

BELFAST/Belfast: BALLYMACARRETT/BALLYMACARRETT PARISH CHURCH/DOWN & DROMORE/CHURCH OF IRELAND

Northern Ireland · Charity number 102116

Details

Status	Received
Registered	2015-02-20
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	St. Patricks Church Of Ireland 212 Newtownards Road Belfast Bt4 1gz BT4 1GZ
Phone	02890449273

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£106,373	£127,094	£0	0

Trustees

Name	Role	Appointed
Miss Anne Allan		
Miss Betty Duckett		
Mr Alex Cooke		
Mr Brian Campbell		
Mr Brian Hilton		
Mr Geoffrey Mcconnell		
Mr Kevin Holt		
Mr Philip Vance		
Mrs Edith Magill		
Mrs Irene Vance		
Mrs Jennifer Jemphrey		
Mrs June Cooke		
Mrs Pauline Holland		
Ms Catherine Bradley		
Rev Michael Darbandi		

Accounts

Ballymacarrett Parish Church

Financial statements

for the year ended 31 December 2024

Ballymacarrett Parish Church

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**Independent auditor's report to the shareholders of
Ballymacarrett Parish Church**

I report on the accounts of Ballymacarrett Church for the year ended 31 December 2024.

Respective responsibilities of the charity trustees and examiner

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

- 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. The 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
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.

Richard McClay FCA
For and on behalf of McCreery Turkington Stockman LTD

1 Lanyon Quay
Belfast
BT1 3LG

13 March 2025

Ballymacarrett Parish Church

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2024	2024	2024	2023
Incoming Resources	Notes	£	£	£	£
<i>Income resources from generated funds:</i>					
Voluntary income:	2	77,493	-	77,493	73,512
<i>Activities for generating funds</i>		-	-	-	-
Investment income	3	5,436	-	5,436	4,949
<i>Incoming resources from charitable activities</i>	4	27,632	-	27,632	27,912
Total incoming resources		<u>110,561</u>	<u>-</u>	<u>110,561</u>	<u>106,373</u>
Resources expended					
Costs of generating funds:					
Costs of charitable activities	5	(67,946)	-	(67,946)	(127,094)
Total resources expended		<u>(67,946)</u>	<u>-</u>	<u>(67,946)</u>	<u>(127,094)</u>
Net income before transfers		<u>42,615</u>	<u>-</u>	<u>42,615</u>	<u>(20,721)</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>42,615</u>	<u>-</u>	<u>42,615</u>	<u>(20,721)</u>
Fund balances brought forward		54,150	-	54,150	74,871
Fund balances carried forward		<u>96,765</u>	<u>-</u>	<u>96,765</u>	<u>54,150</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Balance sheet as at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand	7	96,765		54,150	
		<u>96,765</u>		<u>54,150</u>	
Net current assets			96,765		54,150
Net assets			<u>96,765</u>		<u>54,150</u>
Capital and reserves					
Unrestricted funds	8		96,765		54,150
General funds			<u>96,765</u>		<u>54,150</u>

The financial statements were approved by members of the Select Vestry on 13 March 2025 and signed and approved for issue on its behalf by

Treasurer

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2024

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

1.2. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3. Resources

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

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

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2024

..... continued

2. Income from charitable activities	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
F.W.O	42,137	-	42,137	47,932
Loose Collection	2,012	-	2,012	2,704
Maintenance Fund	1,845	-	1,845	10,993
Special Collections And Donations	14,775	-	14,775	5,002
Other	16,724	-	16,724	6,881
	<u>77,493</u>	<u>-</u>	<u>77,493</u>	<u>73,512</u>
3. Investment income	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Investment income				
Bank interest and RCB	5,436	-	5,436	4,949
	<u>5,436</u>	<u>-</u>	<u>5,436</u>	<u>4,949</u>
4. Incoming Resources from charitable activities	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Gazette	102	-	102	197
Easter & Harvest	581	-	581	837
Rental Income	9,518	-	9,518	11,558
St Martin's Hall	17,431	-	17,431	15,320
	<u>27,632</u>	<u>-</u>	<u>27,632</u>	<u>27,912</u>

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2024

..... continued

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
5. Total resources expended				
Costs of charitable activities by fund type				
Charitable activity	54,151	-	54,151	114,761
Support costs	13,795	-	13,795	12,333
	<u>67,946</u>	<u>-</u>	<u>67,946</u>	<u>127,094</u>

6. Employees

Employment costs	2024 £	2023 £
Wages and salaries	18,550	58,382
Social security costs	480	1,100
Other pension costs	9,874	9,694
	<u>28,904</u>	<u>69,176</u>

There were no employees earning over £60,000 in the year ended 31 December 2024.

7. Cash at Bank

	2024 £	2023 £
Leeds Building Society	28,684	28,009
NSI Bonds	13,000	13,000
Ulster Bank	55,081	13,141
	<u>96,765</u>	<u>54,150</u>

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2024

..... continued

8. Statement of funds	General reserve account £	Restricted reserve account £	Total £
Total reserves at 1 January 2024	54,150	-	54,150
Total income for the year	110,561	-	110,561
Total expenditure for the year	(67,946)	-	(67,946)
Total reserves at 31 December 2024	<u>96,765</u>	<u>-</u>	<u>96,765</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

9. Analysis of net assets between funds	General reserve fund £	Restricted reserve fund £	Total £
Fund Balances at 31 December 2024 represented by:			
Current assets	96,765	-	96,765
Total net assets	<u>96,765</u>	<u>-</u>	<u>96,765</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Accounts

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**Independent auditor's report to the shareholders of
Ballymacarrett Parish Church**

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Basis of independent examiner's report

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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.

Richard McClay FCA
For and on behalf of McCreery Turkington Stockman LTD

1 Lanyon Quay
Belfast
BT1 3LG

22 February 2024

Ballymacarrett Parish Church

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2023	2023	2023	2022
Incoming Resources	Notes	£	£	£	£
<i>Income resources from generated funds:</i>					
Voluntary income:	2	73,512	-	73,512	69,532
<i>Activities for generating funds</i>	3	-	-	-	10
<i>Investment income</i>	4	4,949	-	4,949	4,236
<i>Incoming resources from charitable activities</i>	5	27,912	-	27,912	21,617
Total incoming resources		<u>106,373</u>	<u>-</u>	<u>106,373</u>	<u>95,395</u>
Resources expended					
Costs of generating funds:					
Costs of charitable activities	6	(127,094)	-	(127,094)	(113,378)
Total resources expended		<u>(127,094)</u>	<u>-</u>	<u>(127,094)</u>	<u>(113,378)</u>
Net income before transfers		<u>(20,721)</u>	<u>-</u>	<u>(20,721)</u>	<u>(17,983)</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>(20,721)</u>	<u>-</u>	<u>(20,721)</u>	<u>(17,983)</u>
Fund balances brought forward		74,871	-	74,871	92,854
Fund balances carried forward		<u>54,150</u>	<u>-</u>	<u>54,150</u>	<u>74,871</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Balance sheet as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand	8	54,150		74,871	
		<u>54,150</u>		<u>74,871</u>	
Net current assets			54,150		74,871
Net assets			<u>54,150</u>		<u>74,871</u>
Capital and reserves					
Unrestricted funds	9		54,150		74,871
General funds			<u>54,150</u>		<u>74,871</u>

The financial statements were approved by members of the Select Vestry on 22 February 2024 and signed and approved for issue on its behalf by

Treasurer

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3. Resources

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

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

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

..... continued

2. Income from charitable activities	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
F.W.O	47,932	-	47,932	48,847
Loose Collection	2,704	-	2,704	2,074
Maintenance Fund	10,993	-	10,993	3,279
Special Collections And Donations	5,002	-	5,002	3,755
Gift Aid	-	-	-	8,386
Other	6,881	-	6,881	3,191
	<u>73,512</u>	<u>-</u>	<u>73,512</u>	<u>69,532</u>
3. Incoming Resources from activities for generating funds	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Tea	-	-	-	10
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
4. Investment income	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Investment income				
Bank interest and RCB	4,949	-	4,949	4,236
	<u>4,949</u>	<u>-</u>	<u>4,949</u>	<u>4,236</u>

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

..... continued

5. Incoming Resources from charitable activities	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Gazette	197	-	197	236
Easter & Harvest	837	-	837	711
Rental Income	11,558	-	11,558	11,190
St Martin's Hall	15,320	-	15,320	9,480
	<u>27,912</u>	<u>-</u>	<u>27,912</u>	<u>21,617</u>

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
6. Total resources expended				
Costs of charitable activities by fund type				
Charitable activity	114,761	-	114,761	101,655
Support costs	12,333	-	12,333	11,723
	<u>127,094</u>	<u>-</u>	<u>127,094</u>	<u>113,378</u>

7. Employees

Employment costs	2023 £	2022 £
Wages and salaries	58,382	54,488
Social security costs	1,100	1,556
Other pension costs	9,694	9,132
	<u>69,176</u>	<u>65,176</u>

There were no employees earning over £60,000 in the year ended 31 December 2023.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

..... continued

8. Cash at Bank

	2023	2022
	£	£
Leeds Building Society	28,009	27,739
NSI Bonds	13,000	13,000
Ulster Bank	13,141	34,132
	<u>54,150</u>	<u>74,871</u>

9. Statement of funds	General reserve account £	Restricted reserve account £	Total £
Total reserves at 1 January 2023	74,871	-	74,871
Total income for the year	106,373	-	106,373
Total expenditure for the year	(127,094)	-	(127,094)
Total reserves at 31 December 2023	<u>54,150</u>	<u>-</u>	<u>54,150</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

10. Analysis of net assets between funds	General reserve fund £	Restricted reserve fund £	Total £
Fund Balances at 31 December 2023 represented by:			
Current assets	54,150	-	54,150
Total net assets	<u>54,150</u>	<u>-</u>	<u>54,150</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Annual report

BALLYMACARRETT PARISH CHURCH
FOURTEENTH ANNUAL EASTER VESTRY

15 APRIL 2024

PRESENT

Canon Dr Helene Steed
Catherine Allison
Alex Cooke
Brian Hilton
Kevin Holt
Eileen Linder
Isobel McKendrick
Beverley Russell-Browne
Irene Vance
Roy Vance

Anne Allan
Catherine Bradley
Betty Duckett
John Holland
Jennifer Jemphrey
Edith Magill
Kathleen Rainey
Lilian Stokes
Philip Vance

OPENING

Canon Dr Steed opened the meeting with prayer and a Bible reading.

APOLOGIES

Elaine Bickerstaff, Geoffrey McConnell,

MINUTES OF THE 2023 ANNUAL EASTER VESTRY

The minutes were read by Canon Dr Steed. It was proposed by Kevin Holt, seconded by Brian Hilton and unanimously agreed that they be adopted.

MATTERS ARISING

None

CHAIRMAN'S REPORT

Canon Dr Steed thanked the outgoing and incoming Select Vestry for their work and also thanked Alex Cooke and Brian Hilton for taking services during the vacancy in the parish. She stated that the congregation needs to be united and to pray continuously for the future of the parish and suggested that prayer cards should be produced for the congregation. She reminded those present that the Bishop had reassured the congregation that the church would not be closing and there would continue to be a traditional service while there was a need for it. Dr Steed concluded by asking those present to stand, in silence, as an act of remembrance for those in the parish who had died in the past year.

FINANCE

Copies of the Annual Accounts for the year ending 31 December 2023 were distributed to those present. The Hon Treasurer said they had been audited by Richard McClay of McCreery Turkington Stockman Ltd and approved by the Select Vestry.

The Hon Treasurer reported that the year ended with a balance of £54,150; last year ended with a balance of £74,871, a deficit of £20,721. This has been the trend for the last number of years. FWO was down by £900. No Gift Aid was allocated in the year due to a hold up with the HMRC despite the strenuous efforts by Alex Cooke to recover the money. However, we have now received the amount of £7,635 from HMRC which will be included in the current year's accounts. Our maintenance fund was greatly enhanced by a generous gift from a parishioner.

Income from the rental of St Martin's was up, due to the Salvation Army owing £2,000 from the year before. Rental income from St Martin's and Ascot Park is a necessity for us. Charitable Activity and Support costs (covering every day running of the Church and properties) increased by £13,716. We must remember we have three Churches, three Church Halls and two Rectories to care for, which is a big burden on our finances and will be on the agenda for the new Select Vestry to explore and make decisions

We ended the year with £54,150 but we have, due to the Quinquennial Reports on our properties, a lot of expense ahead of us in maintaining these properties, not least of which will be the Rectory.

The Hon. Treasurer finished by expressing thanks to Gemma Hilton for all her work during the year, and her guidance in the preparation of the accounts, and gratitude that she is able attend the meeting. The Treasurer also thanked the counters, Beverley, Betty, Edith and Irene and their back-ups Kevin and John, who each fortnight count our envelopes and do the lodgements.

On behalf of the Select Vestry, she also expressed thanks to Canon Steed for her leadership and support since the Rector retired. Also to Canon Russell, whose pastoral visits have been a great success. To Alex Cooke for his visiting and also continuing to take Tuesday morning prayers; and to David Jardine, Gary Roberts, Brian Hilton, Rev. G. Gimpel, Rev. Francy McCrea and Rev. Henry Hull for taking Sunday and Lenten services over these past few months. And last, but by no means least, to our wonderful congregation who week by week support the Church, physically as well as financially. Knowing that the almighty looks down on us each Sunday and says "There's life in the Ole codgers yet".

APPOINTMENTS AND ELECTIONS

Canon Dr Steed appointed **Jennifer Jemphrey** as the Rector's Churchwarden and **Kevin Holt** as Rector's Glebewarden.

People's Churchwarden: Roy Vance: proposed by John Holland and seconded by Edith Magill.

People's Glebewarden: John Holland, proposed by Kevin Holt and seconded by Anne Allan.

The following were proposed, seconded and unanimously elected to the Select Vestry:-

Anne Allan, Catherine Bradley, Alex Cooke, Betty Duckett, Brian Hilton, Edith Magill, Geoffrey McConnell, Isobel McKendrick, Irene Vance, Philip Vance

Auditor: Anne Allan proposed and Beverley Russell Browne seconded that **Richard McClay of McCreery, Turkington Stockman Ltd.** be reappointed auditor. This was agreed.

Closing:

There being no other business, the meeting was closed with The Grace.

Signed: _____ **Dated:** _____

Annual return

Ballymacarrett Parish Church

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for the year ended 31 December 2023

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- 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. The 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.

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1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
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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.

Richard McClay FCA
For and on behalf of McCreery Turkington Stockman LTD

1 Lanyon Quay
Belfast
BT1 3LG

22 February 2024

Ballymacarrett Parish Church

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		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2023	2023	2023	2022
Incoming Resources	Notes	£	£	£	£
<i>Income resources from generated funds:</i>					
Voluntary income:	2	73,512	-	73,512	69,532
<i>Activities for generating funds</i>	3	-	-	-	10
<i>Investment income</i>	4	4,949	-	4,949	4,236
<i>Incoming resources from charitable activities</i>	5	27,912	-	27,912	21,617
Total incoming resources		<u>106,373</u>	<u>-</u>	<u>106,373</u>	<u>95,395</u>
Resources expended					
Costs of generating funds:					
Costs of charitable activities	6	(127,094)	-	(127,094)	(113,378)
Total resources expended		<u>(127,094)</u>	<u>-</u>	<u>(127,094)</u>	<u>(113,378)</u>
Net income before transfers		<u>(20,721)</u>	<u>-</u>	<u>(20,721)</u>	<u>(17,983)</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>(20,721)</u>	<u>-</u>	<u>(20,721)</u>	<u>(17,983)</u>
Fund balances brought forward		74,871	-	74,871	92,854
Fund balances carried forward		<u>54,150</u>	<u>-</u>	<u>54,150</u>	<u>74,871</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Balance sheet as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand	8	54,150		74,871	
		<u>54,150</u>		<u>74,871</u>	
Net current assets			54,150		74,871
Net assets			<u>54,150</u>		<u>74,871</u>
Capital and reserves					
Unrestricted funds	9		54,150		74,871
General funds			<u>54,150</u>		<u>74,871</u>

The financial statements were approved by members of the Select Vestry on 22 February 2024 and signed and approved for issue on its behalf by

Treasurer

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

1.2. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3. Resources

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

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

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

..... continued

2. Income from charitable activities	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
F.W.O	47,932	-	47,932	48,847
Loose Collection	2,704	-	2,704	2,074
Maintenance Fund	10,993	-	10,993	3,279
Special Collections And Donations	5,002	-	5,002	3,755
Gift Aid	-	-	-	8,386
Other	6,881	-	6,881	3,191
	<u>73,512</u>	<u>-</u>	<u>73,512</u>	<u>69,532</u>
3. Incoming Resources from activities for generating funds	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Tea	-	-	-	10
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
4. Investment income	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Investment income				
Bank interest and RCB	4,949	-	4,949	4,236
	<u>4,949</u>	<u>-</u>	<u>4,949</u>	<u>4,236</u>

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

..... continued

5. Incoming Resources from charitable activities	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Gazette	197	-	197	236
Easter & Harvest	837	-	837	711
Rental Income	11,558	-	11,558	11,190
St Martin's Hall	15,320	-	15,320	9,480
	<u>27,912</u>	<u>-</u>	<u>27,912</u>	<u>21,617</u>

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
6. Total resources expended				
Costs of charitable activities by fund type				
Charitable activity	114,761	-	114,761	101,655
Support costs	12,333	-	12,333	11,723
	<u>127,094</u>	<u>-</u>	<u>127,094</u>	<u>113,378</u>

7. Employees

Employment costs	2023 £	2022 £
Wages and salaries	58,382	54,488
Social security costs	1,100	1,556
Other pension costs	9,694	9,132
	<u>69,176</u>	<u>65,176</u>

There were no employees earning over £60,000 in the year ended 31 December 2023.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2023

..... continued

8. Cash at Bank

	2023	2022
	£	£
Leeds Building Society	28,009	27,739
NSI Bonds	13,000	13,000
Ulster Bank	13,141	34,132
	<u>54,150</u>	<u>74,871</u>

9. Statement of funds	General reserve account £	Restricted reserve account £	Total £
Total reserves at 1 January 2023	74,871	-	74,871
Total income for the year	106,373	-	106,373
Total expenditure for the year	(127,094)	-	(127,094)
Total reserves at 31 December 2023	<u>54,150</u>	<u>-</u>	<u>54,150</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

10. Analysis of net assets between funds	General reserve fund £	Restricted reserve fund £	Total £
Fund Balances at 31 December 2023 represented by:			
Current assets	54,150	-	54,150
Total net assets	<u>54,150</u>	<u>-</u>	<u>54,150</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Accounts

Ballymacarrett Parish Church
Financial statements
for the year ended 31 December 2022

Ballymacarrett Parish Church

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**Independent auditor's report to the shareholders of
Ballymacarrett Parish Church**

I report on the accounts of Ballymacarrett Church for the year ended 31 December 2022.

Respective responsibilities of the charity trustees and examiner

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

- 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. The 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
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.

Richard McClay FCA
For and on behalf of McCreery Turkington Stockman LTD

1 Lanyon Quay
Belfast
BT1 3LG

9 March 2023

Ballymacarrett Parish Church

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2022	2022	2022	2021
Incoming Resources	Notes	£	£	£	£
<i>Income resources from generated funds:</i>					
Voluntary income:	2	69,532	-	69,532	76,279
<i>Activities for generating funds</i>	3	10	-	10	-
<i>Investment income</i>	4	4,236	-	4,236	4,331
<i>Incoming resources from charitable activities</i>	5	21,617	-	21,617	19,630
Total incoming resources		<u>95,395</u>	<u>-</u>	<u>95,395</u>	<u>100,240</u>
Resources expended					
Costs of generating funds:					
Costs of charitable activities	6	(113,378)	-	(113,378)	(98,478)
Total resources expended		<u>(113,378)</u>	<u>-</u>	<u>(113,378)</u>	<u>(98,478)</u>
Net income before transfers		<u>(17,983)</u>	<u>-</u>	<u>(17,983)</u>	<u>1,762</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>(17,983)</u>	<u>-</u>	<u>(17,983)</u>	<u>1,762</u>
Fund balances brought forward		92,854	-	92,854	91,092
Fund balances carried forward		<u>74,871</u>	<u>-</u>	<u>74,871</u>	<u>92,854</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Balance sheet as at 31 December 2022

		2022		2021	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand	8	74,871		92,854	
		<u>74,871</u>		<u>92,854</u>	
Net current assets			74,871		92,854
Net assets			<u>74,871</u>		<u>92,854</u>
Capital and reserves					
Unrestricted funds	9		74,871		92,854
General funds			<u>74,871</u>		<u>92,854</u>

The financial statements were approved by members of the Select Vestry on 9 March 2023 and signed and approved for issue on its behalf by

Treasurer

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

1.2. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3. Resources

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

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

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

..... continued

2. Income from charitable activities	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
F.W.O	48,847	-	48,847	55,379
Loose Collection	2,074	-	2,074	1,919
Maintenance Fund	3,279	-	3,279	3,793
Special Collections And Donations	3,755	-	3,755	2,803
Gift Aid	8,386	-	8,386	10,174
Other	3,191	-	3,191	2,211
	<u>69,532</u>	<u>-</u>	<u>69,532</u>	<u>76,279</u>
3. Incoming Resources from activities for generating funds	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Tea	10	-	10	10
	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
4. Investment income	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Investment income				
Bank interest and RCB	4,236	-	4,236	4,331
	<u>4,236</u>	<u>-</u>	<u>4,236</u>	<u>4,331</u>

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

..... continued

5. Incoming Resources from charitable activities	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Gazette	236	-	236	215
Easter & Harvest	711	-	711	781
Rental Income	11,190	-	11,190	11,134
St Martin's Hall	9,480	-	9,480	7,500
	<u>21,617</u>	<u>-</u>	<u>21,617</u>	<u>19,630</u>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
6. Total resources expended				
Costs of charitable activities by fund type				
Charitable activity	101,655	-	101,655	88,887
Support costs	11,723	-	11,723	9,591
	<u>113,378</u>	<u>-</u>	<u>113,378</u>	<u>98,478</u>

7. Employees

Employment costs	2022 £	2021 £
Wages and salaries	54,488	52,104
Social security costs	1,556	649
Other pension costs	9,132	8,616
	<u>65,176</u>	<u>61,369</u>

There were no employees earning over £60,000 in the year ended 31 December 2022.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

..... continued

8. Cash at Bank

Leeds Building Society	27,739	27,712
NSI Bonds	13,000	13,000
Ulster Bank	34,132	52,142
	<u>74,871</u>	<u>92,854</u>

9. Statement of funds

	General reserve account £	Restricted reserve account £	Total £
Total reserves at 1 January 2022	92,854	-	92,854
Total income for the year	95,395	-	95,395
Total expenditure for the year	(113,378)	-	(113,378)
Total reserves at 31 December 2022	<u>74,871</u>	<u>-</u>	<u>74,871</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

10. Analysis of net assets between funds

	General reserve fund £	Restricted reserve fund £	Total £
Fund Balances at 31 December 2022 represented by:			
Current assets	74,871	-	74,871
Total net assets	<u>74,871</u>	<u>-</u>	<u>74,871</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Annual report

BALLYMACARRETT PARISH CHURCH

THIRTEENTH ANNUAL EASTER VESTRY

PRESENT

Rev John Cunningham

Catherine Allison

Linda Cunningham

Myrtle Fitzsimmons

John Holland

Jennifer Jemphrey

Geoffrey McConnell

Lillian Stokes

Philip Vance

Anne Allan

Catherine Bradley

Betty Duckett

Brian Hilton

Kevin Holt

Edith Magill

Isabelle McKendrick

Irene Vance

Roy Vance

OPENING

The Rector opened the meeting with Collect for the Fourth Sunday in Lent and prayers.

APOLOGIES

Elaine Bickerstaff, Alex Cooke, June Cooke, Catherine Neill, Beverley Russell Browne,

MINUTES OF THE 2022 ANNUAL EASTER VESTRY

Proposed and unanimously agreed that the minutes be taken as read.

MATTERS ARISING

None

CHAIRMAN'S REPORT

The Rector began by thanking everybody for attending the meeting. He reflected on his time in Ballymacarrett and the progress that has been made since he began his ministry in the parish. The parish has enabled numerous projects to take place, such as The Larder in St Christopher's and The Gathering in The St Martin's Centre. The Divine Healing service on a Thursday night in the church is well attended. The buildings belonging to the parish have been improved over the past 12 years with

tower, roof, organ and heating in the church renovated. The boiler in the rectory has also been replaced.

The Rector reported that the congregation is aging and there is on average about 50 people attending worship on a Sunday. There is a lack of young families in the congregation but there has been five new members attending in the past year. This 10% growth in attendance is hopeful for the future.

The Bishop who visited the church recently, assured the congregation that the church would not be closing but there would be changes when the Rector retired. The Rector completed his report by saying that he was optimistic for the future of the Parish.

FINANCE

The Hon. Treasurer began by thanking Gemma Hilton, our book keeper, for all her work and guidance in the preparation of the accounts. This year has been her first complete year and her experience and guidance have been invaluable. She, unfortunately, cannot attend tonight and sends her personal thanks to the Vestry for allowing her to continue looking after the books. Her prayers are with us as a Church in the year to come. The treasurer also thanked Beverley Russell-Browne, who has been in the background helping and guiding both Gemma and herself. Thanks was also given thanks to the counters, Beverley, Betty, Irene and Edith and (tea-maker John) who meet every fortnight to count the envelopes and do the banking. Our best wishes and prayers also go to Cathy Neill, who has not been able to be with the counters due to illness.

The Hon. Treasurer reported that the year ended with a balance of £75,871; last year's figure (2021) the balance was £92,854, leaving a deficit of £17,983. This was partly due to the FWO being down by £6,532 and Gift Aid down by £1,788. There has also been a substantial increase in utility bills, especially the cost of oil. Last year we paid out £7,911 for oil for both St Martin's and St Patrick's. This year to date we have paid out £6,536 and we have still 9 months till the end of the year.

Utility costs is a big concern and the treasurer ask everyone to be vigilant in making sure lights are switched off and meters, controls and clocks, etc., are checked on a regular basis.

The Treasurer did not wish to paint a negative picture, as we are in a good position financially, thanks to our parishioners, but wanted to make everyone aware as to what the future may hold regarding expenditure.

Lastly she thanked the parishioners who, when an appeal is made, are more than generous with their giving.

A copy of the accounts is attached to these minutes.

APPOINTMENTS AND ELECTIONS

This being a triennial year, the Rector outlined what Nominators and Supplementals do.

The Rector appointed **Jennifer Jemphrey** as his Churchwarden and **Kevin Holt** as his Glebewarden.

People's Churchwarden: Roy Vance: proposed by Anne Allan and seconded by John Holland

People's Glebewarden: John Holland, proposed by Kevin Holt and seconded by Roy Vance.

The following were nominations were elected by ballot. The ballots were counted by Linda Cunningham, Catherine Bradley and Brian Hilton

Parochial Nominators: Anne Allan, Kevin Holt, Geoffrey McConnell, Lillian Stokes

Supplemental Parochial Nominators: Alex Cooke, Betty Duckett, Brian Hilton, John Holland

The following were proposed and elected to stand

Diocesan Synodsperson: Anne Allan, Kevin Holt

Supplemental Diocesan Synodsperson: Irene Vance, Geoffrey McConnell

Select Vestry: Anne Allan, Elaine Bickerstaff, Catherine Bradley, Alex Cooke, Betty Duckett,

Brian Hilton, Jennifer Jemphrey, Edith Magill, Geoffrey McConnell, Isabelle McKendrick,

Irene Vance, Philip Vance, Roy Vance.

Auditor: Anne Allan proposed that **Richard McClay of McCreery, Turkington Stockman Ltd.** be reappointed auditor. This was agreed.

ANY OTHER BUSINESS:

Lillian Stokes on behalf of everyone present, thanked the Rector and Linda Cunningham for their dedicated ministry in the parish.

There being no other business, the meeting was closed with The Grace.

Signed: _____

Date: _____

Annual return

Ballymacarrett Parish Church
Financial statements
for the year ended 31 December 2022

Ballymacarrett Parish Church

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**Independent auditor's report to the shareholders of
Ballymacarrett Parish Church**

I report on the accounts of Ballymacarrett Church for the year ended 31 December 2022.

Respective responsibilities of the charity trustees and examiner

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

- 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. The 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
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.

Richard McClay FCA
For and on behalf of McCreery Turkington Stockman LTD

1 Lanyon Quay
Belfast
BT1 3LG

9 March 2023

Ballymacarrett Parish Church

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2022	2022	2022	2021
Incoming Resources	Notes	£	£	£	£
<i>Income resources from generated funds:</i>					
Voluntary income:	2	69,532	-	69,532	76,279
<i>Activities for generating funds</i>	3	10	-	10	-
<i>Investment income</i>	4	4,236	-	4,236	4,331
<i>Incoming resources from charitable activities</i>	5	21,617	-	21,617	19,630
Total incoming resources		<u>95,395</u>	<u>-</u>	<u>95,395</u>	<u>100,240</u>
Resources expended					
Costs of generating funds:					
Costs of charitable activities	6	(113,378)	-	(113,378)	(98,478)
Total resources expended		<u>(113,378)</u>	<u>-</u>	<u>(113,378)</u>	<u>(98,478)</u>
Net income before transfers		<u>(17,983)</u>	<u>-</u>	<u>(17,983)</u>	<u>1,762</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>(17,983)</u>	<u>-</u>	<u>(17,983)</u>	<u>1,762</u>
Fund balances brought forward		92,854	-	92,854	91,092
Fund balances carried forward		<u>74,871</u>	<u>-</u>	<u>74,871</u>	<u>92,854</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Balance sheet as at 31 December 2022

		2022		2021	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand	8	74,871		92,854	
		<u>74,871</u>		<u>92,854</u>	
Net current assets			74,871		92,854
Net assets			<u>74,871</u>		<u>92,854</u>
Capital and reserves					
Unrestricted funds	9		74,871		92,854
General funds			<u>74,871</u>		<u>92,854</u>

The financial statements were approved by members of the Select Vestry on 9 March 2023 and signed and approved for issue on its behalf by

Treasurer

The notes on pages 4 to 7 form an integral part of these financial statements.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

1.1. Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

1.2. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

1.3. Resources

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

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

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

..... continued

2. Income from charitable activities	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
F.W.O	48,847	-	48,847	55,379
Loose Collection	2,074	-	2,074	1,919
Maintenance Fund	3,279	-	3,279	3,793
Special Collections And Donations	3,755	-	3,755	2,803
Gift Aid	8,386	-	8,386	10,174
Other	3,191	-	3,191	2,211
	<u>69,532</u>	<u>-</u>	<u>69,532</u>	<u>76,279</u>
3. Incoming Resources from activities for generating funds	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Tea	10	-	10	10
	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
4. Investment income	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Investment income				
Bank interest and RCB	4,236	-	4,236	4,331
	<u>4,236</u>	<u>-</u>	<u>4,236</u>	<u>4,331</u>

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

..... continued

5. Incoming Resources from charitable activities	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Gazette	236	-	236	215
Easter & Harvest	711	-	711	781
Rental Income	11,190	-	11,190	11,134
St Martin's Hall	9,480	-	9,480	7,500
	<u>21,617</u>	<u>-</u>	<u>21,617</u>	<u>19,630</u>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
6. Total resources expended				
Costs of charitable activities by fund type				
Charitable activity	101,655	-	101,655	88,887
Support costs	11,723	-	11,723	9,591
	<u>113,378</u>	<u>-</u>	<u>113,378</u>	<u>98,478</u>

7. Employees

Employment costs	2022 £	2021 £
Wages and salaries	54,488	52,104
Social security costs	1,556	649
Other pension costs	9,132	8,616
	<u>65,176</u>	<u>61,369</u>

There were no employees earning over £60,000 in the year ended 31 December 2022.

Ballymacarrett Parish Church

Notes to the financial statements for the year ended 31 December 2022

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8. Cash at Bank

Leeds Building Society	27,739	27,712
NSI Bonds	13,000	13,000
Ulster Bank	34,132	52,142
	<u>74,871</u>	<u>92,854</u>

9. Statement of funds

	General reserve account £	Restricted reserve account £	Total £
Total reserves at 1 January 2022	92,854	-	92,854
Total income for the year	95,395	-	95,395
Total expenditure for the year	(113,378)	-	(113,378)
Total reserves at 31 December 2022	<u>74,871</u>	<u>-</u>	<u>74,871</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

10. Analysis of net assets between funds

	General reserve fund £	Restricted reserve fund £	Total £
Fund Balances at 31 December 2022 represented by:			
Current assets	74,871	-	74,871
Total net assets	<u>74,871</u>	<u>-</u>	<u>74,871</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.