

**THE FOLLOWING ARE THE INDEPENDENTLY AUDITED, RECEIVED AND ACCEPTED ACCOUNTS FOR
ST DOROTHEA'S PARISH, GILNAHIRK,
FOR THE PERIOD 1 JANUARY 2023 TO 31 DECEMBER 2023**

RECEIPTS

| | Unrestricted Funds | Restricted Funds | Total | Total |
|-------------------------------------|-----------------------|---------------------|----------------|---------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Donations and Plate Collection | 59,541 | 4,775 | 64,316 | 59,955 |
| Gift Aid (Note 9) | 2,009 | | 2,009 | 10,438 |
| Proceeds from Fund Raising Events | 15,320 | | 15,320 | 13,266 |
| Rental of Premises | 0 | | 0 | 0 |
| Grants | 600 | 5,000 | 5,600 | 8,510 |
| Mission Link | 0 | 1,942 | 1,942 | 1,862 |
| Receipts on behalf of third parties | 390 | 1,260 | 1,650 | 997 |
| Receipts from Parish Organisations | 450 | 0 | 450 | 300 |
| New Rectory | 0 | | 0 | 4,629 |
| Rewiring Project | | 33,195 | 33,195 | 0 |
| TOTAL RECEIPTS | 78,310 | 46,172 | 124,482 | 99,957 |

PAYMENTS

| | Unrestricted Funds | Restricted Funds | Total | Total |
|--------------------------------------|-----------------------|---------------------|----------------|----------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Wages and Salaries | 41,168 | | 41,168 | 27,718 |
| Diocesan Costs | 19,800 | | 19,800 | 33,316 |
| Organist | 4,350 | | 4,350 | 3,190 |
| Cleaning | 4,943 | | 4,943 | 4,526 |
| Church Running Costs | 5,802 | | 5,802 | 5,422 |
| Insurance | 3,391 | | 3,391 | 5,698 |
| Loan Repayments and Bank Charges | 851 | | 851 | 729 |
| Glebe Costs | 7,990 | | 7,990 | 15,974 |
| Parish Costs (Note 7) | 1,260 | 3,474 | 4,734 | 5,805 |
| Administration Costs | 2,442 | | 2,442 | 2,137 |
| Fundraising Costs | 2,411 | | 2,411 | 2,078 |
| Charitable Donations | 0 | 3,011 | 3,011 | 2,890 |
| Kitchen Refurbishment | 0 | 0 | 0 | 1,679 |
| Discharge of Diocesan Grant (Note 8) | 0 | 2,241 | 2,241 | 0 |
| New Rectory | 0 | | 0 | 4,479 |
| TOTAL PAYMENTS | 94,407 | 8,726 | 103,133 | 115,641 |

| | Unrestricted Funds | Restricted Funds | Total | Total |
|--|--------------------|------------------|--------|---------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Surplus of Receipts over Payments for the period 1 January to 31 December | -16,097 | 37,446 | 21,349 | -15,684 |

| Statement of Assets and Liabilities at 31 December 2023 | | | |
|--|------|-----------|-----------|
| | | | |
| | Note | Total | Total |
| | | 2023 | 2022 |
| | | £ | £ |
| Cash Funds | | | |
| | | | |
| No1 Account | | 13,097.67 | 10,120.91 |
| Freewill Offering Account | | 53,052.52 | 34,680.30 |
| | | | |
| Total Cash Funds | | 66,150.19 | 44,801.21 |
| | | | |
| Outstanding Contribution to Diocese | | 0.00 | 0.00 |
| | | | |
| Net Parish Assets (Liabilities) | | 66,150.19 | 44,801.21 |
| | | | |

Notes to the Financial Statements for the period 1 January 2023 to 31 December 2023

1. Accounting Policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

(a) **Receipts and Payments Account:** All items of income and expenditure included in the Receipts and Payments Account have been accounted for on a cash receipts basis

(b) **Statement of Assets and Liabilities:** The Parish does not hold any Investments Assets nor does it have any assets retained for the Parish's own use.

2. Reconciliation of Cash Funds

| | 2023 | 2023 | 2023 | 2022 |
|---------------------------------------|--------------|------------|---------|---------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Total Cash at 1 January 2023 | 38,085 | 6,716 | 44,801 | 60,485 |
| Receipts for period 1/1 to 31/12/2023 | 78,310 | 46,172 | 124,482 | 99,957 |
| Payments for period 1/1 to 31/12/2023 | 94,407 | 8,726 | 103,133 | 115,641 |
| Total Cash at 31 December 2023 | 21,988 | 44,162 | 66,150 | 44,801 |

3. Charitable Donations

| | 2023 | 2022 |
|---------------------------|------|------|
| | £ | £ |
| BISHOPS' APPEAL FUND | 500 | 300 |
| POPPY APPEAL | 287 | 660 |
| CHRISTIAN AID | 192 | 0 |
| MISSIONS TO SEAFARERS | 382 | 0 |
| CHURCH MISSIONARY SOCIETY | 1650 | 1930 |
| Total | 3011 | 2890 |

4. Transactions with Trustees and Church Officers

Reverend Ken McGrath received £31,855.92 in respect of the payment of his stipend, locomotory expenses and office expenses. He was also reimbursed £101.00 for the purchase of candles and a microphone.

The following were reimbursed during the period of their Trusteeship in 2023.

| | £ |
|---------------------|---------|
| Kathryn Hale | 40.00 |
| David Jackson | 830.00 |
| Sheenagh Johnston | 111.30 |
| Jacqueline McBurney | 141.00 |
| Philip Osborne | 207.97 |
| Julie Ryan | 88.38 |
| Suzanne Shepherd | 86.58 |
| Total | 1505.23 |

In value terms most of the above reimbursement covered cash floats for the Summer Fair and Craft Fair. No other Trustees received any payments.

There were six payments totalling £651.45 to Wendy Jenkins. as reimbursement for expenses relating to Messy Church.

5. Grants Received

1. There was a single payment of £600 from Power NI in January 2023 as part of the Energy Bills Support Scheme and Alternative Fuel Payment Northern Ireland discount funded by the Government.
2. A grant of £5,000 from the Diocese of Down and Dromore's Rejuvenation Fund.

6. Payments to the Diocese

Total payments to the Diocese were £19,858 (£33,316 in 2022)

| | £ |
|----------------------------------|--------|
| "per cure" pension payment | 10,848 |
| General Assessment Contributions | 8952 |
| Insurance | 58 |
| Total | 19,858 |

7. Parish Costs

The parish costs include a final payment of £3,474 for an upgrade to the Garden of Rest which was undertaken in 2022/2023 with an agreement that payment would be discharged in

8. Diocesan Grant Discharge

In 2022, the parish received a grant of £5,000 from the Diocesan Rejuvenation Fund. During 2024, £2,241 of that grant was spent on outreach activity related to rejuvenation and one-off or new types of activity.

£1,286 was spent on the establishment of Light the Way.

£670 was spent on Messy Church activity

£105 was spent on Family Service.

£100 was spent on a refurbished Church Notice Board

£80 was spent on the Summer Fair

The unspent grant monies are still at the disposal of the Parish in 2024.

9. Gift Aid

There was less received in Gift Aid in 2023, arising from the change in Honorary Treasurer

in November 2022, which required liaison with HMRC and a period of familiarisation with the detail of what had been claimed in 2022. In the first three months of 2024, four claims were submitted to HMRC and the Parish received £15,446 in Gift Aid. These claims relate to eligible donations made in the 2022 and 2023 calendar years. A further claim is planned to be submitted to HMRC before the end of April 2024. It is expected that this will result in a Gift Aid receipt of approximately £4,000 to £5,000.

Claims for monies given in 2024 will then commence.