

# Ballyrashane Parish Church



*The Parish Church of St John the Baptist, Ballyrashane*

## Parish Accounts

Year Ended  
31 December 2022

Ballyrashane Parish Church  
Receipts and Payments Account Year Ended 31 December 2022

	(Unrestricted)	(Restricted)	(Restricted)	(Restricted)	Total	Total
	General Fund	Building Fund	Mission Fund	Merle McNabb Fund	2022	2021
<b>Receipts</b>						
Freewill Offering (Envelopes/DD)	£28,881.00	£4,845.00			£33,726.00	£31,615.60
Gift Aid	£6,190.50				£6,190.50	£6,205.63
Loose Plate Collections	£306.50		£785.00		£1,091.50	£277.50
Harvest Appeal	£1,245.00				£1,245.00	£920.00
Sundry Donations & Legacies	£150.00	£2,385.00			£2,535.00	£1,010.13
Other Charitable receipts			£233.50		£233.50	£456.12
Charitable Activities -Graveyard income		£275.00			£275.00	£325.83
Rental Income - Land Letting	£1,700.00				£1,700.00	£1,600.00
Other Income - Use of Hall	£325.00				£325.00	£205.00
Other Income -St Paul's Shared Expenses						
Refund	£0.00				£0.00	£3,205.60
Other Income - Diocese of Connor/RCB	£957.71			£200.00	£1,157.71	£405.42
Investment Income RCB	£344.69				£344.69	£180.25
Bank & Deposit Income	£307.47				£307.47	£308.07
<b>Sub Total: Receipts</b>	<b>£40,407.87</b>	<b>£7,505.00</b>	<b>£1,018.50</b>	<b>£200.00</b>	<b>£49,131.37</b>	<b>£46,715.15</b>
<b>Payments</b>						
Fees & Salaries Rector's Stipend & Expenses	£21,354.73				£21,354.73	£20,751.50
Diocesan Costs / Assessment	£9,597.60				£9,597.60	£8,731.92
Church Costs		£1,450.00			£1,450.00	£768.60
Graveyard Costs					£0.00	£2,400.00
Glebe Hall Costs					£0.00	£2,924.17
Glebe Costs	£969.90	£1,441.80			£2,411.70	£370.00
Church Running Costs -Light & Heat	£1,807.62				£1,807.62	£1,756.05
Church Running Costs -Insurance	£5,227.39				£5,227.39	£4,753.15
Church Running Costs -Water Charges	£219.25				£219.25	£211.55
Church Running Costs - Fire & Safety	£104.40				£104.40	£40.99
Church Running Costs - Repairs & Maintenance	£317.03				£317.03	£340.00
Charitable Donations - Various			£2,300.99		£2,300.99	£454.00
Charitable Activities for Children				£243.76	£243.76	£45.00
Administration Costs	£1,479.89				£1,479.89	£1,560.63
<b>Sub Total: Payments</b>	<b>£41,077.81</b>	<b>£2,891.80</b>	<b>£2,300.99</b>	<b>£243.76</b>	<b>£46,514.36</b>	<b>£45,107.56</b>
Surplus/Deficit for year	-£669.94	£4,613.20	-£1,282.49	-£43.76	£2,617.01	£1,607.59
Opening balance					£130,888.77	£129,281.18
Closing Balance					£133,505.78	£130,888.77
<b>Represented by:</b>						
Current Account					£111,966.76	£109,382.01
1 Year Fixed Term Deposit Account					£21,539.02	£21,506.76
Cash on Hand					£0.00	£0.00
					<b>£133,505.78</b>	<b>£130,888.77</b>

**On Behalf of Trustees**

Trustee 1: 

Date: 18-4-23

Trustee 2: 

Date: 18-4-23



## 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 within the Receipts and Payments Account have been accounted for on a cash receipts basis.

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

##### (i) Assets retained for the Parish's own use

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

- Church Building, Graveyard
- Glebe Land
- Glebe Hall
- Fixtures and Fittings

**The Church building and Graveyard** 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.

**Glebe Land** – 12.1 acres of agricultural land has been included in the statement of assets and liabilities. This land has been in church ownership since the 15<sup>th</sup> century and was retained at the disestablishment of the Church of Ireland in 1869. The cost is not available. The valuation is based on current market values of land for sale in the local area. The land was retained in 1869 to generate income from conacre letting to assist the parish in meeting the cost of the Rector's stipend. This obligation remains.

**The Glebe Hall** was built in 1825. There are no reliable records of the cost of this construction; valuation for such a building lacks sufficient reliability. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Rectory for Ballyrashane Parish is shared with Kildollagh Parish and, as it is sited closer to the latter parish, its value has been reflected in the Statement of Assets for Kildollagh Parish which is grouped with Ballyrashane. The Rectory also accommodates rooms used as a parish office and church repository. Costs incurred in respect of the Rectory/parish office are shared equally between Kildollagh Parish and Ballyrashane Parish.

##### **Fixtures and fittings**

The church organ is over 100 years old. There is no reliable record of the cost of this item and a valuation approach for such an instrument lacks sufficient reliability. As a result this instrument is not recognised in the statement of assets and liabilities. Church plate and other fixtures and fittings in the church are likewise of such age so that no reliable cost is available and valuation would not be reliable and so these items have been excluded from the statement of assets and liabilities.

Aside from the heritage assets above, the cost of other fixtures and fittings and equipment acquired for the church building, or Glebe Hall has already been included in full, (or in the case of the Rectory / Parish Office – as a half share of the full cost) in the Receipts and Payments account for the relevant years and so are not accounted for again in the Statement of Assets.

## (ii) Investments

Fixed asset investments comprising investment in RCB unit trusts are initially recorded at cost and then are subsequently stated at fair value at each year end.

## (iii) Amounts Owed by Kildollagh Parish

See note 1 on the Statement of Assets.

## (iv) Gift Aid

Gift Aid included in the Accounts for the Year Ended 31 December 2022 is as received during the year. As in previous years no account has been taken of Gift Aid due at the year end.

## 2. Movements in Funds

Restricted Funds	Building Fund	Mission Fund	Merle McNabb Fund
Balance at 1/1/22	£27,755.45	£ 162.12	£ 865.25
Incoming Resources	£ 7,505.00	£ 1,018.50	£ 200.00
Transfer from General Fund	£ 0.00	£ 1,330.37	£ 0.00
Outgoing Resources	£ 2,891.80	£ 2,300.99	£ 243.76
Balance at 31/12/22	£32,368.65	£ 210.00	£ 821.49

## Purposes of Restricted Funds

- **Building Fund:** This fund is to assist with major maintenance, renovation and conservation of the Church building, Glebe hall, Glebe lands and Graveyard. This includes the recurring expenses associated with graveyard maintenance which are substantial given the age and topography of the graveyard. Building Fund is also used to pay Ballyrashane Parish's share of the major maintenance and improvement costs incurred in respect of the Rectory. The Building fund is subject to regular review to ensure that it is at a level appropriate for the projected needs of the parish.
- **Mission Fund :** This is to fund mission and charity work at home and overseas. The urgent nature of mission and charity needs means that the balance in this fund is usually spent by the end of each year with any shortfall in special collections being made up from the unreserved General Fund. The small balance at the year-end resulted because the respective charity payment was not made until January 2023. The charitable donations made during 2022 are shown below.

Charitable Donations	
Bishops' Appeal - Ukraine	575.00
Combat Stress	160.00
CMS - General Fund	260.00
CMS - Ibba	773.99
MacMillen Cancer	250.00
Christmas Hampers	282.00
<b>Total</b>	<b>2300.99</b>

Foodbank donations were made in addition to cash donations to charities. The estimated value for both Ballyrashane and Kildollagh (as notified by the Foodbank) was £635 in terms of food items donated.

- **Merle McNabb Fund:** This fund commenced during 2019. It was commenced in memory of Miss Merle McNabb who dedicated over 60 years to working with and on behalf of children and young people in the parish. The purpose of the fund is to support the parish's work with children and young people with particular emphasis on their Christian nurture and faith formation through the work of the Sunday School. Expenditure during 2022 represented children's and young people's outreach expenses incurred through the work of the Youth Intern and specific to Ballyrashane. .

### **3. Transactions with the Trustees**

The Parish pays no utility expenses relating to the Rectory with the exception of the domestic rates. This expense is shared with Kildollagh Parish on a year about basis. As a tied property the Rectory qualifies for Domestic Exemption and District Rate Subsidy. The Rectory, which incorporates the Parish Office, is occupied by the Rector as a condition of her office. The Rectory appears as an asset in the Statement of Assets of Kildollagh Parish.

During the year 2022 Ballyrashane Parish's share of the Rector's gross stipend was £16,665 less £1399 employee pension contributions. In addition the Parish paid locomotory expenses of £3295 and office expenses of £400. These sums are in accordance with the minimum level of stipend and expenses payable under the regulations of the General Synod of the Church of Ireland. The Rector meets in full her PAYE liability, NIC and pension contributions which are deducted from her gross stipend before payment. Locomotory and Use of Office are treated as round sum allowances and are subjected in full to PAYE and NIC. Expenses incurred by the Rector, wholly, exclusively and necessarily in the pursuance of her duties which were in excess of the locomotory and Use of Office allowances amounts were paid by the Rector without reimbursement with the exception of £15.95 receipted expenses in relation to children's outreach.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the Parish during the year with the exception of

- a) The Church organist who is related to a trustee and received £2,400 for playing at all Church services and providing music for online services. This post was filled 13 years ago after open competition.
- b) the Glebe land which was let at a commercial rate to one of the trustees. This transaction was fully disclosed to the Diocesan authorities to ensure that the conacre letting represented an arm's length transaction.
- c) The wife of one trustee was reimbursed for receipted expenses in relation to the purchase of goods for the Christmas hampers.
- d) One trustee was reimbursed £129.03 for receipted expenses relating to purchases of cement, roof tiles and paint and second trustee was reimbursed £70.99 for receipted expenses relating to the purchase of a first aid kit and disinfectant.

### **4. Governance Costs**

No governance costs were incurred during the year in respect of fees paid to the Independent Examiner who kindly donated her time and expertise to the Parish free of charge. Ballyrashane Parish is extremely grateful for this generous act which it accepts does not establish a precedent.