

ORIGINAL
COPY FOR YOUR OWN INFORMATION

CHARITY NUMBER
NIC103582

ARDCLINIS PARISH CHURCH

REPORT AND FINANCIAL STATEMENT FOR THE YEAR
ENDED 31 DECEMBER 2023

D. T. CARSON & Co

CHARTERED ACCOUNTANTS

51- 53 THOMAS STREET
BALLYMENA
CO. ANTRIM
BT43 6AZ

TEL : 028 2565 2389
FAX : 028 2565 1295
Email : info@dtcarson.com



ARDCLINIS PARISH CHURCH

<u>Contents</u>	<u>Page</u>
Reference and Administrative details	1
Trustees Report	2
Statement of Trustees Responsibilities	3
Independent Examiners Report	4
Statement of Financial Activitiy	5
Balance Sheet	6
Notes to the Accounts	7

ARDCLINIS PARISH CHURCH

Reference and Administrative Details

CHARITY NAME

Ardclinis Parish Church

CHARITY REGISTRATION NUMBER

NIC 103582

TRUSTEES

Kate Magill

William Wright

John Wright

Robert McKay

Mrs Helen Crooks

Margaret Graham

Susan Acheson

Hugh Leitch

Peter Woods

Betty Scroggy

Ian Scroggy

Ethel Simpson

Douglas Tyler

Maureen Wright

Mervyn Crooks

Robert Cotter

PRINCIPAL OFFICE ADDRESS

Ardclinis Parish Church

Carnlough

BALLYMENA

Co Antrim

INDEPENDENT EXAMINER

Ryan Mc Faul ACA

DT Carson & Co

Chartered Accountants

51-53 Thomas Street

Ballymena

BT43 6AZ

ARDCLINIS PARISH CHURCH

Statement of Financial Activity
For the Year Ended 31 December 2023

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Endowment</u> <u>Funds</u>	<u>Total</u> <u>2023</u>	<u>Total</u> <u>2022</u>
	£	£	£	£	£
Income					
Recorded Giving	13,212			13,212	10,931
Charitable Activities	432			432	1,800
Down & Connor Board Of Education	68			68	68
Gift Aid	5,367			5,367	
Donation			145,363	145,363	309,104
RCB Sundry Funds	58			58	468
RCB Trust Income	222	23,726		23,726	21,361
Diocese of Connor - General Fund					203
Power NI refd & fuel grant	1,200			1,200	826
Other Income (rent received)	1,520			1,520	2,647
Church of Ireland Trustees Distribution	50				104
Movement of C of Ireland Trustee a/c			32,490	32,490	18,262
Transfer					3,144
Bank Interest	352			352	374
Total Income	<u>22,481</u>	<u>23,726</u>	<u>177,852</u>	<u>224,060</u>	<u>369,290</u>
Expenditure					
Stipend & Fees	7444	1,542		8,986	9,872
Rectory Running Costs	2251.59			2,252	4,570
Church & Hall Running Costs	4967.06	140		5,107	3,827
Charitable Donations	432			432	240
Connor Diocesan Assessment	3850			3,850	2,909
Administrative Costs	265			265	596
Bank Fees	80			80	77
Transfer				0	3,144
Total Expenditure	<u>19,290</u>	<u>1,682</u>	<u>0</u>	<u>20,972</u>	<u>25,235</u>
Net Movement of Funds	<u>3,191</u>	<u>22,044</u>	<u>177,852</u>	<u>203,088</u>	<u>344,056</u>
<u>Reconciliation of funds :</u>					
Total Funds brought forward	83,717	22,650	632,407	738,774	394,718
Total Funds carried forward	86,908	44,694	810,259	941,862	738,774

ARDCLINIS PARISH CHURCH

Balance Sheet as at 31 December 2023

Fixed Assets	<u>Unrestricted</u> £	<u>Restricted</u>	<u>Endowment</u> £	<u>Total 2023</u> £	<u>Total 2022</u>
Land & Buildings	823,529			823,529	776,074
Current Assets					
Bank Current Account	131,603			131,603	103,367
Church of Ireland Trustees A/C			810,259	810,259	632,407
Total Assets	<u>955,133</u>		<u>810,259</u>	<u>1,765,392</u>	<u>1,504,808</u>
Represented By					
Unrestricted funds					
Buildings Valuations	823,529			823,529	766,074
General Funds	86,909			86,909	83,717
Restricted Funds		44,694		44,694	22,650
Endowment Funds			810,259	810,259	632,407
Total church funds	<u>910,439</u>	<u>44,694</u>	<u>810,259</u>	<u>1,765,392</u>	<u>1,504,848</u>

Approved by the trustees at a meeting on _____ and signed on its behalf by

Trustee John Satter

Dated : 21.6.24

Notes to the accounts for the year ended 31 December 2023

1 ACCOUNTING POLICIES

(a) Basis of financial statements

As the total income of the congregation is between £250,000 and £500,000, in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland)2015 its Accounts are prepared on an accrual basis .

(b) Fund Accounting

Endowment funds are funds ,the capital of which must be retained either permanently or at the congregation's discretion,the income derived from the endowment is to be used either as a restricted or unrestricted income funds depending upon which the purpose for which the endowment was established in the first place

Restricted funds comprise of income which can only be expended on the restricted purposes intended by the donor .

Unrestricted funds are income funds which are to be spent on the congregation's general purposes.

(c) Balance Sheet

The assets of the Parish ,retained for its own use are comprised as follows :-

The Church Building and Graveyard at Largy Road Carnlough
The Church Hall at Croft Road Carnlough
The Ardclinis Rectory

The Church Building and Graveyard are deemed to be Heritage Assets as defined by the Charities SORP(FRS102). These Heritage Assets are not therefore included in the Balance Sheet.

The Church Hall and Ardclinis Rectory is included within the Accounts at a value determined by the Insurance Broker