

**Receipts and payments account for the year ended 31 December 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Note				
<b><u>Receipts from:</u></b>					
Donations and legacies	2	92,197	9,684	101,881	86,774
Charitable activities	3	1,230	8,728	9,958	26,812
Investments	4	1,807	77	1,884	1,743
<b>Total receipts</b>		95,234	18,489	113,723	115,329
<b><u>Payments on:</u></b>					
Raising funds	5	3,248	135	3,383	3,147
Charitable activities	6	105,081	2,713	107,794	87,122
Donations and third party collections	7	7,521	7,717	15,238	11,506
<b>Total payments</b>		115,850	10,565	126,415	101,775
<b>Net receipts/(payments) and net movement in funds</b>		(20,616)	7,924	(12,692)	13,554
<b><u>Reconciliation of funds:</u></b>					
Total funds brought forward	8	59,175	135,857	195,032	181,478
<b>Total funds carried forward</b>		38,559	143,781	182,340	195,032

Statement of Assets and Liabilities as at 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Cash at bank and in hand</b>						
Current accounts		38,559	65,237	-	103,796	116,807
Deposit accounts		-	76,777	-	76,777	76,699
Bowling Club account		-	1,662	-	1,662	1,466
Bowling Club cash in hand		-	105	-	105	60
<b>Total cash at bank</b>	9	<u>38,559</u>	<u>143,781</u>	<u>-</u>	<u>182,340</u>	<u>195,032</u>
<b>Investments</b>						
Investments in CIT Unit Trusts		-	-	30,130	30,130	34,393
Investments in RCB Unit Trusts		-	-	16,699	16,699	18,002
<b>Total investments</b>		<u>-</u>	<u>-</u>	<u>46,829</u>	<u>46,829</u>	<u>52,395</u>
<b>Assets retained for the parish's own use</b>						
Rectory		-	165,000	-	165,000	165,000
<b>Total assets retained for the parish's own use</b>		<u>-</u>	<u>165,000</u>	<u>-</u>	<u>165,000</u>	<u>165,000</u>

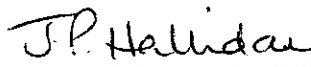
Signed on behalf of the Trustees



Colin Hassard  
Hon Secretary  
Trustee

Date:

21/3/2023



Patricia Halliday  
Hon Treasurer  
Trustee

Date:

21/3/2023

The accompanying notes form part of these financial statements.

## 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 and Graveyard
- Parochial Hall
- Rectory
- 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.

The Parochial Hall was built in the early 1900s. There are no records of the cost of this construction. The hall was extended in 1988/9 at a cost of £86K and in 1997/8 a new kitchen was added at a cost of £44K. A valuation approach 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 was purchased in 2000 at a cost of £165K and is recognised at cost in the statement of assets and liabilities. The Rectory is owned by Annahilt Parish and vested in the Representative Church Body (RCB) of the Church of Ireland. Running costs for the Rectory are allocated between Annahilt Parish and Magherahamlet Parish on a  $\frac{2}{3}$  to  $\frac{1}{3}$  basis respectively.

Fixtures, fittings, equipment and the Church organ are all deemed to be heritage assets and are not included in the statement of assets and liabilities

Given their age, the value of fixtures and fittings in the Parochial Hall and the Rectory is deemed to be £Nil.

##### (ii) *Investments*

Investments in Representative Church Body (RCB) and Church of Ireland Trustees (CIT) Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Investments were generally made between 1982 and 2012. The total of the initial investments over this period was approximately £12,400. All dividend income from our investments is for the general use of the Parish.

**2. Receipts from donations**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
FWO envelope recorder	27,205	-	27,205	27,040
FWO standing orders	25,719	-	25,719	25,852
Annual donations	350	-	350	150
Loose plate collections	366	-	366	21
Gift Aid tax recovered	12,029	-	12,029	10,961
Development Fund Standing Orders	-	554	554	554
Gift Aid on Development Fund	-	413	413	439
Donations to Development Fund	-	1,000	1,000	350
Collections for third parties	-	7,717	7,717	3,767
Donations from other use of hall	40	-	40	200
Grants	26,488	-	26,488	17,440
	<u>92,197</u>	<u>9,684</u>	<u>101,881</u>	<u>86,774</u>

A breakdown of the collections for third parties during the year is listed in note 7 under restricted funds. Further information on grants received during the year is detailed in notes 8 and 10.

**3. Receipts from charitable activities**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Parish magazine sales	400	-	400	388
Church of Ireland Gazette income	80	-	80	120
Burns Night	-	-	-	-
Christmas Fair	-	3,095	3,095	-
Other fundraising	-	1,816	1,816	7,902
Graveyard income	750	600	1,350	100
Bowling Club income	-	517	517	-
Grants	-	2,700	2,700	18,302
	<u>1,230</u>	<u>8,728</u>	<u>9,958</u>	<u>26,812</u>

A breakdown of other fundraising costs is as follows:

Sale of metal grilles	30
Balance of Gift Day 2021 & G Aid & GASDS	1,258
Gross Income from Parish Quiz Night	528
	<u>1,816</u>

Further information on grants received during the year is detailed in notes 8 and 10.

**4. Receipts from investments**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Dividends	1,504	-	1,504	1,434
Bank interest	303	77	380	309
	<u>1,807</u>	<u>77</u>	<u>1,884</u>	<u>1,743</u>

**5. Payments on raising funds**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
General Administration	872	-	872	346
Printing	1,207	-	1,207	850
Bank fees and charges	273	-	273	197
Magazine costs	816	-	816	1,655
Church of Ireland Gazette costs	80	-	80	80
Burns Night expenses	-	-	-	-
Christmas Fair expenses	-	85	85	-
Other fund raising costs	-	50	50	19
	<u>3,248</u>	<u>135</u>	<u>3,383</u>	<u>3,147</u>

## 6. Payments on charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Rector's stipend	22,208	-	22,208	21,560
Rector's locomotory expenses	5,000	-	5,000	5,000
Rector's office allowance	440	-	440	440
Rector's national insurance - employer	739	-	739	629
Rector's national insurance - employee	3,016	-	3,016	2,897
Rector's pension contributions - employer	4,792	-	4,792	4,653
Rector's pension contributions - employee	1,875	-	1,875	1,821
Visiting and relief clergy	950	-	950	500
Diocesan assessment	6,480	-	6,480	6,696
Organist	3,165	-	3,165	2,760
Church repairs and maintenance	2,114	-	2,114	3,696
Church light and power	456	-	456	315
Church heating	1,500	-	1,500	780
Hall repairs and maintenance	1,650	-	1,650	1,366
Hall light and power	68	-	68	31
Hall heating	986	-	986	1,020
Rectory repairs and maintenance	10,243	-	10,243	782
Rectory telephone	507	-	507	140
Rectory rates	703	-	703	693
Upkeep of graveyard	7,100	-	7,100	6,740
Insurance Church	1,615	-	1,615	1,472
Insurance Hall	326	-	326	295
Insurance Rectory	223	-	223	70
Independent Examination Fee	500	-	500	500
Gifts	-	-	-	50
Sunday School	125	-	125	349
IT software	330	-	330	335
Special projects costs	27,970	2,437	30,407	21,448
Bowling Club expenditure	-	276	276	84
	105,081	2,713	107,794	87,122

Included within special projects costs are building costs of £29,522 for the new toilet facility and £885 for architect fees relating to the proposed new entrances to the Church and the hall.

A breakdown of bowling club expenditure is detailed in note 12.

**Annahilt Parish Church**

Registered with the Charity Commission for Northern Ireland as

Hillsborough/Annahilt & Magherahamlet/The Church Of The Ascension, Annahilt/Down & Dromore/Church Of Ireland

**7. Donations and third party collections**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Down Cathedral	60	-	60	60
Church Army	106	-	106	106
Youthlink	80	-	80	80
C of I in Queen's University	64	-	64	64
C of I Board for Social Responsibility	128	-	128	128
Church's Ministry of Healing	57	-	57	57
Children's Ministry Group	36	-	36	36
Society for Promoting Christian Knowledge	57	-	57	57
C of I Retirement Trust	122	-	122	122
C of I Orphans and children society	85	-	85	85
Bishop's Ministry Fund	64	-	64	64
Bible Society	40	35	75	40
Diocesan Mission & Ministry Committee	64	-	64	64
Board of Education NI Committee	26	-	26	26
Divine Healing Ministries	57	-	57	57
CMSI Sundar Dhoka project	1,050	-	1,050	1,000
CMS Lent Collections	500	466	966	500
CMS Children's Project - Lent Coffee Morning	300	-	300	300
CMS Boxes	300	-	300	374
CMS Harvest Envelopes	-	249	249	231
CMS in memory of Canon Kingston	-	211	211	-
Bishops' Appeal	200	-	200	-
Bishops' Appeal Ukraine	-	60	60	-
Bishop's Appeal Bishop's Bike Ride	100	100	200	-
Bishop's Appeal Pakistan Floods	-	294	294	-
British Red Cross Ukraine Appeal	-	2,350	2,350	-
Dean of Belfast Charity Sit-out	300	204	504	916
Save the Children Fund	100	90	190	298
Christian Aid Envelopes	225	-	225	-
Christian Aid Harvest	-	249	249	231
Christian Aid-Youth Group Coffee Mornings	1,900	582	2,482	900
Christian Aid Challenge	-	498	498	1,100
LOL 164 Service	220	191	411	-
Crosslinks-Harvest	-	249	249	231
Mission to Seafarers	-	141	141	-
Mission to Seafarers-Harvest	-	249	249	231
Church's Ministry among Jewish people	100	102	202	-
Leprosy Mission	50	187	237	312
South American Missionary Society-Harvest	-	249	249	231
Poppy Fund	-	291	291	391
Mothering Sunday for MU	30	203	233	230
NI Children's Hospice	100	-	100	100
The Mayor's Charity	400	274	674	400
Star NI (Formerly NSPCC)	-	197	197	266
NI Air Ambulance	-	-	-	500
Peri Natal Trust Fund	500	-	500	-
Duke of Edinburgh Award NI	-	-	-	100
British Heart Foundation	-	-	-	100
Beth Wilson-Navigators placement	-	-	-	300
Bishop's Ministry Fund-Confirmation service	-	-	-	158
Diocesan Church Plant Fund	-	-	-	530
Maridi Diocese	-	-	-	530
Sands NI	100	-	100	-
	<u>7,521</u>	<u>7,717</u>	<u>15,238</u>	<u>11,506</u>

## 8. Statement of funds

	Balance Brought Forward	Receipts	Payments	Balance Carried Forward
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	59,175	95,234	(115,850)	38,559
<b>Restricted funds</b>				
Development Fund	134,331	7,555	(2,572)	139,314
Collections For Third Parties	-	7,717	(7,717)	-
Allchurches Trust (Toilets)	-	2,700	-	2,700
Bowling Club	12 1,526	517	(276)	1,767
	<u>135,857</u>	<u>18,489</u>	<u>(10,565)</u>	<u>143,781</u>
<b>Total of funds</b>	<u>195,032</u>	<u>113,723</u>	<u>(126,415)</u>	<u>182,340</u>

## 9. Reconciliation of funds

Cash at bank brought forward	195,032
Receipts for the year	113,723
Payments for the year	(126,415)
Cash at bank carried forward	<u>182,340</u>

## 10. Explanatory notes to the funds

### Unrestricted funds:

- General funds – funds which the trustees are able to spend for the general use of the Parish. Included within this is the Department for Communities COVID-19 Charity Fund (3<sup>rd</sup> tranche) of £25,476 and £1,012 from the RCB.

### Restricted funds:

- Development Fund – money retained for Parish development projects.
- Collections For Third Parties – donations collected on behalf of and paid to third parties. Collections for third parties are included within receipts from donations (note 2) Restricted Funds. A breakdown of the collections for third parties is listed in note 7 under Restricted funds.
- Allchurches Trust awarded a grant towards the toilet project of £2,700. This will be spent in 2023.
- Bowling Club- money generated by the Bowling Club to be used exclusively on its activities. Detailed Bowling Club income and expenditure is in note 12.

Endowment funds – money gifted to the Parish which has been invested in RCB and CIT Unit Trusts. Future income generated from these investments is specified for general use.

## 11. Transactions with the trustees and connected persons

Three trustees received reimbursement of expenses on behalf of the Parish totalling £1,674.94 (2021 £2,853). One connected person received payment for services provided to the Parish totalling £1,200 (2021 £450). Two connected persons received reimbursement of expenses totalling £54.67.

**12. Annahilt Parish Bowling Club**

	<b>Charitable Activities 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Receipts from:</b>			
Membership Subscriptions	480	480	-
Bank interest received	2	2	-
Refund League Dinner 2020	35	35	-
	<u>517</u>	<u>517</u>	<u>-</u>
<b>Payments on:</b>			
Tea & General Expenses	99	99	84
Zone & League Fees	83	83	-
Christmas Hamper	50	50	-
Dinner Expenses 2022	44	44	-
	<u>276</u>	<u>276</u>	<u>84</u>
			£
<b>Opening balance 1 January 2022</b>			1,526
Plus receipts for the year			517
Less payments for the year			<u>276</u>
<b>Closing balance 31 December 2022</b>			<u>1,767</u>
<b>Statement of assets and liabilities as at 31 December 2021</b>			
		<b>Restricted Funds 2022 £</b>	<b>Restricted Funds 2021 £</b>
Cash in hand		105	60
Current account		<u>1,662</u>	<u>1,466</u>
		<u>1,767</u>	<u>1,526</u>

Annahilt Parish Church  
Registered with the Charity Commission for Northern Ireland as  
Hillsborough/Annahilt & Magherahamlet/The Church Of The Ascension, Annahilt/Down & Dromore/Church Of Ireland  
List of Subscribers

FWO	Amount	Gift Aid	FWO	Amount	Gift Aid	FWO	Amount	Gift Aid
1	50	*	54	700	*	214	600	*
2	510		55	465	*	215	1326.5	*
3	590		56	550	*	216	780	*
6	600	*	57	40		218	300	*
7	500	*	60	265	*	220	600	*
10	130		61	475		221	1000	*
11	870	*	62	60	*	222	480	*
12	300	*	63	740	*	223	144	*
13	1300	*	64	1200	*	225	200	
14	275	*	66	154	*	226	180	*
15	23.5	*	67	300	*	227	25	*
16	260		68	900	*	228	300	*
17	500	*	69	400	*	229	120	*
18	300		70	960	*	230	240	*
19	260		73	130	*	231	120	*
20	75	*	74	260		232	100	*
21	550	*	75	270		233	220	
22	360	*	76	802	*	234	240	*
23	341	*	78	45	*	237	300	*
24	1320	*	79	5		238	240	*
25	520		80	1040	*	239	1164.12	
26	610	*	82	520	*			
27	250	*	83	1635	*		<b>52,924.12</b>	
28	82	*	84	1300	*			
29	2400	*	85	500	*			
30	190		86	113	*		<b>Donations</b>	
31	80	*	88	400	*		150	
32	320		89	520	*		200	
33	1250	*	90	40	*		<b>350</b>	
34	550	*	91	300	*			
35	305	*	92	164	*			
36	150	*	93	800	*			
37	400	*	96	114	*			* Denotes Gift Aided Subscription
38	609	*	97	800				
39	1500	*	100	60				
40	200	*	101	25	*			
41	441	*	103	919	*			
42	260	*	107	2440	*			
43	30	*	204	240	*			
45	287	*	205	250	*			
46	345	*	206	780	*			
47	450	*	207	350				
48	300	*	210	600	*			
52	305	*	212	120	*			
53	305		213	240	*			