

Lower Kilwarlin/Kilwarlin Upper & Lower/St. James/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 101678

Details

Status	Received
Registered	2015-01-19
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Kilwarlin Rectory 9 St Johns Road Hillsborough Co. Down BT26 6ed BT26 6ED
Phone	02892 683299

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	£30,837	£14,935	£0	0

Trustees

Name	Role	Appointed
Anne		
Miss Emma Nelson		
Miss Helen Alexander		
Mr Paul Haslem		
Mr Robert Thompson		
Mr Russell Beck		
Mrs Alison Watson		
Mrs Colleen Beck		
Mrs Jacqueline Haslem		
Mrs Judith Kelly		
Mrs Margaret Walsh		
Mrs Olive Nelson		

Accounts

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2024

Charity Number NIC 101678

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Financial Accounts 31/12/2024.**

References and administrative details.

Charity Name: Kilwarlin/Kilwarlin Upper&Lower/ St James/Down & Dromore/Church of Ireland.

Charity Registration Number: NIC 101678

Contact address: The Rectory, 9 St Johns Road, Hillsborough, Co. Down, BT26 6ED

Trustees

Principal Office – bearers

Clergy:

Vacant

Hon Treasurer:

Miss H.Alexander.

Mr P.Haslem.

Mr Roy Thompson

Mrs J.Haslem.

Mr R Beck

Mrs C. Beck

Miss E.Nelson

Hon Secretary:

Mrs O Nelson

Mrs Alison Watson

Mrs W. Martin

Mrs J.Kelly

Mrs M.Walsh.

Mrs A. McMurry-Taylor.

Independent Examiner:

Miss A. Stanfield

Bankers. Danske Bank , Bow Street Lisburn Co. Antrim.

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down& Dromore/Church of Ireland
Financial Statements For The Year Ended 31 December 2024

	Unrestricted Funds	Designated Funds	Restricted Funds	Low Income Funds	Total 2024	Total 2023
	£	£	£	£	£	£
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Voluntary Receipts						
Regular Giving						
Receipts from donors						
Planned giving	13830				13830	13346
Collections other than giving	1361				1361	1503
Income tax recovered					0	2571
	15191				15191	17420
Other voluntary receipts(note 4a)	2022				2022	3980
Activities for generation funds(note 4b)	0					1238
Receipts From Church Activities(note 4C)	1131		10000		11131	1900
Investment income(note 4d)	2493				2493	7687
	20837		10000		30837	32225
Payments						
Church activities						
Diocesan parish share	2917				2917	11950
Other payments(note 4e)	12018				12018	28476
	14935		0		14935	40426
Excess of the Receipts over Payments	15902				15902	-8201
2023 Issued Cheque not presented	40				40	100
Bank current and deposit account 1st Jan	94788				94788	102889
Bank current and deposit account 31st Dec	110730				110730	94788

On Behalf of the Trustees

Trustee 1 Mr Roy Thompson

Trustee 2 Mrs Olive Nelson

Date 27th April 2025

The attached notes form part of these financial statements

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Notes to the financial statements for the year ended 31/12/2024.**

1. Accounting policies.

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

(a) Receipts and Payments Account.

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipt basis.

(b) Statement of Assets and Liabilities.

(i) Assets retained for the parish's own use comprise: -

- Church Building
- Old School/Hall facility
- Glebe House at 9 St Johns Road Hillsborough
- Glebe Land adjacent to 9 St Johns Road.

The Church building is deemed to be a Heritage asset as defined by the Charities SORP (FRS102). These heritage assets are not included in the statement of assets and liabilities. The cover value for insurance replacement is £692,505.39.

The school building/Hall facility was built in 1860 and was acquired in 2002 by the Church of Ireland. It is to be maintained by St James Lower Kilwarlin. As such it is deemed to be a heritage asset and has no value ascribed to it in the statement of Assets and Liabilities. The cover value for insurance replacement is £224,105.93.

The Glebe House is recognised at deemed cost, being the rateable value of the property at 31/12/2022 £122 500. The proportion of this value included in the statement of Assets and Liabilities is 34% for St James Lower Kilwarlin at £41 650.00 No depreciation has been provided on the glebe house. A note to the accounts of the capital value of the property as at 31/12/2022 £245 000 and its current remaining useful life currently exceeds 50 years.

The glebe land did comprise of approx. 12 acres at St Johns Road Hillsborough. This land had been independently valued at £140 000 prior to the division and reuse of approx. 2 acres for a car park and proposed new church hall at St John's. St James Lower Kilwarlin proportion of this value included in the statement of Assets and Liabilities is 34%. The value of £40 800 in the accounts reflects the current land in agricultural use, approx. 10 acres.

No value has been given to the fixtures and fittings. Assets recognised but not valued are movable church furnishings and silver held by the Church Wardens in trust for the church.

(ii) Investments

Fixed asset investments comprising investment properties, Diocesan Board of Education, investments in RCB/CIT Unit Trusts are initially recorded at cost and are subsequently stated at fair value at each year end date. Investments in fixed term treasury deposit accounts are recorded at initial investment and are assessed annually for impairment. This year the Diocesan Board of Education was not paid until 2025. The CIT Trusts were distributed as normal within the financial year.

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Notes to the financial statements for the year ended 31/12/2024 (continued)

2.Reconciliation of Cash Funds

£

Total cash funds at the beginning of the year	01/01/2024	£	94,788.00
2023 Cheque Not presented		£	40.00
Plus Total Receipts for the year		£	30,837.00
Less Total Payments for the year		-£	14,935.00
Less Deposit Accounts at end of the year	31/12/2024	-£	65,528.00
Total Cash Funds in the Current Account end of Year		£	<u>45,202.00</u>

The attached notes form part of these financial statements

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland.
Notes to the Financial Statements For The Year Ended 31/12/2024.(continued)

3. The movements in funds during the year were:

	At 1st Jan 2024 £	Interest Funds £	Income Funds £	Transfer Funds £	At 31 Dec 2024 £
Deposit Accounts Fixed Term					
xxxxxxxxxx567	32000	1077.9		-1078	32000
xxxxxxxxxx767/671	18780	791		-791	18780
xxxxxxxxxx507	10657	357.97		-358	10657
xxxxxxxxxx125	1815	49	2227		4091
	<u>63252</u>	<u>2275.8</u>	<u>2227</u>	<u>-2227</u>	<u>65528</u>
CIT Unit Trusts					
Mary Brereton	101				101
Margaret Stanfield	70				70
Isabella Stanfield	30				30
Parochial Funds	1764				1764
Mary Brereton	12				12
	<u>1977</u>	<u>91</u>		<u>-91</u>	<u>1977</u>
R.B General Unit Trust(N.I.)					
RCB Trust Distribution	46				46
R.B. General Unit Trust	81				81
	<u>127</u>	<u>16</u>		<u>-16</u>	<u>127</u>
Diocesan Board Of Education					
Fund Investment	198265	7102			198265
	<u>198265</u>	<u>7102</u>			<u>198265</u>

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
 Note to the Financial Statements For The Year Ended 31/12/2024.(continued)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Low Income Funds £	Total 2024 £
4. RECEIPTS AND PAYMENTS analysis					
a. Voluntary Receipts					
Donations	2022				2022
Legacies					0
Appeals					0
	<u>2022</u>		<u>0</u>		<u>2022</u>
b. Activities for generating funds					
Glebe Land					0
	<u>0</u>		<u>0</u>		<u>0</u>
c. Receipts from Church Activities					
Catering	1131				1131
Church Hall Grant			10000		10000
	<u>1131</u>		<u>10000</u>		<u>11131</u>
d. Receipts from Investments					
RCB Unit Trust	91				91
CIT Trusts	16				16
Current account interest	109				109
Fixed Term Interests	2277				2277
	<u>2493</u>				<u>2493</u>
e. Church activities-payments					
Vestry allocation	800				800
	<u>800</u>				<u>800</u>
Church running expenses	3648				3648
Capital repair and renewals	952				952
Church Hall expenses	3148				3148
Cost of services	3029				3029
Bank Fees	81				81
Glebe expenses parish share	360				360
	<u>12018</u>		<u>0</u>		<u>12018</u>

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Notes to the financial statements for the year ended 31/12/2024. (continued)**

5. Transactions with the trustees.

The parish paid shared expenses relating to the running costs of the glebe house which is occupied by the rector. The expenses paid to the clergy may include a small immaterial proportion, which relates to their function as a vestry chairman. No other payments were made to trustees.

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2024

Charity Number NIC 101678

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Statement Of Assets and Liabilities For The Year Ended 31 December 2024

STATEMENT OF ASSETTS AND LIABILITIES

	Unrestricted Funds	Restricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£	
Cash Funds						
Current Accounts	45202				45202	31536
Desposit Accounts	65528				65528	63251
Total Cash Funds	110730				110730	94787
Gift Aid Recoverable (2023&2024)					4777	
Diocesan Board Education					7102	
Investments Assets						
CIT Unit Trusts	1977				1977	1977
RCB Trust Distribution	127				127	127
Dioceson Board Of Education	198265				198265	198265
	200369				200369	200369
Assets retained for the Parish use						
Church Building	nil				nil	nil
School/Hall facility	nil				nil	nil.
Glebe House	41650				41650	41650
Glebe Land	40800				40800	40800
	82450				82450	82450

On Behalf of the Trustees

Trustee 1 Mr Roy Thompson

Trustee 2 Secretary Mrs Olive Nelson

Date 27th April 2025

Accounts

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2023

Charity Number NIC 101678

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Financial Accounts 31/12/2023.**

References and administrative details.

Charity Name: Kilwarlin/Kilwarlin Upper&Lower/ St James/Down & Dromore/Church of Ireland.

Charity Registration Number: NIC 101678

Contact address: The Rectory. 9 St Johns Road. Hillsborough. Co. Down. BT26 6ED

Trustees

Principal Office – bearers

Clergy:

Hon Treasurer:

Church Warden- Clergy:

Church Warden- People:

Hon Secretary:

Trustees:

Independent Examiner:

Bankers. Danske Bank . Bow Street Lisburn Co. Antrim.

Rev. Rajkumar Sathyaraj.

Miss H.Alexander.

Mr P.Haslem.

Mr Roy Thompson

Mrs O. Nelson

Mrs J.Haslem.

Mr R Beck

Mrs C. Beck

Miss E.Nelson

Mrs O Nelson

Mr T. Martin

Mrs W. Martin

Mrs J.Kelly

Mrs M.Walsh.

Mrs A. McMurry-Taylor.

Miss A. Stanfield

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down& Dromore/Church of Ireland
Financial Statements For The Year Ended 31 December 2023**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Lower Church Funds £	Total 2023 £	Total 2022 £
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Voluntary Receipts						
Regular Giving						
Receipts from donors						
Planned giving	13346				13346	12780
Collections other than giving	1503				1503	1398
Income tax recovered	2571				2571	4970
	17420				17420	19148
Other voluntary receipts(note 4a)	2880		1100		3980	2350
Activites for generation funds(note 4b)	1238				1238	1740
Receipts From Church Activites(note 4C)	1400		500		1900	1213
Investment income(note 4d)	7687				7687	7394
	30625		1600		32225	31845
Payments						
Church activites						
Diocesan parish share	11950				11950	11393
Other payments(note 4e)	16876		11600		28476	13869
	28826		11600		40426	25262
Excess of the Payments over Receipts	-8201				-8201	6582
2022 Issued Cheque not presented	100				100	
Bank current and deposit account 1st Jan	102888				102888	96306
Bank current and deposit account 31st Dec	94787				94787	102888

On Behalf of the Trustees

Trustee 1 Mr Paul Haslem

Trustee 2 Mrs Olive Nelson

Date 16th April 2024

The attached notes form part of these financial statements

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Notes to the financial statements for the year ended 31/12/2023.**

1. Accounting policies.

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

(a) Receipts and Payments Account.

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipt basis.

(b) Statement of Assets and Liabilities.

(i) Assets retained for the parish's own use comprise: -

- Church Building
- Old School/Hall facility
- Glebe House at 9 St Johns Road Hillsborough
- Glebe Land adjacent to 9 St Johns Road.

The Church building is deemed to be a Heritage asset as defined by the Charities SORP (FRS102). These heritage assets are not included in the statement of assets and liabilities. The cover value for insurance replacement is £613,515.29.

The school building/Hall facility was built in 1860 and was acquired in 2002 by the Church of Ireland. It is to be maintained by St James Lower Kilwarlin. As such it is deemed to be a heritage asset and has no value ascribed to it in the statement of Assets and Liabilities. The cover value for insurance replacement is £198,543.46.

The Glebe House is recognised at deemed cost, being the rateable value of the property at 31/12/2022 £122 500. The proportion of this value included in the statement of Assets and Liabilities is 34% for St James Lower Kilwarlin at £41 650.00 No depreciation has been provided on the glebe house. A note to the accounts of the capital value of the property as at 31/12/2022 £245 000 and its current remaining useful life currently exceeds 50 years.

The glebe land did comprise of approx. 12 acres at St Johns Road Hillsborough. This land had been independently valued at £140 000 prior to the division and reuse of approx. 2 acres for a car park and proposed new church hall at St John's. St James Lower Kilwarlin proportion of this value included in the statement of Assets and Liabilities is 34%. The value of £40 800 in the accounts reflects the current land in agricultural use, approx. 10 acres.

No value has been given to the fixtures and fittings. Assets recognised but not valued are movable church furnishings and silver held by the Church Wardens in trust for the church.

(ii) Investments

Fixed asset investments comprising investment properties, Diocesan Board of Education, investments in RCB/CIT Unit Trusts are initially recorded at cost and are subsequently stated at fair value at each year end date. Investments in fixed term treasury deposit accounts are recorded at initial investment and are assessed annually for impairment. This year the Diocesan Board of Education and CIT Trusts were distributed as normal within the financial year.

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Notes to the financial statements for the year ended 31/12/2023 (continued)

2.Reconciliation of Cash Funds

	£
Total cash funds at the beginning of the year	01/01/2023 £ 102,888.30
Reconciled Cheque	£ 100.00
Plus Total Receipts for the year	£ 32,225.09
Less Total Payments for the year	-£ 40,426.51
Less Deposit Accounts at end of the year	31/12/2023 -£ 63,250.62
Total Cash Funds in the Current Account end of Year	<u>£ 31,536.26</u>

The attached notes form part of these financial statements

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland.
Notes to the Financial Statements For The Year Ended 31/12/2023.(continued)

3. The movements in funds during the year were:

	At 1st Jan 2023 £	Interest Funds £	Income Funds £	Transfer Funds £	At 31 Dec 2023 £
Deposit Accounts Fixed Term					
xxxxxxxxxx567	32000	80		-80	32000
xxxxxxxxxx767/671	18780	255		-255	18780
xxxxxxxxxx507	10656	27		-27	10656
xxxxxxxxxx125	1432	21	362		1815
	62868	383	362	-362	63251
CIT Unit Trusts					
Mary Brereton	101				101
Margaret Stanfield	70				70
Isabella Stanfield	30				30
Parochial Funds	1764				1764
Mary Brereton	12				12
	1977	90		-90	1977
R.B General Unit Trust(N.I.)					
RCB Trust Distriibution	46				46
R.B. General Unit Trust	81				81
	127	15		-15	127
Diocesan Board Of Education					
Fund Investment	198265	7102		-7102	198265
	198265	7102		-7102	198265

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
 Note to the Financial Statements For The Year Ended 31/12/2023.(continued)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Other Funds £	Total 2023 £
4. RECEIPTS AND PAYMENTS analysis					
a. Voluntary Receipts					
Donations	1780		530		2310
Legacies	1100				1100
Appeals			570		570
	<u>2880</u>		<u>1100</u>		<u>3980</u>
b. Activities for generating funds					
Church Grant	600				600
Glebe Land	638				638
	<u>1238</u>		<u>0</u>		<u>1238</u>
c. Receipts from Church Activities					
Catering	800				800
Church Hall Grant	600		500		1100
	<u>1400</u>		<u>500</u>		<u>1900</u>
d. Receipts from Investments					
RCB Unit Trust	90				90
CIT Trusts	15				15
Current account interest	96				96
Fixed Term Interests	383				383
Diocesan Board of Education	7102				7102
	<u>7686</u>				<u>7686</u>
e. Church activities-payments					
Appeals	120		570		690
Presentation Donation	470		530		1000
Vestry allocation	800				800
	<u>1390</u>		<u>1100</u>		<u>2490</u>
Church running expenses	3019		146		3165
Capital repair and renewals	4440				4440
Church Hall expenses	3695		10354		14049
Cost of services	2742				2742
Accountancy Fees	250				250
Bank Fees	91				91
Glebe expenses parish share	1249				1249
	<u>16876</u>		<u>11600</u>		<u>28476</u>

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Notes to the financial statements for the year ended 31/12/2023. (continued)**

5. Transactions with the trustees.

The parish paid shared expenses relating to the running costs of the glebe house which is occupied by the rector. The expenses paid to the clergy may include a small immaterial proportion, which relates to their function as a vestry chairman. No other payments were made to trustees.

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Statement Of Assets and Liabilities For The Year Ended 31 December 2023

STATEMENT OF ASSETTS AND LIABILITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022
Cash Funds						
Current Accounts	31536				31536	40020
Desposit Accounts	63250				63250	62868
Total Cash Funds	94786				94786	102888
Gift Aid Recoverable (2023)					2373	
LCCC Grant			10000		10000	
Investments Assets						
CIT Unit Trusts	1977				1977	1977
RCB Trust Distribution	127				127	127
Dioceson Board Of Education	198265				198265	198265
	200369				200369	200369
Assets retained for the Parish use						
Church Building	nil				nil	nil
School/Hall facility	nil				nil	nil.
Glebe House	41650				41650	41650
Glebe Land	40800				40800	40800
	82450				82450	82450

On Behalf of the Trustees

Trustee 1 Church Warden Paul Haslem

Trustee 2 Secretary Mrs Olive Nelson

Date 16th April 2024

Lower Kilwarlin/Kilwarlin Upper & Lower/St. James/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 101678

Annual report

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2023

Charity Number NIC 101678

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Trustees 'Annual Report for the year ended 31st December 2023**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the St James Lower Kilwarlin Church of Ireland for the ended 31/12/2023

Objectives and Activities.

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of the St James Lower Kilwarlin Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the St James Lower Kilwarlin, the whole minion of the Church, pastoral, evangelistic, music, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the St James Lower Kilwarlin Church of Ireland Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the St James Lower Kilwarlin Church of Ireland.

Achievements', Performance and Public Benefit.

All are welcome to attend our regular services. With all of the covid restrictions now over, the Church has now a new momentum. At present there are 27 families on the church freewill offering roll. The weekly services are attended well by our regular families, and we have gained some new families. As well as our regular services we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. The state of the church is in general good repair. The Hall/Old school is of a considerable age and needs careful maintenance. We were able to secure a Capital maintenance grant of £10 000 from the Lisburn & Castlereagh City Council (LCCC). The work was started on the receipt of the letter of offer from the LCCC, however the grant money was not received during this financial year. It's unique character suits small community organisations to use it on a regular basis. Church activity events are taking place again as we celebrated the New Kings Coronation with the help of a LCCC grant. The fellowship coffee morning on Wednesday's for the local community has been a success. Our Christian faith has been led by the Rev. Raj who retired in December 2023. We wish him well in his retirement and his family's return to India.

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Trustees Annual report for the year ended 31/12/2023. (continued)**

Volunteers.

We would like to thank all the volunteers who work so hard to make our church function, through floral art, Sunday school, maintenance, catering and events management.

Public Benefit.

The parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on the public benefit to ensure that the activities entered into during the year have helped to achieve the parish's objectives and activities, as well as providing public benefit.

Financial Review.

Total receipts on unrestricted funds were £ 30 625. The free will offering has increased slightly to £13 346. The use of the gift aid process has been welcomed with an income of £ £2 571. In this year we received £1 100 in legacies and £1 780 from friends of St James in the way of kind donations. We were in receipt of £ 1200 Power NI cost of living grants which helped towards our electricity bills. We also were successful in accepting a LCCC grant of £10 000 towards making the Church Hall more energy efficient. We installed new electric heaters, however the grant was not paid out in this financial year. Investment dividends from Diocesan Board of Education, RCB & CIT Trusts were all lodged as normal in this financial year and with the interest rate increase our investments are improving. The glebe conacre land rent was received for 2021 from St Johns and glebe expenses of £1 249 have been paid. The contribution to the diocesan parish share between St. Johns Upper Kilwarlin and St James Lower Kilwarlin remains the same at 34%. In total we had an increase in payments over receipts which resulted in a decrease in funds of £ 8 201.

Reserves Policy.

It is the Select Vestry's policy to maintain a balance on its unrestricted funds to cover emergency situations that may arise from time to time.

Going Concern.

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 2023 can be signed off as a "going concern."

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland Trustees Annual report for the year ended 31/12/2023. (Continued)

Structure, Governance and Management

Governing Document and Constitution of the Charity.

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations. The Select Vestry are the charity trustees.

Recruitment and Appointment of the Select Vestry (Trustees).

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and remuneration.

The incumbent of the Parish is paid directly by the Parish in accordance with figures approved by the General Synod of the Church of Ireland. The allowances and locomotory allowances are all approved by the General Synod. The portion of the salary that St James Lower Kilwarlin pay is funded using a formula that is based mainly on a head count of the congregation of St John's Upper Kilwarlin and St James's Lower Kilwarlin. At the date of this financial report the proportion is 66% St Johns 34% St James. Clergy Pension Fund is £2 478 and Down & Dromore General Fund is £2 904. The shared portion of the stipend that St James pay is £6 566 on a part time basis. This rate of pay was decided by the diocesan body at 50% level of normal pay.

Organisational Structure.

The Select Vestry is specifically responsible for the maintenance of the Church of St James, 2 Laney Road Moira and the adjoining property of the old school at 2 St James Road Hillsborough Co. Down used as a hall facility. On the formation of a joint parish with St Johns Upper Kilwarlin the Select Vestry of St James gained the shared responsibility of the glebe property and the glebe land at 9 St Johns Road Hillsborough Co. Down. The maintenance and management of these properties is jointly shared by both parishes. The sum that the churches of St Johns Upper Kilwarlin and St James Lower Kilwarlin have to find is shared between the churches according to a formula that is based mainly on a head count of each of the congregation respectively. At the date of this financial report the shared proportion is 66% St Johns and 34% St James. At the parish of St James, the Select Vestry consists of the incumbent (our rector) serving in the parish, the church wardens, the glebe wardens and members elected by those members of the congregation who are on the electoral roll of the church. The Select Vestry was chaired this year by the rector. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied. The Select Vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson or the church wardens.

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Trustees Annual report for the year ended 31/12/2023. (Continued)**

Statements of Trustees' Responsibilities.

The trustees are responsible for preparing the trustees report and the statement of receipts and payments and statements of assets and liabilities in accordance with applicable law and regulations. The law applicable to charities in Northern Ireland with income of less than £250 000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each fiscal year. The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees

Trustee 1 Mr Paul Haslem

Trustee 2 Mrs Olive Nelson

Date 16th April 2024

Lower Kilwarlin/Kilwarlin Upper & Lower/St. James/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 101678

Annual return

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2023

Charity Number NIC 101678

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Independent Examiners Report to the Trustees For the year ended 31/12/2023**

I report on the accounts of the Trust for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

1. examine the accounts under section 65 of the Charities Act
2. follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
3. state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and 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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Amanda Stanfield BSc

Address: 69 Dromore Road, Hillsborough, BT26 6HU

Date: 16th April 2024

Accounts

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2022

Charity Number NIC 101678

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Statement Of Assets and Liabilities For The Year Ended 31 December 2022

STATEMENT OF ASSETTS AND LIABILITIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Other Funds	Total 2022	Total 2021
	£	£	£	£	£	
Cash Funds						
Current Accounts	40020				40020	33532
Deposit Accounts	62868				62868	62774
Total Cash Funds	102888				102888	96306
Gift Aid Recoverable (2022)					2491	
Investments Assets						
CIT Unit Trusts	1977				1977	1977
RCB Trust Distribution	127				127	127
Diocesan Board Of Education	198265				198265	198265
	200369				200369	200369
Assets retained for the Parish use						
Church Building	nil				nil	nil
School/Hall facility	nil				nil	nil
Glebe House	41650				41650	41650
Glebe Land	40800				40800	40800
	82450				82450	82450

On Behalf of the Trustees

Trustee 1 Rev Rajkumar Sathyara

Trustee 2 Mrs Olive Nelson

Date 19th April 2023

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Financial Statements For The Year Ended 31 December 2022

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Voluntary Receipts						
Regular Giving						
Receipts from donors						
Planned giving	12780				12780	11300
Collections other than giving	1398				1398	1117
Income tax recovered	4970				4970	
	19148				19148	12417
Other voluntary receipts(note 4a)	1330		1020		2350	805
Activities for generation funds(note 4b)	1490		250		1740	0
Receipts From Church Activities(note 4C)	1213				1213	1743
Investment income(note 4d)	7394				7394	14588
	30575		1270		31845	29553
Payments						
Church activities						
Diocesan parish share	11393				11393	11172
Other payments(note 4e)	12599		1270		13869	14531
	23992		1270		25262	25703
Excess of the Receipts over Payments	6582				6582	3850
Bank current and deposit account 1st Jan	96306				96306	92456
Bank current and deposit account 31st Dec	102888				102888	96306

On Behalf of the Trustees

Trustee 1 Rev. Rajkumar Sathyara

Trustee 2 Mrs Olive Nelson

Date 19th April 2023

The attached notes form part of these financial statements

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Notes to the financial statements for the year ended 31/12/2022.**

1. Accounting policies.

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

(a) Receipts and Payments Account.

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipt basis.

(b) Statement of Assets and Liabilities.

(i) Assets retained for the parish's own use comprise: -

- Church Building
- Old School/Hall facility
- Glebe House at 9 St Johns Road Hillsborough
- Glebe Land adjacent to 9 St Johns Road.

The Church building is deemed to be a Heritage asset as defined by the Charities SORP (FRS102). These heritage assets are not included in the statement of assets and liabilities. The cover value for insurance replacement is £613,515.29.

The school building/Hall facility was built in 1860 and was acquired in 2002 by the Church of Ireland. It is to be maintained by St James Lower Kilwarlin. As such it is deemed to be a heritage asset and has no value ascribed to it in the statement of Assets and Liabilities. The cover value for insurance replacement is £198,543.46.

The Glebe House is recognised at deemed cost, being the rateable value of the property at 31/12/2023 £122 500. The proportion of this value included in the statement of Assets and Liabilities is 34% for St James Lower Kilwarlin at £41 650.00 No depreciation has been provided on the glebe house. A note to the accounts of the capital value of the property as at 31/12/2023 £245 000 and its current remaining useful life currently exceeds 50 years.

The glebe land did comprise of approx. 12 acres at St Johns Road Hillsborough. This land had been independently valued at £140 000 prior to the division and reuse of approx. 2 acres for a car park and proposed new church hall at St John's. St James Lower Kilwarlin proportion of this value included in the statement of Assets and Liabilities is 34%. The value of £40 800 in the accounts reflects the current land in agricultural use, approx. 10 acres.

No value has been given to the fixtures and fittings. Assets recognised but not valued are movable church furnishings and silver held by the Church Wardens in trust for the church.

(ii) Investments

Fixed asset investments comprising investment properties, Diocesan Board of Education, investments in RCB/CIT Unit Trusts are initially recorded at cost and are subsequently stated at fair value at each year end date. Investments in fixed term treasury deposit accounts are recorded at initial investment and are assessed annually for impairment. This year the Diocesan Board of Education and CIT Trusts were distributed as normal within the financial year.

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Notes to the financial statements for the year ended 31/12/2022 (continued)

2.Reconciliation of Cash Funds

£

Total cash funds at the beginning of the year	01/01/2022	£	96,305.60
Plus Total Receipts for the year		£	31,845.06
Less Total Payments for the year		-£	25,262.51
Less Deposit Accounts at end of the year	31/12/2022	-£	62,868.00
Total Cash Funds in the Current Account end of Year		£	<u>40,020.15</u>

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland.
Notes to the Financial Statements For The Year Ended 31/12/2022.(continued)

3. The movements in funds during the year were:

	At 1st Jan 2022 £	Interest Funds £	Income Funds £	Transfer Funds £	At 31 Dec 2022 £
Deposit Accounts Fixed Term					
xxxxxxxxxx567	32000	48		-48	32000
xxxxxxxxxx767/671	18780	28		-28	18780
xxxxxxxxxx507	10656	16		-16	10656
xxxxxxxxxx125	1338	2	92		1432
	<u>62774</u>	<u>94</u>	<u>92</u>	<u>-92</u>	<u>62868</u>
CIT Unit Trusts					
Mary Brereton	101				101
Margaret Stanfield	70				70
Isabella Stanfield	30				30
Parochial Funds	1764				1764
Mary Brereton	12				12
	<u>1977</u>	<u>99</u>		<u>-99</u>	<u>1977</u>
R.B General Unit Trust(N.I.)					
RCB Trust Distribution	46				46
R.B. General Unit Trust	81				81
	<u>127</u>	<u>14</u>		<u>-14</u>	<u>127</u>
Diocesan Board Of Education					
Fund Investment	198265	7102		-7102	198265
	<u>198265</u>	<u>7102</u>		<u>-7102</u>	<u>198265</u>

Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Note to the Financial Statements For The Year Ended 31/12/2022.(continued)

	Unrestricted Funds	Designated Funds	Restricted Funds	Lower Church Funds	Total 2022
	£	£	£	£	£
4. RECEIPTS AND PAYMENTS analysis					
a. Voluntary Receipts					
Donations	1240	500			1740
Legacies	90				90
Appeals		520			520
	<u>1330</u>	<u>1020</u>			<u>2350</u>
b. Activities for generating funds					
Coffee Morning	930	250			1180
Queens Jubilee	560				560
	<u>1490</u>	<u>250</u>			<u>1740</u>
c. Receipts from Church Activities					
Sunday School	200				200
Community Hall	500				500
Covid Grant	513				513
	<u>1213</u>				<u>1213</u>
d. Receipts from Investments					
RCB Unit Trust	99				99
CIT Trusts	14				14
Current account interest	85				85
Fixed Term Interests	94				94
Diocesan Board of Education	7102				7102
	<u>7394</u>				<u>7394</u>
e. Church activities-payments					
Appeals/Ukraine	840	1270			2110
Vestry allocation	680				680
	<u>1520</u>	<u>1270</u>			<u>2790</u>
Church running expenses	5938				5938
Capital repair and renewals	982				982
Church Hall expenses	1738				1738
Cost of services	1482				1482
Accountancy Fees	250				250
Bank Fees	89				89
Glebe expenses parish share	600				600
	<u>12599</u>	<u>1270</u>			<u>13869</u>

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Notes to the financial statements for the year ended 31/12/2022. (continued)**

5. Transactions with the trustees.

The parish paid shared expenses relating to the running costs of the glebe house which is occupied by the rector. The expenses paid to the clergy may include a small immaterial proportion, which relates to their function as a vestry chairman. No other payments were made to trustees.

Lower Kilwarlin/Kilwarlin Upper & Lower/St. James/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 101678

Annual report

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2022

Charity Number NIC 101678

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Financial Accounts 31/12/2022.**

References and administrative details.

Charity Name: Kilwarlin/Kilwarlin Upper&Lower/ St James/Down & Dromore/Church of Ireland.

Charity Registration Number: NIC 101678

Contact address: The Rectory, 9 St Johns Road, Hillsborough, Co. Down, BT26 6ED

Trustees

Principal Office – bearers

Clergy:

Rev. Rajkumar Sathiyaraj.

Hon Treasurer:

Miss H.Alexander.

Church Warden- Clergy:

Mr P.Haslem.

Church Warden- People:

Mrs J.Haslem.

Hon Secretary:

Mrs O Nelson

Trustees:

Mrs C.Beck.

Mr R.Beck.

Mr T.Martin.

Mrs W. Martin

Mrs J.Kelly

Mr R.Thompson

Miss E.Nelson.

Mrs M.Walsh.

Independent Examiner:

Miss A. Stanfield

Bankers. Danske Bank . Bow Street Lisburn Co. Antrim.

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland.
Trustees 'Annual Report for the year ended 31st December 2022**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the St James Lower Kilwarlin Church of Ireland for the ended 31/12/2022

Objectives and Activities.

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of the St James Lower Kilwarlin Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the St James Lower Kilwarlin, the whole minion of the Church, pastoral, evangelistic, music, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the St James Lower Kilwarlin Church of Ireland Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the St James Lower Kilwarlin Church of Ireland.

Achievements', Performance and Public Benefit.

All are welcome to attend our regular services. With our new clergy settled in the Church has now a new momentum. At present there are 29 parishioners on the church electoral roll. The average weekly attendance counted during a monthly count was 21. As well as our regular services we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. The state of the church is in general good repair. The Hall/Old school is of a considerable age and needs careful maintenance. It's unique character suits small community organisations to use it on a regular basis. With the easing of the covid restrictions the Church community is getting back to normal. Our services have resumed, and church activity events are taking place again. We have started a fellowship coffee morning on Wednesday's for the local community: we have witnessed two weddings, the Queen Elizabeth II Platinum Jubilee Reign celebration and later upon her death, her long Christian life to Reflect on and Rejoice in. Our Christian faith is led by the Rev. Raj who encourages and supports us in our missions.

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Trustees Annual report for the year ended 31/12/2022. (continued)**

Volunteers.

We would like to thank all the volunteers who work so hard to make our church function, through floral art, Sunday school, maintenance, catering and events management.

Public Benefit.

The parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on the public benefit to ensure that the activities entered into during the year have helped to achieve the parish's objectives and activities, as well as providing public benefit.

Financial Review.

Total receipts on unrestricted funds were £ 30 575. The free will offering remains constant at £12 780. The use of the gift aid process has been welcomed with an income of £ £4 970. In this year we received £1 330.00 in legacies and friends of St James in the way of kind donations. We were able to hold activities in the way of Coffee mornings which brought in £ 680.00 and a joint coffee morning with St Johns a further £250. With the select vestry restricted in meetings due to covid no major project was decided on in 2021/2022 so we had only general maintenance expenses of £1 985. Our defibrillator was used by a member of the local community so we had the expense of this service. Investment dividends from Diocesan Board of Education and CIT Trusts were all lodged as normal in this financial year. The glebe conacre land rent has not been received from St Johns and glebe expenses have also not been received to pay. The contribution to the diocesan parish share between St. Johns Upper Kilwarlin and St James Lower Kilwarlin remains the same at 34%. In total we had an increase in receipts over payments which resulted in an increase in funds of £6 582.55

Reserves Policy.

It is the Select Vestry's policy to maintain a balance on its unrestricted funds to cover emergency situations that may arise from time to time.

Going Concern.

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 2022 can be signed off as a "going concern."

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Trustees Annual report for the year ended 31/12/2022. (Continued)**

**Structure, Governance and
Management**

Governing Document and Constitution of the Charity.

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations. The Select Vestry are the charity trustees.

Recruitment and Appointment of the Select Vestry (Trustees).

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the Select Vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and remuneration.

The incumbent of the Parish is paid directly by the Parish in accordance with figures approved by the General Synod of the Church of Ireland. The allowances and locomotory allowances are all approved by the General Synod. The portion of the salary that St James Lower Kilwarlin pay is funded using a formula that is based mainly on a head count of the congregation of St John's Upper Kilwarlin and St James's Lower Kilwarlin. At the date of this financial report the proportion is 66% St Johns 34% St James. Clergy Pension Fund is £2 273.40 and Down & Dromore General Fund is £2 880.00. The shared portion of the stipend that St James pay is £6 239.42 on a part time basis. This rate of pay was decided by the diocesan body at 50% level of normal pay.

Organisational Structure.

The Select Vestry is specifically responsible for the maintenance of the Church of St James, 2 Laney Road Moira and the adjoining property of the old school at 2 St James Road Hillsborough Co. Down used as a hall facility. On the formation of a joint parish with St John's Upper Kilwarlin the Select Vestry of St James gained the shared responsibility of the glebe property and the glebe land at 9 St Johns Road Hillsborough Co. Down. The maintenance and management of these properties is jointly shared by both parishes. The sum that the churches of St Johns Upper Kilwarlin and St James Lower Kilwarlin have to find is shared between the churches according to a formula that is based mainly on a head count of each of the congregation respectively. At the date of this financial report the shared proportion is 66% St Johns and 34% St James. At the parish of St James, the Select Vestry consists of the incumbent (our rector) serving in the parish, the church wardens, the glebe wardens and members elected by those members of the congregation who are on the electoral roll of the church. The Select Vestry was chaired this year by the rector. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied. The Select Vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson or the church wardens.

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Trustees Annual report for the year ended 31/12/2022. (Continued)**

Statements of Trustees' Responsibilities.

The trustees are responsible for preparing the trustees report and the statement of receipts and payments and statements of assets and liabilities in accordance with applicable law and regulations. The law applicable to charities in Northern Ireland with income of less than £250 000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each fiscal year. The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees

Trustee 1 Rev. Rajkumar Sathyara

Trustee 2 Mrs Olive Nelson

Date 19th April 2023

Lower Kilwarlin/Kilwarlin Upper & Lower/St. James/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 101678

Annual return

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/
Church of Ireland**

**Trustees Annual report and Statement of Receipts and Payments and
Assets and Liabilities**

For the year ended 31st December 2022

Charity Number NIC 101678

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/ Church of Ireland
Independent Examiners Report to the Trustees For the year ended 31/12/2022**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 7 to 8 attached.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

1. examine the accounts under section 65 of the Charities Act
2. follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
3. state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and 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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name: Amanda Stanfield BSc

Address: 69 Dromore Road, Hillsborough, BT26 6HU

Date: 19th April 2023