

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

Income and Expenditure Account for the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Offerings and donations	2	46,473	-	46,473	42,203
Other Income	3	25,482	-	25,482	15,025
Collections/ Appeals/ Events	4	1,597	-	1,597	501
Interest income	5	231	409	640	656
Building Fund income	6	-	1,559	1,559	1,768
		73,783	1,968	75,751	60,152
EXPENDITURE					
Administration costs	7	74,949	-	74,949	33,246
SURPLUS OF INCOME OVER					
EXPENDITURE FOR THE YEAR		(1,166)	1,968	802	26,906
Accumulated Surplus of Income over Expenditure carried forward at 1 January 2025		118,010	10,415	128,426	101,250
SURPLUS OF INCOME OVER					
EXPENDITURE AT 31 DECEMBER 2025		116,844	12,383	129,228	128,426

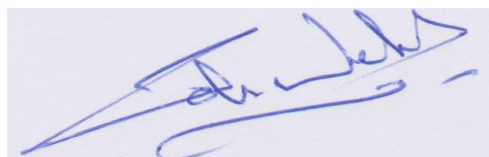
UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

Balance Sheet

as at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	4,463,518	4,463,518
Current assets			
Sundry debtors		8,487	7,632
Bank balances - Building Fund		30,909	28,941
Bank balances - Current Account		89,728	91,779
Cash in hand		104	74
		<u>129,228</u>	<u>128,426</u>
Creditors: amounts falling due within one year	9	-	-
Net current assets		<u>129,228</u>	<u>128,426</u>
Total assets less current liabilities		<u>4,592,746</u>	<u>4,591,944</u>
Net assets		<u><u>4,592,746</u></u>	<u><u>4,591,944</u></u>
Financed by:-			
CAPITAL FUND	10	4,463,518	4,463,518
FUNDS EMPLOYED			
Unrestricted funds		116,844	118,010
Restricted funds		<u>12,383</u>	<u>10,415</u>
		<u>129,228</u>	<u>128,426</u>
		<u><u>4,592,746</u></u>	<u><u>4,591,944</u></u>

The financial statements were approved by the board of trustees on behalf by:-



Rev Colin Welsh
Trustee

12th April 2026

and signed on their

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

Notes to the Financial Statements for
the year ended 31 December 2025

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

Notes to the Financial Statements for
the year ended 31 December 2025

2 Incoming resources - offerings and donations

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Freewill Offering	36,302	-	36,302	33,578
General Offertory	1,510	-	1,510	827
St John's Gift Day	175	-	175	142
Income Tax Repayable on Gift Aid Donations	8,487	-	8,487	7,655
	46,473	-	46,473	42,203

3 Incoming resources - other income (note 12)

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Special Events and Services - per schedule	3,156	-	3,156	4,124
Donations and Bequests - per schedule	16,786	-	16,786	415
Other income - per schedule	5,540	-	5,540	10,486
	25,482	-	25,482	15,025

4 Incoming resources - Collection/ Appeals/ Events

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Collections & Appeal - per schedule	1,597	-	1,597	501

5 Incoming resources - interest income

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Bank Interest - Building Fund Account	-	409	409	457
Bank Interest - Current Account	231	-	231	199
	231	409	640	656

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

Notes to the Financial Statements for
the year ended 31 December 2025

6 Incoming resources - Building Fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Collections - General Offertory	-	1,559	1,559	1,768
Other receipts - Donations and Bequests	-	-	-	-
	-	1,559	1,559	1,768
TOTAL INCOME	73,783	1,968	75,751	60,152

7 Total resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Clergy				
Minister's Salary & Allowances	19,977	-	19,977	821
Pension contributions	3,214	-	3,214	1,097
Organists's Fees, Organist Maintenance etc				
Organists's Fees, Organist Maintenance etc	3,285	-	3,285	2,860
Dioceasan Fund	7,433	-	7,433	7,008
Collections & Appeal - per schedule	-	-	-	-
Premises				
Insurances - Church, Hall and Rectory	5,691	-	5,691	5,860
Light and heat - Church and Hall	4,152	-	4,152	4,429
Water and Sewage Charges - Church and Hall	443	-	443	227
Maintenance and repairs				
Churches	7,124	-	7,124	1,248
Halls	4,471	-	4,471	654
Grounds	2,020	-	2,020	40
Rectory				
Rates and Ground Rents	825	-	825	756
Maintenance	9,182	-	9,182	580
Miscellaneous				
Accountancy fees	-	-	-	-
Legal expenses	-	-	-	-
Pest control	-	-	-	-
Electricity safety checks	684	-	684	872
Magazine, Stationery, Copying etc	1,461	-	1,461	994
Connor Sundry Funds	880	-	880	1,960
Bank charges	100	-	100	91
Gifts to Charities	1,597	-	1,597	501
Fundraising	2,007	-	2,007	671
Other Sundry Costs	401	-	401	2,575
	74,949	-	74,949	33,246
TOTAL EXPENDITURE	74,949	-	74,949	33,246

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

Notes to the Financial Statements for
the year ended 31 December 2025

8 Fixed Assets

	Land, buildings & contents £	Total £
Cost		
At 1 January 2025	4,463,518	4,463,518
Additions	-	-
Disposals	-	-
At 31 December 2025	<u>4,463,518</u>	<u>4,463,518</u>
Depreciation		
At 1 January 2025	-	-
Charge for the year	-	-
On disposals	-	-
At 31 December 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 December 2025	<u>4,463,518</u>	<u>4,463,518</u>
At 31 December 2024	<u>4,463,518</u>	<u>4,463,518</u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors and accruals	<u>-</u>	<u>-</u>
	-	-

10 Restricted funds

	2025 £	2024 £
At 1 January 2025	4,463,518	4,463,518
Movement during the year	-	-
At 31 December 2025	<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

INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2025

	2025	2024
	£	£
11 SCHEDULES - Receipts		
<i>Special Events and Services</i>		
Harvest Event	383	550
Fundraising - various	2,773	3,574
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	3,156	4,124
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<i>Donations and Bequests</i>		
Donations	16,786	415
Anonymous Donation	-	-
Garden of Remembrance	-	-
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	16,786	415
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UNITED PARISHES OF ST JOHN, WHITEHOUSE & ST NINIAN, BELFAST

INCOME AND EXPENDITURE ACCOUNT for the year ended 31 December 2025

	2025	2024
	£	£
12 SCHEDULES - Receipts		
<i>Donations and Subscriptions</i>		
Charity shop	56	1,980
RCB Distribution	1,124	1,075
Hall Rental	360	7,430
St Comgalls reimbursement	3,000	-
Council Grant	1,000	-
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	5,540	10,486
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Collections / Appeals / Events - Donated / Presentations

Greenisland Appeal	-	380
Earl Haig Fund	115	121
Christian Aid	754	-
Black Santa Appeal	70	-
MacMillan Cancer Support	548	-
NI Childrens Hospice	110	-
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	1,597	501
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SCHEDULES –Payments

Collections / Appeals / Events - Donated / Presentations

Greenisland Appeal	-	380
Earl Haig Fund	115	121
Christian Aid	754	-
Black Santa Appeal	70	-
MacMillan Cancer Support	548	-
NI Childrens Hospice	110	-
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	1,597	501
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