

Charity registration number: 103477

# St John's Church

Annual Report and Financial Statements  
for the Year Ended 31 December 2022

## St John's Church

### Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4 to 5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

## St John's Church

### Reference and Administrative Details

<b>Trustees</b>	Mr A Byrne Mr G Hanna Mrs G Gleghorn Mr B Cash Mrs V Methven Mrs B Gibson Mrs B McCaw Mrs B Robb Mr J Roe Mrs J White Mrs H McClelland Mrs J Wilson Mrs S Roe Mrs C Shannon Mr D Maguinness Mrs J Aulds Rev Myrtle Morrison
<b>Charity Registration Number</b>	103477
<b>Principal Office</b>	1 Alan Close Newcastle Co. Down BT33 0TA
<b>Independent Examiner</b>	KPS Accountants Limited 99 Central Promenade Newcastle Co. Down BT33 0HH

## St John's Church

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

#### Structure, governance and management


##### Governing document

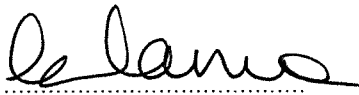
The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The annual report was approved by the trustees of the charity on 18 April 2023 and signed on its behalf by:

  
.....  
Mrs J Wilson  
Trustee

  
.....  
Mrs C Shannon  
Trustee

## St John's Church

### Independent Examiner's Report to the trustees of St John's Church

I report to the trustees on my examination of the accounts of St John's Church for the year ended 31 December 2022.

#### Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

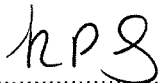
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



.....  
KPS Accountants Limited

99 Central Promenade  
Newcastle  
Co. Down  
BT33 0HH

18 April 2023

## St John's Church

### Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		90,147	14,873	105,020
Investment income	3	<u>21,446</u>	<u>9</u>	<u>21,455</u>
Total income		<u>111,593</u>	<u>14,882</u>	<u>126,475</u>
<b>Expenditure on:</b>				
Raising funds		(3,955)	-	(3,955)
Charitable activities		<u>(102,247)</u>	<u>(247)</u>	<u>(102,494)</u>
Total expenditure		(106,202)	(247)	(106,449)
Gains/losses on investment assets		<u>(4,664)</u>	<u>-</u>	<u>(4,664)</u>
Net income		727	14,635	15,362
Gross transfers between funds		<u>11,701</u>	<u>(11,701)</u>	<u>-</u>
Net movement in funds		12,428	2,934	15,362
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>125,715</u>	<u>846,259</u>	<u>971,974</u>
Total funds carried forward	9	<u>138,143</u>	<u>849,193</u>	<u>987,336</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		68,920	18,719	87,639
Charitable activities		-	750	750
Investment income	3	<u>22,473</u>	<u>28</u>	<u>22,501</u>
Total income		<u>91,393</u>	<u>19,497</u>	<u>110,890</u>
<b>Expenditure on:</b>				
Raising funds		(2,305)	-	(2,305)
Charitable activities		<u>(57,381)</u>	<u>(56,237)</u>	<u>(113,618)</u>
Total expenditure		(59,686)	(56,237)	(115,923)
Gains/losses on investment assets		<u>2,715</u>	<u>-</u>	<u>2,715</u>
Net income/(expenditure)		34,422	(36,740)	(2,318)
Gross transfers between funds		<u>11,701</u>	<u>(11,701)</u>	<u>-</u>
Net movement in funds		46,123	(48,441)	(2,318)

The notes on pages 7 to 12 form an integral part of these financial statements.

## St John's Church

### Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>89,942</u>	<u>884,349</u>	<u>974,291</u>
Total funds carried forward	9	<u>136,065</u>	<u>835,908</u>	<u>971,973</u>

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2021 is shown in note 9.

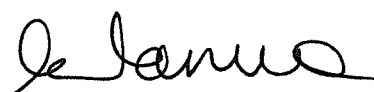
## St John's Church

### (Registration number: 103477) Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	6	869,830	865,297
<b>Current assets</b>			
Debtors	7	1	11,224
Investments		32,963	37,626
Cash at bank and in hand		85,084	58,367
		<u>118,048</u>	<u>107,217</u>
<b>Creditors: Amounts falling due within one year</b>	8	<u>(542)</u>	<u>(541)</u>
<b>Net current assets</b>		<u>117,506</u>	<u>106,676</u>
<b>Net assets</b>		<u>987,336</u>	<u>971,973</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		849,193	835,908
<b>Unrestricted income funds</b>			
Unrestricted funds		(833,831)	(838,226)
Other reserves		971,974	974,291
Total unrestricted funds		<u>138,143</u>	<u>136,065</u>
<b>Total funds</b>	9	<u>987,336</u>	<u>971,973</u>

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 18 April 2023 and signed on their behalf by:

  
.....  
Mrs J Wilson  
Trustee

  
.....  
Mrs C Shannon  
Trustee

## St John's Church

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1 Accounting policies

##### Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets the Charities Act (Northern Ireland) 2008 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

The tangible assets comprise the Parish Centre and Glebe House at cost and are not depreciated.

The Church buildings of St John's and St Colman's Graveyard are deemed to be Heritage assets as defined by the SORP (FRS 102). These Heritage assets are not included on the balance sheet 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 user of the accounts or the Parish.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## St John's Church

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	79,098	14,873	93,971
Gift aid reclaimed	11,049	-	11,049
<b>Total for 2022</b>	<u>90,147</u>	<u>14,873</u>	<u>105,020</u>
<b>Total for 2021</b>	<u>68,920</u>	<u>18,719</u>	<u>87,639</u>

#### 3 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	110	9	119
Other investment income	21,336	-	21,336
<b>Total for 2022</b>	<u>21,446</u>	<u>9</u>	<u>21,455</u>
<b>Total for 2021</b>	<u>22,473</u>	<u>28</u>	<u>22,501</u>

## St John's Church

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

**Mrs J Wilson**

£383 (2021: £105) of expenses were reimbursed to Mrs J Wilson during the year.

**Mrs K Law**

£60 (2021: £124) of expenses were reimbursed to Mrs K Law during the year.

**Mr J Roe**

£168 (2021: £150) of expenses were reimbursed to Mr J Roe during the year.

**Mr B Cash**

£87 (2021: £Nil) of expenses were reimbursed to Mr B Cash during the year.

**Mrs J Aulds**

£341 (2021: £Nil) of expenses were reimbursed to Mrs J Aulds during the year.

#### 5 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Number of employees	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

## St John's Church

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2022	834,850	34,250	869,100
Additions	-	13,166	13,166
At 31 December 2022	834,850	47,416	882,266
<b>Depreciation</b>			
At 1 January 2022	-	3,803	3,803
Charge for the year	-	8,633	8,633
At 31 December 2022	-	12,436	12,436
<b>Net book value</b>			
At 31 December 2022	834,850	34,980	869,830
At 31 December 2021	834,850	30,447	865,297

#### 7 Debtors

	2022 £		2021 £
Other debtors	1		11,224
			11,224

#### 8 Creditors: amounts falling due within one year

	2022 £		2021 £
Trade creditors	542		541
	542		541

## St John's Church

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 9 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
General	125,715	111,593	(110,866)	11,701	138,143
<b>Restricted funds</b>	<u>846,259</u>	<u>14,882</u>	<u>(247)</u>	<u>(11,701)</u>	<u>849,193</u>
<b>Total funds</b>	<u>971,974</u>	<u>126,475</u>	<u>(111,113)</u>	<u>-</u>	<u>987,336</u>
	<b>Balance at 1 January 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 December 2021 £</b>
<b>Unrestricted funds</b>					
General	89,942	91,393	(56,971)	11,701	136,065
<b>Restricted funds</b>	<u>884,349</u>	<u>19,497</u>	<u>(56,237)</u>	<u>(11,701)</u>	<u>835,908</u>
<b>Total funds</b>	<u>974,291</u>	<u>110,890</u>	<u>(113,208)</u>	<u>-</u>	<u>971,973</u>

#### 10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	34,980	834,850	869,830
Current assets	89,306	28,742	118,048
Current liabilities	<u>(542)</u>	<u>-</u>	<u>(542)</u>
<b>Total net assets</b>	<u>123,744</u>	<u>863,592</u>	<u>987,336</u>

## St John's Church

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	30,447	834,850	865,297
Current assets	97,586	9,631	107,217
Current liabilities	(541)	-	(541)
Total net assets	127,492	844,481	971,973

#### 11 Analysis of net funds

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	58,367	58,367
Current asset investments	37,626	37,626
Net debt	95,993	95,993

	At 1 January 2021 £	Financing cash flows £	At 31 December 2021 £
Cash at bank and in hand	105,070	-	105,070
Current asset investments	34,911	(34,911)	-
Net debt	139,981	(34,911)	105,070

#### 12 Related party transactions

There were no related party transactions in the year.

## St John's Church

### Statement of Financial Activities by fund for the Year Ended 31 December 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies	90,147	68,920
Investment income	<u>21,446</u>	<u>22,473</u>
Total income	<u>111,593</u>	<u>91,393</u>
<b>Expenditure on:</b>		
Raising funds	(3,955)	(2,305)
Charitable activities	<u>(102,247)</u>	<u>(57,381)</u>
Total expenditure	<u>(106,202)</u>	<u>(59,686)</u>
Net income	5,391	31,707
Gross transfers between funds	<u>11,701</u>	<u>11,701</u>
<b>Reconciliation of funds</b>		
Total funds carried forward	<u><u>17,092</u></u>	<u><u>43,408</u></u>

This page does not form part of the statutory financial statements.

## St John's Church

### Statement of Financial Activities by fund for the Year Ended 31 December 2022 (continued)

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies	14,873	18,719
Charitable activities	-	750
Investment income	9	28
	14,882	19,497
<b>Expenditure on:</b>		
Charitable activities	(247)	(56,237)
	(247)	(56,237)
Total expenditure		
Net income/(expenditure)	14,635	(36,740)
Gross transfers between funds	(11,701)	(11,701)
	2,934	(48,441)
<b>Reconciliation of funds</b>		
Total funds carried forward	2,934	(48,441)

## St John's Church

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	105,020	87,639
Charitable activities (analysed below)	-	750
Investment income (analysed below)	21,455	22,501
Total income	<u>126,475</u>	<u>110,890</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(3,955)	(2,305)
Charitable activities (analysed below)	<u>(102,494)</u>	<u>(113,618)</u>
Total expenditure	<u>(106,449)</u>	<u>(115,923)</u>
Net income/(expenditure)	<u>20,026</u>	<u>(5,033)</u>
<b>Reconciliation of funds</b>		
Total funds carried forward	<u>20,026</u>	<u>(5,033)</u>

This page does not form part of the statutory financial statements.

## St John's Church

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
<b><i>Donations and legacies</i></b>		
Donations and legacies	105,020	87,639
	105,020	87,639
<b><i>Charitable activities</i></b>		
Charitable activities (analysed below)	-	750
	-	750
<b><i>Investment income</i></b>		
Interest receivable and similar income	119	109
Other investment income	21,336	22,392
	21,455	22,501
<b><i>Raising funds</i></b>		
Costs of generating donations and legacies	(3,955)	(2,305)
	(3,955)	(2,305)
<b><i>Charitable activities</i></b>		
Allocated support costs	(102,494)	(113,618)
	(102,494)	(113,618)