Church of St John Baptist Helen's Bay

Northern Ireland · Charity number 102322

Details

Status	Received
Registered	2015-03-25
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	17 Fort Road Helens Bay Bangor Bt19 1la BT19 1LA
Phone	07775449340
Email	michaelhanna1@btinternet.com
Website	www.stjohnshelensbay.com

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
2025-12-31	£135,000	£120,000	£0	2

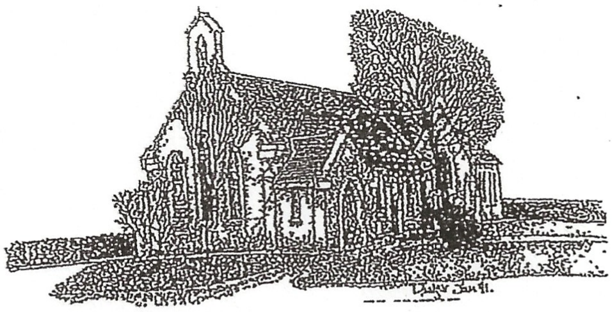
Trustees

Name	Role	Appointed
Dr Veronica Craig Mb Bch Mrcgp		
Gillian Mcdonald		
Miss Linda Ann Manning		
Mr Acheson Elliott		
Mr Douglas Ferguson		
Mr Eardley Liesching		
Mr Michael Brown		
Mr Michael Hanna		
Mr Richard Holmes		
Mr Terry Nevin		
Mrs Hazel Wilson		
Mrs Jane Connolly		
Mrs Louise Tully		
Mrs Margaret Mcmahon		
Ms Juliann Pollin		
Rev Peter Hilton		

Accounts

CHARITY REGISTRATION NUMBER NIC 102322

HMRC REGISTRATION NUMBER XR41413



Church of St John Baptist, Helen's Bay

Financial Statements

for the period ended 31 December 2025

Church of St John Baptist

Church Information

Rector (Chair of Select Vestry and Trustees)	Reverend Peter Hilton 2 Woodland Avenue Helen's Bay Co Down BT19 1TX (028) 9185 3601
Rector's Church Warden	Mr. R. Holmes MBE
People's Church Warden	Ms. L Manning
Rector's Glebe Warden	Mr. D. Ferguson
People's Glebe Warden	Mr. A. Elliott
Diocesan Synodsmen	Mrs. J. Connolly Mrs. C. Hunter
Supplemental Diocesan Synodsmen	Mrs. I. Graham Mr. F. B. Hall
Parochial Nominators	Mr. T. N. Nevin Mr. D. Ferguson Mrs. G McDonald Mr. A. Elliott
Supplemental Parochial Nominators	Mrs. J. Connolly Dr. V. Craig Mr. M. Hanna Mrs. I. Graham

Select Vestry Members

Mr Michael Brown	Mrs Gillian McDonald
Mr. Michael Hanna	Mrs. Margaret McMahon
Dr Rona Craig	Mr. Terry Nevin
Ms. Linda Manning (Ex officio)	Ms. Juliann Pollin
Dr Frank Graham	Mrs. Hazel Wilson
Mr. Richard Holmes (Ex officio)	Mrs. Jane Connolly
Mr. Eardley Liesching	Mrs. Jenny Houghton
Mr. Doug Ferguson (Ex officio)	Mr. Acheson Elliott (Ex officio)

Honorary Independent Examiner	Mr. S. Wood
Organist and Choirmistress	Ms. C. Butler

Church of St John Baptist

Honorary Treasurer	Dr. F.S. Graham 16 Church Road Helen's Bay Co. Down BT19 1TP 07788412083 f.graham@kainos.com
Honorary Secretary	Mr. M. E. Hanna 17 Fort Road Helen's Bay Co. Down BT19 1LA (028) 9185 2448 / 07775449340 michaelhanna1@btinternet.com
Bankers	Ulster Bank Unit 13 Springhill Shopping Centre Bangor BT19 1ND
Charity Number	NIC 102322
HMRC Number	XR 41413
Church Address	13 Fort Road Helen's Bay Co. Down BT19 1LA

Church of St John Baptist

Contents

Church of St John Baptist

Statement of Trustees' Responsibilities
for the period ended 31 December 2025

The Select Vestry are the parish's Trustees and are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

(a) select suitable accounting policies and then apply them consistently;

(b) make judgements and estimates that are reasonable and prudent;

(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Select Vestry are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the Financial Statements comply with the Charities Act (Northern Ireland) 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

By order of the Select Vestry

____________________________ ____________________________

Chairperson of Select Vestry and Trustees Date

Church of St John Baptist

Independent Examiner's report to the members of

Church of St John Baptist

I report on the financial statements of Church of St John Baptist for the period ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These Financial Statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Trustees and the Examiner

As described in the Statement of Select Vestry Responsibilities, the Select Vestry is responsible for preparing the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

(a) Examine the accounts under section 65 of the Charities Act.

(b) Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.

(c) 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 Charities 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 included 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.

Mr Stephen Wood

Date

14 Church Road

Helen's Bay

Co. Down

BT19 1TP

Church of St John Baptist Helen's Bay
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	2,000	1,599	3,599
Charitable activities:	4			
General charitable activities		88,692	-	88,692
Gift Aid		31,728	-	31,728
Stained Glass window		-	8,902	8,902
Investments	5	1,625	-	1,625
		124,045	10,501	134,546
EXPENDITURE ON:				
Charitable activities:				
General charitable activities	6	(114,437)	-	(114,437)
Stained Glass window	6	-	(2,160)	(2,160)
Special Collections for charity	6	-	(2,959)	(2,959)
		(114,437)	(5,119)	(119,556)
NET INCOME		9,608	5,382	14,990
Transfers between funds	11	17,380	(17,380)	-
NET MOVEMENT IN FUNDS		26,988	(11,998)	14,990
RECONCILIATION OF FUNDS:				
Total funds brought forward		344,724	19,380	364,104
TOTAL FUNDS CARRIED FORWARD	11	371,712	7,382	379,094

The notes on pages 6 to 9 form part of these financial statements.

Church of St John Baptist Helen's Bay
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Total funds £
FIXED ASSETS		
Tangible Assets	9	256,402
		256,402
CURRENT ASSETS		
Cash at bank and in hand		128,300
		128,300
Creditors: Amounts Falling Due Within One Year	10	(5,608)
NET CURRENT ASSETS (LIABILITIES)		122,692
TOTAL ASSETS LESS CURRENT LIABILITIES		379,094
NET ASSETS		**379,094**
FUNDS OF THE CHARITY		
Restricted Funds		7,382
Unrestricted Funds		371,712
TOTAL FUNDS	11	**379,094**

On behalf of the board

Chairperson

Date

The notes on pages 6 to 9 form part of these financial statements.

1. General Information
Church of St John Baptist Helen's Bay is an unincorporated charity registered with the Charity Commission Northern Ireland, registered charity number 102322. The principal address is 13 Fort Road, Helen's Bay, Co. Down, BT19 1LA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements
The financial statements have been prepared in accordance with the "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2005)and applicable accounting standards.

The trustees have availed of the exemptions of FRS1 and have not prepared a cashflow statement.

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

Investment income is allocated to the unrestricted fund.

2.3. Incoming Resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Due to the nature of the donated income, such income is not capable of control by the Charity. However, financial controls are in place to ensure accurate recording and safeguarding of all income received by the Charity.

Investment income is recognised on a received basis.

2.4. Resources Expended
All expenditure is accounted for on a payment basis other than the special collection provision and has been classified under headings that aggregate all costs to the category.

2.5. Tangible Fixed Assets and Depreciation
Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Not depreciated
Leasehold	Not depreciated
Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance

2.6. Cash and Cash Equivalents
Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

			2025
	Unrestricted funds £	Restricted funds £	Total funds £
Donations and gifts:			
Donations	-	1,599	1,599
Bequest income	2,000	-	2,000
	2,000	1,599	3,599

4. Income from Charitable Activities

			2025
	Unrestricted funds £	Restricted funds £	Total funds £
General charitable activities:			
Income for charitable donations	3,250	-	3,250
Loose collection	7,671	-	7,671
Use of hall	2,793	-	2,793
Badminton Club registration fees	225	-	225
Fundraising activities	5,560	-	5,560
FWO (envelopes)	6,280	-	6,280
FWO (SO's)	57,964	-	57,964
Sundry income	4,949	-	4,949
Gift Aid:			
Gift Aid claims	31,728	-	31,728
Stained Glass window:			
Stained glass window collection	-	8,902	8,902
	120,420	8,902	129,322

5. Investment Income

	2025
	Unrestricted funds £
Bank interest receivable	1,625

6. Support Costs

				2025
	General charitable activities £	Stained Glass window £	Special Collections for charity £	Total £
Employee costs:				
Rector's stipend and allowances	34,640	-	-	34,640
Diocesan pension	10,447	-	-	10,447
Office allowance	800	-	-	800
Locomotory & mileage allowances	7,000	-	-	7,000
Premises expenses:				
Rates	2,085	-	-	2,085
Light and heat	4,305	-	-	4,305

...CONTINUED

Cleaning church and hall	2,181	-	-	2,181
Church repairs and maintenance	2,845	-	-	2,845
Hall repairs and maintenance	2,150	-	-	2,150
Gardening and grounds	5,184	-	-	5,184
Rectory repairs and maintenance	9,923	-	-	9,923
General administration:				
Organist	3,630	-	-	3,630
Computer software, consumables and maintenance	503	-	-	503
Insurance	2,357	-	-	2,357
Printing, postage and stationery	3,209	-	-	3,209
Telecommunications and data costs	315	-	-	315
Charitable donations	3,440	-	2,959	6,399
Stained glass window costs	-	2,160	-	2,160
Sundry expenses	1,145	-	-	1,145
Diocesan Levy	10,018	-	-	10,018
Fundraising expenses	2,552	-	-	2,552
Organ repairs	295	-	-	295
Temporary Preachers	945	-	-	945
Depreciation:				
Depreciation	98	-	-	98
Interest payable:				
Bank charges	133	-	-	133
Governance costs:				
Accountancy fees	4,237	-	-	4,237
	114,437	2,160	2,959	119,556

7. Average Number of Employees
Average number of employees during the year was: 1

8. Use of Hall analysis
During the year £2,793 was received from the following groups who rented the hall:

NDAC (£50), Painting Group (£170), Helen's Bay Players (£2000), Ladies Guild (£153), Pilates (£240), Action Cancer (£100), Helen's Bay Physio (£80).

9. Tangible Assets

	Land & Property				
	Freehold	**Leasehold**	**Plant & Machinery**	**Fixtures & Fittings**	**Total**
	£	**£**	**£**	**£**	**£**
Cost					
As at 1 January 2025	99,192	156,818	32,344	6,926	295,280
As at 31 December 2025	99,192	156,818	32,344	6,926	295,280
Depreciation					
As at 1 January 2025	-	-	32,344	6,436	38,780
Provided during the period	-	-	-	98	98
As at 31 December 2025	-	-	32,344	6,534	38,878

...CONTINUED

Net Book Value					
As at 31 December 2025	99,192	156,818	-	392	256,402
As at 1 January 2025	99,192	156,818	-	490	256,500

10. Creditors: Amounts Falling Due Within One Year

	2025
	£
Other creditors	2,896
Taxation and social security	684
Accruals and deferred income	2,028
	5,608

11. Movement in Funds

	As at 1 January 2025	**Income**	**Expenditure**	**Transfers**	**As at 31 December 2025**
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
General:					
General unrestricted fund	344,724	120,795	(101,524)	7,717	371,712
Designated:					
Designated fund	-	3,250	(12,913)	9,663	-
Total unrestricted funds	344,724	124,045	(114,437)	17,380	371,712
Restricted funds					
Resricted Fund	19,380	10,501	(5,119)	(17,380)	7,382
Total funds	364,104	134,546	(119,556)	-	379,094

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

14. Analysis of restricted funds

Restricted funds at 31 December 2025 totalled £7,381.98 and comprises:

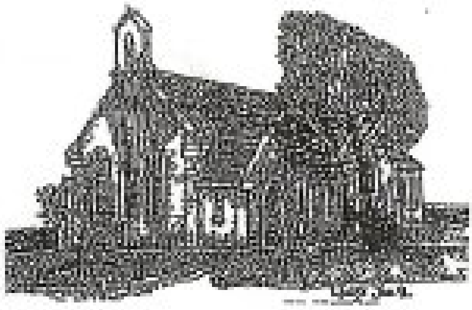
Stained glass window fund (£6,741.98); Chaplaincy Booklet (£635.00); Jardine Book collection (£5.00)

Accounts

CHURCH OF ST JOHN BAPTIST

PARISH OF HELEN'S BAY

13 Fort Road, Helen's Bay, BT19 1LA, N Ireland



CHARITY REGISTRATION NUMBER NIC 102322

HMRC REGISTRATION NUMBER XR41413

Church of St John Baptist

Financial Statements

for the period ended 31 December 2024

Church of St John Baptist

Contents

Church of St John Baptist

Statement of Trustees' responsibilities
for the period ended

The trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

(a) select suitable accounting policies and then apply them consistently;

(b) make judgements and estimates that are reasonable and prudent;

(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Select Vestry are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the Financial Statements comply with the Charities Act (Northern Ireland) 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

By order of the Select Vestry

24/3/2025

Chairperson | Date

Church of St John Baptist

Independent Examiner's report to the members of Church of St John Baptist

I report on the financial statements of Church of St John Baptist for the period ended which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These Financial Statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Trustees and the Examiner

As described in the Statement of Select Vestry Responsibilities, the Select Vestry is responsible for preparing the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

(a) Examine the accounts under section 65 of the Charities Act.

(b) Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.

(c) 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 Charities 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 included 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 report to the members of Church of St John Baptist continued

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.

23rd March 2025

Mr Stephen Wood MSc BA ACIB
14 Church Road
Helen's Bay
Co. Down
BT19 1TP

Date

Church of St John Baptist

Statement of Financial Activities
(including income and expenditure account)
for the period 31st December 2024

	Note	2024 Unrestricted Funds	2024 Restricted Funds	2024 Total Funds	2023 Total Funds
Incoming resources		£	£	£	£
Incoming resources from generated funds					
- FWO and one-off donations	2	73,330		73,330	71,603
- Special collections	7	-	1,255	1,255	12,971
- Fundraising activities	4		5,788	5,788	3,889
- Use of hall	5	909	-	909	2,918
- Investment income	6	943	-	943	1,989
- Bequests		17,500	-	17,500	27,000
- Sundry income		20	-	20	2,235
Incoming resources from charitable activities					
- Gift aid reclaimed		-	-	-	16,044
- Representative Church Body (RCB)		17	-	17	15
Total incoming resources		92,719	7,043	99,762	138,664
Resources expended					
Charitable activities	8	120,331	2,370	122,701	114,366
Total resources expended		(120,331)	(2,370)	(122,701)	(114,366)
Net surplus/(deficit) in funds		(27,612)	4,673	(22,939)	24,298
Movement in Restricted Funds		36,474	(36,474)	-	-
Balance brought forward at beginning of year		335,862	51,181	387,043	362,745
Balance carried forward at the end of the year		344,724	19,380	364,104	387,043

The Charity has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The incoming resources and resources expended amounts as stated above are derived solely from continuing operations.

The notes on pages 6 to 12 form an integral part of these financial statements.

Church of St John Baptist

Balance Sheet
as at 31st December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	9		256,500		256,623
Current assets					
Debtors	10	-		221	
Cash at bank and in hand		108,256		130,199	
		108,256		130,420	
Creditors: amounts falling within one year	11	(652)		-	
Net current assets			107,604		130,420
Total assets less current liabilities			364,104		387,043
Net assets			364,104		387,043
Capital and reserves					
Unrestricted funds	12		344,724		335,862
Restricted funds	13		19,380		51,181
			364,104		387,043

The financial statements were approved by the Vestry on and signed on its behalf by:

Chair: Rev.Peter Hilton

NIC 102322

HMRC XR41413

The notes on pages 6 to 12 form an integral part of these financial statements.

Notes to the Financial Statements
for the period ended 31 December 2024

1. Accounting policies

1.1. Basis of accounting

The Charity prepares its financial statements under the historical cost convention. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and applicable accounting standards.
The Trustees have availed of the exemptions of FRS1 and have not prepared a cash flow statement.

1.2. Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific Charity.

Investment income and gains are allocated to the unrestricted fund.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Due to the nature of the donated income, such income is not capable of control by the Charity.
However, financial controls are in place to ensure accurate recording and safeguarding of all income received by the Charity.

Investment income is recognised on a received basis.

1.4. Resources expended

All expenditure is accounted for on a payment basis other than the special collection provision and has been classified under headings that aggregate all costs to the category.

.... continued

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church hall	-	Not depreciated
Rectory	-	Not depreciated
Fixtures, fittings and equipment	-	20% reducing balance

2. FWO and one-off donations

	2024 Unrestricted	2024 Restricted	2024 Total £	2023 Total £
Loose cash donations	4,089	-	4,089	4,257
FWO envelopes & SO's	59,855	-	59,855	60,871
One-off donations	9,386	-	9,386	5,475
	73,330		73,330	71,603

3. Rector's remuneration

	Year ended 2024 £	Year ended 2023 £
Remuneration and other emoluments	17,227	37,504
Locomotory	1,281	5,996
Office expenses	288	800
	18,796	44,300

4. Fundraising activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
May Fair/Painting exhibition/Plant stall		5,788	5,788	3,868
History booklet	-	-	-	21
	-	5,788	5,788	3,889

.... continued

5. Use of hall

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Badminton Club	245	-	245	240
ANDBC	-	-	-	50
Painting (Art) Group	135	-	135	1,028
Ladies Guild	189	-	189	-
Helen's Bay Players	50	-	50	750
Verity McDonald	20	-	20	20
Bayburn Fitness	-	-	-	60
Divine Healing Ministries	120	-	120	150
Lindsay Chorale	-	-	-	320
Toddler Group	150	-	150	100
Bayburn Historical Society	-	-	-	200
	909	-	909	2,918

6. Interest received

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Shawbrook (CAF)	404	-	404	-
Flagstone	539	-	539	1,989
	943	-	943	1,989

.... continued

7. Special collections

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Earthquake Appeal		-	-	1,335
Newry Mission		250	250	-
Poppy Appeal		-	-	311
Bishop's Appeal		1,005	1,005	
Rector's Retirement	-	-	-	11,325
	-	1,255	1,255	12,971

Church of St John Baptist

Notes to the Financial Statements
for the period ended 31 December 2024

.... continued

8. Resources expended - charitable activities

	Note	2024 Unrestricted	2024 Restricted	Total	2023 Total
		£	£	£	£
Rector's stipend and allowances	3	18,796		18,796	44,300
Pension and national insurances		4,357		4,357	8,736
Rates and water rates		485		485	443
Ground rent		80		80	-
Rectory rates		1,535		1,535	1,464
Rentokil insurance		-			103
Insurance for church/hall boilers		2,122		2,122	1,985
Photocopying		373		373	373
Advertising and publicity		240		240	-
Church light & heat		2,408		2,408	1,784
Hall light & heat		3,133		3,133	2,914
Rectory Heat & Light		1,568		1,568	27
Cleaning church and hall		2,642		2,642	2,128
Repairs & maintenance		-	2,370	2370	1,673
Church repairs and maintenance		4,978		4,978	-
Hall repairs and maintenance		830		830	-
Rectory repairs and maintenance		36,837		36,837	-
Gardening & grounds		4,957		4,957	2,538
Postage & stationery		3,580		3,580	2,862
Diocesan Levy		9,591		9,591	8,274
Organist		5,975		5,975	7,460
Occasional preachers		2,992		2,992	1,166
Organ Repairs		195		195	960
Bank Charges		110		110	100
Sundries		2,538		2,538	524
Computer Costs		259		259	-
May Fair Expenses		1,258		1,258	658
Charitable donations		4,825		4,825	5,836
Special collections		-			11,325
Audit and accountancy		2,880		2,880	2,880
Telephone		40		40	-
Subscriptions		624		624	560
Video services		-			3,140
Depreciation Equipment		123		123	153
		120,331	2,370	122,701	114,366

.... continued

9. Tangible fixed assets	Land and buildings freehold £	Long leasehold property £	Plant and machinery £	Fixtures & fittings £	Total £
Cost					
At 1 January 2024	99,192	156,818	32,344	6,926	295,280
At 31 December 2024	99,192	156,818	32,344	6,926	295,280
Depreciation					
At 1 January 2024	-	-	32,344	6,313	38,657
Charge for the period	-	-	-	123	123
At 31 December 2024	-	-	32,344	6,436	38,780
Net book values					
At 31 December 2024	99,192	156,818	-	490	256,500
At 31 December 2023	99,192	156,818	-	613	256,623

10. Debtors	2024 £	2023 £
Pension contributions	-	221
	-	221

11. Creditors: amounts falling due 2024 within one year	2024 £	
Other taxes and social security costs	652	-
	652	-

.... continued

12. Unrestricted funds

	2024	2023
	£	£
At start of year	335,862	350,818
Surplus/(Deficit) for the year	(27,612)	20,044
Transfer in from restricted	36,474	(35,000)
At end of year	344,724	335,862

13. Restricted Funds

	2024	2023
	£	£
At start of year	51,181	11,927
Surplus/(Expensed) for the year	4,673	4,254
Transfer out to unrestricted	(36,474)	35,000
At end of year	19,380	51,181

Church of St John Baptist Helen's Bay

Northern Ireland - Charity number 102322

Annual report

Annual Report of the Select Vestry of the Church of St John Baptist, Parish of Helen's Bay, for the year ended 31 December 2023.

For the purposes of the presentation of the annual accounts or financial statements of the Parish under the present charitable legislation, the members of the Select Vestry are defined as the 'Trustees' of the charity, and are therefore required to report formally within the terms of the structure outlined below.

On 21st August 2024 the vacant position of Rector of St John's was filled by the Reverend Peter Hilton. For the first part of 2024, services, both regular and occasional (including burials, weddings and baptisms) had been undertaken by appropriate local clergy. The Area Dean had been instrumental in maintaining the smooth running of the Parish and had chaired all relevant meetings.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function, therefore, of the Church of St John Baptist, Parish of Helen's Bay, is to support the advancement of the Christian religion by promoting, through its work, 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 are fundamental to the practical delivery of the benefits of Christianity. As a result of activity in the pursuit of the advancement of the Christian religion, the Church of St John Baptist, Parish of Helen's Bay, has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage of the area, the maintenance of which is undertaken by its Select Vestry.

Achievements, Performance and Public Benefit

Worship has been in tune with the rhythm of the Christian year, very ably led by an organist and the choir. There is an almost tangible sense of the beauty of holiness. Three services take place on every Sunday in the month, with the exception of the first Sunday on which there are two. Throughout the year, a mid week communion service is held on Wednesdays with, in addition, a less formal communion once a month. Close ties are routinely sustained with the local Presbyterian community. Joint services are normally held to celebrate the Week of Prayer for Christian Unity and to mark Holy Week and Easter Day. There were 4 baptisms, 11 funerals and no weddings. The parish magazine, *Views from the Bay,* widely distributed bi-monthly, provides a regular spiritual and community commentary on parish life.

The Parish undertakes a number of fund-raising events during the year, the proceeds of which, were all donated to a range of charities. Details may be found in the financial statements.

Church organisations are open to the community, as is the Church Hall, which is an important community asset: badminton, painting, tennis, drama, residents' meetings and private birthday parties take place. The Church itself is occasionally used for fund raising public concerts.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter Ill of the Constitution of the Church of Ireland governs parishes and parochial organisations.

Recruitment and appointment of the Select Vestry (Trustees)

All members of the Church of lreland over 18, who are either resident or 'accustomed' members of the congregation for at least 3 months, may register as members of the General Vestry of the Parish, allowing them to attend and vote at its meetings and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once every year. Members of the Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served. The Rector appoints two parishioners every year to serve as his 'Wardens', one for the Church, whose remit will generally be to facilitate all services and who will chair vestry meetings in the Rector's absence, and one to assume responsibility for the maintenance and enhancement of the 'glebe', i.e. the church's estate including buildings (church, hall and rectory), gardens and land. The Rector's Wardens are supplemented by two wardens elected by the people. The four wardens serve as members of the Select Vestry ex officio.

Pay and remuneration

Both the Rector and Organist are paid directly by the Parish. The appointed Organist for St John’s sadly passed way this year. Since her passing the role of Organist has been shared amongst local freelance musicians. It is hoped that a permanent replacement will be found in the near future. The remuneration for both the Rector and Organist is reviewed by the Select Vestry annually. The Rector's stipend is calculated with reference to and due consideration of, the minimum stipends recommended annually by the Diocese for the appropriate category of parish. The Organist's salary is calculated on the basis of comparable posts within the diocese, so far as they can be ascertained, with due regard to other duties which may be undertaken within or outwith the normal remit of the post. Details of the remuneration may be found in the financial statement.

Organisational structure

The Select Vestry is traditionally responsible for the furnishings, fabric and finance of the Church and its 'glebe', i.e. hall, rectory and grounds. It decides how parish funds are to be applied and other matters of general concern and importance. It consists of the Rector, the Churchwardens, Glebewardens and generally not more than 12 other members of the general vestry elected at the annual meeting of the General Vestry. The Select Vestry elects from within itself, or co-opts, a Secretary and Treasurer. It is chaired by the Rector or, in his absence, the Rector's Churchwarden. During interregnums, the chair is normally taken by the Area Dean.

The Select Vestry has scheduled monthly meetings throughout the year, with the exception of December and the summer months. During the summer months an executive committee is authorised to forward the necessary work of the Parish. Special meetings may also be called where it is deemed necessary

Compliance with public benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Statement of the Select Vestry's (Trustees') Responsibilities

The Select Vestry is responsible for preparing the 'Trustees' Report' and the statement of receipts and payments and the statement of assets and liabilities in accordance with applicable law and regulations. The law applicable to charities in Northern Ireland with income of less than E250,000 requires trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year, which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the members of the Select Vestry as trustees of the charity, are required to:

a) select suitable accounting policies and then apply them consistently;
b) make judgements and estimates which are reasonable and prudent;
c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Select Vestry is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

Signed on behalf of the Select Vestry

Michael Hanna

Hon. Secretary

Date 24th March 2025

Church of St John Baptist Helen's Bay

Northern Ireland - Charity number 102322

Annual return

Church of St John Baptist

Independent Examiner's report to the members of Church of St John Baptist

I report on the financial statements of Church of St John Baptist for the period ended which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These Financial Statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Trustees and the Examiner

As described in the Statement of Select Vestry Responsibilities, the Select Vestry is responsible for preparing the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

(a) Examine the accounts under section 65 of the Charities Act.

(b) Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.

(c) 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 Charities 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 included 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 report to the members of Church of St John Baptist continued

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.

23rd March 2025

Mr Stephen Wood MSc BA ACIB
14 Church Road
Helen's Bay
Co. Down
BT19 1TP

Date

Accounts

CHARITY REGISTRATION NUMBER NIC 102322
HMRC REGISTRATION NUMBER XR41413

Church of St John Baptist

Financial Statements

for the period ended 31 December 2023

Church of St John Baptist

Church information

Rector	VACANT 2 Woodland Avenue Helen's Bay Co Down BT19 1TX (028) 9185 3601
Rector's Church Warden	Mr. M. Brown
People's Church Warden	Mrs. K. Gay
Rector's Glebe Warden	Mr. D. Ferguson
People's Glebe Warden	Mr A. Elliott
Diocesan Synodsmen	Mrs J. Connolly Mrs C. Hunter
Supplemental Diocesan Synodsmen	Mrs I. Graham Mr F.B. Hall
Parochial Nominators	Mr T. N. Nevin Mr J. D. Ferguson Mrs. G. McDonald Mr. A. Elliott
Supplementary Parochial Nominator	Mrs. J. Connolly Dr. V. Craig Mr. M. Hanna Mrs. I. Graham
Select Vestry Members	Mr Michael Brown (ex officio) Mrs Jane Connolly Dr Rona Craig Mr Acheson Elliott (ex officio) Mr Douglaas Ferguson (ex officio) Mrs Karen Gay (ex officio) Dr Frank Graham Mr Michael Hanna Mr Richard Holmes Mrs Jenny Houghton Miss Linda Manning Mrs Gillian McDonald Mrs Margaret McMahon Mr Terry Nevin Miss Juliann Pollin Mrs Hazel Wilson

Church of St John Baptist

Honorary Independent Examiner	Mr. S. Wood MSc BA ACIB.
Organist and Choirmistress	Miss H.B. Drury 7 Grange Avenue Bangor Co Down BT20 3QF
Honorary Treasurer	Dr F.S. Graham 16 Church Road Helen's Bay Co Down BT19 1TP (028) 9185 3362/ 07788412083 / f.graham@kainos.com
Honorary Secretary	Mr M.E. Hanna 17 Fort Road Helen's Bay Co Down BT19 1LA (028) 9185 2448 /07775449340 / michaelhanna1@btinternet.com
Bankers	Ulster Bank Unit 13 Springhill Shopping Centre Bangor BT19 1ND
Charity Number	NIC 102322
HMRC Number	XR 41413
Church Address	13 Fort Road Helen's Bay BT19 1LA

Church of St John Baptist

Contents

Church of St John Baptist

Statement of Trustees' responsibilities for the period ended 31 December 2023

The members of the Select Vestry act as the Church's Trustees and as such are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

(a) select suitable accounting policies and then apply them consistently;

(b) make judgements and estimates that are reasonable and prudent;

(c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Select Vestry are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the Financial Statements comply with the Charities Act (Northern Ireland) 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

By order of the Select Vestry

Chairperson

13 March 2024

Date

Church of St John Baptist

**Independent Examiner's report to the members of
Church of St John Baptist**

I report on the financial statements of Church of St John Baptist for the period ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These Financial Statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Trustees and the Examiner
As described in the Statement of Select Vestry Responsibilities, the Select Vestry is responsible for preparing the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

(a) Examine the accounts under section 65 of the Charities Act.
(b) Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
(c) 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 Charities 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 included 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 report to the members of Church of St John Baptist continued

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.

7th March 2024

Date

Church of St John Baptist

Statement of Financial Activities
(including income and expenditure account)
for the period ended 31 December 2023

	Note	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total Funds	2022 Total Funds
Incoming resources		£	£	£	£
Incoming resources from generated funds					
- FWO and one-off donations	**2**	71,603		71,603	74,416
- Special collections	**7**	-	12,971	12,971	44
- Fundraising activities	**4**	21	3,868	3,889	4,410
- Use of hall	**5**	2,918	-	2,918	5,473
- Investment income	**6**	1,989	-	1,989	688
- Bequests		27,000	-	27,000	15,950
- Harvest		-	-	-	-
- Sundry income		2,160	75	2,235	760
Incoming resources from charitable activities					
- Gift aid reclaimed		16,044	-	16,044	16,508
		-	-	-	-
- Representative Church Body (RCB)		15	-	15	1,725
Total incoming resources		121,750	16,914	138,664	119,974
Resources expended					
Charitable activities	**8**	101,706	12,660	114,366	102,742
Total resources expended		(101,706)	(12,660)	(114,366)	(102,742)
Net surplus/(deficit) in funds		20,044	4,254	24,298	17,232
Movement in Restricted Funds		(35,000)	35,000	-	-
Balance brought forward at beginning of year		350,818	11,927	362,745	345,513
Balance carried forward at the end of the year		335,862	51,181	387,043	362,745

The Charity has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The incoming resources and resources expended amounts as stated above are derived solely from continuing operations.

The notes on pages 6 to 12 form an integral part of these financial statements.

Church of St John Baptist

Balance Sheet
as at 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**9**		256,623		256,536
Current assets					
Debtors	**10**	221		2,718	
Cash at bank and in hand		130,199		106,691	
		130,420		109,409	
Creditors: amounts falling within one year	**11**	-		(3,200)	
Net current assets			130,420		106,209
Total assets less current liabilities			387,043		362,745
Net assets			387,043		362,745
Capital and reserves					
Unrestricted funds	**12**		335,862		350,818
Restricted funds	**13**		51,181		11,927
			387,043		362,745

The financial statements were approved by the Vestry on 13 March 2024 and signed on its behalf by:

Chair: Rev. Canon Simon Doogan, Area Dean

NIC 102322

HMRC XR41413

The notes on pages 6 to 12 form an integral part of these financial statements.

Notes to the Financial Statements
for the period ended 31 December 2023

1. Accounting policies

1.1. Basis of accounting

The Charity prepares its financial statements under the historical cost convention. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and applicable accounting standards.

The Trustees have availed of the exemptions of FRS1 and have not prepared a cash flow statement.

1.2. Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific Charity.

Investment income and gains are allocated to the unrestricted fund.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Due to the nature of the donated income, such income is not capable of control by the Charity. However, financial controls are in place to ensure accurate recording and safeguarding of all income received by the Charity.

Investment income is recognised on a received basis.

1.4. Resources expended

All expediture is accounted for on a payment basis other than the special collection provision and has been classified under headings that aggregate all costs to the category.

.... continued

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church hall	-	Not depreciated
Rectory	-	Not depreciated
Fixtures, fittings and equipment	-	20% reducing balance

2. FWO and one-off donations

	2023 Unrestricted	2023 Restricted	2023 Total £	2022 Total £
Loose cash donations	4,257		4,257	4,001
FWO envelopes & SO's	60,871	-	60,871	61,623
Donation - Estate of V McMillen	1,000	-	1,000	-
One-off donations	5,475	-	5,475	8,792
	71,603	-	71,603	74,416

3. Rector's remuneration

	Year ended 2023 £	Year ended 2022 £
Remuneration and other emoluments	37,504	42,591
Locomotory	5,996	5,996
Office expenses	800	800
	44,300	49,387

4. Fundraising activities

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
May Fair/Painting exhibition/Plant stall		3,868	3,868	4,334
Christmas cards	-	-	-	10
History booklet	21	-	21	66
	21	3,868	3,889	4,410

.... continued

5. Use of hall

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Badminton Club	240	-	240	460
ANDBC	50	-	50	
Painting (Art) Group	1,028	-	1,028	225
Ladies Guild	-	-	-	373
Helen's Bay Players	750	-	750	1,500
Bangor Vineyard	-	-	-	340
Verity McDonald	20	-	20	
Bayburn Fitness	60	-	60	2,200
Divine Healing Ministries	150	-	150	
Lindsay Chorale	320	-	320	
Toddler Group	100	-	100	100
Bayburn Historical Society	200	-	200	275
	2,918	-	2,918	5,473

6. Interest received

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Flagstone	1,989	-	1,989	322
Julian Hodge		-	-	366
	1,989	-	1,989	688

.... continued

7. Special collections

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Earthquake Appeal		1,335	1,335	
Ukraine Collection		-	-	44
Poppy Appeal		311	311	-
Rector's Retirement	-	11,325	11,325	
	-	12,971	12,971	-

.... continued

8. Resources expended - charitable activities

	Note	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Rector's stipend and allowances	3	44,300	-	44,300	49,387
Pension and national insurances		8,736	-	8,736	8,220
Rates and water rates		443	-	443	356
Ground rent		-	-	-	40
Rectory rates		1,464	-	1,464	1,376
Rentokil insurance		103	-	103	100
Insurance for church/hall boilers		1,985	-	1,985	1,871
Photocopying		373	-	373	392
Church light & heat		1,784	-	1,784	1,950
Hall light & heat		2,914	-	2,914	1,587
Rectory Heat & Light		27	-	27	-
Cleaning church and hall		2,128	-	2,128	2,372
Repairs & maintenance		1,673	-	1,673	2,856
Gardening & grounds		2,538	-	2,538	1,680
Postage & stationery		2,862	-	2,862	2,833
Diocesan Levy		8,274	-	8,274	6,593
Organist		7,460	-	7,460	6,310
Occasional preachers		1,166	-	1,166	640
Organ Repairs		960	-	960	-
Bank Charges		100	-	100	120
Sundries		524	-	524	247
May Fair Expenses		658	-	658	577
Charitable donations		4,501	1,335	5,836	6,520
Special collections		-	11,325	11,325	-
Audit and accountancy		2,880	-	2,880	2,880
Training		-	-	-	300
Telephone		-	-	-	122
Travelling		-	-	-	71
Subscriptions		560	-	560	316
Video services		3,140	-	3,140	2,880
HMRC interest		-	-	-	15
Depreciation Equipment		153	-	153	131
		101,706	12,660	114,366	102,742

.... continued

9. Tangible fixed assets	Land and buildings freehold	Long leasehold property	Plant and machinery	Fixtures & fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2023	99,192	156,818	32,344	6,686	295,040
Restricted Funds	-	-	-	240	240
At 31 December 2023	99,192	156,818	32,344	6,926	295,280
Depreciation					
At 1 January 2023	-	-	32,344	6,160	38,504
Charge for the period	-	-	-	153	153
At 31 December 2023	-	-	32,344	6,313	38,657
Net book values					
At 31 December 2023	99,192	156,818	-	613	256,623
At 31 December 2022	99,192	156,818	-	526	256,536

10. Debtors	2023	2022
	£	£
Prepayments and accrued income	-	2,718
Pension contributions	221	-
	221	2,718

11. Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxes and social security costs	-	200
Loan	-	1,000
Accruals and deferred income	-	2,000
	-	3,200

.... continued

12. Unrestricted funds

	2023	2022
	£	£
At start of year	350,818	333,576
Surplus/(Deficit) for the year	20,044	17,242
Transfer	(35,000)	-
At end of year	335,862	350,818

13. Restricted Funds

	2023	2022
	£	£
At start of year	11,927	11,937
Surplus/(Expensed) for the year	4,254	(10)
Transfer	35,000	-
At end of year	51,181	11,927

Church of St John Baptist Helen's Bay

Northern Ireland - Charity number 102322

Annual report

Annual Report of the Select Vestry of the Church of St John Baptist, Parish of Helen's Bay, for the year ended 31 December 2023.

For the purposes of the presentation of the annual accounts or financial statements of the Parish under the present charitable legislation, the members of the Select Vestry are defined as the 'Trustees' of the charity, and are therefore required to report formally within the terms of the structure outlined below.

During 2023 the position of Rector of St John's has been vacant due to the retirement of Reverend Canon Timothy Kinahan. Services, both regular and occasional (including burials, weddings and baptisms) her been undertaken by appropriate local clergy. The Area Dean has been instrumental in maintaining the smooth running of the Parish and has chaired all relevant meetings.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function, therefore, of the Church of St John Baptist, Parish of Helen's Bay, is to support the advancement of the Christian religion by promoting, through its work, 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 are fundamental to the practical delivery of the benefits of Christianity. As a result of activity in the pursuit of the advancement of the Christian religion, the Church of St John Baptist, Parish of Helen's Bay, has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage, the maintenance of which is undertaken by its Select Vestry.

Achievements, Performance and Public Benefit

Worship has been in tune with the rhythm of the Christian year, very ably led by organist and the choir. There is an almost tangible sense of the beauty of holiness. Three services take place on every Sunday in the month, with the exception of the first Sunday on which there are two. Throughout the year, a mid week communion service is held on Wednesdays with, in addition, a less formal communion once a month. Close ties are routinely sustained with the local Presbyterian community. Joint services are normally held to celebrate the Week of Prayer for Christian Unity and to mark Holy Week and Easter Day. There were 4 baptisms, 7 funerals and 1 wedding. The parish magazine, *Views from the Bay,* widely distributed bi-monthly, provides a regular spiritual and community commentary on parish life.

The Parish undertakes a number of fund-raising events during the year, the proceeds of which, were all donated to a range of charities. Details may be found in the financial statements.

Church organisations are open to the community, as is the Church Hall, which is an important community asset: badminton, painting, tennis, drama, residents' meetings and private birthday parties take place. The Church itself is occasionally used for fund raising public concerts.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter Ill of the Constitution of the Church of Ireland governs parishes and parochial organisations.

Recruitment and appointment of the Select Vestry (Trustees)

All members of the Church of lreland over 18, who are either resident or 'accustomed' members of the congregation for at least 3 months may register as members of the General Vestry of the Parish, allowing them to attend and vote at its meetings and to stand for election to the Select Vestry held at such a meeting. Meetings of the General Vestry are held at least once every year. Members of the Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served. The Rector appoints two parishioners every year to serve as his 'Wardens', one for the Church, whose remit will generally be to facilitate all services and who will chair vestry meetings in the Rector's absence, and one to assume responsibility for the maintenance and enhancement of the 'glebe', i.e. the church's estate including buildings (church, hall and rectory), gardens and land. The Rector's Wardens are supplemented by two wardens elected by the people. The four wardens serve as members of the Select Vestry ex officio.

Pay and remuneration

Both the Rector and Organist are paid directly by the Parish. Their remuneration is reviewed by the Select Vestry annually. The Rector's stipend is calculated with reference to and due consideration of the minimum stipends recommended annually by the Diocese for the appropriate category of parish. The Organist's salary is calculated on the basis of comparable posts within the diocese, so far as they can be ascertained, with due regard to other duties which may be undertaken within or outwith the normal remit of the post. Details of the remuneration may be found in the financial statement.

Organisational structure

The Select Vestry is traditionally responsible for the furnishings, fabric and finance of the Church and its 'glebe', i.e. hall, rectory and grounds. It decides how parish funds are to be applied and other matters of general concern and importance. It consists of the Rector, the Churchwardens, Glebewardens and generally not more than 12 other members of the general vestry elected at the annual meeting of the General Vestry. The Select Vestry elects from within itself, or co-opts, a Secretary and Treasurer. It is chaired by the Rector or, in his absence, the Rector's Churchwarden. During interregnums, the chair is normally taken by the Area Dean.

The Select Vestry has scheduled monthly meetings throughout the year, with the exception of December and the summer months. During the summer months an executive committee is authorised to forward the necessary work of the Parish. Special meetings may also be called where it is deemed necessary

Compliance with public benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Statement of the Select Vestry's (Trustees') Responsibilities

The Select Vestry is responsible for preparing the 'Trustees' Report' and the statement of receipts and payments and the statement of assets and liabilities in accordance with applicable law and regulations. The law applicable to charities in Northern Ireland with income of less than E250,000 requires trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year, which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the members of the Select Vestry as trustees of the charity, are required to:

a) select suitable accounting policies and then apply them consistently;
b) make judgements and estimates which are reasonable and prudent;
c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in business.

The Select Vestry is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Church and to prevent and detect fraud and other irregularities.

Signed on behalf of the Select Vestry

Michael Hanna

Hon. Secretary   Date 31.03.24

Church of St John Baptist Helen's Bay

Northern Ireland - Charity number 102322

Annual return

Church of St John Baptist

Independent Examiner's report to the members of Church of St John Baptist

I report on the financial statements of Church of St John Baptist for the period ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These Financial Statements have been prepared under the accounting policies set out therein.

Respective responsibilities of Trustees and the Examiner

As described in the Statement of Select Vestry Responsibilities, the Select Vestry is responsible for preparing the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

(a) Examine the accounts under section 65 of the Charities Act.
(b) Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
(c) 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 Charities 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 included 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 report to the members of Church of St John Baptist continued

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.

7th March 2024

Date