

Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland · Charity number 101227

Details

Known as	Annalong Parish is known in local area as Kilhorne
Status	Received
Registered	2015-02-27
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
173 Kilkeel Road
Annalong
Newry
County Down
Ballymartin
BT34 4tn
BT34 4TN

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£331,594	£124,685	£-84,000	2

Trustees

Name	Role	Appointed
Cecil Crutchley		
Jackie Edwards		
James Mcmath		
Karalyn Hill		
Mr Andrew Hamilton		
Mr David Crutchley		
Mr George Campbell		
Mr Gordon White		
Mr John White		
Mr Mel Campbell		
Mr Ryan Annett		
Mr Stanley Campbell		
Mrs Cynthia Crutchley		
Mrs Rhoda Heaney		
Mrs Wendy Campbell		
Rev Bryan Martin		

Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland - Charity number 101227

Accounts

Charity registration number: 101227

Kilhorne Parish Church

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Kilhorne Parish Church

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4 to 5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 14

Kilhorne Parish Church

Reference and Administrative Details

Charity Registration Number	101227
Principal Office	173 Kilkeel Road Annalong Co. Down BT34 4TN
Independent Examiner	KPS Accountants Limited 50A Main Street Newcastle Co. Down BT33 0AD

Kilhorne Parish Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr Cecil Crutchley
- Mr Richard Annett (resigned 30 April 2024)
- Mrs Wendy Campbell
- Mr David Crutchley
- Mrs Rhoda Heaney
- Mrs Karalyn Hill
- Mrs Cynthia Crutchley
- Mr Mel Campbell
- Mr John White
- Mr Gordon White
- Mr George Campbell
- Rev Geoffrey Hamilton (resigned 31 August 2024)
- Ms Jackie Edwards
- Mr James McMath
- Mr Stanley Campbell
- Mr Ryan Annett
- Rev Bryan Martin (appointed 1 September 2024)
- Mr Andrew Hamilton (appointed 30 April 2024)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Kilhorne Parish Church
Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 29 October 2025 and signed on its behalf by:

W Campbell

Wendy Campbell

.....
Mrs Wendy Campbell
Trustee

C crutchley

Cynthia crutchley

.....
Mrs Cynthia Crutchley
Trustee

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church

I report to the trustees on my examination of the accounts of Kilhorne Parish Church for the year ended 31 December 2024.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland (under Section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church (continued)

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

- to keep accounting records in accordance with Section 63 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 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.

N Toner

Nicole Toner

.....
Nicole Toner
ACCA
KPS Accountants Limited
50A Main Street
Newcastle
Co. Down
BT33 0AD

29 October 2025

Kilhorne Parish Church

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		219,691	70,679	290,370
Charitable activities		-	4,650	4,650
Investment income	4	<u>6,824</u>	<u>29,750</u>	<u>36,574</u>
Total income		<u>226,515</u>	<u>105,079</u>	<u>331,594</u>
Expenditure on:				
Charitable activities		<u>(109,351)</u>	<u>(15,334)</u>	<u>(124,685)</u>
Total expenditure		<u>(109,351)</u>	<u>(15,334)</u>	<u>(124,685)</u>
Net income		117,164	89,745	206,909
Gross transfers between funds		<u>7,120</u>	<u>(7,120)</u>	<u>-</u>
Net movement in funds		124,284	82,625	206,909
Reconciliation of funds				
Total funds brought forward		<u>281,745</u>	<u>338,156</u>	<u>619,901</u>
Total funds carried forward	12	<u><u>406,029</u></u>	<u><u>420,781</u></u>	<u><u>826,810</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

Kilhorne Parish Church
(Registration number: 101227)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	610,833	440,366
Investments	8	<u>137,813</u>	<u>108,110</u>
		<u>748,646</u>	<u>548,476</u>
Current assets			
Debtors	9	21,357	-
Cash at bank and in hand		<u>109,958</u>	<u>157,882</u>
		131,315	157,882
Creditors: Amounts falling due within one year	10	<u>30,849</u>	<u>(2,457)</u>
Net current assets		<u>162,164</u>	<u>155,425</u>
Total assets less current liabilities		910,810	703,901
Creditors: Amounts falling due after more than one year	11	<u>(84,000)</u>	<u>(84,000)</u>
Net assets		<u>826,810</u>	<u>619,901</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		420,781	338,156
Unrestricted income funds			
Unrestricted funds		(213,872)	(173,074)
Other reserves		<u>619,901</u>	<u>454,819</u>
Total unrestricted funds		<u>406,029</u>	<u>281,745</u>
Total funds	12	<u>826,810</u>	<u>619,901</u>

The notes on pages 9 to 14 form an integral part of these financial statements.

Kilhorne Parish Church

**(Registration number: 101227)
Balance Sheet as at 31 December 2024 (continued)**

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 29 October 2025 and signed on their behalf by:

W Campbell

Wendy Campbell

.....
Mrs Wendy Campbell
Trustee

C crutchley

Cynthia crutchley

.....
Mrs Cynthia Crutchley
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared under the historical cost convention, the Charities Act (Northern Ireland) 2008, and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Income and endowments

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost
Fixtures and fittings - 20% on Cost
Computer equipment - 20% on Cost

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	147,645	70,679	218,324
Gift aid reclaimed	21,246	-	21,246
Grants, including capital grants;			
Grants from other charities	50,800	-	50,800
Total for 2024	<u>219,691</u>	<u>70,679</u>	<u>290,370</u>
Total for 2023	<u>182,968</u>	<u>61,862</u>	<u>244,830</u>

3 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
	4,650	4,650	5,440

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	-	29,750	29,750
Other investment income	713	-	713
Income from rents	6,111	-	6,111
	<u>6,824</u>	<u>29,750</u>	<u>36,574</u>

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	49,786	45,128
Pension costs	7,131	10,848
	<u>56,917</u>	<u>55,976</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Number of employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	426,480	49,488	475,968
Additions	163,513	10,559	174,072
At 31 December 2024	589,993	60,047	650,040
Depreciation			
At 1 January 2024	-	35,602	35,602
Charge for the year	-	3,605	3,605
At 31 December 2024	-	39,207	39,207
Net book value			
At 31 December 2024	589,993	20,840	610,833
At 31 December 2023	426,480	13,886	440,366

8 Fixed asset investments

	2024 £	2023 £
Shares in group undertakings and participating interests	137,813	108,110

9 Debtors

	2024 £
Other debtors	21,357

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	2,457
VAT grant repayable	(30,849)	-
	(30,849)	2,457

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

11 Creditors: amounts falling due after one year

	2024	2023
	£	£
Other loans	<u>84,000</u>	<u>84,000</u>

12 Funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General	281,745	226,515	(109,351)	7,120	406,029
Restricted funds	<u>338,156</u>	<u>105,079</u>	<u>(15,334)</u>	<u>(7,120)</u>	<u>420,781</u>
Total funds	<u>619,901</u>	<u>331,594</u>	<u>(124,685)</u>	<u>-</u>	<u>826,810</u>
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Unrestricted funds					
General	154,263	206,848	(88,366)	9,000	281,745
Restricted funds	<u>300,556</u>	<u>67,320</u>	<u>(20,720)</u>	<u>(9,000)</u>	<u>338,156</u>
Total funds	<u>454,819</u>	<u>274,168</u>	<u>(109,086)</u>	<u>-</u>	<u>619,901</u>

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	610,833	-	610,833
Fixed asset investments	-	137,813	137,813
Current assets	42,648	88,667	131,315
Current liabilities	30,849	-	30,849
Creditors over 1 year	-	(84,000)	(84,000)
Total net assets	684,330	142,480	826,810

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	440,366	-	440,366
Fixed asset investments	-	108,110	108,110
Current assets	31,480	126,402	157,882
Current liabilities	(2,457)	-	(2,457)
Creditors over 1 year	-	(84,000)	(84,000)
Total net assets	469,389	150,512	619,901

14 Related party transactions

The following related party transactions occurred during this financial year:

- Trustee Mel Campbell worked as the main contractor for the repairs to the Church and was paid £205,601 (inclusive of VAT) in the year ended 31 December 2024.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	290,370	244,830
Charitable activities (analysed below)	4,650	5,440
Investment income (analysed below)	36,574	23,898
	<u>331,594</u>	<u>274,168</u>
Total income	<u>331,594</u>	<u>274,168</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(124,685)</u>	<u>(109,086)</u>
Total expenditure	<u>(124,685)</u>	<u>(109,086)</u>
Net income	<u>206,909</u>	<u>165,082</u>
Reconciliation of funds		
Total funds carried forward	<u><u>206,909</u></u>	<u><u>165,082</u></u>

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	22,777	7,479
Appeals and donations	47,902	54,383
Appeals and donations	147,195	151,462
Gift Aid tax reclaimed	21,246	19,664
Grants - other agencies	50,800	11,842
Other income	450	-
	<u>290,370</u>	<u>244,830</u>
<i>Charitable activities</i>		
Burial and maintenance fees	4,650	5,440
	<u>4,650</u>	<u>5,440</u>
<i>Investment income</i>		
Rental income	6,111	9,916
Dividends received	-	13,386
RCB Income Scheme	713	551
Bank account interest	29,750	-
Bank account interest	-	13
Bank account interest	-	5
Bank account interest	-	27
	<u>36,574</u>	<u>23,898</u>
<i>Charitable activities</i>		
Fundraising costs	(3,482)	(5,359)
Depreciation of plant and machinery	-	(325)
Depreciation of fixtures and fittings	(3,605)	(3,191)
Charitable donations	(14,230)	(18,870)
Bank charges	-	(33)
Bank charges	-	(95)
Bank charges	-	(21)
Bank charges	(261)	(117)
Wages and salaries	(49,786)	(45,128)
Pensions	(7,131)	(10,848)
Subcontract cost	(150)	(850)
Rates	(3,843)	(3,302)
Light, heat and power	(3,753)	(3,314)

This page does not form part of the statutory financial statements.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
Insurance	(4,500)	(4,158)
Repairs and maintenance	241	9,414
Upkeep of grounds	(1,104)	(1,701)
Telephone and fax	-	(350)
Printing, postage and stationery	(998)	(973)
Hire of other assets (Operating leases)	(551)	(432)
Sundry expenses	(2,789)	(6,370)
Diocesan Assessment	(10,064)	(8,508)
Advertising	(475)	(250)
Accountancy fees	-	(600)
Legal and professional fees	<u>(18,204)</u>	<u>(3,705)</u>
	<u><u>(124,685)</u></u>	<u><u>(109,086)</u></u>

Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland - Charity number 101227

Accounts

Charity registration number: 101227

Kilhorne Parish Church

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Kilhorne Parish Church

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4 to 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

Kilhorne Parish Church

Reference and Administrative Details

Charity Registration Number	101227
Principal Office	173 Kilkeel Road Annalong Co. Down BT34 4TN
Independent Examiner	KPS Accountants Limited 50A Main Street Newcastle Co. Down BT33 0AD

Kilhorne Parish Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr Cecil Crutchley
- Mr Richard Annett
- Mrs Wendy Campbell
- Mr David Crutchley
- Mr Leslie Campbell (resigned 31 March 2023)
- Mrs Rhoda Heaney
- Mrs Karalyn Hill
- Mr Robert Edwards (resigned 31 March 2023)
- Mrs Cynthia Crutchley
- Mr Mel Campbell
- Mr John White
- Mr Gordon White
- Mr George Campbell
- Rev Geoffrey Hamilton
- Ms Jackie Edwards
- Mr James McMath
- Stanley Campbell (appointed 31 March 2023)
- Ryan Annett (appointed 31 March 2023)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Kilhorne Parish Church
Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 11 December 2024 and signed on its behalf by:

W Campbell
11/Dec/2024 12:20:56

Wendy Campbell

.....
Mrs Wendy Campbell
Trustee

C crutchley
11/Dec/2024 12:25:37

Cynthia crutchley

.....
Mrs Cynthia Crutchley
Trustee

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church

I report to the trustees on my examination of the accounts of Kilhorne Parish Church for the year ended 31 December 2023.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland (under Section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church (continued)

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
- to keep accounting records in accordance with Section 63 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 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.

N Toner
11/Dec/2024 11:16:30

Nicole Toner

.....
Nicole Toner
ACCA
KPS Accountants Limited
50A Main Street
Newcastle
Co. Down
BT33 0AD

11 December 2024

Kilhorne Parish Church

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		182,968	61,862	244,830
Charitable activities		-	5,440	5,440
Investment income	4	<u>23,880</u>	<u>18</u>	<u>23,898</u>
Total income		<u>206,848</u>	<u>67,320</u>	<u>274,168</u>
Expenditure on:				
Charitable activities		<u>(88,366)</u>	<u>(20,720)</u>	<u>(109,086)</u>
Total expenditure		<u>(88,366)</u>	<u>(20,720)</u>	<u>(109,086)</u>
Net income		118,482	46,600	165,082
Gross transfers between funds		<u>9,000</u>	<u>(9,000)</u>	<u>-</u>
Net movement in funds		127,482	37,600	165,082
Reconciliation of funds				
Total funds brought forward		<u>154,263</u>	<u>300,556</u>	<u>454,819</u>
Total funds carried forward	11	<u><u>281,745</u></u>	<u><u>338,156</u></u>	<u><u>619,901</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 11.

Kilhorne Parish Church
(Registration number: 101227)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	440,366	254,412
Investments	8	108,110	121,460
		<u>548,476</u>	<u>375,872</u>
Current assets			
Cash at bank and in hand		157,882	160,632
Creditors: Amounts falling due within one year	9	<u>(2,457)</u>	<u>(685)</u>
Net current assets		<u>155,425</u>	<u>159,947</u>
Total assets less current liabilities		703,901	535,819
Creditors: Amounts falling due after more than one year	10	<u>(84,000)</u>	<u>(81,000)</u>
Net assets		<u>619,901</u>	<u>454,819</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		338,156	300,556
Unrestricted income funds			
Unrestricted funds		(173,074)	(266,132)
Other reserves		454,819	420,395
Total unrestricted funds		<u>281,745</u>	<u>154,263</u>
Total funds	11	<u>619,901</u>	<u>454,819</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 11 December 2024 and signed on their behalf by:

W Campbell
11/Dec/2024 12:20:56

Wendy Campbell

.....
Mrs Wendy Campbell
Trustee

C crutchley
11/Dec/2024 12:25:37

Cynthia crutchley

.....
Mrs Cynthia Crutchley
Trustee

The notes on pages 8 to 13 form an integral part of these financial statements.

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared under the historical cost convention, the Charities Act (Northern Ireland) 2008, and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Income and endowments

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost
Fixtures and fittings - 20% on Cost
Computer equipment - 20% on Cost

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	151,462	61,862	213,324
Gift aid reclaimed	19,664	-	19,664
Grants, including capital grants;			
Grants from other charities	11,842	-	11,842
Total for 2023	<u>182,968</u>	<u>61,862</u>	<u>244,830</u>
Total for 2022	<u>154,314</u>	<u>47,583</u>	<u>201,897</u>

3 Income from charitable activities

	Restricted funds £	Total 2023 £	Total 2022 £
	5,440	5,440	4,790

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	27	18	45
Other investment income	13,937	-	13,937
Income from rents	9,916	-	9,916
	<u>23,880</u>	<u>18</u>	<u>23,898</u>

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	45,128	42,244
Pension costs	10,848	9,056
	55,976	51,300

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Number of employees	2	2

No employee received emoluments of more than £60,000 during the year

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	250,360	36,138	286,498
Additions	176,120	13,350	189,470
At 31 December 2023	426,480	49,488	475,968
Depreciation			
At 1 January 2023	-	32,086	32,086
Charge for the year	-	3,516	3,516
At 31 December 2023	-	35,602	35,602
Net book value			

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Land and buildings £	Furniture and equipment £	Total £
At 31 December 2023	426,480	13,886	440,366
At 31 December 2022	250,360	4,052	254,412

8 Fixed asset investments

	2023 £	2022 £
Shares in group undertakings and participating interests	108,110	121,460

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,457	686
Other creditors	-	(1)
	2,457	685

10 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	84,000	81,000

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	154,263	206,848	(88,366)	9,000	281,745
Restricted funds	<u>300,556</u>	<u>67,320</u>	<u>(20,720)</u>	<u>(9,000)</u>	<u>338,156</u>
Total funds	<u>454,819</u>	<u>274,168</u>	<u>(109,086)</u>	<u>-</u>	<u>619,901</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	91,076	174,400	(170,761)	59,548	154,263
Restricted funds	<u>329,319</u>	<u>52,400</u>	<u>(21,615)</u>	<u>(59,548)</u>	<u>300,556</u>
Total funds	<u>420,395</u>	<u>226,800</u>	<u>(192,376)</u>	<u>-</u>	<u>454,819</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	440,366	-	440,366
Fixed asset investments	-	108,110	108,110
Current assets	31,480	126,402	157,882
Current liabilities	(2,457)	-	(2,457)
Creditors over 1 year	<u>-</u>	<u>(84,000)</u>	<u>(84,000)</u>
Total net assets	<u>469,389</u>	<u>150,512</u>	<u>619,901</u>

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	254,412	-	254,412
Fixed asset investments	-	121,460	121,460
Current assets	15,321	145,311	160,632
Current liabilities	(685)	-	(685)
Creditors over 1 year	-	(81,000)	(81,000)
	269,048	185,771	454,819
Total net assets	269,048	185,771	454,819

13 Related party transactions

The following related party transactions occurred during this financial year:

- Trustee Mr David Crutchley received a monthly sum of £500.00 alongside weekly envelopes towards his mission. The sum is made payable to CEF, the charitable organisation which he works for.

- Trustee Mel Campbell worked as the main contractor for the repairs to the Church and was paid £223,448 (inclusive of VAT) in the year ended 31 December 2023.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	244,830	201,897
Charitable activities (analysed below)	5,440	4,790
Investment income (analysed below)	23,898	20,113
	<u>274,168</u>	<u>226,800</u>
Total income		
Expenditure on:		
Charitable activities (analysed below)	<u>(109,086)</u>	<u>(192,376)</u>
Total expenditure	<u>(109,086)</u>	<u>(192,376)</u>
Net income	<u>165,082</u>	<u>34,424</u>
Reconciliation of funds		
Total funds carried forward	<u><u>165,082</u></u>	<u><u>34,424</u></u>

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	7,479	10,344
Appeals and donations	54,383	37,239
Appeals and donations	151,462	137,418
Gift Aid tax reclaimed	19,664	13,736
Grants - other agencies	11,842	2,860
Other income	-	300
	<u>244,830</u>	<u>201,897</u>
<i>Charitable activities</i>		
Burial and maintenance fees	5,440	4,790
	<u>5,440</u>	<u>4,790</u>
<i>Investment income</i>		
Rental income	9,916	9,512
Dividends received	13,386	10,000
RCB Income Scheme	551	574
Bank account interest	-	17
Bank account interest	13	9
Bank account interest	5	1
Bank account interest	27	-
	<u>23,898</u>	<u>20,113</u>
<i>Charitable activities</i>		
Fundraising costs	(5,359)	(4,653)
Depreciation of plant and machinery	(325)	(651)
Depreciation of fixtures and fittings	(3,191)	(4,504)
Charitable donations	(18,870)	(19,305)
Bank charges	(33)	(26)
Bank charges	(95)	(34)
Bank charges	(21)	(19)
Bank charges	(117)	(85)
Wages and salaries	(45,128)	(42,244)
Pensions	(10,848)	(9,056)
Subcontract cost	(850)	(2,080)
Staff training	-	(555)
Rates	(3,302)	(2,950)

This page does not form part of the statutory financial statements.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023	Total 2022
	£	£
Light, heat and power	(3,314)	(5,243)
Insurance	(4,158)	(3,884)
Repairs and maintenance	9,414	(58,309)
Upkeep of grounds	(1,701)	(2,231)
Telephone and fax	(350)	(362)
Printing, postage and stationery	(973)	(1,195)
Hire of other assets (Operating leases)	(432)	(380)
Sundry expenses	(6,370)	(7,133)
Diocesan Assessment	(8,508)	(9,056)
Advertising	(250)	-
Accountancy fees	(600)	(420)
Legal and professional fees	(3,705)	(18,001)
	<u>(109,086)</u>	<u>(192,376)</u>
	<u>(109,086)</u>	<u>(192,376)</u>



This Document has been Signed with a **secure electronic signature** via E-Sign.

Envelope Details

Title Kilhome Parish Church 31.12.23

Author Nicole Toner (ntoner@kpsca.co.uk)

Envelope Created on Wed, 11 Dec 2024 11:16:23

Envelope ID bfefa3c9-5d04-4317-9f72-325c621363d8

Document Details

Title Kilhome_Parish_Church_31.12.23.pdf.pdf

Digital Fingerprint 4f6d654d-4b60-4449-ac43-ce44c1e7ec44

Document Signers

Scan/Click the QR Code to view signature information

Name [Wendy Campbell](#)

Email wcampbell130@hotmail.com

Status **SIGNED** at Wed, 11 Dec 2024 12:20:56 GMT(+0000)

Signature Fingerprint e9269fc6-1d00-4fb0-b0f9-531503101aeb



Name [Nicole Toner](#)

Email ntoner@kpsca.co.uk

Status **SIGNED** at Wed, 11 Dec 2024 11:16:30 GMT(+0000)

Signature Fingerprint f27818b1-aca2-4415-8298-81bb19d95765



Name [Cynthia Crutchley](#)

Email cecilcrutchley@gmail.com

Status **SIGNED** at Wed, 11 Dec 2024 12:25:37 GMT(+0000)

Signature Fingerprint e3330ab6-7959-4630-baee-1571ee2189e6



Document History

Wed, 11 Dec 2024 12:25:37 **Cynthia Crutchley** Signed the Document (IP: 82.132.228.73)

Wed, 11 Dec 2024 12:20:57 **Wendy Campbell** Signed the Document (IP: 82.132.212.21)

Wed, 11 Dec 2024 11:16:31 **Nicole Toner** Signed the Document (IP: 151.2.214.200)





Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland - Charity number 101227

Annual report

Kilhorne Parish Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr Cecil Crutchley
- Mr Richard Annett
- Mrs Wendy Campbell
- Mr David Crutchley
- Mr Leslie Campbell (resigned 31 March 2023)
- Mrs Rhoda Heaney
- Mrs Karalyn Hill
- Mr Robert Edwards (resigned 31 March 2023)
- Mrs Cynthia Crutchley
- Mr Mel Campbell
- Mr John White
- Mr Gordon White
- Mr George Campbell
- Rev Geoffrey Hamilton
- Ms Jackie Edwards
- Mr James McMath
- Stanley Campbell (appointed 31 March 2023)
- Ryan Annett (appointed 31 March 2023)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Kilhome Parish Church
Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 11 December 2024 and signed on its behalf by:

W Campbell
11/Dec/2024 12:20:56

Wendy Campbell

.....
Mrs Wendy Campbell
Trustee

C crutchley
11/Dec/2024 12:25:37

Cynthia crutchley

.....
Mrs Cynthia Crutchley
Trustee

Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland - Charity number 101227

Annual return

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church

I report to the trustees on my examination of the accounts of Kilhorne Parish Church for the year ended 31 December 2023.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland (under Section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church (continued)

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
- to keep accounting records in accordance with Section 63 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 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.

N Toner
11/Dec/2024 11:16:30

Nicole Toner

.....
Nicole Toner
ACCA
KPS Accountants Limited
50A Main Street
Newcastle
Co. Down
BT33 0AD

11 December 2024

Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland - Charity number 101227

Accounts

Charity registration number: 101227

Kilhorne Parish Church

Annual Report and Financial Statements
for the Year Ended 31 December 2022

Kilhorne Parish Church

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4 to 5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 14

Kilhorne Parish Church

Reference and Administrative Details

Charity Registration Number	101227
Principal Office	173 Kilkeel Road Annalong Co. Down BT34 4TN
Independent Examiner	KPS Accountants Limited 50A Main Street Newcastle Co. Down BT33 0AD

Kilhorne Parish Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr Cecil Crutchley
- Mr Richard Annett
- Mrs Wendy Campbell
- Mr David Crutchley
- Mr Leslie Campbell
- Mrs Rhonda Heaney
- Mrs Karalyn Hill
- Mr Robert Edwards
- Mrs Cynthia Crutchley
- Mr Mel Campbell
- Mr John White
- Mr Gordon White
- Mr George Campbell
- Rev Geoffrey Hamilton
- Ms Jackie Edwards
- Mr James McMath

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Kilhorne Parish Church

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 9 October 2023 and signed on its behalf by:


.....
Mrs Wendy Campbell
Trustee


.....
Mrs Cynthia Crutchley
Trustee

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church

I report to the trustees on my examination of the accounts of Kilhorne Parish Church for the year ended 31 December 2022.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland (under Section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church (continued)

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

- to keep accounting records in accordance with Section 63 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 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.



.....
KPS Accountants Limited
50A Main Street
Newcastle
Co. Down
BT33 0AD

9 October 2023

Kilhorne Parish Church

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		154,314	47,583	201,897
Charitable activities		-	4,790	4,790
Investment income	4	<u>20,086</u>	<u>27</u>	<u>20,113</u>
Total income		<u>174,400</u>	<u>52,400</u>	<u>226,800</u>
Expenditure on:				
Charitable activities		<u>(170,761)</u>	<u>(21,615)</u>	<u>(192,376)</u>
Total expenditure		<u>(170,761)</u>	<u>(21,615)</u>	<u>(192,376)</u>
Net income		3,639	30,785	34,424
Gross transfers between funds		<u>59,548</u>	<u>(59,548)</u>	-
Net movement in funds		63,187	(28,763)	34,424
Reconciliation of funds				
Total funds brought forward		<u>91,076</u>	<u>329,319</u>	<u>420,395</u>
Total funds carried forward	12	<u><u>154,263</u></u>	<u><u>300,556</u></u>	<u><u>454,819</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 12.

Kilhorne Parish Church
(Registration number: 101227)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	254,412	208,698
Investments	8	<u>121,460</u>	<u>131,460</u>
		<u>375,872</u>	<u>340,158</u>
Current assets			
Debtors	9	-	24,502
Cash at bank and in hand		<u>160,632</u>	<u>58,678</u>
		160,632	83,180
Creditors: Amounts falling due within one year	10	<u>(685)</u>	<u>(2,943)</u>
Net current assets		<u>159,947</u>	<u>80,237</u>
Total assets less current liabilities		535,819	420,395
Creditors: Amounts falling due after more than one year	11	<u>(81,000)</u>	-
Net assets		<u>454,819</u>	<u>420,395</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		300,556	329,319
Unrestricted income funds			
Unrestricted funds		(266,132)	(330,917)
Other reserves		<u>420,395</u>	<u>421,993</u>
Total unrestricted funds		<u>154,263</u>	<u>91,076</u>
Total funds	12	<u>454,819</u>	<u>420,395</u>

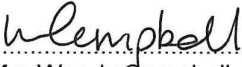
The notes on pages 9 to 14 form an integral part of these financial statements.
Page 7

Kilhorne Parish Church

(Registration number: 101227)

Balance Sheet as at 31 December 2022 (continued)

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 9 October 2023 and signed on their behalf by:



.....
Mrs Wendy Campbell
Trustee



.....
Mrs Cynthia Crutchley
Trustee

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared under the historical cost convention, the Charities Act (Northern Ireland) 2008, and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Income and endowments

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost
Fixtures and fittings - 20% on Cost
Computer equipment - 20% on Cost

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	137,718	47,583	185,301
Gift aid reclaimed	13,736	-	13,736
Grants, including capital grants;			
Grants from other charities	2,860	-	2,860
Total for 2022	154,314	47,583	201,897
Total for 2021	85,930	13,363	99,293

3 Income from charitable activities

	Restricted funds £	Total 2022 £	Total 2021 £
	4,790	4,790	3,690
	4,790	4,790	3,690

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	-	27	27
Other investment income	10,574	-	10,574
Income from rents	9,512	-	9,512
	20,086	27	20,113

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	42,244	31,703
Pension costs	9,056	6,086
	51,300	37,789

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Number of employees	2	2

No employee received emoluments of more than £60,000 during the year

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	199,492	36,138	235,630
Additions	50,868	-	50,868
At 31 December 2022	250,360	36,138	286,498
Depreciation			
At 1 January 2022	-	26,932	26,932
Charge for the year	-	5,154	5,154
At 31 December 2022	-	32,086	32,086
Net book value			

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Land and buildings £	Furniture and equipment £	Total £
At 31 December 2022	250,360	4,052	254,412
At 31 December 2021	199,492	9,206	208,698

8 Fixed asset investments

	2022 £	2021 £
Shares in group undertakings and participating interests	121,460	131,460

9 Debtors

	2022 £	2021 £
Prepayments	-	15,000
Other debtors	-	9,502
	-	24,502

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	686	2,943
Other creditors	(1)	-
	685	2,943

11 Creditors: amounts falling due after one year

	2022 £
Other loans	81,000

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

12 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	91,076	174,400	(170,761)	59,548	154,263
Restricted funds	<u>329,319</u>	<u>52,400</u>	<u>(21,615)</u>	<u>(59,548)</u>	<u>300,556</u>
Total funds	<u>420,395</u>	<u>226,800</u>	<u>(192,376)</u>	<u>-</u>	<u>454,819</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General	62,697	95,344	(90,651)	23,686	91,076
Restricted funds	<u>359,296</u>	<u>17,072</u>	<u>(23,363)</u>	<u>(23,686)</u>	<u>329,319</u>
Total funds	<u>421,993</u>	<u>112,416</u>	<u>(114,014)</u>	<u>-</u>	<u>420,395</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	254,412	-	254,412
Fixed asset investments	-	121,460	121,460
Current assets	15,321	145,311	160,632
Current liabilities	(685)	-	(685)
Creditors over 1 year	<u>-</u>	<u>(81,000)</u>	<u>(81,000)</u>
Total net assets	<u>269,048</u>	<u>185,771</u>	<u>454,819</u>

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	208,698	-	208,698
Fixed asset investments	-	131,460	131,460
Current assets	34,712	48,468	83,180
Current liabilities	<u>(2,943)</u>	<u>-</u>	<u>(2,943)</u>
Total net assets	<u>240,467</u>	<u>179,928</u>	<u>420,395</u>

14 Related party transactions

The following related party transactions occurred in this tax year:

- Trustee Mr David Crutchley received a monthly sum of £450.00 alongside weekly envelopes towards his mission. The sum is made payable to CEF, the charitable organisation which he works for.
- Trustee Mel Campbell worked as the main contractor for the repairs to the Church and was paid £107,481.60 in the year ended 31 December 2022.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	201,897	99,293
Charitable activities (analysed below)	4,790	3,690
Investment income (analysed below)	<u>20,113</u>	<u>9,433</u>
Total income	<u>226,800</u>	<u>112,416</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(192,376)</u>	<u>(114,014)</u>
Total expenditure	<u>(192,376)</u>	<u>(114,014)</u>
Net income/(expenditure)	<u>34,424</u>	<u>(1,598)</u>
Reconciliation of funds		
Total funds carried forward	<u><u>34,424</u></u>	<u><u>(1,598)</u></u>

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	10,344	12,309
Appeals and donations	37,239	754
Appeals and donations	-	300
Appeals and donations	137,418	75,519
Gift Aid tax reclaimed	13,736	9,501
Grants - other agencies	2,860	850
Other income	300	60
	201,897	99,293
<i>Charitable activities</i>		
Burial and maintenance fees	4,790	3,690
	4,790	3,690
<i>Investment income</i>		
Rental income	9,512	8,621
Dividends received	10,000	73
RCB Income Scheme	574	632
Bank account interest	-	2
Bank account interest	17	8
Bank account interest	9	7
Bank account interest	1	2
Bank account interest	-	88
	20,113	9,433
<i>Charitable activities</i>		
Fundraising costs	(4,653)	(2,625)
Depreciation of plant and machinery	(651)	(998)
Depreciation of fixtures and fittings	(4,504)	(6,164)
Depreciation of office equipment	-	(66)
Charitable donations	(19,305)	(21,190)
Bank charges	(26)	(11)
Bank charges	(34)	(5)
Bank charges	(19)	(5)
Bank charges	(85)	(48)
Wages and salaries	(42,244)	(31,703)
Pensions	(9,056)	(6,086)

This page does not form part of the statutory financial statements.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
Subcontract cost	(2,080)	(2,665)
Staff training	(555)	(1,000)
Rates	(2,950)	(2,842)
Light, heat and power	(5,243)	(13,227)
Insurance	(3,884)	(3,158)
Repairs and maintenance	(58,309)	(2,142)
Upkeep of grounds	(2,231)	(2,152)
Telephone and fax	(362)	180
Printing, postage and stationery	(1,195)	(1,178)
Hire of other assets (Operating leases)	(380)	(152)
Sundry expenses	(7,133)	(7,771)
Diocesan Assessment	(9,056)	(7,956)
Accountancy fees	(420)	(336)
Legal and professional fees	(18,001)	(714)
	<u>(192,376)</u>	<u>(114,014)</u>

Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland - Charity number 101227

Annual report

Kilhorne Parish Church

Reference and Administrative Details

Charity Registration Number	101227
Principal Office	173 Kilkeel Road Annalong Co. Down BT34 4TN
Independent Examiner	KPS Accountants Limited 50A Main Street Newcastle Co. Down BT33 0AD

Kilhorne Parish Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr Cecil Crutchley
- Mr Richard Annett
- Mrs Wendy Campbell
- Mr David Crutchley
- Mr Leslie Campbell
- Mrs Rhonda Heaney
- Mrs Karalyn Hill
- Mr Robert Edwards
- Mrs Cynthia Crutchley
- Mr Mel Campbell
- Mr John White
- Mr Gordon White
- Mr George Campbell
- Rev Geoffrey Hamilton
- Ms Jackie Edwards
- Mr James McMath

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Annalong/Kilhorne/Down and Dromore/Church of Ireland

Northern Ireland - Charity number 101227

Annual return

Kilhorne Parish Church
Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 9 October 2023 and signed on its behalf by:


.....
Mrs Wendy Campbell
Trustee


.....
Mrs Cynthia Crutchley
Trustee

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church

I report to the trustees on my examination of the accounts of Kilhorne Parish Church for the year ended 31 December 2022.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland (under Section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.