

UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

INCOME AND EXPENDITURE ACCOUNT  
for the year ended 31 December 2023

	2023	2022
	£	£
<b>SCHEDULES - Receipts</b>		
<i>Donations and Subscriptions</i>		
Charity shop	7,160	6,699
RCB Distribution	1,893	2,019
Hall Rental	650	645
Covid Grant	-	200
	<u>9,703</u>	<u>9,563</u>
<i>Collections / Appeals / Events - Donated / Presentations</i>		
R B Legion	-	126
Bishop's Appeal	1,018	810
Retirement gift	990	-
Macmillan Coffee Morning	645	-
	<u>2,653</u>	<u>936</u>
<b>SCHEDULES - Payments</b>		
<i>Collections / Appeals / Events - Donated / Presentations</i>		
R B Legion	-	126
Bishop's Appeal	1,018	810
Retirement gift	1,000	-
Macmillan Coffee Morning	645	-
	<u>2,663</u>	<u>936</u>

UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

INCOME AND EXPENDITURE ACCOUNT  
for the year ended 31 December 2023

	2023	2022
	£	£
11 SCHEDULES - Receipts		
<i>Special Events and Services</i>		
Harvest Event	390	754
Fundraising - various	1,081	2,658
	<hr/>	<hr/>
	1,471	3,412
	<hr/>	<hr/>
<i>Donations and Bequests</i>		
Donations	1,838	9,818
Anonymous Donation	-	80
Garden of Remembrance	100	205
	<hr/>	<hr/>
	1,938	10,103
	<hr/>	<hr/>

**UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

**8 Fixed Assets**

	Land, buildings & contents £	Total £
<b>Cost</b>		
At 1 January 2023	4,463,518	4,463,518
Additions	-	-
Disposals	-	-
At 31 December 2023	<u>4,463,518</u>	<u>4,463,518</u>
<b>Depreciation</b>		
At 1 January 2023	-	-
Charge for the year	-	-
On disposals	-	-
At 31 December 2023	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 December 2023	<u>4,463,518</u>	<u>4,463,518</u>
At 31 December 2022	<u>4,463,518</u>	<u>4,463,518</u>

**9 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors and accruals	915	915
	<u>915</u>	<u>915</u>

**10 Restricted funds**

	2023 £	2022 £
At 1 January 2023	4,463,518	4,463,518
Movement during the year	-	-
At 31 December 2023	<u>4,463,518</u>	<u>4,463,518</u>

As Charity Accounts must include the assets held by the Church, the insurable value of the Church's assets comprising of: Church Building, Church Hall, Rectory and contents have been introduced. These assets all belong to the restricted fund.

UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

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

6 Incoming resources - Building Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Collections - General Offertory	-	1,425	1,425	2,557
Other receipts - Donations and Bequests	-	-	-	-
	-	1,425	1,425	2,557
<b>TOTAL INCOME</b>	<b>58,668</b>	<b>1,746</b>	<b>60,414</b>	<b>87,993</b>

7 Total resources expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Clergy</b>				
Minister's Salary	10,595	-	10,595	38,756
Pension contributions	14,786	-	14,786	10,171
<b>Organists's Fees, Organist Maintenance etc</b>				
Organists's Fees, Organist Maintenance etc	2,660	-	2,660	2,100
Dioceasan Fund	1,506	-	1,506	7,288
Collections & Appeal - per schedule	2,663	-	2,663	936
<b>Premises</b>				
Insurances - Church, Hall and Rectory	5,164	-	5,164	4,977
Light and heat - Church and Hall	3,213	-	3,213	5,206
Water and Sewage Charges - Church and Hall	250	-	250	262
<b>Maintenance and repairs</b>				
Churches	450	-	450	7,445
Halls	-	-	-	148
Grounds	-	-	-	105
<b>Rectory</b>				
Rates and Ground Rents	724	-	724	687
Maintenance	1,215	-	1,215	-
<b>Miscellaneous</b>				
Accountancy fees	915	-	915	915
Legal epenses	-	-	-	33
Pest control	-	-	-	288
Gas safety checks	604	-	604	756
Magazine, Stationery, Copying etc	1,261	-	1,261	1,028
Connor Sundry Funds	200	-	200	-
Bank charges	100	-	100	84
Gifts to Charities	385	-	385	-
Fundraising	40	-	40	-
Other Sundry Costs	313	-	313	153
	47,044	-	47,044	81,338
<b>TOTAL EXPENDITURE</b>	<b>47,044</b>	<b>-</b>	<b>47,044</b>	<b>81,338</b>



**UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

**2 Incoming resources - offerings and donations**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Freewill Offering	33,815	-	33,815	48,805
General Offertory	1,450	-	1,450	1,784
St John's Gift Day	155	-	155	175
Income Tax Repayable on Gift Aid Donations	6,595	-	6,595	9,967
	<b>42,015</b>	<b>-</b>	<b>42,015</b>	<b>60,731</b>

**3 Incoming resources - other income (note 12)**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Special Events and Services - per schedule	1,471	-	1,471	3,412
Donations and Bequests - per schedule	1,938	-	1,938	10,103
Other income - per schedule	9,703	-	9,703	9,563
	<b>13,112</b>	<b>-</b>	<b>13,112</b>	<b>23,078</b>

**4 Incoming resources - Collection/ Appeals/ Events**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Collections & Appeal - per schedule	<b>2,653</b>	<b>-</b>	<b>2,653</b>	<b>936</b>

**5 Incoming resources - interest income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest - Building Fund Account	-	321	321	30
Bank Interest - Current Account	888	-	888	661
	<b>888</b>	<b>321</b>	<b>1,209</b>	<b>691</b>

# UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

## Notes to the Financial Statements for the year ended 31 December 2023

### 1 Accounting policies

The financial statements of St John, Whitehouse have been prepared in accordance with the Church Accounting Regulations 2006.

#### *Incoming Resources*

Incoming resources are accounted for on a receivable basis deferred as described below

#### *Investment income*

Bank interest is included in the income and expenditure account on a receipts basis.

#### *Resources expended*

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Costs of raising and generating funds;

Activities in furtherance of the charity's objectives;

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities;

Support costs of activities;

Support costs of activities for charitable purposes include salary costs;

Management and administration of the charity;

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

#### *Taxation*

As a charity, the Company benefits from various exemptions from taxation, afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling within those exemptions.

UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

Balance Sheet  
as at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	4,463,518	4,463,518
<b>Current assets</b>			
Sundry debtors		6,575	9,961
Bank balances - Building Fund		26,717	24,971
Bank balances - Current Account		69,095	54,101
Cash in hand		48	32
		<u>102,435</u>	<u>89,065</u>
<b>Creditors: amounts falling due within one year</b>	9	(915)	(915)
<b>Net current assets</b>		<u>101,520</u>	<u>88,150</u>
<b>Total assets less current liabilities</b>		<u>4,565,038</u>	<u>4,551,668</u>
<b>Net assets</b>		<u><u>4,565,038</u></u>	<u><u>4,551,668</u></u>
<b>Financed by:-</b>			
<b>CAPITAL FUND</b>	10	4,463,518	4,463,518
<b>FUNDS EMPLOYED</b>			
Unrestricted funds		93,329	81,705
Restricted funds		<u>8,191</u>	<u>6,445</u>
		<u>101,520</u>	<u>88,150</u>
		<u><u>4,565,038</u></u>	<u><u>4,551,668</u></u>

The financial statements were approved by the board of trustees on 31 March 2024 and signed on their behalf by:-

Anne Locke  
Trustee



UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

Income and Expenditure Account  
for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Offerings and donations	2	42,015	-	42,015	60,731
Other Income	3	13,112	-	13,112	23,078
Collections/ Appeals/ Events	4	2,653	-	2,653	936
Interest income	5	888	321	1,209	691
Building Fund income	6	-	1,425	1,425	2,557
		58,668	1,746	60,414	87,993
EXPENDITURE					
Administration costs	7	47,044	-	47,044	81,338
SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR					
		11,624	1,746	13,370	6,655
Accumulated Surplus of Income over Expenditure carried forward at 1 January 2023		81,705	6,445	88,150	81,495
SURPLUS OF INCOME OVER EXPENDITURE AT 31 DECEMBER 2023					
		93,329	8,191	101,520	88,150