

**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.
Trustees 'Annual Report for the year ended 31st December 2024**

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 31/12/2024

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. At present there are 26 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 in 2023 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, and we received the capital in this financial year. It's unique character suits small community organisations to use it on a regular basis. Church activity events are taking place and although we are a vacant parish we hope a new minister will be installed early in the next year. The fellowship coffee morning on Wednesday's for the local community are still a success.

**Lower Kilwarlin/Kilwarlin Upper & Lower/St James/Down & Dromore/Church of Ireland
Trustees Annual report for the year ended 31/12/2024. (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 £ 20 837. The free will offering has increased slightly to £13 830. In this year we received £2 022 from friends of St James in the way of kind donations. 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. Investment dividend of £7102 from Diocesan Board of Education was not received in this year and appears on the asset statement however RCB & CIT Trusts were all lodged as normal in this financial year. The contribution to the diocesan parish share between St. Johns Upper Kilwarlin and St James Lower Kilwarlin remains the same at 34%. The parish was vacant this year so diocesan payments were only visiting clergy. In total we had an increase in receipts over payments which resulted in an increase funds of £ 15 902

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 2024 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 31/12/2024. (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 £373.00 and Down & Dromore General Fund is £2 544.00.

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 rural dean. 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 31/12/2024. (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 Roy Thompson

Trustee 2 Mrs Olive Nelson

Date 27th April 2025