

**ST JOHN'S PARISH CHURCH, MIDDLETOWN
CHURCH OF IRELAND**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings, Union Place
Dungannon
Co. Tyrone**

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ST JOHN'S PARISH CHURCH, MIDDLETOWN

**INDEPENDENT EXAMINER'S REPORT
TO ST JOHN'S PARISH CHURCH, MIDDLETOWN**

**REPORT TO THE COMMITTEE OF ST JOHN'S PARISH CHURCH, MIDDLETOWN
ON ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 SET OUT ON PAGES 4 TO 6**

Respective responsibilities of Committee and Examiner

The Committee is responsible for the preparation of the accounts. The Committee considers that an audit is not required for this year and that an independent examination is needed. It is my responsibility to: -

- examine the accounts,
- to follow the procedures laid down in the general Directions given by the Charity Commission, and
- to state whether particular matters have come to my attention.


Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements: -
 - a. to keep accounting records
 - b. to prepare accounts in accord with the accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Stephen McDonald
McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings, Union Place
Dungannon, Co. Tyrone**

Date... 27.04.2022

ST JOHN'S PARISH CHURCH, MIDDLETOWN

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
RECEIPTS		
Donation offerings and loose collection and gifts	9,025	8,282
RCB Parish Fund	17	17
Gift Aid	-	2,042
Income from land	6,970	6,531
Interest	78	68
Power NI	40	40
Hospice Collection	300	640
Hire of Hall	-	535
Gift towards hedging	220	-
Action Renewables	2,604	2,522
Church of Ireland copyright	-	112
CMS Boxes	-	177
DR Congo collection	50	-
Sales of Church models	15	-
Refund Power NI	1,591	-
TOTAL RECEIPTS	20,910	20,966
PAYMENTS		
Electricity	1,248	1,851
Insurance	841	834
Diocese of Armagh	7,727	7,008
Repairs	4,042	576
Bank fees	52	89
Accountancy	600	540
Rectory Account	-	250
Rectory expenses	1,159	2,843
Gifts	300	100
Wreath	20	-
Hospice Donation	300	640
Water	159	243
Insurance Hall	-	272
Hall Repairs	-	1,505
CMS Ireland	-	300
Envelopes and postage	-	129
Copyright payment	-	112
Donation Deanery	-	350
TOTAL PAYMENTS	(16,448)	(17,642)
EXCESS OF RECEIPTS OVER PAYMENTS	£ 4,462	£ 3,324
EXCEPTIONAL ITEMS		
Removal of Hall's bank account deferred income	4,287	-
SURPLUS	8,749	3,324

ST JOHN'S PARISH CHURCH, MIDDLETOWN

STATEMENT OF ASSETS & LIABILITIES AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS	2	367,351	367,351
CURRENT ASSETS			
Cash at Bank			
▪ Spaces and Places Account		402	407
▪ Current Account		40,791	36,245
▪ Current Account – Hall		1,224	1,243
Danske Community Account		-	9,026
		42,417	46,921
CURRENT LIABILITIES			
Accruals		(600)	(540)
Deferred income - Grants		-	(13,313)
NET CURRENT ASSETS		41,817	33,068
NET ASSETS		409,168	400,419
Represented by Reserves			
Opening Balance		90,070	86,746
Excess of receipts over payments		8,749	3,324
Grant Reserves: -			
▪ Awards for All		10,000	10,000
▪ CFNI		300,349	300,349
Reserves at 31 December 2021		409,168	400,419

In accordance with the engagement letter dated 6 November 2014, we approve the financial information which comprises the Receipts and Payment Account and the Statement of Assets and Liabilities. We acknowledge our responsibility for the financial information, including the appropriateness of the accounting basis as set out in note 1, and for providing McDonald O'Neill & Co. with all information and explanations necessary for its compilation.

SIGNED Rev. Matthew Hegan
Chairman

SIGNED Dicene Grein
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice.

2. Tangible Assets

	Expenditure on new Hall £	Equipment £	Hall Equipment & Fitting £	Total £
At 31 December 2020	347,874	2,779	16,698	367,351
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At 31 December 2021	347,874	2,779	16,698	367,351
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