

**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 31<sup>st</sup> 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 31<sup>st</sup> 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 16<sup>th</sup> April 2024**