

Charity registration number: 103477

St John's Church

Annual Report and Financial Statements
for the Year Ended 31 December 2024

St John's Church
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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 2024.

Structure, governance and management

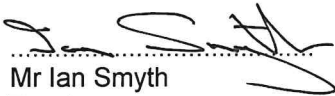
Governing document

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 8 April 2025 and signed on its behalf by:


.....
Mr Ian Smyth
Trustee


.....
Mr Robert Milligan
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 2024.

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.



.....
Nicole Toner
ACCA
KPS Accountants Limited
50A Main Street
Newcastle
Co. Down
BT33 0AD

8 April 2025

St John's Church

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		118,880	25,054	143,934
Investment income	3	<u>24,583</u>	<u>127</u>	<u>24,710</u>
Total income		<u>143,463</u>	<u>25,181</u>	<u>168,644</u>
Expenditure on:				
Raising funds		(1,630)	-	(1,630)
Charitable activities		<u>(140,652)</u>	<u>(4,081)</u>	<u>(144,733)</u>
Total expenditure		(142,282)	(4,081)	(146,363)
Gains/losses on investment assets		<u>3,323</u>	<u>-</u>	<u>3,323</u>
Net income		<u>4,504</u>	<u>21,100</u>	<u>25,604</u>
Net movement in funds		4,504	21,100	25,604
Reconciliation of funds				
Total funds brought forward		<u>116,303</u>	<u>910,835</u>	<u>1,027,138</u>
Total funds carried forward	9	<u><u>120,807</u></u>	<u><u>931,935</u></u>	<u><u>1,052,742</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements.
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Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		95,909	12,180	108,089
Charitable activities		-	38,000	38,000
Investment income	3	<u>23,208</u>	<u>92</u>	<u>23,300</u>
Total income		<u>119,117</u>	<u>50,272</u>	<u>169,389</u>
Expenditure on:				
Raising funds		(4,750)	-	(4,750)
Charitable activities		<u>(126,033)</u>	<u>(331)</u>	<u>(126,364)</u>
Total expenditure		(130,783)	(331)	(131,114)
Gains/losses on investment assets		<u>1,527</u>	<u>-</u>	<u>1,527</u>
Net (expenditure)/income		<u>(10,139)</u>	<u>49,941</u>	<u>39,802</u>
Net movement in funds		(10,139)	49,941	39,802
Reconciliation of funds				
Total funds brought forward		<u>126,442</u>	<u>860,894</u>	<u>987,336</u>
Total funds carried forward	9	<u><u>116,303</u></u>	<u><u>910,835</u></u>	<u><u>1,027,138</u></u>

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


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

St John's Church

(Registration number: 103477) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	859,183	863,271
Current assets			
Investments		37,813	34,490
Cash at bank and in hand		157,635	134,662
		<u>195,448</u>	<u>169,152</u>
Creditors: Amounts falling due within one year	7	<u>(1,889)</u>	<u>(5,285)</u>
Net current assets		<u>193,559</u>	<u>163,867</u>
Net assets		<u>1,052,742</u>	<u>1,027,138</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		931,935	910,835
Unrestricted income funds			
Unrestricted funds		(906,331)	(871,033)
Other reserves		1,027,138	987,336
Total unrestricted funds		<u>120,807</u>	<u>116,303</u>
Total funds	9	<u>1,052,742</u>	<u>1,027,138</u>

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 8 April 2025 and signed on their behalf by:


Mr Ian Smyth
Trustee


Mr Robert Milligan
Trustee

St John's Church

Notes to the Financial Statements for the Year Ended 31 December 2024

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:

Asset class	Depreciation method and rate
Fixtures and Fittings	20% Straight line
Office Equipment	20% Straight line

St John's Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	102,303	16,054	118,357
Gift aid reclaimed	15,237	-	15,237
Grants, including capital grants;			
Grants from other charities	1,340	9,000	10,340
Total for 2024	<u>118,880</u>	<u>25,054</u>	<u>143,934</u>
Total for 2023	<u>95,909</u>	<u>12,180</u>	<u>108,089</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits	611	127	738
Other investment income	23,972	-	23,972
Total for 2024	<u>24,583</u>	<u>127</u>	<u>24,710</u>
Total for 2023	<u>23,208</u>	<u>92</u>	<u>23,300</u>

St John's Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Trustees remuneration and expenses

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

Mrs Jill Aulds

£1,853 (2023: £Nil) of expenses were reimbursed to Mrs Jill Aulds during the year.

Cannon Myrtle Morrison

£5,949 (2023: £Nil) of expenses were reimbursed to Cannon Myrtle Morrison during the year.

Mr John Roe

£49 (2023: £Nil) of expenses were reimbursed to Mr John Roe during the year.

Mr Robert Milligan

£508 (2023: £Nil) of expenses were reimbursed to Mr Robert Milligan during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity 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:

	2024 No	2023 No
Number of employees	<u>2</u>	<u>2</u>

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

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	836,102	49,116	885,218
Additions	-	7,170	7,170
At 31 December 2024	<u>836,102</u>	<u>56,286</u>	<u>892,388</u>
Depreciation			
At 1 January 2024	-	21,947	21,947
Charge for the year	-	11,258	11,258
At 31 December 2024	<u>-</u>	<u>33,205</u>	<u>33,205</u>
Net book value			
At 31 December 2024	<u>836,102</u>	<u>23,081</u>	<u>859,183</u>
At 31 December 2023	<u>836,102</u>	<u>27,169</u>	<u>863,271</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,789	4,990
Other creditors	100	295
	<u>1,889</u>	<u>5,285</u>

8 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £512 (2023 - £461).

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

9 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	116,303	143,463	(138,959)	120,807
Restricted funds	<u>910,835</u>	<u>25,181</u>	<u>(4,081)</u>	<u>931,935</u>
Total funds	<u><u>1,027,138</u></u>	<u><u>168,644</u></u>	<u><u>(143,040)</u></u>	<u><u>1,052,742</u></u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	126,442	119,117	(129,256)	116,303
Restricted funds	<u>860,894</u>	<u>50,272</u>	<u>(331)</u>	<u>910,835</u>
Total funds	<u><u>987,336</u></u>	<u><u>169,389</u></u>	<u><u>(129,587)</u></u>	<u><u>1,027,138</u></u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	23,081	836,102	859,183
Current assets	141,841	53,607	195,448
Current liabilities	<u>(1,889)</u>	-	<u>(1,889)</u>
Total net assets	<u><u>163,033</u></u>	<u><u>889,709</u></u>	<u><u>1,052,742</u></u>

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	27,169	836,102	863,271
Current assets	132,256	36,896	169,152
Current liabilities	(5,285)	-	(5,285)
Total net assets	154,140	872,998	1,027,138

11 Analysis of net funds

	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	134,662	134,662
Current asset investments	34,490	34,490
Net debt	169,152	169,152

	At 1 January 2023 £	Financing cash flows £	At 31 December 2023 £
Cash at bank and in hand	85,084	-	85,084
Current asset investments	32,963	(32,963)	-
Net debt	118,047	(32,963)	85,084

12 Related party transactions

There were no related party transactions in the year.

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Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	118,880	95,909
Investment income	24,583	23,208
Total income	<u>143,463</u>	<u>119,117</u>
Expenditure on:		
Raising funds	(1,630)	(4,750)
Charitable activities	<u>(140,652)</u>	<u>(126,033)</u>
Total expenditure	(142,282)	(130,783)
Gains/losses on investment assets	<u>3,323</u>	<u>1,527</u>
Net income/(expenditure)	<u>4,504</u>	<u>(10,139)</u>
Reconciliation of funds		
Total funds carried forward	<u><u>4,504</u></u>	<u><u>(10,139)</u></u>

St John's Church

Statement of Financial Activities by fund for the Year Ended 31 December 2024 (continued)

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	25,054	12,180
Charitable activities	-	38,000
Investment income	127	92
Total income	<u>25,181</u>	<u>50,272</u>
Expenditure on:		
Charitable activities	<u>(4,081)</u>	<u>(331)</u>
Total expenditure	<u>(4,081)</u>	<u>(331)</u>
Net income	<u>21,100</u>	<u>49,941</u>
Reconciliation of funds		
Total funds carried forward	<u><u>21,100</u></u>	<u><u>49,941</u></u>

St John's Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	143,934	108,089
Charitable activities (analysed below)	-	38,000
Investment income (analysed below)	24,710	23,300
Total income	<u>168,644</u>	<u>169,389</u>
Expenditure on:		
Raising funds (analysed below)	(1,630)	(4,750)
Charitable activities (analysed below)	(144,733)	(126,364)
Total expenditure	(146,363)	(131,114)
Gains/losses on investment assets (analysed below)	3,323	1,527
Net income	<u>25,604</u>	<u>39,802</u>
Reconciliation of funds		
Total funds carried forward	<u>25,604</u>	<u>39,802</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 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations and legacies	133,594	108,089
Grants, including capital grants	10,340	-
	143,934	108,089
<i>Charitable activities</i>		
Charitable activities (analysed below)	-	38,000
	-	38,000
<i>Investment income</i>		
Interest receivable and similar income	738	544
Other investment income	23,972	22,756
	24,710	23,300
<i>Raising funds</i>		
Costs of generating donations and legacies	(1,630)	(4,750)
	(1,630)	(4,750)
<i>Charitable activities</i>		
Allocated support costs	(144,221)	(125,903)
Staff costs	(512)	(461)
	(144,733)	(126,364)
<i>Gains/losses on investment assets</i>		
(Gain)/loss on programme related investments	3,323	1,527
	3,323	1,527

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