Fund	£150.00		Synod Tea Break	£1,059.08	
Harvest	£302.71				£2,339.08
Loan from Reserve	£15,000.00		MISSIONARY EFFORTS		
		£18,548.38	C.M.S.	£1,091.52	
MISCELLANEOUS			Alison Guinness	£250.00	
Auction	£48.02		Rukinjiri Chilli Children	£1,000.00	
Amazon Smile	£5.97		Bishop Isemomo	£400.00	
Connor RCB Covid Grant	£1,510.00		Kingdom Voices	£383.00	
Ulster Community Covid	£3,442.00		Bishop Isemomo Bibles	£302.71	
Catering TKT5	£120.00		Mama Dorcas	£1,200.00	
Car Park Unico	£500.00		Crosslinks	£530.00	
Redistributed	£99.01		TEAR Fund	£140.00	
Correction at Bank	£231.85		Irish Church Missions	£43.89	
		£5,956.85	Royal British Legion	£100.00	
CHURCH MISSIONARY SOCIETY			NI Childrens' Hospice	£164.70	
Subs & Boxes	£3,551.52				£5,605.82
Kingdom Voices	£383.00				
Other	£390.00				
		£4,324.52			
OTHER MISSIONARY SOCIETIES					
Crosslinks	£530.00				
TEAR Fund	£140.00				
Irish Church Missions	£43.89				
Royal British Legion	£100.00				
NI Childrens' Hospice	£69.00				
		£882.89			
Income for Year 2022		£81,187.18	Expenses For Year 2022		£82,505.27
Opening Balance from 2021		£1,131.70	Closing Balance year end 2022		-£186.39
		£82,318.88			£82,318.88

St. Michael's Parish Church Belfast

Statement of Accounts as at 31 December 2022

RESERVE ACCOUNT

<u>INCOME</u>			<u>EXPENSES</u>	
Direct Giving	£2,874.00	<u>£2,874.00</u>	CHURCH & HALLS	
			Envelopes	£354.00
			Insurance (Sub)	£124.45
			Security	£264.00
			Car Park Gate Repair	£307.75
			Hot Water Kitchen	£382.61
			Door Bell	£37.99
			Hall Door Logo	£50.00
			Paper Towels	£189.60
			Pest Control	£78.00
			Maintenance	£247.52
				<u>£2,035.92</u>
			GLEBE	
			Cooker Repair Rectory	£85.00
			Pest Control Westway	£197.89
			Gas Service Westway	£80.00
				<u>£342.99</u>
			MISCELLANEOUS	
			Loan to General Account	£15,000.00
				<u>£15,000.00</u>
Income for Year 2022	£2,874.00		Expenses For Year 2022	<u>£17,378.91</u>
Opening Balance from 2022	£90,478.63		Closing Balance year end 2022	<u>£75,973.72</u>
	<u>£93,352.63</u>			<u>£93,352.63</u>

Summary of Accounts

General No 1	-£186.39
Reserve No2	£75,973.72
Santander Shares 232@£2.485	£576.52
Total value of Assets	£76,363.85

Change in Assets from 2021 = **-£15821.49**

FUNDING ACCOUNT

<u>INCOME</u>			<u>EXPENSES</u>	
St Anne's Cathedral Sit Out	£750.00		Design & Delivery	£29,919.93
Education Authority	£1,600.00		Equipment	£3,721.19
LDQ	£780.00	<u>£3,130.00</u>	Arts/Crafts/Resources	£437.95
			Advertising/Office	749.88
			Transport	£110.00
			Training	£151.40
			Programme Costs	£3,925.68
			TKT5	£529.95
			Heat & Light	£2,000.00
			Senior Citizen's Ministry	£504.30
				<u>£42,050.28</u>
Income for year 2022	£3,130.00		Expenses for year 2022	<u>£42,050.28</u>
Opening Balance from 2021	£50,276.01		Closing Balance year end 2022	<u>£11,355.73</u>
	<u>£53,406.01</u>			<u>£53,406.01</u>

I have examined these statement of accounts along with the receipts and vouchers and certify them to be in accordance herewith.

Mr Tom Scott BA ACIS
8 Dorchester Gardens
Newtownabbey
BT36 5JJ

Signed: _____

	Unrestricted General Account	Restricted Account	Total 2022	Total 2021
Receipts				
FWO	£32,228.15		£32,228.15	£29,584.18
Church Offering	£319.60		£319.60	£385.83
RB Unit Trust	£39.96		£39.96	£38.53
Gift Aid	£0.00		£0.00	£0.00
Building & Reserve Subscriptions		£2,874.00	£2,874.00	£2,331.20
In Memory		£430.00	£430.00	£25.00
Connor Sundry Fund		£200.00	£200.00	£800.00
Magazine		£150.00	£150.00	£0.00
Ann Gift Day		£259.18	£259.18	£132.00
Heal & Light		£740.00	£740.00	£654.00
Lent		£2,315.00	£2,315.00	£382.00
Harvest		£95.70	£95.70	£0.00
RCB Synod Catering		£302.71	£302.71	£225.00
Rates Refund		£1,359.08	£1,359.08	£0.00
Glebe Rental		£341.71	£341.71	£337.39
CMSI	£11,243.20	£4,539.84	£15,783.04	£16,597.04
Missionary & Charities		£4,324.52	£4,324.52	£4,598.35
Loan		£1,541.30	£1,541.30	£1,162.40
Connor RCB Covid Grant	£1,510.00	£15,000.00	£15,000.00	£0.00
Ulster Community Covid	£3,442.00		£3,442.00	£12,285.00
Miscellaneous	£452.25	£352.98	£805.23	£5,794.47
	£49,236.16	£34,826.02	£84,061.18	£78,332.39
Payments				
Salaries & Wages	£42,551.58		£42,551.58	£34,410.99
Dioc Expenses	£12,210.12		£12,210.12	£11,974.20
Glebe Utilities	£2,234.13		£2,234.13	£2,208.01
Glebe Repairs		£342.99	£342.99	£774.06
Electric	£7,613.00		£7,613.00	£1,953.00
Oil	£1,349.25		£1,349.25	£1,460.24
Water Rates	£524.87		£524.87	£200.83
Broadband & Telephone	£440.43		£440.43	£462.02
Insurance	£2,248.42		£2,248.42	£2,027.65
St Stephens (Rectory)		£4,539.84	£4,539.84	£4,579.40
Envelopes	£238.00	£354.00	£592.00	£0.00
Church & Halls		£1,557.47	£1,557.47	£5,023.67
Maintenance			£0.00	£672.84
Stationery & Printing	£248.40		£248.40	£1,873.05
Missionary Efforts		£5,605.82	£5,605.82	£5,760.75
Loan Repayment		£15,000.00	£15,000.00	£5,000.00
Miscellaneous	£250.00	£2,575.86	£2,825.86	£1,053.76
	£69,908.20	£29,975.98	£99,884.18	£79,432.47
Shares	576.52		£576.52	£575.01
Surplus/Deficit	-£20,673.04	£4,850.04	-£15,823.00	-£4,100.08
Balance 01/01/2022	£1,131.70	£90,478.63	£91,610.33	£95,710.41
	£18,964.82	£95,328.67	£76,363.85	£92,185.34
				Difference between 2022 & 2021
Current account			-£186.39	£1,131.70
Building & Reserve			£75,973.72	£90,478.63
Shares			£576.52	£575.01
			£76,363.85	£92,185.34