

Receipts and Payments for the year ended 31st Dec 2022Receipts and Payments for the year ended 31st Dec 2022 - GENERAL ACCOUNTS

Receipts / Income	Note	BALLYSCULLION 2022	DUNEANE 2022	TOTAL 2022
Free Will Offering		12,705.00	7,996.97	20,701.97
Open Plate	1	355.01	374.85	729.86
Gift Day Offerings			65.00	65.00
Harvest Offerings		430.00	550.00	980.00
Gift Aid claim & Small Gift aid Donations (GASDS)	2	2,479.71	1,884.22	4,363.93
Field Rent		200.00		200.00
Bank Interest			74.25	74.25
Wayleaves		7.87	7.87	15.74
Wedding, Christening, Funeral donations & Graveyard fees	3	100.00	10.00	110.00
Donations	4		20.00	20.00
General Unit Trusts, Trust Income & RCB Scheme Income	5	1167.30	740.12	1,907.42
Board of Education			33.65	33.65
Mission & charity collections	6	135.50	70.00	205.50
Diocesan Grants	7	449.15	449.15	898.30
Other receipts	8	800.00	800.00	1,600.00
Total Receipts (Income)		18829.54	13076.08	31905.62
Opening Balance		32221.22	25284.19	
Total		51050.76	38360.27	

1 Does not include special services plate collections earmarked for charities. Refer to note 6.

2 Gift Aid & GASDS: Ballyscullion Gift Aid (£2479.71). Duneane - Gift Aid (£1439.54), and Small Gift Aid scheme (£444.68).

3 Ballyscullion: Young family baptism donation. Duneane: Grave opening fee

4 Duneane donations: £20 from grave visitor

5 Ballyscullion: Trust income £819.14, General Unit trusts Trust income £145.45, Scheme income £202.71
Duneane: General Unit trusts £463.53, Trust Income £20.37, Scheme Income £256.22.

6 Collections for charities / missions in Duneane lodged directly with Ballyscullion parish and paid from there. These include:

Childrens Hospice 170.00

Royal British Legion 35.50

7 Diocesan Grant - RCB granted each church : Covid Grant - £249.15, & Childrens scheme grant £200.00

8 Rev Derek Kerr's Royal Exhibition - shared donation from Drummaul: Ballyscullion parish funds: £800.
Duneane Parish funds: £800.

Payments / Expenditure	Note	BALLYSCULLION 2022	DUNEANE 2022	TOTAL 2022
Heating Oil			905.06	905.06
Electricity		1406.28	191.47	1597.75
NI Water - Fees		68.22	72.85	141.07
Insurances - Church, Hall, Shed, Lawnmower		611.06	887.62	1498.68
Grass Cutting & Lawnmower repairs & graveyard	1	870.00		870.00
Bank Fees			55.10	55.10
Stipend & ministerial expenses	2	9,763.06	4,881.53	14644.59
General Fund assessment		2,918.48	1,459.24	4377.72
Clergy Pension Fund		2,189.44	1,094.72	3284.16
Safeguarding Trust/ Legal Defence Insurance		64.91	64.91	129.82
Donation Envelopes		182.35	73.75	256.10
Charitable & Mission Donations	3	335.50	270.00	605.50
Poppy Wreath		20.00		20.00
Repairs & maintenance	4		226.00	226.00
Fire Extinguisher service & replacement		224.39	210.83	435.22
Donation to family of late Rev Trevor Kelly		100.00	100.00	200.00
Donation - Guest Ministers		40.00	80.00	120.00
Donation - Accounts Assessor		20.00	20.00	40.00
General expenses	5	36.15	42.97	79.12
Transfer to savings / building fund	6	11683.71		11683.71
Total Payments		30533.55	10636.05	41169.60
Closing Balance		20517.21	27724.22	
Total		51050.76	38360.27	

1 Ballyscullion: E O'Boyle Grass cutting (part of 2021 & 2022)				
2 Stipend & ministerial expenses - includes salary, travel, office & vicarage heating oil contributions, etc				
3 Charitable & Mission Donations include payments to:				
	Crosslinks	50.00	50.00	100.00
	CMS	50.00	50.00	100.00
	SAMS	50.00	50.00	100.00
	Royal British Legion	35.50		35.50
	Church of Ireland at Queens	50.00	50.00	100.00
	Children's Hospice	100.00	70.00	170.00
4 Repairs to water heater in Duneane				
5 General expenses include:				
	Stationery & Stamps	2.06		2.06
	Communion Wine	23.10	35.97	59.07
	Communion Glasses	10.99	7.00	17.99
6 Transfer to building fund to supplement repairs against pre-2020 expenses, as agreed SV meeting 5/12/22				

Receipts and Payments Account for the year ended 31st Dec 2022 - OTHER ACCOUNTS

DUNEANE PARISH CHURCH - No 2 REPAIR FUND ACCOUNT			
	Note	DUNEANE 2022	
<u>Receipts</u>			
Bank Interest		271.46	
<u>Total Receipts</u>		271.46	
<u>Transfers in</u>		-	
<u>Opening Balance</u>		108,490.35	
Total		108,761.81	
<u>Payments</u>			
Bank Fees		30.00	
Payments		-	
<u>Total Payments</u>		30.00	
<u>Transfers out</u>		-	
<u>Closing Balance</u>		108,731.81	
Total		108,761.81	

DUNEANE PARISH CHURCH - Fixed Term Progressive Account (Mrs Hill Memorial A/c)			
	Note	DUNEANE 2022	
<u>Receipts</u>			
Interest		8.32	
<u>Total Receipts</u>		8.32	
<u>Transfers in</u>		-	
<u>Opening Balance</u>		3,664.55	
Total		3,672.87	
<u>Payments</u>			
None		-	
<u>Total Payments</u>		-	
<u>Transfers out</u>		-	
<u>Closing Balance</u>		3,672.87	
Total		3,672.87	

BALLYSCULLION PARISH CHURCH - SAVINGS/BUILDING FUND ACCOUNT			
	Note	BALLYSCULLION 2022	
<u>Receipts</u>			
Building Fund Envelopes		2375.00	
Donations	1	103.42	
Gift Aid Reclaim	2	986.65	
Bank Interest		18.02	
<u>Total Receipts</u>		3483.09	
<u>Transfers in</u>	3	11683.71	
<u>Opening Balance</u>		-	
Total		15166.80	
<u>Payments</u>			
Wooden Frames		432.00	
Wood for flooring hall		864.41	
<u>Total Payments</u>		1296.41	
<u>Transfers out</u>			
<u>Closing Balance</u>		13870.39	
Total		15166.80	

1. Donations from field owners neighbouring the church property
2. Gift aid reclaim on building fund envelope contributions kept separate from main account gift aid, relates up to monies donated up to Oct 2022.
3. Transfer to building fund to supplement repairs against pre-2020 expenses, as agreed SV meeting 5/12/22

Notes to the financial statements for the year ended 31st Dec 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

(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) Assets retained for the Parish's own use

The assets of the Parish comprise:-

Church Buildings and Graveyards

The Church Buildings and Graveyards are deemed to be Heritage assets as defined by the Charities SORP (FRS102).

The Parish Hall at Ballyscullion church

There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability.

The Vicarage in use by the Incumbent is under management / ownership of Drummaul parish church. Likewise, fixtures and Fittings for this property are under the auspices of Drummaul parish. There is no provision for accommodation for incumbents separately by Duneane & Ballyscullion parish.

Glebe Lands – Ballyscullion Parish currently own 2 fields, a total of just under one hectare. They are let on a yearly basis for agricultural purposes. Income received for these are detailed in the Receipts & Payments account.

(c) Investments

Investment in RCB/CIT Unit Trusts are managed by the RCB or Church of Ireland Trustees on an ongoing basis. Interest from these are payable to the parish and lodged directly in the General running accounts, or maintained in the fund, for each parish annually. Capital remains in the RCB / CIT Unit Trusts for perpetuity.

Duneane Parish Church was given a bequest from a former member of the church (Dr Georgina Hill) held in the Progressive Building Society, again the income may be withdrawn, only to be used for upkeep of the Hill grave plot and churchyard, while the initial capital should remain invested. No withdrawals took place from this account in 2022. Duneane also had an allocation of capital funds, from sale of church property. The capital and accrued interest from this fund is to be used for major projects, and it is now held within the Danske bank account Duneane Parish Church (No2 Repair account).

Ballyscullion Parish Church operate a separate Building Fund/ Savings account - to be used as noted below in the Restriction of Funds section.

2. Reconciliation of Cash Funds

Opening balances, receipts, payments and closing balances for each account are as shown in the Receipts and Payments Accounts.

3. Movement in Funds / Restriction of Funds

Duneane - Income from the Board of Education paid to Duneane church is to be used for educational purposes, and as such is normally used to partly fund Sunday School expenses, from the general running account. These funds have been allocated to Drummaul Messy church where some of the parish children attend.

As previously stated the Dr Georgina Hill fund is to be used for upkeep of the graveyard, and specifically the Hill plot, however at this time it has not needed to be withdrawn from this account, but has been managed from the general running account.

As above, the restricted funds from the Duneane Trust Deposit Capital is held in the restricted Duneane Repair account, known as the No 2 Repair account. This No 2 account is to be used for repairs and capital expenditure.

Ballyscullion Parish Church has a separate Savings account ie. all donations classed as building fund. This is kept restricted for Building & building repairs, but excluding general maintenance.

4. Collections for Third Parties

All income from collections on behalf of third parties have been recorded as Receipts and Payments in the general running accounts. (However additional amounts have been paid to Mission and Charities than was collected, from the general account).

Amounts collected for third parties were as follows:

2022	£
Childrens Hospice	170.00
Royal British Legion	35.50
Total	205.50

5. Transactions with the Trustees

The parish paid expenses to Drummaul parish relating to a contribution to heating costs of the glebe house which is occupied by the rector (£333.33), and office (£266.67), and locomotory expenses (£2196.67), along with employers NIC contributions (£1311.92). Also salary contributions paid for the incumbent were £11,469.00, as a proportion of his total salary from the joint three parishes. Rev D Kerr has repaid a pension contribution to the three parishes, so these deductions paid to Drummaul parish are less £933.00.

During the year ending 31st Dec 2022, trustees (or their immediate family) received remuneration or reimbursement of expenses as detailed below. On occasion, trustees, (or their immediate family), can be selected as providers of professional services, however there was no occurrences during 2022.

PAYMENTS TO TRUSTEES		£	
Mary Bovill	Trustee	43.15	Reimbursement –Stationary & Stamps (Postage for administrative correspondence), Communion glasses, Communion wine
Tracy Kilpatrick	Trustee	35.97	Reimbursement – Communion wine

PAYMENTS FROM TRUSTEES (Exceptional)		£	
Stanley Bovill	Trustee	200.00	Field Rent 2022 - Income for rent of Glebe land letting

6. Governance Costs

£40 was gifted to the Accounts assessor during the year ending 31st Dec 2022, as thanks for auditing for the Independent Assessors report.

On Behalf of the Trustees

Trustee 1

Mary Bovill

Trustee 2

Tracy Kilpatrick