

CHARITY NUMBER  
NIC103582

## ARDCLINIS PARISH CHURCH

REPORT AND FINANCIAL STATEMENT FOR THE YEAR  
ENDED 31 DECEMBER 2024

# D. T. CARSON & Co

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CHARTERED ACCOUNTANTS

51- 53 THOMAS STREET  
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CO. ANTRIM  
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## **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

#### **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 2024**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Endowment</u> <u>Funds</u>	<u>Total</u> <u>2024</u>	<u>Total</u> <u>2023</u>
	£	£	£	£	£
<b>Income</b>					
Recorded Giving	14,949			14,949	13,212
Charitable Activities	138			138	432
Rectory Share	2,399			2,399	
Down & Connor Board Of Education	68			68	68
Gift Aid	3,330			3,330	5,367
Donation			72,542	72,542	145,363
RCB Sundry Funds					58
RCB Trust Income	224	24,082		24,306	23,726
Diocese of Connor - General Fund					
Power NI refd & fuel grant	62			62	1,200
Church Hall rent received	2,020			2,020	
Other Income (graves )	1,510			1,510	1,520
Church of Ireland Trustees Distribution	117			117	50
Movement of C of Ireland Trustee a/c			78,068	78,068	32,490
Bank Interest	376			376	352
<b>Total Income</b>	<u>25,193</u>	<u>24,082</u>	<u>150,610</u>	<u>199,885</u>	<u>223,838</u>
<b>Expenditure</b>					
Stipend & Fees	10480.48			10,480	8,986
Rectory Running Costs	3199			3,199	2,252
Church & Hall Running Costs	16116.14			16,116	5,107
Charitable Donations	138			138	432
Connor Diocesan Assessment	2933.88			2,934	3,850
Administrative Costs	2484			2,484	265
Bank Fees	88.66			89	77
<b>Total Expenditure</b>	<u>35,440</u>	<u>0</u>	<u>0</u>	<u>35,440</u>	<u>20,969</u>
<b>Net Movement of Funds</b>	<u>(10,247)</u>	<u>24,082</u>	<u>150,610</u>	<u>164,445</u>	<u>202,869</u>
<b>Reconciliation of funds :</b>					
<b>Total Funds brought forward</b>	86,908	44,694	810,259	941,861	738,774
<b>Total Funds carried forward</b>	76,661	68,776	960,869	1,106,306	941,861

**ARDCLINIS PARISH CHURCH**

**Balance Sheet as at 31 December 2024**

<b>Fixed Assets</b>	<b><u>Unrestricted</u></b> £	<b><u>Restricted</u></b>	<b><u>Endowment</u></b> £	<b><u>Total 2024</u></b> £	<b><u>Total 2023</u></b>
Land & Buildings	823,529			823,529	823,529
<b>Current Assets</b>					
Bank Current Account	145,437			145,437	131,603
Church of Ireland Trustees A/C			960,869	960,869	810,259
<b>Total Assets</b>	<b><u>968,966</u></b>		<b><u>960,869</u></b>	<b><u>1,929,835</u></b>	<b><u>1,765,391</u></b>
<b>Represented By</b>					
<b>Unrestricted funds</b>					
Buildings Valuations	823,529			823,529	823,529
General Funds	76,661			76,661	86,909
<b>Restricted Funds</b>		68,776		68,776	44,694
<b>Endowment Funds</b>			960,869	960,869	810,259
<b>Total church funds</b>	<b><u>900,190</u></b>	<b><u>68,776</u></b>	<b><u>960,869</u></b>	<b><u>1,929,835</u></b>	<b><u>1,765,391</u></b>

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

Trustee ..... *D. J. Kyle* .....

Dated : ..... *24<sup>th</sup> August 2025* .....

# ARDCLINIS PARISH CHURCH

## Notes to the accounts for the year ended 31 December 2024

### 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