BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 102380

Details

Status	Received
Registered	2015-03-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	36 Ormiston Crescent Belfast Bt4 3jq BT4 3JQ
Phone	07753318429
Email	treasurer@stjohnsorangefield.org
Website	www.stjohnsorangefield.org

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

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£247,023	£238,168	£0	2

Trustees

Name	Role	Appointed
Barbara Lomas		
Christine Sergeant		
David Hull		
Dr Emma Livingstone		
Evelyn Jamison		
Greg Gilmour		
Heather Jardine		
Jean Matchett		
Kathleen Taylor		
Mr Brian Erskine		
Mrs Annie Beattie		
Ms Lianne Mulholland		
Nicky Mcbride		
Norman Holmes		
Rosemary Holmes		
Ross Wilson		
Wesley Johnston		

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BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102380

Accounts

CHARITY REGISTRATION NUMBER: NIC 102380

St John the Evangelist of the Parish of Orangefield, Belfast

Unaudited Financial Statements

31 December 2024

St John the Evangelist of the Parish of Orangefield, Belfast

Financial Statements

Year ended 31 December 2024

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St John the Evangelist of the Parish of Orangefield, Belfast

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	St John the Evangelist of the Parish of Orangefield, Belfast
Charity registration number	NIC 102380
Principal office	The Church Office 397 Castlereagh Road Belfast BT5 6AB

The trustees

Rev Ross Wilson	
Mr Norman Holmes	
Mrs Kathleen Taylor	
Mr Greg Gilmour	
Mrs Jean Matchett	
Dr Wesley Johnston	
Mrs Evelyn Jamieson	
Mr Nicholas McBride	
Mrs Christine Sergeant	
Mrs Heather Jardine	
Dr Barbara Lomas	
Mrs Rosemary Holmes	
Mr Brian Jeffers	(Resigned 7th April 2024)
Mrs Annie Beattie	
Mr David Hull	
Dr Emma Livingstone	
Mrs Lianne Mulholland	
Mr Brian Erskine	(Appointed 7th April 2024)

Independent examiner	Hopper & Co 6 Doagh Road Ballyclare. BT39 9BG

Structure, governance and management

Governing Document and Constitution of the Charity

Chapter 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions.

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2024, the Select Vestry met during the year with an average attendance of 96%.

Objectives and activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield 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, St John's, Orangefield has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St John's, Orangefield.

Achievements and performance

Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through contributions the continuing witness of the Church. The wider benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. Increased social integration and pastoral care is delivered through (but not restricted to), Prime Timers: fun and fellowship for those age 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services. Over this last year, we also started up East Belfast Baby Bank which gives help to parents/carers of children aged 0-5 who are finding it very difficult to cope with the rising costs of children's essentials. It is run entirely by volunteers from the church and the local community. Referrals can be made by professionals such as Health Visitors, Doctors or Care Workers; but self-referrals can be made on completion of a registration form.

Objectives and activities (cont'd)

Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued request for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conversation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic – and now modernised – buildings into the future.

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 as well as providing public benefit. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities – who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

Financial review

The results for the year are set out on pages 9 and 10 and should be read in conjunction with the accompanying notes. St John's had net income resources of £72,153 (2023 – (£17,466)). Accumulated unrestricted funds are £148,268 (2023 £44,603. Accumulated restricted funds are £441,147 (2023 £472,231). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 30 September 2025 and signed on behalf of the board of trustees by:

Rev Clive Atkinson (Rural Dean)
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Independent Examiner's Report to the Trustees of St John the Evangelist of the Parish of Orangefield, Belfast

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in an material respect:

1. Accounting records were not kept as required by with section 63 of the 2008 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner



S Hopper FCA
Partner
Hopper & Co

Date: 30 September 2025

St John the Evangelist of the Parish of Orangefield, Belfast
Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
		£	£	£	£
Income and endowments					
Donations and Legacies	4	190,984	5,386	196,370	113,063
Investment income	5	509	692	1,201	1,157
Other income	6	22,361	-	22,361	23,196
Total income		213,854	6,078	219,932	137,416
Expenditure					
Expenditure on charitable activities	7,8	110,189	37,590	147,779	154,882
Total expenditure		110,189	37,590	147,779	154,882
Net income		103,665	(31,512)	72,153	(17,466)
Transfers between funds		-	-	-	-
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed Assets		-	428	428	671
Net movement in funds		103,665	(31,084)	72,581	(16,795)
Reconciliation of funds					
Total funds brought forward		44,603	472,231	516,834	533,629
Total funds carried forward		148,268	441,147	589,415	516,834

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	523,058	546,263
Investments	15	23,444	23,016
		546,502	569,279
Current assets			
Cash at bank and in hand		66,493	57,637
Creditors: amounts falling due within one year	16	1,580	1,560
Net Current assets		64,913	56,077
Total assets less current liabilities		611,415	625,356
Creditors: amounts falling due after more than one year	17	22,000	108,522
Net assets		589,415	516,834
Funds of the charity			
Restricted income funds:			
Revaluation reserve		17,937	17,509
Other restricted income funds		423,210	454,722
Unrestricted funds		148,268	44,603
Total charity funds	18	589,415	516,834

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2025 and are signed on behalf of the board by:

Rev Clive Atkinson (Rural Dean)
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

3. **Accounting policies (continued)**

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the Gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is Impractical to measure reliably, in which case the value is derived from the cost to the Donor or the estimated resale value. Donated facilities and services are recognised in The accounts when received if the value can be reliably measured. No amounts are Included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the Contracted service. This is classified as unrestricted funds unless there is a contractual Requirement for it to be spent on a particular purpose and returned if unspent, in which Case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Vat which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds included the cost of all fundraising activities, events, non-Charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking Activities that further its charitable aims for the benefit of its beneficiaries, including those Support costs and costs relating to the governance of the charity apportioned to charitable Activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

3. Accounting policies (continued)

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Improvements to Church property are recognised at cost and are depreciated on a straight line Basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property - 4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

Investments

Fixed asset investments are included at market value. They comprise 5,408 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

3. Accounting policies (continued)

Heritage assets

The assets of the Parish, retained for its own use comprise:

. Church Building
. Church Halls
. Globe House (Rectory)
. Fixtures and fittings
. St Brigid's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets, are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date. With the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	102,040	667	102,707
Freewill Offerings	71,937	-	71,937
Maintenance envelopes	2,292	-	2,292
Plate collections	3,279	-	3,279
U18 Ministry	1,400	-	1,400
Tots Together	345	-	345
Family Festival	904	-	904
Christmas Fair	4,202	-	4,202
Garden of Remembrance	50	-	50
Church of Ireland Gazette	245	-	245
East Belfast Baby Bank	-	4,719	4,719
Bequeathment – Darling Estate	360	-	360
Bequeathment – Boyd Estate	2,000	-	2,000
Grants			
Small Grant – Keep NI Beautiful	1,930	-	1,930
	190,984	5,386	196,370

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,886	2,153	6,039
Freewill Offerings	68,869	-	68,869
Maintenance envelopes	4,799	-	4,799
Plate collections	3,569	-	3,569
U18 Ministry	1,000	-	1,000
Tots Together	755	-	755
Family Festival	627	-	627
Christmas Fair	3,905	-	3,905
Garden of Remembrance	715	-	715
Church of Ireland Gazette	275	-	275
East Belfast Baby Bank	-	15,565	15,565
Bequeathment-Darling Estate	6,945	-	6,945
	95,345	17,718	113,063

5. Investment income

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Bank interest receivable	509	-	509
Other investment income	-	692	692
	509	692	1,201

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Bank interest receivable	519	-	519
Other investment income	-	638	638
	519	638	1,157

6. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Rental of Premises by third parties	3,505	3,505	3,118	3,118
Other Receipts	16,966	16,966	19,353	19,353
Parish Organisations contributions to upkeep	1,890	1,890	725	725
	22,361	22,361	23,196	23,196

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Support costs	110,189	37,590	147,779

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	99,993	54,889	154,882

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Church Activities	146,271	146,271	153,302
Governance costs	1,508	1,508	1,580
	147,779	147,779	154,882

9. Analysis of Support costs

	Analysis of support costs	**Total 2024**	Total 2023
	£	**£**	£
Wages & Salaries	65,091	65,091	70,410
Charitable Donations	11,454	11,454	10,629
Administration costs	1,381	1,381	1,864
Diocesan Costs/Assessment	10,798	10,798	10,726
Church Running costs	22,154	22,154	24,098
Glebe Running costs	8,732	8,732	8,756
Church Hall Running costs	1,924	1,924	2,142
Depreciation	24,737	24,737	24,677
	146,271	146,271	153,302

10. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	24,737	24,677

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,508	1,580

12. Staff costs

The average head count of employees during the year was 3 (2023: 3).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

Reverend Ross Wilson, Rector of the Church, was paid a salary and expenses for his services as Rector. In 2024 these totalled £45,287. (2023 - £44,428). Employer's pension costs paid amounted to £6,950 (2023 - £7,797).

During the year reimbursements for out of pocket expenses to Trustees amount to £1,211.

14. Tangible fixed assets

	Improvement to Church property £
Cost	
At 1 Jan 2024	616,902
Additions	1,532
At 31 Dec 2024	618,434
Depreciation	
At 1 Jan 2024	70,639
Charge for the year	24,737
At 31 Dec 2024	95,376
Carrying amount	
At 31 Dec 2024	523,058
At 31 Dec 2023	546,263

15. Investments

	Other Investments £
Cost or valuation	
At 1 Jan 2024	23,016
Additions	-
Other movements	428
At 31 Dec 2024	23,444
Impairment	
At 1 Jan 2024 and 31 Dec 2024	-
Carrying amount	
At 31 Dec 2024	23,444
At 31 Dec 2023	23,016

All investments shown above are held at valuation.

16. Creditors: amounts falling due within on year

	2024 £	2023 £
Accruals and deferred income	1,580	1,560

17. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank Loans and overdrafts	22,000	108,522

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and Losses	**At 31 Dec 2024**
	£	£	£	£	£	**£**
General Funds	41,568	213,854	(110,189)	-	-	145,233
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	44,603	213,854	(110,189)	-	-	148,268

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2023
	£	£	£	£	£	£
General Funds	19,015	119,060	(99,993)	3,486	-	41,568
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	22,050	119,060	(99,993)	3,486	-	44,603

18 Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2024 £
Maintenance Fund	28,869	692	(24,737)	-	-	4,824
East Belfast Baby Bank Fund	(4,019)	4,719	(1,532)	-	-	(832)
Missions Fund	(8,475)	667	(11,321)			(19,129)
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	17,509	-	-	-	428	17,937
Property Fund	431,049	-	-		-	431,049
	472,231	6,078	(37,590)		428	441,147

18 Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2023 £
Maintenance Fund	52,908	638	(24,677)	-	-	28,869
East Belfast Baby Bank Fund		15,565	(19,584)	-	-	(4,019)
Missions Fund		2,153	(10,628)	-	-	(8,475)
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	16,838	-	-	-	671	17,509
Property Fund	434,535	-	-	(3,486)	-	431,049
	511,579	18,356	(54,889)	(3,486)	671	472,231

Analysis of charitable funds (continued)

Purposes of Restricted Funds:-

Unit Trust Fund
These funds derive from investing the remainder of the sale of the Curtage of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31st December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

Deposit account funds:
Deposit accounts held with the Representative Church Body amounted to £29,330 at 31st December 2024. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

LF Black Memorial Fund:
This is a fund to assist with the cost of child choristers in the Parish Choir.

Flower fund:
This is a fund to provide floral arrangements in Church premises as required.

Purpose of Designated Funds:

Maintenance: The Trustees set aside funds each year for the maintenance of the Church property.

Charities Fund: The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

Parish Organisations Funds: This represents the monies raised by the Parish Organisations for their own use within those organisations.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Tangible Fixed assets	83,355	439,703	523,058
Investments		23,444	23,444
Current Assets	66,493	-	66,493
Creditors Less than 1 Year	(1,580)	-	(1,580)
Creditors greater than 1 Year		(22,000)	(22,000)
Net assets	148,268	441,147	589,415

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible Fixed assets		546,263	546,263
Investments		23,016	23,016
Current Assets	46,163	11,474	57,637
Creditors Less than 1 Year	(1,560)	-	(1,560)
Creditors greater than 1 Year		(108,522)	(108,522)
Net assets	44,603	472,231	516,834

20. Related parties

During the year payments totalling £295 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.

BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102380

Accounts

CHARITY REGISTRATION NUMBER: NIC 102380

St John the Evangelist of the Parish of Orangefield, Belfast

Unaudited Financial Statements

31 December 2023

St John the Evangelist of the Parish of Orangefield, Belfast

Financial Statements

Year ended 31 December 2023

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St John the Evangelist of the Parish of Orangefield, Belfast

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	St John the Evangelist of the Parish of Orangefield, Belfast
Charity registration number	NIC 102380
Principal office	The Church Office 397 Castlereagh Road Belfast BT5 6AB

The trustees

Rev Ross Wilson	
Mr Norman Holmes	
Mrs Kathleen Taylor	
Mr Greg Gilmour	
Mrs Jean Matchett	
Dr Wesley Johnston	
Mrs Evelyn Jamieson	
Mr Nicholas McBride	
Mrs Christine Sergeant	
Mrs Heather Jardine	
Dr Barbara Lomas	
Mrs Rosemary Holmes	
Mr Brian Jeffers	
Dr Daniel Livingstone	(Resigned 18 April 2023)
Mrs Annie Beattie	
Mrs Helen Brown	(Resigned 18 April 2023)
Mr Thomas Foster	(Resigned 18 April 2023)
Mr David Hull	(Appointed 18 April 2023)
Dr Emma Livingstone	(Appointed 18 April 2023)
Mrs Lianne Mulholland	(Appointed 18 April 2023)

Independent examiner	Hopper & Co 6 Doagh Road Ballyclare. BT39 9BG

Structure, governance and management

Governing Document and Constitution of the Charity

Chapter 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions.

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023, the Select Vestry met 10 times during the year with an average attendance of 95%.

Objectives and activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield 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, St John's, Orangefield has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St John's, Orangefield.

Achievements and performance

Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through contributions the continuing witness of the Church. The wider benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. Increased social integration and pastoral care is delivered through (but not restricted to), Prime Timers: fun and fellowship for those age 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services. Over this last year, we also started up East Belfast Baby Bank which gives help to parents/carers of children aged 0-5 who are finding it very difficult to cope with the rising costs of children's essentials. It is run entirely by volunteers from the church and the local community. Referrals can be made by professionals such as Health Visitors, Doctors or Care Workers; but self-referrals can be made on completion of a registration form.

Objectives and activities (cont'd)

Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued request for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conversation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic – and now modernised – buildings into the future.

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 as well as providing public benefit. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities – who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

Financial review

The results for the year are set out on pages 9 and 10 and should be read in conjunction with the accompanying notes. St John's had net income resources of (£17,466) (2022 - £29,222). A transfer to unrestricted funds left accumulated unrestricted funds of £44,603 (2022 £22,050. Accumulated restricted funds are £472,231 (2022 £511,579). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 10 October 2024 and signed on behalf of the board of trustees by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Independent Examiner's Report to the Trustees of St John the Evangelist of the Parish of Orangefield, Belfast

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in an material respect:

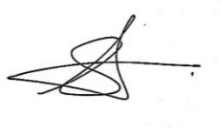
1. Accounting records were not kept as required by with section 63 of the 2008 Act; or

2. The financial statements do not accord with those records; or

3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner



S Hopper FCA
Partner
Hopper & Co

Date: 10 October 2024

St John the Evangelist of the Parish of Orangefield, Belfast
Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and Legacies	**4**	95,345	17,718	113,063	160,766
Investment income	**5**	519	638	1,157	795
Other income	**6**	23,196	-	23,196	21,912
Total income		119,060	18,356	137,416	183,473
Expenditure					
Expenditure on charitable activities	**7,8**	99,993	54,889	154,882	154,251
Total expenditure		99,993	54,889	154,882	154,251
Net income		19,067	(36,533)	(17,466)	29,222
Transfers between funds		3,486	(3,486)	-	-
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed Assets		-	671	671	(1,737)
Net movement in funds		22,553	(39,348)	(16,795)	27,485
Reconciliation of funds					
Total funds brought forward		22,050	511,579	533,629	506,144
Total funds carried forward		44,603	472,231	516,834	533,629

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	546,263	547,197
Investments	15	23,016	22,345
		569,279	569,542
Current assets			
Cash at bank and in hand		57,637	80,923
Creditors:amounts falling due within one year	16	1,560	2,328
Net Current assets		56,077	78,595
Total assets less current liabilities		625,356	648,137
Creditors: amounts falling due after more than one year	17	108,522	114,508
Net assets		516,834	533,629
Funds of the charity			
Restricted income funds:			
Revaluation reserve		17,509	16,838
Other restricted income funds		454,722	494,741
Unrestricted funds		44,603	22,050
Total charity funds	18	516,834	533,629

These financial statements were approved by the board of trustees and authorised for issue on 10 October 2024 and are signed on behalf of the board by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

3. Accounting policies (continued)

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the Gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is Impractical to measure reliably, in which case the value is derived from the cost to the Donor or the estimated resale value. Donated facilities and services are recognised in The accounts when received if the value can be reliably measured. No amounts are Included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the Contracted service. This is classified as unrestricted funds unless there is a contractual Requirement for it to be spent on a particular purpose and returned if unspent, in which Case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Vat which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds included the cost of all fundraising activities, events, non-Charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking Activities that further its charitable aims for the benefit of its beneficiaries, including those Support costs and costs relating to the governance of the charity apportioned to charitable Activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

3. Accounting policies (continued)

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Improvements to Church property are recognised at cost and are depreciated on a straight line Basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property - 4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

Investments

Fixed asset investments are included at market value. They comprise 5,408 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

3. Accounting policies (continued)

Heritage assets

The assets of the Parish, retained for its own use comprise:

. Church Building
. Church Halls
. Globe House (Rectory)
. Fixtures and fittings
. St Brigid's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets, are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date. With the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	3,886	2,153	6,039
Freewill Offerings	68,869	-	68,869
Maintenance envelopes	4,799	-	4,799
Plate collections	3,569	-	3,569
U18 Ministry	1,000	-	1,000
Tots Together	755	-	755
Family Festival	627	-	627
Christmas Fair	3,905	-	3,905
Garden of Remembrance	715	-	715
Church of Ireland Gazette	275	-	275
East Belfast Baby Bank	-	15,565	15,565
Bequeathment – Darling Estate	6,945	-	6,945
	95,345	17,718	113,063

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,421	-	6,421
Freewill Offerings	73,057	-	73,057
Maintenance envelopes	1,898	-	1,898
Plate collections	4,419	-	4,419
Upgrading/Refurbishment of Church	-	49,161	49,161
Diocesan Ordination	65	-	65
U18 Ministry	1,400	-	1,400
Tots Together	408	-	408
Family Festival	779	-	779
Garden of Remembrance	566	-	566
Church of Ireland Gazette	193	-	193
Legacies			
Legacy – Duffin Estate	4,042	-	4,042

4. Donations and Legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Grants			
Covid – 19 Charities Fund	16,847	-	16,847
Diocesan Covid-19 Grant	1,510	-	1,510
	111,605	49,161	160,766

5. Investment income

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Bank interest receivable	519	-	519
Other investment income	-	638	638
	519	638	1,157

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Bank interest receivable	184	-	184
Other investment income	-	611	611
	184	611	795

6. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Rental of Premises by third parties	3,118	3,118	2,545	2,545
Other Receipts	19,353	19,353	18,277	18,277
Parish Organisations contributions to upkeep	725	725	1,090	1.090
	23,196	23,196	21,912	21,912

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Support costs	99,993	54,889	154,882

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	130,525	23,726	154,251

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Church Activities	153,302	153,302	152,763
Governance costs	1,580	1,580	1,488
	154,882	154,882	154,251

9. Analysis of Support costs

	Analysis of support costs	**Total 2023**	Total 2022
	£	**£**	£
Wages & Salaries	70,410	70,410	65,025
Charitable Donations	10,629	10,629	11,237
Administration costs	1,864	1,864	1,764
Diocesan Costs/Assessment	10,726	10,726	10,874
Church Running costs	24,098	24,098	27,554
Glebe Running costs	8,756	8,756	8,179
Church Hall Running costs	2,142	2,142	4,404
Depreciation	24,677	24,677	23,727
	153,302	153,302	152,763

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	24,677	23,727

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,580	1,488

12. Staff costs

The average head count of employees during the year was 3 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

Reverend Ross Wilson, Rector of the Church, was paid a salary and expenses for his services as Rector. In 2023 these totalled £44,428. (2022 - £40,927). Employer's pension costs paid amounted to £7,797 (2022 - £7,153).

During the year reimbursements for out of pocket expenses to Trustees amount to £1,359.

14. Tangible fixed assets

	Improvement to Church property £
Cost	
At 1 Jan 2023	593,159
Additions	23,743
At 31 Dec 2023	616,902
Depreciation	
At 1 Jan 2023	45,962
Charge for the year	24,677
At 31 Dec 2023	70,639
Carrying amount	
At 31 Dec 2023	546,263
At 31 Dec 2022	547,197

15. Investments

	Other Investments £
Cost or valuation	
At 1 Jan 2023	22,345
Additions	-
Other movements	671
At 31 Dec 2023	23,016
Impairment	
At 1 Jan 2023 and 31 Dec 2023	-
Carrying amount	
At 31 Dec 2023	23,016
At 31 Dec 2022	22,345

All investments shown above are held at valuation.

16. Creditors: amounts falling due within on year

	2023 £	2022 £
Accruals and deferred income	1,560	2,328

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank Loans and overdrafts	108,522	114,508

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	**At 31 Dec 2023 £**
General Funds	19,015	119,060	(99,993)	3,486	-	41,568
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	22,050	119,060	(99,993)	3,486	-	44,603

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2022 £
General Funds	35,010	133,701	(130,525)	(19,171)	-	19,015
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	38,045	133,701	(130,525)	(19,171)	-	22,050

18. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	**At 31Dec 2023 £**
Maintenance Fund	52,908	638	(24,677)	-	-	28,869
East Belfast Baby Bank Fund		15,565	(19,584)	-	-	(4,019)
Missions Fund		2,153	(10,628)	-	-	(8,475)
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	16.838	-	-	-	671	17,509
Property Fund	434,535	-	-	(3,486)	-	431,049
	511,579	18,356	(54,889)	(3,486)	671	472,231

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2022 **£**
Maintenance Fund	26,862	49,772	(23,726)	-	-	52,908
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	18.575	-	-	-	(1,737)	16,838
Property Fund	415,364	-	-	19,171	-	434,535
	468,099	49,772	(23,726)	19,171	(1,737)	511,579

18. Analysis of charitable funds (continued)

Purposes of Restricted Funds:-

Unit Trust Fund
These funds derive from investing the remainder of the sale of the Curtage of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31st December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

Deposit account funds:
Deposit accounts held with the Representative Church Body amounted to £23,968 at 31st December 2023. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

LF Black Memorial Fund:
This is a fund to assist with the cost of child choristers in the Parish Choir.

Flower fund:
This is a fund to provide floral arrangements in Church premises as required.

Purpose of Designated Funds:

Maintenance: The Trustees set aside funds each year for the maintenance of the Church property.

Charities Fund: The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

Parish Organisations Funds: This represents the monies raised by the Parish Organisations for their own use within those organisations.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible Fixed assets		546,263	546,263
Investments		23,016	23,016
Current Assets	46,163	11,474	57,637
Creditors Less than 1 Year	(1,560)	-	(1,560)
Creditors greater than 1 Year		(108,522)	(108,522)
Net assets	44,603	472,231	516,834

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible Fixed assets		547,198	547,198
Investments		22,345	22,345
Current Assets	24,378	56,544	80,922
Creditors Less than 1 Year	(2,328)	-	(2,328)
Creditors greater than 1 Year		(114,508)	(114,508)
Net assets	22,050	511,579	533,629

20. Related parties

During the year payments totalling £542 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.

BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102380

Annual report

CHARITY REGISTRATION NUMBER: NIC 102380

St John the Evangelist of the Parish of Orangefield, Belfast

Unaudited Financial Statements

31 December 2023

St John the Evangelist of the Parish of Orangefield, Belfast

Financial Statements

Year ended 31 December 2023

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St John the Evangelist of the Parish of Orangefield, Belfast

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	St John the Evangelist of the Parish of Orangefield, Belfast
Charity registration number	NIC 102380
Principal office	The Church Office 397 Castlereagh Road Belfast BT5 6AB

The trustees

Rev Ross Wilson	
Mr Norman Holmes	
Mrs Kathleen Taylor	
Mr Greg Gilmour	
Mrs Jean Matchett	
Dr Wesley Johnston	
Mrs Evelyn Jamieson	
Mr Nicholas McBride	
Mrs Christine Sergeant	
Mrs Heather Jardine	
Dr Barbara Lomas	
Mrs Rosemary Holmes	
Mr Brian Jeffers	
Dr Daniel Livingstone	(Resigned 18 April 2023)
Mrs Annie Beattie	
Mrs Helen Brown	(Resigned 18 April 2023)
Mr Thomas Foster	(Resigned 18 April 2023)
Mr David Hull	(Appointed 18 April 2023)
Dr Emma Livingstone	(Appointed 18 April 2023)
Mrs Lianne Mulholland	(Appointed 18 April 2023)

Independent examiner	Hopper & Co 6 Doagh Road Ballyclare. BT39 9BG

Structure, governance and management

Governing Document and Constitution of the Charity

Chapter 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions.

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023, the Select Vestry met 10 times during the year with an average attendance of 95%.

Objectives and activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield 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, St John's, Orangefield has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St John's, Orangefield.

Achievements and performance

Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through contributions the continuing witness of the Church. The wider benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. Increased social integration and pastoral care is delivered through (but not restricted to), Prime Timers: fun and fellowship for those age 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services. Over this last year, we also started up East Belfast Baby Bank which gives help to parents/carers of children aged 0-5 who are finding it very difficult to cope with the rising costs of children's essentials. It is run entirely by volunteers from the church and the local community. Referrals can be made by professionals such as Health Visitors, Doctors or Care Workers; but self-referrals can be made on completion of a registration form.

Objectives and activities (cont'd)

Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued request for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conversation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic – and now modernised – buildings into the future.

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 as well as providing public benefit. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities – who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

Financial review

The results for the year are set out on pages 9 and 10 and should be read in conjunction with the accompanying notes. St John's had net income resources of (£17,466) (2022 - £29,222). A transfer to unrestricted funds left accumulated unrestricted funds of £44,603 (2022 £22,050. Accumulated restricted funds are £472,231 (2022 £511,579). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 10 October 2024 and signed on behalf of the board of trustees by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Independent Examiner's Report to the Trustees of St John the Evangelist of the Parish of Orangefield, Belfast

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in an material respect:

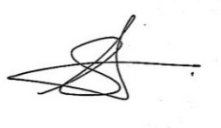
1. Accounting records were not kept as required by with section 63 of the 2008 Act; or

2. The financial statements do not accord with those records; or

3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner



S Hopper FCA
Partner
Hopper & Co

Date: 10 October 2024

St John the Evangelist of the Parish of Orangefield, Belfast
Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and Legacies	**4**	95,345	17,718	113,063	160,766
Investment income	**5**	519	638	1,157	795
Other income	**6**	23,196	-	23,196	21,912
Total income		119,060	18,356	137,416	183,473
Expenditure					
Expenditure on charitable activities	**7,8**	99,993	54,889	154,882	154,251
Total expenditure		99,993	54,889	154,882	154,251
Net income		19,067	(36,533)	(17,466)	29,222
Transfers between funds		3,486	(3,486)	-	-
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed Assets		-	671	671	(1,737)
Net movement in funds		22,553	(39,348)	(16,795)	27,485
Reconciliation of funds					
Total funds brought forward		22,050	511,579	533,629	506,144
Total funds carried forward		44,603	472,231	516,834	533,629

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	546,263	547,197
Investments	15	23,016	22,345
		569,279	569,542
Current assets			
Cash at bank and in hand		57,637	80,923
Creditors:amounts falling due within one year	16	1,560	2,328
Net Current assets		56,077	78,595
Total assets less current liabilities		625,356	648,137
Creditors: amounts falling due after more than one year	17	108,522	114,508
Net assets		516,834	533,629
Funds of the charity			
Restricted income funds:			
Revaluation reserve		17,509	16,838
Other restricted income funds		454,722	494,741
Unrestricted funds		44,603	22,050
Total charity funds	18	516,834	533,629

These financial statements were approved by the board of trustees and authorised for issue on 10 October 2024 and are signed on behalf of the board by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

3. Accounting policies (continued)

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the Gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is Impractical to measure reliably, in which case the value is derived from the cost to the Donor or the estimated resale value. Donated facilities and services are recognised in The accounts when received if the value can be reliably measured. No amounts are Included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the Contracted service. This is classified as unrestricted funds unless there is a contractual Requirement for it to be spent on a particular purpose and returned if unspent, in which Case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Vat which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds included the cost of all fundraising activities, events, non-Charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking Activities that further its charitable aims for the benefit of its beneficiaries, including those Support costs and costs relating to the governance of the charity apportioned to charitable Activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

3. Accounting policies (continued)

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Improvements to Church property are recognised at cost and are depreciated on a straight line Basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property - 4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

Investments

Fixed asset investments are included at market value. They comprise 5,408 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

3. Accounting policies (continued)

Heritage assets

The assets of the Parish, retained for its own use comprise:

. Church Building
. Church Halls
. Globe House (Rectory)
. Fixtures and fittings
. St Brigid's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets, are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date. With the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	3,886	2,153	6,039
Freewill Offerings	68,869	-	68,869
Maintenance envelopes	4,799	-	4,799
Plate collections	3,569	-	3,569
U18 Ministry	1,000	-	1,000
Tots Together	755	-	755
Family Festival	627	-	627
Christmas Fair	3,905	-	3,905
Garden of Remembrance	715	-	715
Church of Ireland Gazette	275	-	275
East Belfast Baby Bank	-	15,565	15,565
Bequeathment – Darling Estate	6,945	-	6,945
	95,345	17,718	113,063

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,421	-	6,421
Freewill Offerings	73,057	-	73,057
Maintenance envelopes	1,898	-	1,898
Plate collections	4,419	-	4,419
Upgrading/Refurbishment of Church	-	49,161	49,161
Diocesan Ordination	65	-	65
U18 Ministry	1,400	-	1,400
Tots Together	408	-	408
Family Festival	779	-	779
Garden of Remembrance	566	-	566
Church of Ireland Gazette	193	-	193
Legacies			
Legacy – Duffin Estate	4,042	-	4,042

4. Donations and Legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Grants			
Covid – 19 Charities Fund	16,847	-	16,847
Diocesan Covid-19 Grant	1,510	-	1,510
	111,605	49,161	160,766

5. Investment income

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Bank interest receivable	519	-	519
Other investment income	-	638	638
	519	638	1,157

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Bank interest receivable	184	-	184
Other investment income	-	611	611
	184	611	795

6. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Rental of Premises by third parties	3,118	3,118	2,545	2,545
Other Receipts	19,353	19,353	18,277	18,277
Parish Organisations contributions to upkeep	725	725	1,090	1.090
	23,196	23,196	21,912	21,912

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Support costs	99,993	54,889	154,882

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	130,525	23,726	154,251

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Church Activities	153,302	153,302	152,763
Governance costs	1,580	1,580	1,488
	154,882	154,882	154,251

9. Analysis of Support costs

	Analysis of support costs	**Total 2023**	Total 2022
	£	**£**	£
Wages & Salaries	70,410	70,410	65,025
Charitable Donations	10,629	10,629	11,237
Administration costs	1,864	1,864	1,764
Diocesan Costs/Assessment	10,726	10,726	10,874
Church Running costs	24,098	24,098	27,554
Glebe Running costs	8,756	8,756	8,179
Church Hall Running costs	2,142	2,142	4,404
Depreciation	24,677	24,677	23,727
	153,302	153,302	152,763

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	24,677	23,727

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,580	1,488

12. Staff costs

The average head count of employees during the year was 3 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

Reverend Ross Wilson, Rector of the Church, was paid a salary and expenses for his services as Rector. In 2023 these totalled £44,428. (2022 - £40,927). Employer's pension costs paid amounted to £7,797 (2022 - £7,153).

During the year reimbursements for out of pocket expenses to Trustees amount to £1,359.

14. Tangible fixed assets

	Improvement to Church property £
Cost	
At 1 Jan 2023	593,159
Additions	23,743
At 31 Dec 2023	616,902
Depreciation	
At 1 Jan 2023	45,962
Charge for the year	24,677
At 31 Dec 2023	70,639
Carrying amount	
At 31 Dec 2023	546,263
At 31 Dec 2022	547,197

15. Investments

	Other Investments £
Cost or valuation	
At 1 Jan 2023	22,345
Additions	-
Other movements	671
At 31 Dec 2023	23,016
Impairment	
At 1 Jan 2023 and 31 Dec 2023	-
Carrying amount	
At 31 Dec 2023	23,016
At 31 Dec 2022	22,345

All investments shown above are held at valuation.

16. Creditors: amounts falling due within on year

	2023 £	2022 £
Accruals and deferred income	1,560	2,328

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank Loans and overdrafts	108,522	114,508

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	**At 31 Dec 2023 £**
General Funds	19,015	119,060	(99,993)	3,486	-	41,568
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	22,050	119,060	(99,993)	3,486	-	44,603

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2022 £
General Funds	35,010	133,701	(130,525)	(19,171)	-	19,015
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	38,045	133,701	(130,525)	(19,171)	-	22,050

18. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	**At 31Dec 2023 £**
Maintenance Fund	52,908	638	(24,677)	-	-	28,869
East Belfast Baby Bank Fund		15,565	(19,584)	-	-	(4,019)
Missions Fund		2,153	(10,628)	-	-	(8,475)
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	16.838	-	-	-	671	17,509
Property Fund	434,535	-	-	(3,486)	-	431,049
	511,579	18,356	(54,889)	(3,486)	671	472,231

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2022 **£**
Maintenance Fund	26,862	49,772	(23,726)	-	-	52,908
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	18.575	-	-	-	(1,737)	16,838
Property Fund	415,364	-	-	19,171	-	434,535
	468,099	49,772	(23,726)	19,171	(1,737)	511,579

18. Analysis of charitable funds (continued)

Purposes of Restricted Funds:-

Unit Trust Fund
These funds derive from investing the remainder of the sale of the Curtage of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31st December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

Deposit account funds:
Deposit accounts held with the Representative Church Body amounted to £23,968 at 31st December 2023. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

LF Black Memorial Fund:
This is a fund to assist with the cost of child choristers in the Parish Choir.

Flower fund:
This is a fund to provide floral arrangements in Church premises as required.

Purpose of Designated Funds:

Maintenance: The Trustees set aside funds each year for the maintenance of the Church property.

Charities Fund: The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

Parish Organisations Funds: This represents the monies raised by the Parish Organisations for their own use within those organisations.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible Fixed assets		546,263	546,263
Investments		23,016	23,016
Current Assets	46,163	11,474	57,637
Creditors Less than 1 Year	(1,560)	-	(1,560)
Creditors greater than 1 Year		(108,522)	(108,522)
Net assets	44,603	472,231	516,834

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible Fixed assets		547,198	547,198
Investments		22,345	22,345
Current Assets	24,378	56,544	80,922
Creditors Less than 1 Year	(2,328)	-	(2,328)
Creditors greater than 1 Year		(114,508)	(114,508)
Net assets	22,050	511,579	533,629

20. Related parties

During the year payments totalling £542 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.

BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102380

Annual return

CHARITY REGISTRATION NUMBER: NIC 102380

St John the Evangelist of the Parish of Orangefield, Belfast

Unaudited Financial Statements

31 December 2023

St John the Evangelist of the Parish of Orangefield, Belfast

Financial Statements

Year ended 31 December 2023

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St John the Evangelist of the Parish of Orangefield, Belfast

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	St John the Evangelist of the Parish of Orangefield, Belfast
Charity registration number	NIC 102380
Principal office	The Church Office 397 Castlereagh Road Belfast BT5 6AB

The trustees

Rev Ross Wilson	
Mr Norman Holmes	
Mrs Kathleen Taylor	
Mr Greg Gilmour	
Mrs Jean Matchett	
Dr Wesley Johnston	
Mrs Evelyn Jamieson	
Mr Nicholas McBride	
Mrs Christine Sergeant	
Mrs Heather Jardine	
Dr Barbara Lomas	
Mrs Rosemary Holmes	
Mr Brian Jeffers	
Dr Daniel Livingstone	(Resigned 18 April 2023)
Mrs Annie Beattie	
Mrs Helen Brown	(Resigned 18 April 2023)
Mr Thomas Foster	(Resigned 18 April 2023)
Mr David Hull	(Appointed 18 April 2023)
Dr Emma Livingstone	(Appointed 18 April 2023)
Mrs Lianne Mulholland	(Appointed 18 April 2023)

Independent examiner	Hopper & Co 6 Doagh Road Ballyclare. BT39 9BG

Structure, governance and management

Governing Document and Constitution of the Charity

Chapter 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions.

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023, the Select Vestry met 10 times during the year with an average attendance of 95%.

Objectives and activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield 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, St John's, Orangefield has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St John's, Orangefield.

Achievements and performance

Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through contributions the continuing witness of the Church. The wider benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. Increased social integration and pastoral care is delivered through (but not restricted to), Prime Timers: fun and fellowship for those age 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services. Over this last year, we also started up East Belfast Baby Bank which gives help to parents/carers of children aged 0-5 who are finding it very difficult to cope with the rising costs of children's essentials. It is run entirely by volunteers from the church and the local community. Referrals can be made by professionals such as Health Visitors, Doctors or Care Workers; but self-referrals can be made on completion of a registration form.

Objectives and activities (cont'd)

Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued request for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conversation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic – and now modernised – buildings into the future.

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 as well as providing public benefit. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities – who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

Financial review

The results for the year are set out on pages 9 and 10 and should be read in conjunction with the accompanying notes. St John's had net income resources of (£17,466) (2022 - £29,222). A transfer to unrestricted funds left accumulated unrestricted funds of £44,603 (2022 £22,050. Accumulated restricted funds are £472,231 (2022 £511,579). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 10 October 2024 and signed on behalf of the board of trustees by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Independent Examiner's Report to the Trustees of St John the Evangelist of the Parish of Orangefield, Belfast

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in an material respect:

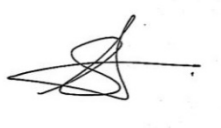
1. Accounting records were not kept as required by with section 63 of the 2008 Act; or

2. The financial statements do not accord with those records; or

3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner



S Hopper FCA
Partner
Hopper & Co

Date: 10 October 2024

St John the Evangelist of the Parish of Orangefield, Belfast
Statement of Financial Activities

Year ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and Legacies	**4**	95,345	17,718	113,063	160,766
Investment income	**5**	519	638	1,157	795
Other income	**6**	23,196	-	23,196	21,912
Total income		119,060	18,356	137,416	183,473
Expenditure					
Expenditure on charitable activities	**7,8**	99,993	54,889	154,882	154,251
Total expenditure		99,993	54,889	154,882	154,251
Net income		19,067	(36,533)	(17,466)	29,222
Transfers between funds		3,486	(3,486)	-	-
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed Assets		-	671	671	(1,737)
Net movement in funds		22,553	(39,348)	(16,795)	27,485
Reconciliation of funds					
Total funds brought forward		22,050	511,579	533,629	506,144
Total funds carried forward		44,603	472,231	516,834	533,629

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	546,263	547,197
Investments	15	23,016	22,345
		569,279	569,542
Current assets			
Cash at bank and in hand		57,637	80,923
Creditors:amounts falling due within one year	16	1,560	2,328
Net Current assets		56,077	78,595
Total assets less current liabilities		625,356	648,137
Creditors: amounts falling due after more than one year	17	108,522	114,508
Net assets		516,834	533,629
Funds of the charity			
Restricted income funds:			
Revaluation reserve		17,509	16,838
Other restricted income funds		454,722	494,741
Unrestricted funds		44,603	22,050
Total charity funds	18	516,834	533,629

These financial statements were approved by the board of trustees and authorised for issue on 10 October 2024 and are signed on behalf of the board by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

3. Accounting policies (continued)

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the Gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is Impractical to measure reliably, in which case the value is derived from the cost to the Donor or the estimated resale value. Donated facilities and services are recognised in The accounts when received if the value can be reliably measured. No amounts are Included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the Contracted service. This is classified as unrestricted funds unless there is a contractual Requirement for it to be spent on a particular purpose and returned if unspent, in which Case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Vat which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds included the cost of all fundraising activities, events, non-Charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking Activities that further its charitable aims for the benefit of its beneficiaries, including those Support costs and costs relating to the governance of the charity apportioned to charitable Activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

3. Accounting policies (continued)

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Improvements to Church property are recognised at cost and are depreciated on a straight line Basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property - 4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

Investments

Fixed asset investments are included at market value. They comprise 5,408 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

3. Accounting policies (continued)

Heritage assets

The assets of the Parish, retained for its own use comprise:

. Church Building
. Church Halls
. Globe House (Rectory)
. Fixtures and fittings
. St Brigid's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets, are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date. With the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including and related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	3,886	2,153	6,039
Freewill Offerings	68,869	-	68,869
Maintenance envelopes	4,799	-	4,799
Plate collections	3,569	-	3,569
U18 Ministry	1,000	-	1,000
Tots Together	755	-	755
Family Festival	627	-	627
Christmas Fair	3,905	-	3,905
Garden of Remembrance	715	-	715
Church of Ireland Gazette	275	-	275
East Belfast Baby Bank	-	15,565	15,565
Bequeathment – Darling Estate	6,945	-	6,945
	95,345	17,718	113,063

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,421	-	6,421
Freewill Offerings	73,057	-	73,057
Maintenance envelopes	1,898	-	1,898
Plate collections	4,419	-	4,419
Upgrading/Refurbishment of Church	-	49,161	49,161
Diocesan Ordination	65	-	65
U18 Ministry	1,400	-	1,400
Tots Together	408	-	408
Family Festival	779	-	779
Garden of Remembrance	566	-	566
Church of Ireland Gazette	193	-	193
Legacies			
Legacy – Duffin Estate	4,042	-	4,042

4. Donations and Legacies (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Grants			
Covid – 19 Charities Fund	16,847	-	16,847
Diocesan Covid-19 Grant	1,510	-	1,510
	111,605	49,161	160,766

5. Investment income

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Bank interest receivable	519	-	519
Other investment income	-	638	638
	519	638	1,157

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Bank interest receivable	184	-	184
Other investment income	-	611	611
	184	611	795

6. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Rental of Premises by third parties	3,118	3,118	2,545	2,545
Other Receipts	19,353	19,353	18,277	18,277
Parish Organisations contributions to upkeep	725	725	1,090	1.090
	23,196	23,196	21,912	21,912

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Support costs	99,993	54,889	154,882

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	130,525	23,726	154,251

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Church Activities	153,302	153,302	152,763
Governance costs	1,580	1,580	1,488
	154,882	154,882	154,251

9. Analysis of Support costs

	Analysis of support costs	**Total 2023**	Total 2022
	£	**£**	£
Wages & Salaries	70,410	70,410	65,025
Charitable Donations	10,629	10,629	11,237
Administration costs	1,864	1,864	1,764
Diocesan Costs/Assessment	10,726	10,726	10,874
Church Running costs	24,098	24,098	27,554
Glebe Running costs	8,756	8,756	8,179
Church Hall Running costs	2,142	2,142	4,404
Depreciation	24,677	24,677	23,727
	153,302	153,302	152,763

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	24,677	23,727

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,580	1,488

12. Staff costs

The average head count of employees during the year was 3 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

Reverend Ross Wilson, Rector of the Church, was paid a salary and expenses for his services as Rector. In 2023 these totalled £44,428. (2022 - £40,927). Employer's pension costs paid amounted to £7,797 (2022 - £7,153).

During the year reimbursements for out of pocket expenses to Trustees amount to £1,359.

14. Tangible fixed assets

	Improvement to Church property £
Cost	
At 1 Jan 2023	593,159
Additions	23,743
At 31 Dec 2023	616,902
Depreciation	
At 1 Jan 2023	45,962
Charge for the year	24,677
At 31 Dec 2023	70,639
Carrying amount	
At 31 Dec 2023	546,263
At 31 Dec 2022	547,197

15. Investments

	Other Investments £
Cost or valuation	
At 1 Jan 2023	22,345
Additions	-
Other movements	671
At 31 Dec 2023	23,016
Impairment	
At 1 Jan 2023 and 31 Dec 2023	-
Carrying amount	
At 31 Dec 2023	23,016
At 31 Dec 2022	22,345

All investments shown above are held at valuation.

16. Creditors: amounts falling due within on year

	2023 £	2022 £
Accruals and deferred income	1,560	2,328

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank Loans and overdrafts	108,522	114,508

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	**At 31 Dec 2023 £**
General Funds	19,015	119,060	(99,993)	3,486	-	41,568
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	22,050	119,060	(99,993)	3,486	-	44,603

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2022 £
General Funds	35,010	133,701	(130,525)	(19,171)	-	19,015
Designated Fund 1 – Parish Organisations	3,035	-	-	-	-	3,035
	38,045	133,701	(130,525)	(19,171)	-	22,050

18. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	**At 31Dec 2023 £**
Maintenance Fund	52,908	638	(24,677)	-	-	28,869
East Belfast Baby Bank Fund		15,565	(19,584)	-	-	(4,019)
Missions Fund		2,153	(10,628)	-	-	(8,475)
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	16.838	-	-	-	671	17,509
Property Fund	434,535	-	-	(3,486)	-	431,049
	511,579	18,356	(54,889)	(3,486)	671	472,231

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 2022 **£**
Maintenance Fund	26,862	49,772	(23,726)	-	-	52,908
LF Black Memorial Fund	1,793	-	-	-	-	1,793
LB Unit Trust Fund	5,505	-	-	-	-	5,505
Revaluation Reserve	18.575	-	-	-	(1,737)	16,838
Property Fund	415,364	-	-	19,171	-	434,535
	468,099	49,772	(23,726)	19,171	(1,737)	511,579

18. Analysis of charitable funds (continued)

Purposes of Restricted Funds:-

Unit Trust Fund
These funds derive from investing the remainder of the sale of the Curtage of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31st December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

Deposit account funds:
Deposit accounts held with the Representative Church Body amounted to £23,968 at 31st December 2023. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

LF Black Memorial Fund:
This is a fund to assist with the cost of child choristers in the Parish Choir.

Flower fund:
This is a fund to provide floral arrangements in Church premises as required.

Purpose of Designated Funds:

Maintenance: The Trustees set aside funds each year for the maintenance of the Church property.

Charities Fund: The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

Parish Organisations Funds: This represents the monies raised by the Parish Organisations for their own use within those organisations.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible Fixed assets		546,263	546,263
Investments		23,016	23,016
Current Assets	46,163	11,474	57,637
Creditors Less than 1 Year	(1,560)	-	(1,560)
Creditors greater than 1 Year		(108,522)	(108,522)
Net assets	44,603	472,231	516,834

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible Fixed assets		547,198	547,198
Investments		22,345	22,345
Current Assets	24,378	56,544	80,922
Creditors Less than 1 Year	(2,328)	-	(2,328)
Creditors greater than 1 Year		(114,508)	(114,508)
Net assets	22,050	511,579	533,629

20. Related parties

During the year payments totalling £542 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.

BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102380

Accounts

SIGNED CWPLETS.

CHARITY REGISTRATION NUMBER: NIC 102380

St John the Evangelist of the Parish of Orangefield, Belfast

Unaudited Financial Statements

31 December 2022

ROBERT J GILMOUR F.C.A.
Chartered accountants
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

St John the Evangelist of the Parish of Orangefield, Belfast

Financial Statements

Year ended 31 December 2022

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Statement of financial position	7
Notes to the financial statements	8

St John the Evangelist of the Parish of Orangefield, Belfast

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	St John the Evangelist of the Parish of Orangefield, Belfast
Charity registration number	NIC 102380
Principal office	The Church Office 397 Castlereagh Road Belfast BT5 6AB

The trustees

Rev Ross Wilson	
Mr Norman Holmes	
Mrs Kathleen Taylor	
Mr Greg Gilmour	
Mrs Jean Matchett	
Dr Wesley Johnston	
Mrs Evelyn Jamieson	
Mr Nicholas McBride	
Mrs Christine Sergeant	
Mrs Heather Jardine	
Dr Barbara Lomas	
Mrs Rosemary Holmes	
Mr Simon Newell	(Resigned 26 April 2022)
Mr Brian Jeffers	
Dr Daniel Livingstone	(Appointed 26 April 2022)
Mrs Annie Beattie	(Appointed 26 April 2022)
Mrs Helen Brown	(Appointed 26 April 2022)
Mr Thomas Foster	(Appointed 26 April 2022)

Independent examiner	Robert J Gilmour FCA Gilmour & Co Limited 25 High Street Carrickfergus Co Antrim BT38 7AN

Structure, governance and management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid directly by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens .In 2022, the Select Vestry met 10 times during the year with an average attendance of 93%.

Objectives and activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield 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, St John's, Orangefield has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St John's, Orangefield.

Achievements and performance

Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry,improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. After the enforced stalling of programmes because of the Covid-19 pandemi, we are delighted that these have now resumed. Increased social integration and pastoral care is delivered through(but not restricted to), Prime Timers: fun and fellowship for those aged 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services.

Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic - and now modernised - buildings into the future.

Achievements and performance *(continued)*

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 as well as providing public benefit. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities - who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

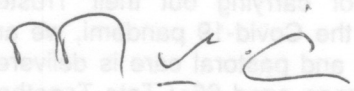
Financial review

The results for the year are set out on pages 6 and 7 and should be read in conjunction with the accompanying notes. St John's had net incoming resources of £29,222. (2021 - £126,767). A transfer to restricted funds left accumulated unrestricted funds of £22,050. (2021 £38,045). Accumulated restricted funds are £513,316 (2021 £468,099). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

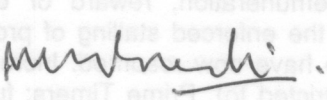
Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 18 April 2023 and signed on behalf of the board of trustees by:



Rev Ross Wilson
Trustee



Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Independent Examiner's Report to the Trustees of St John the Evangelist of the Parish of Orangefield, Belfast

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

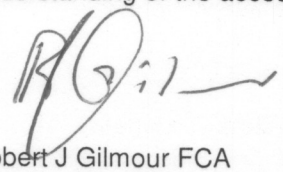
I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Robert J Gilmour FCA
Independent Examiner

Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

18 April 2023

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Activities

Year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	111,605	49,161	160,766	242,113
Investment income	5	184	611	795	2,301
Other income	6	21,912	–	21,912	29,869
Total income		133,701	49,772	183,473	274,283
Expenditure					
Expenditure on charitable activities	7,8	130,525	23,726	154,251	147,516
Total expenditure		130,525	23,726	154,251	147,516
Net income		3,176	26,046	29,222	126,767
Transfers between funds		(19,171)	19,171	–	–
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed assets		–	(1,737)	(1,737)	10,187
Net movement in funds		(15,995)	43,480	27,485	136,954
Reconciliation of funds					
Total funds brought forward		38,045	468,099	506,144	369,190
Total funds carried forward		22,050	511,579	533,629	506,144

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 20 form part of these financial statements.

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	547,197	533,660
Investments	15	22,345	24,082
		569,542	557,742
Current assets			
Cash at bank and in hand		80,923	97,774
Creditors: amounts falling due within one year	16	2,328	30,255
Net current assets		78,595	67,519
Total assets less current liabilities		648,137	625,261
Creditors: amounts falling due after more than one year	17	114,508	119,117
Net assets		533,629	506,144
Funds of the charity			
Restricted income funds:			
Revaluation reserve		16,838	18,575
Other restricted income funds		494,741	449,524
Unrestricted funds		22,050	38,045
Total charity funds	18	533,629	506,144

These financial statements were approved by the board of trustees and authorised for issue on 18 April 2023, and are signed on behalf of the board by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

The notes on pages 8 to 20 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Tangible assets

Improvements to Church property are recognised at cost and are depreciated on a straight line basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property	-	4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

Investments

Fixed asset investments are included at market value. They comprise 29,239 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

Fixed assets

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

3. Accounting policies *(continued)*

Heritage assets

The assets of the Parish,retained for its own use comprise:

- Church Building
- Church Halls
- Globe House(Rectory)
- Fixtures and fittings
- St Bribed's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets,are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	6,421	–	6,421
Freewill Offerings	73,057	–	73,057
Maintenance envelopes	1,898	–	1,898
Plate collections	4,419	–	4,419
Upgrading/Refurbishment of Church	–	49,161	49,161
Diocesan Ordination	65	–	65
U18 Ministry	1,400	–	1,400
Tots Together	408	–	408
Family Festival	779	–	779
Garden of Remembrance	566	–	566
Church of Ireland Gazette	193	–	193
Legacies			
Legacy - Duffin Estate	4,042	–	4,042

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Grants			
Covid-19 Charities Fund	16,847	–	16,847
Diocesan Covid-19 Grant	1,510	–	1,510
	111,605	49,161	160,766

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	608	–	608
Freewill Offerings	76,758	–	76,758
Maintenance envelopes	4,489	–	4,489
Plate collections	5,765	–	5,765
Upgrading/Refurbishment of Church	–	108,174	108,174
Diocesan Ordination	–	–	–
U18 Ministry	–	–	–
Tots Together	–	–	–
Family Festival	–	–	–
Garden of Remembrance	1,400	–	1,400
Church of Ireland Gazette	144	–	144
Legacies			
Legacy - Duffin Estate	33,750	–	33,750
Grants			
Covid-19 Charities Fund	11,025	–	11,025
Diocesan Covid-19 Grant	–	–	–
	133,939	108,174	242,113

5. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Bank interest receivable	184	–	184
Other investment income	–	611	611
	184	611	795

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable	216	–	216
Other investment income	–	2,085	2,085
	216	2,085	2,301

6. Other income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	4,935	4,935
Rental of Premises by third parties	2,545	2,545	220	220
Other Receipts	18,277	18,277	19,128	19,128
Parish Organisations contributions to upkeep	1,090	1,090	100	100
Job Retention Scheme	–	–	5,486	5,486
	21,912	21,912	29,869	29,869

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Support costs	130,525	23,726	154,251

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	125,281	22,235	147,516

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Church Activities	152,763	152,763	146,676
Governance costs	1,488	1,488	840
	154,251	154,251	147,516

9. Analysis of support costs

	Analysis of support costs £	**Total 2022 £**	Total 2021 £
Wages & Salaries	65,025	65,025	68,253
Charitable Donations	11,237	11,237	10,960
Administration Costs	1,764	1,764	1,293
Diocesan Costs/Assessment	10,874	10,874	11,222
Church Running Costs	27,554	27,554	17,664
Glebe Running Costs	8,179	8,179	14,036
Church Hall Running Costs	4,404	4,404	1,014
Depreciation	23,726	23,726	22,235
	152,763	152,763	146,677

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	23,727	22,235
Gains on disposal of tangible fixed assets	–	(4,935)

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,488	840

12. Staff costs

The average head count of employees during the year was 3 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

Reverend Ross Wilson , Rector of the Church, was paid a salary and expenses for his services as Rector. In 2022 these totalled £40,927. (2021 - £39,926). Employer's pension costs paid amounted to £7,153 (2021 - £6,945).

During the year reimbursenments for out of pocket expenses to Trustees amounted to £2,012.

14. Tangible fixed assets

	Improvement to Church property
	£
Cost	
At 1 Jan 2022	555,895
Additions	37,264
At 31 Dec 2022	593,159
Depreciation	
At 1 Jan 2022	22,235
Charge for the year	23,727
At 31 Dec 2022	45,962
Carrying amount	
At 31 Dec 2022	547,197
At 31 Dec 2021	533,660

15. Investments

	Other investments £
Cost or valuation	
At 1 Jan 2022	24,082
Additions	–
Other movements	(1,737)
At 31 Dec 2022	22,345
Impairment	
At 1 Jan 2022 and 31 Dec 2022	–
Carrying amount	
At 31 Dec 2022	22,345
At 31 Dec 2021	24,082

All investments shown above are held at valuation.

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	–	21,415
Accruals and deferred income	2,328	840
Parishioners' Loans	–	8,000
	2,328	30,255

17. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	114,508	119,117

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2022**
	£	£	£	£	£	£
General Funds	35,010	133,701	(130,525)	(19,171)	–	19,015
Designated Fund 1 - Parish Organisations	3,035	–	–	–	–	3,035
	38,045	133,701	(130,525)	(19,171)	–	22,050

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General Funds	101,843	164,024	(125,281)	(105,576)	–	35,010
Designated Fund 1 - Parish Organisations	3,035	–	–	–	–	3,035
	104,878	164,024	(125,281)	(105,576)	–	38,045

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
Maintenance Fund	26,862	49,772	(23,726)	–	–	52,908
LF Black Memorial Fund	1,793	–	–	–	–	1,793
LB Unit Trust Fund	5,505	–	–	–	–	5,505
Revaluation reserve	18,575	–	–	–	(1,737)	16,838
Property Fund	415,364	–	–	19,171	–	434,535
	468,099	49,772	(23,726)	19,171	(1,737)	511,579

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Maintenance Fund	88,859	110,259	(22,235)	(150,021)	–	26,862
LF Black Memorial Fund	1,793	–	–	–	–	1,793
LB Unit Trust Fund	125,573	–	–	(120,068)	–	5,505
Revaluation reserve	48,087	–	–	(39,699)	10,187	18,575
Property Fund	–	–	–	415,364	–	415,364
	264,312	110,259	(22,235)	105,576	10,187	468,099

18. Analysis of charitable funds *(continued)*

Purposes of Restricted Funds -

Unit Trust Fund:
These funds derive from investing the remainder of the sale of the Curatage of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31st December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

Deposit account funds:
Deposit accounts held with the Representative Church Body amounted to £58,888 at 31st December 2021. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

L F Black Memorial Fund:
This is a fund to assist with the cost of child choristers in the Parish Choir.

Flower fund:
This is a fund to provide floral arrangements in Church premises as required.

Purposes of Designated Funds:

Maintenance: The Trustees set aside funds each year for the maintenance of the Church property.

Charities Fund: The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

Parish Organisations Funds: This represents the monies raised by the Parish Organisations for their own use within those organisations.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	–	547,198	547,198
Investments	–	22,345	22,345
Current assets	24,378	56,544	80,922
Creditors less than 1 year	(2,328)	–	(2,328)
Creditors greater than 1 year	–	(114,508)	(114,508)
Net assets	22,050	511,579	533,629

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	512,246	512,246
Investments	–	24,082	24,082
Current assets	38,885	58,890	97,775
Creditors less than 1 year	(840)	(8,000)	(8,840)
Creditors greater than 1 year	–	(119,119)	(119,119)
Net assets	38,045	468,099	506,144

20. Related parties

During the year payments totalling £751 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.

BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102380

Annual report

SIGNED CWPLETS.

CHARITY REGISTRATION NUMBER: NIC 102380

St John the Evangelist of the Parish of Orangefield, Belfast

Unaudited Financial Statements

31 December 2022

ROBERT J GILMOUR F.C.A.
Chartered accountants
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

St John the Evangelist of the Parish of Orangefield, Belfast

Financial Statements

Year ended 31 December 2022

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Statement of financial position	7
Notes to the financial statements	8

St John the Evangelist of the Parish of Orangefield, Belfast

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	St John the Evangelist of the Parish of Orangefield, Belfast
Charity registration number	NIC 102380
Principal office	The Church Office 397 Castlereagh Road Belfast BT5 6AB

The trustees

Rev Ross Wilson	
Mr Norman Holmes	
Mrs Kathleen Taylor	
Mr Greg Gilmour	
Mrs Jean Matchett	
Dr Wesley Johnston	
Mrs Evelyn Jamieson	
Mr Nicholas McBride	
Mrs Christine Sergeant	
Mrs Heather Jardine	
Dr Barbara Lomas	
Mrs Rosemary Holmes	
Mr Simon Newell	(Resigned 26 April 2022)
Mr Brian Jeffers	
Dr Daniel Livingstone	(Appointed 26 April 2022)
Mrs Annie Beattie	(Appointed 26 April 2022)
Mrs Helen Brown	(Appointed 26 April 2022)
Mr Thomas Foster	(Appointed 26 April 2022)

Independent examiner	Robert J Gilmour FCA Gilmour & Co Limited 25 High Street Carrickfergus Co Antrim BT38 7AN

Structure, governance and management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid directly by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens .In 2022, the Select Vestry met 10 times during the year with an average attendance of 93%.

Objectives and activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield 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, St John's, Orangefield has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St John's, Orangefield.

Achievements and performance

Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry,improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. After the enforced stalling of programmes because of the Covid-19 pandemi, we are delighted that these have now resumed. Increased social integration and pastoral care is delivered through(but not restricted to), Prime Timers: fun and fellowship for those aged 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services.

Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic - and now modernised - buildings into the future.

Achievements and performance *(continued)*

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 as well as providing public benefit. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities - who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

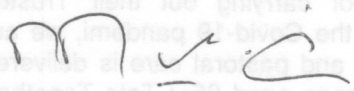
Financial review

The results for the year are set out on pages 6 and 7 and should be read in conjunction with the accompanying notes. St John's had net incoming resources of £29,222. (2021 - £126,767). A transfer to restricted funds left accumulated unrestricted funds of £22,050. (2021 £38,045). Accumulated restricted funds are £513,316 (2021 £468,099). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

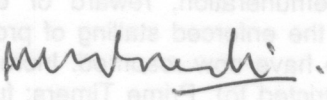
Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 18 April 2023 and signed on behalf of the board of trustees by:



Rev Ross Wilson
Trustee



Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Independent Examiner's Report to the Trustees of St John the Evangelist of the Parish of Orangefield, Belfast

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

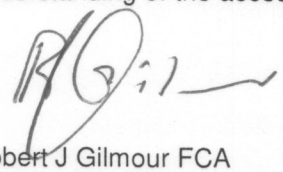
I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Robert J Gilmour FCA
Independent Examiner

Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

18 April 2023

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Activities

Year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	111,605	49,161	160,766	242,113
Investment income	5	184	611	795	2,301
Other income	6	21,912	–	21,912	29,869
Total income		133,701	49,772	183,473	274,283
Expenditure					
Expenditure on charitable activities	7,8	130,525	23,726	154,251	147,516
Total expenditure		130,525	23,726	154,251	147,516
Net income		3,176	26,046	29,222	126,767
Transfers between funds		(19,171)	19,171	–	–
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed assets		–	(1,737)	(1,737)	10,187
Net movement in funds		(15,995)	43,480	27,485	136,954
Reconciliation of funds					
Total funds brought forward		38,045	468,099	506,144	369,190
Total funds carried forward		22,050	511,579	533,629	506,144

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 20 form part of these financial statements.

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	547,197	533,660
Investments	15	22,345	24,082
		569,542	557,742
Current assets			
Cash at bank and in hand		80,923	97,774
Creditors: amounts falling due within one year	16	2,328	30,255
Net current assets		78,595	67,519
Total assets less current liabilities		648,137	625,261
Creditors: amounts falling due after more than one year	17	114,508	119,117
Net assets		533,629	506,144
Funds of the charity			
Restricted income funds:			
Revaluation reserve		16,838	18,575
Other restricted income funds		494,741	449,524
Unrestricted funds		22,050	38,045
Total charity funds	18	533,629	506,144

These financial statements were approved by the board of trustees and authorised for issue on 18 April 2023, and are signed on behalf of the board by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

The notes on pages 8 to 20 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Tangible assets

Improvements to Church property are recognised at cost and are depreciated on a straight line basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property	-	4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

Investments

Fixed asset investments are included at market value. They comprise 29,239 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

Fixed assets

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

3. Accounting policies *(continued)*

Heritage assets

The assets of the Parish,retained for its own use comprise:

- Church Building
- Church Halls
- Globe House(Rectory)
- Fixtures and fittings
- St Bribed's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets,are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	6,421	–	6,421
Freewill Offerings	73,057	–	73,057
Maintenance envelopes	1,898	–	1,898
Plate collections	4,419	–	4,419
Upgrading/Refurbishment of Church	–	49,161	49,161
Diocesan Ordination	65	–	65
U18 Ministry	1,400	–	1,400
Tots Together	408	–	408
Family Festival	779	–	779
Garden of Remembrance	566	–	566
Church of Ireland Gazette	193	–	193
Legacies			
Legacy - Duffin Estate	4,042	–	4,042

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Grants			
Covid-19 Charities Fund	16,847	–	16,847
Diocesan Covid-19 Grant	1,510	–	1,510
	111,605	49,161	160,766

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	608	–	608
Freewill Offerings	76,758	–	76,758
Maintenance envelopes	4,489	–	4,489
Plate collections	5,765	–	5,765
Upgrading/Refurbishment of Church	–	108,174	108,174
Diocesan Ordination	–	–	–
U18 Ministry	–	–	–
Tots Together	–	–	–
Family Festival	–	–	–
Garden of Remembrance	1,400	–	1,400
Church of Ireland Gazette	144	–	144
Legacies			
Legacy - Duffin Estate	33,750	–	33,750
Grants			
Covid-19 Charities Fund	11,025	–	11,025
Diocesan Covid-19 Grant	–	–	–
	133,939	108,174	242,113

5. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Bank interest receivable	184	–	184
Other investment income	–	611	611
	184	611	795

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable	216	–	216
Other investment income	–	2,085	2,085
	216	2,085	2,301

6. Other income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	4,935	4,935
Rental of Premises by third parties	2,545	2,545	220	220
Other Receipts	18,277	18,277	19,128	19,128
Parish Organisations contributions to upkeep	1,090	1,090	100	100
Job Retention Scheme	–	–	5,486	5,486
	21,912	21,912	29,869	29,869

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Support costs	130,525	23,726	154,251

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	125,281	22,235	147,516

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Church Activities	152,763	152,763	146,676
Governance costs	1,488	1,488	840
	154,251	154,251	147,516

9. Analysis of support costs

	Analysis of support costs £	**Total 2022 £**	Total 2021 £
Wages & Salaries	65,025	65,025	68,253
Charitable Donations	11,237	11,237	10,960
Administration Costs	1,764	1,764	1,293
Diocesan Costs/Assessment	10,874	10,874	11,222
Church Running Costs	27,554	27,554	17,664
Glebe Running Costs	8,179	8,179	14,036
Church Hall Running Costs	4,404	4,404	1,014
Depreciation	23,726	23,726	22,235
	152,763	152,763	146,677

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	23,727	22,235
Gains on disposal of tangible fixed assets	–	(4,935)

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,488	840

12. Staff costs

The average head count of employees during the year was 3 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

Reverend Ross Wilson , Rector of the Church, was paid a salary and expenses for his services as Rector. In 2022 these totalled £40,927. (2021 - £39,926). Employer's pension costs paid amounted to £7,153 (2021 - £6,945).

During the year reimbursenments for out of pocket expenses to Trustees amounted to £2,012.

14. Tangible fixed assets

	Improvement to Church property
	£
Cost	
At 1 Jan 2022	555,895
Additions	37,264
At 31 Dec 2022	593,159
Depreciation	
At 1 Jan 2022	22,235
Charge for the year	23,727
At 31 Dec 2022	45,962
Carrying amount	
At 31 Dec 2022	547,197
At 31 Dec 2021	533,660

15. Investments

	Other investments £
Cost or valuation	
At 1 Jan 2022	24,082
Additions	–
Other movements	(1,737)
At 31 Dec 2022	22,345
Impairment	
At 1 Jan 2022 and 31 Dec 2022	–
Carrying amount	
At 31 Dec 2022	22,345
At 31 Dec 2021	24,082

All investments shown above are held at valuation.

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	–	21,415
Accruals and deferred income	2,328	840
Parishioners' Loans	–	8,000
	2,328	30,255

17. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	114,508	119,117

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2022**
	£	£	£	£	£	£
General Funds	35,010	133,701	(130,525)	(19,171)	–	19,015
Designated Fund 1 - Parish Organisations	3,035	–	–	–	–	3,035
	38,045	133,701	(130,525)	(19,171)	–	22,050

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General Funds	101,843	164,024	(125,281)	(105,576)	–	35,010
Designated Fund 1 - Parish Organisations	3,035	–	–	–	–	3,035
	104,878	164,024	(125,281)	(105,576)	–	38,045

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
Maintenance Fund	26,862	49,772	(23,726)	–	–	52,908
LF Black Memorial Fund	1,793	–	–	–	–	1,793
LB Unit Trust Fund	5,505	–	–	–	–	5,505
Revaluation reserve	18,575	–	–	–	(1,737)	16,838
Property Fund	415,364	–	–	19,171	–	434,535
	468,099	49,772	(23,726)	19,171	(1,737)	511,579

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Maintenance Fund	88,859	110,259	(22,235)	(150,021)	–	26,862
LF Black Memorial Fund	1,793	–	–	–	–	1,793
LB Unit Trust Fund	125,573	–	–	(120,068)	–	5,505
Revaluation reserve	48,087	–	–	(39,699)	10,187	18,575
Property Fund	–	–	–	415,364	–	415,364
	264,312	110,259	(22,235)	105,576	10,187	468,099

18. Analysis of charitable funds *(continued)*

Purposes of Restricted Funds -

Unit Trust Fund:
These funds derive from investing the remainder of the sale of the Curatage of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31st December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

Deposit account funds:
Deposit accounts held with the Representative Church Body amounted to £58,888 at 31st December 2021. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

L F Black Memorial Fund:
This is a fund to assist with the cost of child choristers in the Parish Choir.

Flower fund:
This is a fund to provide floral arrangements in Church premises as required.

Purposes of Designated Funds:

Maintenance: The Trustees set aside funds each year for the maintenance of the Church property.

Charities Fund: The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

Parish Organisations Funds: This represents the monies raised by the Parish Organisations for their own use within those organisations.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	–	547,198	547,198
Investments	–	22,345	22,345
Current assets	24,378	56,544	80,922
Creditors less than 1 year	(2,328)	–	(2,328)
Creditors greater than 1 year	–	(114,508)	(114,508)
Net assets	22,050	511,579	533,629

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	512,246	512,246
Investments	–	24,082	24,082
Current assets	38,885	58,890	97,775
Creditors less than 1 year	(840)	(8,000)	(8,840)
Creditors greater than 1 year	–	(119,119)	(119,119)
Net assets	38,045	468,099	506,144

20. Related parties

During the year payments totalling £751 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.

BELFAST/Belfast:Orangefield/St.John the Evangelist/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 102380

Annual return

SIGNED CWPLETS.

CHARITY REGISTRATION NUMBER: NIC 102380

St John the Evangelist of the Parish of Orangefield, Belfast

Unaudited Financial Statements

31 December 2022

ROBERT J GILMOUR F.C.A.
Chartered accountants
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

St John the Evangelist of the Parish of Orangefield, Belfast

Financial Statements

Year ended 31 December 2022

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Notes to the financial statements	8

St John the Evangelist of the Parish of Orangefield, Belfast

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	St John the Evangelist of the Parish of Orangefield, Belfast
Charity registration number	NIC 102380
Principal office	The Church Office 397 Castlereagh Road Belfast BT5 6AB

The trustees

Rev Ross Wilson	
Mr Norman Holmes	
Mrs Kathleen Taylor	
Mr Greg Gilmour	
Mrs Jean Matchett	
Dr Wesley Johnston	
Mrs Evelyn Jamieson	
Mr Nicholas McBride	
Mrs Christine Sergeant	
Mrs Heather Jardine	
Dr Barbara Lomas	
Mrs Rosemary Holmes	
Mr Simon Newell	(Resigned 26 April 2022)
Mr Brian Jeffers	
Dr Daniel Livingstone	(Appointed 26 April 2022)
Mrs Annie Beattie	(Appointed 26 April 2022)
Mrs Helen Brown	(Appointed 26 April 2022)
Mr Thomas Foster	(Appointed 26 April 2022)

Independent examiner	Robert J Gilmour FCA Gilmour & Co Limited 25 High Street Carrickfergus Co Antrim BT38 7AN

Structure, governance and management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. 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.

Pay and remuneration

The stipend of the Incumbent of the Parish, Revd. Ross Wilson, is paid directly by the Parish, and is determined in accordance with figures approved by the General Synod of the Church of Ireland. Details may be found in Note 13 to the accounts.

Organisational Structure

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, the Churchwardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Annual General Meeting of the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens .In 2022, the Select Vestry met 10 times during the year with an average attendance of 93%.

Objectives and activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St John's, Orangefield is to support the advancement of the Christian religion by promoting, through the work of St John's, Orangefield 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, St John's, Orangefield has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of St John's, Orangefield.

Achievements and performance

Statement of Public Benefit Purpose 1

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry,improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. After the enforced stalling of programmes because of the Covid-19 pandemi, we are delighted that these have now resumed. Increased social integration and pastoral care is delivered through(but not restricted to), Prime Timers: fun and fellowship for those aged 65+; Tots Together; building up of family through play and parenting input; Knit and Natter; Scouts; Guides; Scottish Dancing; Bowls; Military Modelling and Church Services.

Statement of Public Benefit Purpose 2

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as Church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose. During 2021 we invested some £560,000 in the refurbishment of our Church building and ancillary rooms, thus ensuring that St. John's will continue to offer public enjoyment of our historic - and now modernised - buildings into the future.

Achievements and performance *(continued)*

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 as well as providing public benefit. Examples include a monthly collection of food to help the disadvantaged in our city through the Storehouse charity and money raised for charities - who are working both locally and worldwide. Our hall is used regularly by different organisations who are serving the needs of all ages in our locality.

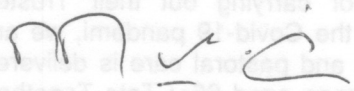
Financial review

The results for the year are set out on pages 6 and 7 and should be read in conjunction with the accompanying notes. St John's had net incoming resources of £29,222. (2021 - £126,767). A transfer to restricted funds left accumulated unrestricted funds of £22,050. (2021 £38,045). Accumulated restricted funds are £513,316 (2021 £468,099). The unrestricted funds are considered to be essential to provide sufficient sums to cover any unforeseen costs which may arise and fulfil legal obligations of the Parish in the event that current levels of income are not maintained.

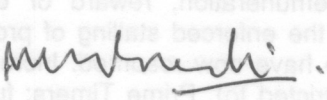
Going Concern

It is the policy of the Parish that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. This is currently the case. The Select Vestry considers that the reserves of this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Parish's current activities whilst consideration is given to ways in which additional funds may be raised.

The trustees' annual report was approved on 18 April 2023 and signed on behalf of the board of trustees by:



Rev Ross Wilson
Trustee



Mr Nicholas McBride
Trustee

St John the Evangelist of the Parish of Orangefield, Belfast

Independent Examiner's Report to the Trustees of St John the Evangelist of the Parish of Orangefield, Belfast

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of St John the Evangelist of the Parish of Orangefield, Belfast ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

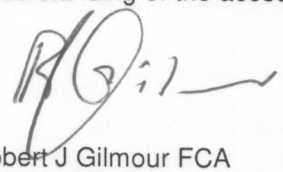
I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Robert J Gilmour FCA
Independent Examiner

Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

18 April 2023

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Activities

Year ended 31 December 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	111,605	49,161	160,766	242,113
Investment income	5	184	611	795	2,301
Other income	6	21,912	–	21,912	29,869
Total income		133,701	49,772	183,473	274,283
Expenditure					
Expenditure on charitable activities	7,8	130,525	23,726	154,251	147,516
Total expenditure		130,525	23,726	154,251	147,516
Net income		3,176	26,046	29,222	126,767
Transfers between funds		(19,171)	19,171	–	–
Other recognised gains and losses					
(Losses)/gains from revaluation of fixed assets		–	(1,737)	(1,737)	10,187
Net movement in funds		(15,995)	43,480	27,485	136,954
Reconciliation of funds					
Total funds brought forward		38,045	468,099	506,144	369,190
Total funds carried forward		22,050	511,579	533,629	506,144

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 20 form part of these financial statements.

St John the Evangelist of the Parish of Orangefield, Belfast

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	547,197	533,660
Investments	15	22,345	24,082
		569,542	557,742
Current assets			
Cash at bank and in hand		80,923	97,774
Creditors: amounts falling due within one year	16	2,328	30,255
Net current assets		78,595	67,519
Total assets less current liabilities		648,137	625,261
Creditors: amounts falling due after more than one year	17	114,508	119,117
Net assets		533,629	506,144
Funds of the charity			
Restricted income funds:			
Revaluation reserve		16,838	18,575
Other restricted income funds		494,741	449,524
Unrestricted funds		22,050	38,045
Total charity funds	18	533,629	506,144

These financial statements were approved by the board of trustees and authorised for issue on 18 April 2023, and are signed on behalf of the board by:

Rev Ross Wilson
Trustee

Mr Nicholas McBride
Trustee

The notes on pages 8 to 20 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is The Church Office, 397 Castlereagh Road, Belfast, BT5 6AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

There are no material estimated figures included in these financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies *(continued)*

Tangible assets

Improvements to Church property are recognised at cost and are depreciated on a straight line basis over 25 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Improvements to Church Property	-	4% straight line

Improvements to property are depreciated over 25 years on a straight line basis.

Investments

Fixed asset investments are included at market value. They comprise 29,239 units of investment in RCB/CIT Unit Trusts. The original cost of the investments was £66,619. There have been no further acquisitions or disposals during the year under review.

Fixed assets

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Whilst the Parish maintains a register of fixtures and fittings, these, being more than 10 years old, would be fully written down and are thus not included in the accounts.

The Parish has determined that the minimum threshold of cost for an item to be considered to be capitalised as a fixed asset is £1,000.

3. Accounting policies *(continued)*

Heritage assets

The assets of the Parish,retained for its own use comprise:

- Church Building
- Church Halls
- Globe House(Rectory)
- Fixtures and fittings
- St Bribed's Church Hall

The Church Building, Church Halls and Globe House, being all on the one site and not separable as individual assets,are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

Consideration is currently being given to treating St Brigid's Church Hall as a heritage property, so that it has also not been included in the statement of Assets. Whilst the cost is not known, the replacement value as assessed for insurance purposes in 2018 amounted to £364,177. If this property were to be disposed of, the resulting funds would be restricted in use and permission would be required from the Representative Body of the Church of Ireland to use them for a given purpose.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	6,421	–	6,421
Freewill Offerings	73,057	–	73,057
Maintenance envelopes	1,898	–	1,898
Plate collections	4,419	–	4,419
Upgrading/Refurbishment of Church	–	49,161	49,161
Diocesan Ordination	65	–	65
U18 Ministry	1,400	–	1,400
Tots Together	408	–	408
Family Festival	779	–	779
Garden of Remembrance	566	–	566
Church of Ireland Gazette	193	–	193
Legacies			
Legacy - Duffin Estate	4,042	–	4,042

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Grants			
Covid-19 Charities Fund	16,847	–	16,847
Diocesan Covid-19 Grant	1,510	–	1,510
	111,605	49,161	160,766

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	608	–	608
Freewill Offerings	76,758	–	76,758
Maintenance envelopes	4,489	–	4,489
Plate collections	5,765	–	5,765
Upgrading/Refurbishment of Church	–	108,174	108,174
Diocesan Ordination	–	–	–
U18 Ministry	–	–	–
Tots Together	–	–	–
Family Festival	–	–	–
Garden of Remembrance	1,400	–	1,400
Church of Ireland Gazette	144	–	144
Legacies			
Legacy - Duffin Estate	33,750	–	33,750
Grants			
Covid-19 Charities Fund	11,025	–	11,025
Diocesan Covid-19 Grant	–	–	–
	133,939	108,174	242,113

5. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Bank interest receivable	184	–	184
Other investment income	–	611	611
	184	611	795

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bank interest receivable	216	–	216
Other investment income	–	2,085	2,085
	216	2,085	2,301

6. Other income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	4,935	4,935
Rental of Premises by third parties	2,545	2,545	220	220
Other Receipts	18,277	18,277	19,128	19,128
Parish Organisations contributions to upkeep	1,090	1,090	100	100
Job Retention Scheme	–	–	5,486	5,486
	21,912	21,912	29,869	29,869

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Support costs	130,525	23,726	154,251

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	125,281	22,235	147,516

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Church Activities	152,763	152,763	146,676
Governance costs	1,488	1,488	840
	154,251	154,251	147,516

9. Analysis of support costs

	Analysis of support costs £	**Total 2022 £**	Total 2021 £
Wages & Salaries	65,025	65,025	68,253
Charitable Donations	11,237	11,237	10,960
Administration Costs	1,764	1,764	1,293
Diocesan Costs/Assessment	10,874	10,874	11,222
Church Running Costs	27,554	27,554	17,664
Glebe Running Costs	8,179	8,179	14,036
Church Hall Running Costs	4,404	4,404	1,014
Depreciation	23,726	23,726	22,235
	152,763	152,763	146,677

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	23,727	22,235
Gains on disposal of tangible fixed assets	–	(4,935)

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,488	840

12. Staff costs

The average head count of employees during the year was 3 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

Reverend Ross Wilson , Rector of the Church, was paid a salary and expenses for his services as Rector. In 2022 these totalled £40,927. (2021 - £39,926). Employer's pension costs paid amounted to £7,153 (2021 - £6,945).

During the year reimbursenments for out of pocket expenses to Trustees amounted to £2,012.

14. Tangible fixed assets

	Improvement to Church property
	£
Cost	
At 1 Jan 2022	555,895
Additions	37,264
At 31 Dec 2022	593,159
Depreciation	
At 1 Jan 2022	22,235
Charge for the year	23,727
At 31 Dec 2022	45,962
Carrying amount	
At 31 Dec 2022	547,197
At 31 Dec 2021	533,660

15. Investments

	Other investments £
Cost or valuation	
At 1 Jan 2022	24,082
Additions	–
Other movements	(1,737)
At 31 Dec 2022	22,345
Impairment	
At 1 Jan 2022 and 31 Dec 2022	–
Carrying amount	
At 31 Dec 2022	22,345
At 31 Dec 2021	24,082

All investments shown above are held at valuation.

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	–	21,415
Accruals and deferred income	2,328	840
Parishioners' Loans	–	8,000
	2,328	30,255

17. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	114,508	119,117

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	**At 31 Dec 2022**
	£	£	£	£	£	£
General Funds	35,010	133,701	(130,525)	(19,171)	–	19,015
Designated Fund 1 - Parish Organisations	3,035	–	–	–	–	3,035
	38,045	133,701	(130,525)	(19,171)	–	22,050

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General Funds	101,843	164,024	(125,281)	(105,576)	–	35,010
Designated Fund 1 - Parish Organisations	3,035	–	–	–	–	3,035
	104,878	164,024	(125,281)	(105,576)	–	38,045

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2022 £
Maintenance Fund	26,862	49,772	(23,726)	–	–	52,908
LF Black Memorial Fund	1,793	–	–	–	–	1,793
LB Unit Trust Fund	5,505	–	–	–	–	5,505
Revaluation reserve	18,575	–	–	–	(1,737)	16,838
Property Fund	415,364	–	–	19,171	–	434,535
	468,099	49,772	(23,726)	19,171	(1,737)	511,579

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
Maintenance Fund	88,859	110,259	(22,235)	(150,021)	–	26,862
LF Black Memorial Fund	1,793	–	–	–	–	1,793
LB Unit Trust Fund	125,573	–	–	(120,068)	–	5,505
Revaluation reserve	48,087	–	–	(39,699)	10,187	18,575
Property Fund	–	–	–	415,364	–	415,364
	264,312	110,259	(22,235)	105,576	10,187	468,099

18. Analysis of charitable funds *(continued)*

Purposes of Restricted Funds -

Unit Trust Fund:
These funds derive from investing the remainder of the sale of the Curatage of St John's, Orangefield and of St John's, Laganbank (predecessor to the present Parish). The funds represent the market value of the investments, but the original cost as at 31st December 2019 was £66,619. They are deemed restricted as they derive from property owned by the Representative Church Body of the Church of Ireland, whose permission must be sought and granted for any sale and further application of the funds.

Deposit account funds:
Deposit accounts held with the Representative Church Body amounted to £58,888 at 31st December 2021. These funds derive from the same source as the Unit Trusts above and are subject to the same restrictions.

L F Black Memorial Fund:
This is a fund to assist with the cost of child choristers in the Parish Choir.

Flower fund:
This is a fund to provide floral arrangements in Church premises as required.

Purposes of Designated Funds:

Maintenance: The Trustees set aside funds each year for the maintenance of the Church property.

Charities Fund: The Trustees have set aside funds for donations to Christian charities supported by the Parish and the Church of Ireland.

Parish Organisations Funds: This represents the monies raised by the Parish Organisations for their own use within those organisations.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	–	547,198	547,198
Investments	–	22,345	22,345
Current assets	24,378	56,544	80,922
Creditors less than 1 year	(2,328)	–	(2,328)
Creditors greater than 1 year	–	(114,508)	(114,508)
Net assets	22,050	511,579	533,629

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	512,246	512,246
Investments	–	24,082	24,082
Current assets	38,885	58,890	97,775
Creditors less than 1 year	(840)	(8,000)	(8,840)
Creditors greater than 1 year	–	(119,119)	(119,119)
Net assets	38,045	468,099	506,144

20. Related parties

During the year payments totalling £751 were made to Colourpoint Creative Ltd for printing work carried out on behalf of the Parish. Dr Wesley Johnston, a trustee of St John's, Orangefield, is a director of this company.