

Receipts and Payments for the year ended 31st Dec 2023Receipts and Payments for the year ended 31st Dec 2023 - GENERAL ACCOUNTS

		BALLYSCULLION 2023	DUNEANE 2023	TOTAL 2023
Receipts / Income	Note			
Free Will Offering		13,767.00	7,920.98	21,687.98
Open Plate	1	625.50	486.35	1,111.85
Gift Day Offerings		0	20.00	20.00
Harvest Offerings		780.00	680.00	1,460.00
Gift Aid claim & Small Gift aid Donations (GASDS)	2	2,020.19	2,099.85	4,120.04
Field Rent		200.00		200.00
Bank Interest		0.00	77.77	77.77
Wayleaves		8.72	8.72	17.44
Wedding, Christening, Funeral donations & Graveyard fees	3	0.00	0.00	0.00
Donations	4	100.00		100.00
General Unit Trusts, Trust Income & RCB Scheme Income	5	320.41	784.51	1,104.92
Board of Education			33.65	33.65
Mission & charity collections	6	2464.61	375.60	2,840.21
Other receipts	7	600.00	600.00	1,200.00
Total Receipts (Income)		20886.43	13087.43	33973.86
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Opening Balance		20517.21	27724.22	
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Total		41403.64	40811.65	
1 Does not include special services plate collections earmarked for charities, but includes lenten service collections. Refer to note 6.				
2 Gift Aid & GASDS: Ballyscullion Gift Aid (£1948.19), and Small Gift Aid scheme (£72.00). Duneane - Gift Aid (£1581.81), and Small Gift Aid scheme (£518.04).				
3 No fees collected				
4 Ballyscullion donations: £100 from family of late Mrs Olga Mulholland				
5 Ballyscullion: Trust income 2023 not yet received, General Unit trusts Trust income £98.87, Scheme income £221.54. Duneane: General Unit trusts £484.08, Trust Income £18.48, Scheme Income £281.95.				
6 Collections for charities / missions:				
NI Childrens Hospice		184.61	110.60	295.21
Air Ambulance Fundraiser		1925.00		1925.00
Bishops Appeal (Turkey Earthquake)		310.00	140.00	450.00
Good News for All (Gideons)		45.00	125.00	170.00
7 NI Electricity- Power Support Price Guarantee - £600 received by each church				

<u>Payments / Expenditure</u>	Note	BALLYSCULLION 2023	DUNEANE 2023	TOTAL 2023
Heating Oil		32.56	1285.04	1317.60
Electricity		1170.32	192.78	1363.10
NI Water – Fees		86.18	79.45	165.63
Insurances - Church, Hall, Shed, Lawnmower		1397.50	954.17	2351.67
Grass Cutting & Lawnmower repairs & graveyard	1	600.00		600.00
Bank Fees		0.00	51.36	51.36
Stipend & ministerial expenses	2	10,541.39	5,270.69	15812.08
General Fund assessment		2,440.88	1,220.44	3661.32
Clergy Pension Fund		2,386.56	1,193.28	3579.84
Safeguarding Trust/ Legal Defence Insurance		65.60	65.60	131.20
Donation Envelopes		156.32	68.45	224.77
Charitable & Mission Donations	3	2669.40	575.60	3245.00
Poppy Wreath			25.00	25.00
Repairs & maintenance	4		755.00	755.00
Fire Extinguisher service & replacement		0.00	0.00	0.00
Donation to Rev A Moore - defib training		20.00	20.00	40.00
Donation - Guest Ministers		300.00	110.00	410.00
Donation - Accounts Assessor	5	0.00	0.00	0.00
RCB Childrens 2022 Covid grant - paid to Drummaul Messy Church		200.00	200.00	400.00
General expenses	6	73.10	43.48	116.58
Total Payments		22139.81	12110.34	34250.15
Closing Balance		19263.83	28701.31	
Total		41403.64	40811.65	

1 Ballyscullion: E O'Boyle Grass cutting (part of 2022 & 2023)			
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
Church of Ireland at Queens	50.00	50.00	100.00
Bishops Appeal (Turkey Earthquake)	310.00	140.00	450.00
Air Ambulance Fundraiser	1925.00		1925.00
Good News for All (Gideons)	45.00	125.00	170.00
NI Children's Hospice	189.40	110.60	300.00
4 Repairs in Duneane: Robert Gault Joinery -Repair Windows £600; SA Wolfenden - Electrics, lights £100; William McCaughey - Repair Cupboard Door £40; Lawnmower parts £15			
5 Accounts Assessor: donated her time & skills free of charge			

6 General expenses include:			
Stationery & Stamps	45.01		
Communion Wine	5.85	25.98	
Padlock	11.99		
Batteries - Microphone & smoke alarms	10.25	17.50	

Receipts and Payments Account for the year ended 31st Dec 2023 - OTHER ACCOUNTS

BALLYSCULLION PARISH CHURCH - SAVING (Building Fund) ACCOUNT

<u>Receipts / Income</u>	<u>Income</u>
Building Fund envelope collections	1780.00
Gift Aid claim	376.40
Bank Interest	136.83
Donation of Wayleaves payment from field owners	67.83
Donation from Mulholland family- church Hall front door	1080.00
Total Receipts (Income)	3441.06
Opening Balance	13870.39
Total	17311.45

<u>Payments / Expenditure</u>	<u>Expenditure</u>
WG Crawford - church Hall front door	1080.00
Total Payments	1080.00
Closing Balance	16231.45
-	
Total	17311.45

DUNEANE PARISH CHURCH - REPAIR (No2) ACCOUNT

<u>Receipts / Income</u>	<u>Income</u>
Bank Interest	272.05
Total Receipts (Income)	272.05
Opening Balance	108731.81
-	
Total	109003.86

<u>Payments / Expenditure</u>	<u>Expenditure</u>
Bank Fees	30.00
Total Payments	30.00
Closing Balance	108973.86
Total	109003.86

DUNEANE PARISH CHURCH - PROGRESSIVE (Mrs Hill) ACCOUNT

<u>Receipts / Income</u>	<u>Income</u>
Bank Interest	51.52
Total Receipts (Income)	51.52
Opening Balance	3672.87
Total	3724.39

<u>Payments / Expenditure</u>	<u>Expenditure</u>
None	0.00
Total Payments	0.00
Closing Balance	3724.39
Total	3724.39

Notes to the financial statements for the year ended 31st Dec 2023**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 2023. 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, currently no Sunday School takes place, funds are available for future use.

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:

2023	£
NI Children's Hospice	295.21
Bishop's Appeal (Turkey Earthquake)	450.00
Good News for All (formerly Gideon's)	170.00
Air Ambulance NI	1925.00
Total	<u>2840.21</u>

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 (£308.33), and locomotory expenses (£2333.32), along with employers NIC contributions (£1352.76). Also salary contributions paid for the incumbent were £12501.33 as a proportion of his total salary from the joint three parishes. Rev D Kerr has reimbursed his pension contribution back to the parishes, ie a deduction of £1017, giving an overall total paid to Drummaul of £15812.08.

During the year ending 31st Dec 2023, 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 2021.

PAYMENTS TO TRUSTEES		£	
Mary Bovill	Trustee	105.66	Reimbursement – Stationery & Stamps (Postage for administrative correspondence, communion wine, padlock & batteries & heating oil
Tracy Kilpatrick	Trustee	43.48	Reimbursement – batteries & communion wine
Thomas Kilpatrick	Trustee	15.00	Reimbursement – lawnmower parts

PAYMENTS FROM TRUSTEES (Exceptional)		£	
Stanley Bovill	Trustee	200.00	Field Rent 2023 - Income for rent of Glebe land letting

6. Governance Costs

No donation was made to the Accounts assessor during the year ending 31st Dec 2023, for auditing for the Independent Assessors report, as she gifted her time to Parish.

On Behalf of the Trustees

Trustee 1



Trustee 2

