

Receipts and Payments for the year ended 31st Dec 2024**Receipts and Payments for the year ended 31st Dec 2024 - GENERAL ACCOUNTS****GENERAL ACCOUNTS**

<u>Receipts / Income</u>	<u>Note</u>	BALLYSCULLION 2024	DUNEANE 2024	TOTAL 2024
Free Will Offering		14,459.00	6,677.48	21,136.48
Open Plate		551.60	421.65	973.25
Gift Day Offerings		0.00	0.00	0.00
Harvest Offerings		535.00	525.00	1,060.00
Gift Aid claim & Small Gift aid Donations (GASDS)	1	2,584.78	0.00	2,584.78
Field Rent		200.00	0.00	200.00
Bank Interest		0.00	81.63	81.63
Wayleaves		9.57	9.57	19.14
Wedding, Christening, Funeral donations & Graveyard fees	2	20.00	40.00	60.00
Donations	3		285.00	285.00
General Unit Trusts, Trust Income & RCB Scheme Income	4	1098.42	827.43	1,925.85
Board of Education	5	0.00	0.00	0.00
Mission & charity collections	6	1135.00	105.00	1,240.00
Other receipts		0.00	0.00	0.00
Total Receipts (Income)		20593.37	8972.76	29566.13
Opening Balance		19263.83	28701.31	
Total		39857.20	37674.07	

1 Gift Aid & GASDS: Ballyscullion Gift Aid (£2505.03 on 2023 donations), and Small Gift Aid scheme (£79.75, also on 2023). Duneane - Gift Aid and Small Gift Aid scheme - still to be received.				
2 Ballyscullion: graveyard fees - D McMullan (registration and opening). Duneane: graveyard fees - V McCullough (registration & opening), Mrs Henry (opening), RJ Kilpatrick (headstone).				
3 Duneane Donations: Loan cushion; Mrs Henry via undertaker; A Moore				
4 Ballyscullion: CIT Dividend £386.28 (2024) £380.57 (2023) General Unit trusts Trust income £107.25, Scheme income £224.32. Duneane: General Unit trusts £525.14, Trust Income £18.75, Scheme Income £283.54				
5 Board of Education payment - not received				
6 Collections for charities / missions:				
Childrens Hospice		60.00	40.00	100.00
Greenisland Parish		65.00	65.00	130.00
Cancer Research		1010.00	0.00	1010.00

Payments / Expenditure	Note	BALLYSCULLION 2024	DUNEANE 2024	TOTAL 2024
Heating Oil		273.00	537.99	810.99
Electricity		1774.32	191.08	1965.40
NI Water – Fees		83.16	85.91	169.07
Insurances - Church, Hall, Shed, Lawnmower		1515.52	1001.91	2517.43
Grass Cutting & Lawnmower repairs & graveyard	1	650.00	83.00	733.00
Bank Fees		0.00	48.23	48.23
Stipend & ministerial expenses	2	2,146.09	1,073.00	3219.09
Vacancy Cover & Rural Dean Charges		1,356.13	1,190.26	2546.39
Visiting Ministers		50.00	80.00	130.00
Vicarage Running costs		413.07	206.00	619.07
Vicarage Renovations		2,176.24	1,089.00	3265.24
General Fund assessment		2,212.91	1,106.45	3319.36
Clergy Pension Fund		241.44	120.72	362.16
Safeguarding Trust/ Legal Defence Insurance		0.00	0.00	0.00
Donation Envelopes		143.50	62.50	206.00
Charitable & Mission Donations	3	1535.00	505.00	2040.00
Repairs & maintenance	4	160.00	120.00	280.00
Fire Extinguisher service & replacement		54.00	39.60	93.60
Donation to B Rankin - Charity Evening Performer		50.00		50.00
Donations past SV members		250.00	50.00	300.00
Donation - Accounts Assessor		20.00	20.00	40.00
Sunday School		96.45	48.23	144.68
Poppy Wreath		25.00		25.00
General expenses	5	310.73	38.48	349.21
Total Payments		15536.56	7697.36	23233.92
Closing Balance		24320.64	29976.71	
Total		39857.20	37674.07	

1 Ballyscullion: E O'Boyle Grass cutting (part of 2023 & 2024)			
2 Stipend & ministerial expenses - covers Rev D Kerr period in office. Vacancy expenses, vicarage running costs, renovation costs and visiting ministers costs - payments made to date with invoices received			
3 Charitable & Mission Donations include payments to:			
Crosslinks	100.00	100.00	200.00
CMS	100.00	100.00	200.00
SAMS	100.00	100.00	200.00
Church of Ireland at Queens	100.00	100.00	200.00
Cancer Research	1010.00		1010.00
Greenisland Parish	65.00	65.00	130.00
Children's Hospice	60.00	40.00	100.00

4 Repairs in Ballyscullion : £160 grave headstone repairs. Duneane: Boiler service(£52), Smoke alarm & lightbulb replacement (£68). (Dr Hill grave repairs funded from her own legacy account, see notes on No 2 A/c)			
5 General expenses include:			
	Stationery & Stamps	31.15	
	Christmas Decorations	245.79	
	Fire Assembly Sign	11.29	10.99
	Communion Wine	16.50	15.99
	Batteries - Microphone & smoke alarms	6.00	11.50

Receipts and Payments Account for the year ended 31st Dec 2024 - OTHER ACCOUNTS

BALLYSCULLION PARISH CHURCH - SAVING (Building Fund) ACCOUNT

<u>Receipts / Income</u>	<u>Income</u>
Building Fund envelope collections	1470.00
Gift Aid claim	602.26
Bank Interest	241.76
Burns Night - Fundraiser for Building Fund	820.00
Donation of Wayleaves payment from field owners	89.28
Donation from R McBride - church choir rail	1050.00
Total Receipts (Income)	4273.30
Opening Balance	16231.45
-	
Total	20504.75

<u>Payments / Expenditure</u>	<u>Expenditure</u>
Fleck Metal - church pulpit & choir rails	2334.00
WG Crawford - church Hall front door	1080.00
Total Payments	3414.00
Closing Balance	17090.75
-	
Total	20504.75

DUNEANE PARISH CHURCH - PROPERTY (No2) ACCOUNT

<u>Receipts / Income</u>	<u>Income</u>
Bank Interest	279.79
Transfer From Progressive A/c (Dr Hill)	3873.13
Total Receipts (Income)	4152.92
Opening Balance	108973.86
-	
Total	113126.78

Payments / Expenditure	Expenditure
Bank Fees	30.61
Wattersons Sculptors - Dr Hill grave repairs	220.00
Total Payments	250.61
Closing Balance	112876.17
-	
Total	113126.78

**DUNEANE PARISH CHURCH - PROGRESSIVE (Mrs Hill)
ACCOUNT**

Receipts / Income	Income
Bank Interest	148.74
Total Receipts (Income)	148.74
Opening Balance	3724.39
-	
Total	3873.13

Payments / Expenditure	Expenditure
None	0.00
Total Payments	0.00
Transfer to No2 A/c	3873.13
Closing Balance	0.00
-	
Total	3873.13

Notes to the financial statements for the year ended 31st Dec 2024

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. During the period of vacancy renovations have been carried out to the Drummaul vicarage; Ballyscullion & Duneane contributed 30% of the costs of the renovations and running costs.

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 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). Duneane Church's bequest from Dr Georgina Hill was withdrawn from the Progressive Building Society, and used for upkeep of the Hill grave plot and churchyard; the remaining funds are to be kept invested for future use.

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, however this was not received during the accounting period for 2024.

As previously stated, the Dr Georgina Hill fund is to be used for upkeep of the graveyard, and specifically the Hill plot, however it was merged with the restricted No2 account in 2024 to allow grave repairs to take place.

The remaining funds in the Duneane Trust Deposit Capital (No 2 Repair account) is to be used for repairs and capital expenditure only.

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:

2024	£
NI Children's Hospice	100.00
Greenisland Parish Church	130.00
Cancer Research	1010.00
Total	<u>1240.00</u>

5. Transactions with the Trustees

The parish paid expenses to Drummaul parish relating to a 30% contribution to the running costs of the glebe house (£619.07); renovation costs (£3265.24); and contributions (£3219.09) which includes salary, NI contributions, locomotory expenses, Pension fund and office expenses paid for the incumbent.

During the year ending 31st Dec 2024, 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 2024.

PAYMENTS TO TRUSTEES		£	
Mary Bovill	Trustee	54.15	Reimbursement – Stationery & Stamps (Postage for administrative correspondence), communion wine & batteries
Tracy Kilpatrick	Trustee	38.48	Reimbursement – Fire Assembly sign, batteries & communion wine
Lorraine McBride	Trustee	245.79	Reimbursement – Christmas Decorations for Ballyscullion Parish Church
Victoria Walker	Trustee	155.97	Reimbursement – Sunday School expenses & fire assembly sign

PAYMENTS FROM TRUSTEES (Exceptional)		£	
Stanley Bovill	Trustee	200.00	Field Rent 2024 - Income for rent of Glebe land letting

6. Governance Costs

A donation of £40 was made to the Accounts assessor during the year ending 31st Dec 2024, for auditing the 2023 Accounts as Independent Assessor.

On Behalf of the Trustees

Trustee 1 

Trustee 2 