

**Carryduff Parish Church**

**Accounts for year ended 31 December 2022**

**Carryduff Parish Church**

**Receipts and Payments Account for the year ended 31 December 2022**

	Unrestrcted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Receipts</u></b>					
FWO / Plate	59,495	0	0	59,495	60,036
Mission	0	8,553	0	8,553	8,537
Gift Aid	11,934	0	0	11,934	9,361
Fund Raising	4	0	0	0	0
Use of Hall	5	5,700	0	5,700	1,088
Special Collections	6	0	12,104	12,104	1,846
Baptisms Weddings / Funerals	550	0	0	550	155
Gifts and Subs	7	10,872	0	10,872	3,820
Killaney Contribution	8	9,589	0	9,589	7,594
Parish News / BRN / Gazette	367	0	0	367	455
Bank Interest	145	0	0	145	84
Fabric Fund	0	957	0	957	0
Sundries	9	342	0	342	1,057
Parish Organisations Receipts	10	12,315	0	12,315	10,183
<b>Total Receipts</b>	<b>111,309</b>	<b>21,614</b>	<b>0</b>	<b>132,923</b>	<b>104,216</b>
<b><u>Payments</u></b>					
Salaries	11	44,905	0	44,905	42,990
Diocesan Expenses	11,722	0	0	11,722	12,309
Church Running Costs	12	19,924	0	19,924	6,990
Church Maintenance and Repairs	13	5,915	0	5,915	5,180
Rectory Costs	14	1,426	0	1,426	2,516
Charitable Donations	15	0	12,530	12,530	12,302
Administration Costs	16	4,293	0	4,293	3,393
Sundries	17	963	0	963	43
Parish Organisations Payments	18	11,865	0	11,865	9,621
<b>Total Payments</b>	<b>101,013</b>	<b>12,530</b>	<b>0</b>	<b>113,543</b>	<b>95,344</b>
<b>Net income / (expenditure) and net movements in funds</b>	<b>10,296</b>	<b>9,084</b>	<b>0</b>	<b>19,380</b>	<b>8,872</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward	(14,688)	13,146	0	(1,542)	(6,655)
Total funds carried forward	(4,392)	22,230	0	17,838	(1,542)

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

Carryduff Parish Church

Statement of Assets and Liabilities as at 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
<b>Cash Funds</b>					
Accounts for year ended 31 December 2021					
Current Accounts	38,643	17,768		56,411	37,481
Deposit Accounts					
<b>Total Cash Funds</b>	<b>38,643</b>	<b>17,768</b>	<b>0</b>	<b>56,411</b>	<b>37,481</b>
<b>Investment Assets</b>					
Equity Investments					
Other Listed Investments					
Investments in RCB / CIT Unit					
Trusts					
Other Unlisted Investments					
Investment Property					
<b>Total Investment Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Assets retained for Parish's own use</b>					
Parish Centre					
Glebe House		404,909		404,909	385,627
Fixtures and Fittings	Note 21				
<b>Total Assets retained for the Parish's own use</b>	<b>0</b>	<b>404,909</b>	<b>0</b>	<b>404,909</b>	<b>385,627</b>

These financial statements were approved by the board of trustees and authorised for issue on 27th March 2023 and are signed on behalf of the board by:

Reverend S Lowry  
Trustee

Mr S Thompson - Treasurer  
Trustee

## Carryduff Parish Church

### Notes to the financial statements for the year ended 31 December 2022

#### 1 Accounting Policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

##### (a) Receipts and Payments Account

All items of income and expenditure included in the Receipts and Payments Account have been accounted for on a cash basis.

##### (b) Statement of Assets and Liabilities

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

Church Building  
Parish Centre (Hall)  
Glebe House (Rectory)  
Fixtures and Fittings

The Church Building is deemed to be a Heritage Asset as defined by the Charities SORP (FRS 102).

This heritage Asset is 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.

The Parish Centre is physically attached to the church and as such is not separable as an individual asset. As such it is deemed to be a Heritage Asset and no value is ascribed to it in the statement of assets and liabilities.

Glebe House is recognised at £404,909 being the estimated fair value of the property at 1st October 2021. No depreciation has been provided on Glebe House as the current estimated residual value is not less than its carrying value and the estimated remaining useful life exceeds 50 years.

#### 2 Reconciliation of Cash Funds

	Church	Organisations	Total
Total Cash Funds at 1 January 2021	29,172	2,380	31,552
Receipts for the year	93,833	10,383	104,216
Payments for the year	(83,042)	(9,621)	(92,663)
Total Cash funds at 31 December 2021	<u>39,963</u>	<u>3,142</u>	<u>43,105</u>

#### 3 Movement in Funds

	At 1 Jan 2021	Income	Expenditure	At 31 Dec 2021
Endowment Funds	0	0	0	0
Restricted Funds				
Mission Account	1,962	8,537	(9,109)	1,390
Special Collections	533	1,846	(3,194)	(815)
Gift Aid	11,570	0	0	11,570
Flower Festival	1,000	0	0	1,000
Unrestricted Funds				
General Funds	(25,479)	93,833	(83,042)	(14,688)
Total Cash Funds	<u>(10,414)</u>	<u>104,216</u>	<u>(95,345)</u>	<u>(1,543)</u>

##### Purpose of Restricted Funds

Mission Fund: This was a fund which was setup for the purpose of Charitable Giving throughout the year. The majority of our giving is decided upon, by the Parish, in October annually. The fund is also in place to provide for Emergency Appeals, Bishops Appeals, and for any other request that the Vestry deems worthy of our support. Bursaries within the Parish for members going to assist with Charitable work either at home or abroad, are also available from this fund.

## Purpose of Unrestricted Funds

Unrestricted funds are used to fund the general running of the parish.

### 4 Fund Raising

There was no fund raising during 2021 due to the Covid 19 pandemic.

### 5 Use of Hall

	2022	2021
	£	£
Baby Sensory	1,764	0
Scouts, Guides and Rainbows	1,100	0
Diocesan Courses	450	0
Taekwondo	396	0
Cadenza Choir	250	0
Birthday Parties	200	0
Bowling Club	150	0
Mothers and Toddlers	100	0
Moo Music	63	0
Claire Hanna MP	30	0
Babies / Toddlers	0	0
Belvoir Support Group	336	0
Dogs Trust	552	708
Zodiac Kids	0	220
Carryduff Retirement Group	234	60
Mothers Union	0	100
Women's Institute	75	0
	<u>5,700</u>	<u>1,088</u>

### 6 Special Collections

	2022	2021
	£	£
Gift Day	6,905	0
Harvest Appeal	3,628	430
Christian Aid Envelopes	110	681
Mothers Union Service	0	267
Mothers Union Tearfund (Afghanistan)	0	418
Bishops Appeal India	0	50
Womens World Day of Prayer	477	0
MacMillan Coffee Morning	295	0
Bishop Tandema	252	0
Bishops Cycle Appeal	250	0
Sunday School Collection	187	0
	<u>12,104</u>	<u>1,846</u>

### 7 Gifts and Subs

	2022	2021
	£	£
Donations	550	120
Rectory - CCTV	0	1,040
Private Swims	2,000	1,500
Flowers	0	60
Legacy	7,842	1,000
RCB Covid Support	755	0
Donation for Lent	75	0
Diocese re Sundry School	200	
Wednesday Fellowship	0	100
	<u>11,422</u>	<u>3,820</u>

### 8 Killaney Contribution

	2022	2021
	£	£
Parish News	152	152
Rectors Salary/NIC/Paye	9,437	7,442
	<u>9,589</u>	<u>7,594</u>

9 Sundries

	2022	2021
	£	£
Tea / Cofee	123	0
Cash in safe	0	907
Leprosy Mission	0	11
Nie (Transformer Rent)	4	4
NI Water Refund	0	112
Power NI Refund	181	0
RCB Flowers	24	23
Sundry	10	0
	<u>342</u>	<u>1,057</u>

10 Parish Organisations Receipts

	2022	2021
	£	£
Babies and Toddlers	332	0
Bowling Club	120	110
Golf Society	6,295	5,130
Mothers Union	1,352	1,526
J-Club	4,019	3,417
Wednesday Fellowship	197	0
	<u>12,315</u>	<u>10,183</u>

11 Salaries

	2022	2021
	£	£
Rectors salary/ Locomotory Expenses/Nic/Paye	41,977	40,063
Other salries	2,928	2,927
	<u>44,905</u>	<u>42,990</u>

12 Church Running Costs

	2021	2021
	£	£
Alarm Maintenance	1,137	1,092
Cleaning Expenses	5,181	0
Heat / Light	10,041	2,481
Insurance	3,066	2,951
Vestry Phone	426	433
Water Rates	72	33
	<u>19,923</u>	<u>6,990</u>

### 13 Church Maintenance and Repairs

		2022	2021
		£	£
Boiler Servicing	1	0	0
Bolts / Lights / Keys	2	0	12
Candles	3	82	0
CCTV	4	0	2,454
Church Roof		350	0
Cleaning Materials	6	43	102
Containers for Loft	7	0	45
Floor Vinyls	8	0	0
Grounds Maintenance	9	1,120	1,120
Hand Driers		327	0
Hot Water Boiler	10	0	600
Kettles	11	46	0
Kitchen Cupboards		220	0
Kitchen Supplies	12	115	0
Lights	13	90	0
Painting of Cross Wall		2,766	0
Photocopier	14	0	839
Plumbing in Toilets	15	624	0
Repairs to church doors	16	0	0
Repairs to Vacuum Cleaner	17	0	0
Sundries	18	36	7
Time Clock	19	96	0
		<u>5,915</u>	<u>5,179</u>

### 14 Rectory Costs

		2022	2021
		£	£
CCTV		0	1,236
Heat and Light		692	556
Rates		734	724
		<u>1,426</u>	<u>2,516</u>

### 15 Charitable Donations

		2022	2021
		£	£
Bible Society NI		871	931
Bishops Cycle Appeal		250	0
Boring Wells (The Larder)		291	240
CBM		402	334
Christian Aid		1,549	1,534
Christian Aid - Envelopes		0	681
CMSI		2,117	2,261
CMSI re Bishop Tandema		300	0
Earl Haig Fund		200	100
Friends of the Cancer centre		291	0
Habitat for Humanity NI		871	929
		1,140	1,211
International Justice Ministry		694	595
Leprosy Mission		0	11
Love for Life		291	240
MacMillan Cancer		295	0
Marie Curie		0	240
Mothers Union Service		0	267
Mothers Union Tearfund (Afghanistan)		0	418
Music for life		360	360
Ripple Effect ( Sunday School )		187	0
SAMS		1,140	1,211
Scripture Union		402	370
Scripture Union St. Petersburg		402	370
Womens World Day		477	0
		<u>12,530</u>	<u>12,303</u>

#### 16 Administration Costs

	2022	2021
	£	£
Accountants Fee	720	720
Bank Fees	239	159
BRF/Gazette	550	574
CCL Agreement	630	601
data Developments	250	0
Donation Envelopes	495	339
Licences	190	209
Postage/Printing/Stationery	1,129	764
SSL Certificate	0	27
Comuter Software	90	0
	<u>4,293</u>	<u>3,393</u>

#### 17 Sundries

	2022	2021
	£	£
British Legion Wreath	0	20
Brochures	504	0
Diocesan Office for Sunday School	200	0
RCB Flowers	0	23
Sundry Payments	7	0
UoH Taekwondo Refund	252	0
	<u>963</u>	<u>43</u>

#### 18 Parish Organisations Payments

	2022	2021
	£	£
Babies and Toddlers	358	0
Bowling Club	150	150
Golf Society	6,086	4,937
J-Club	4,387	3,052
Mothers Union	729	1,482
Wednesday Fellowship	155	0
	<u>11,865</u>	<u>9,621</u>

#### 19 Transactions with Trustees

The Rector is paid directly by the Parish. His Stipend and allowances were £40,063.  
 No other Trustees received any remuneration during the year.  
 No Trustee or any person related to a Trustee had any personal interest in any contract  
 The parish paid £2,516 relating to the running costs of Glebe House which is occupied by the Rector.

#### 20 Governance Costs

Governance costs of £720 were incurred during the year relating to fees paid to the Independent Examiner.  
 Governance costs are included within Administration Costs in the Receipt and Payments Account.

#### 21 Tangible Fixed Assets

	Freehold Property £
Cost at 1 January 2022	385,627
Revaluation	19,282
Cost at 31 December 2022	<u>404,909</u>
Depreciation	
At 1 January 2022 and 31 December 2022	<u>0</u>
Net Book Value at 31 December 2022	<u>404,909</u>
Net Book Value at 31 December 2021	<u>385,627</u>

No Trustee or any person related to a Trustee had any personal interest in any contract.

