

# DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 102534

## Details

---

**Known as** Kilmore Parish

**Status** Received

**Registered** 2015-03-26

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

---

**Address** 22 Church Road  
Crossgar  
Downpatrick  
15 The Old Mill  
BT30 9nz  
BT30 9NZ

**Phone** 007916179709

**Email** [norman.stewart22@outlook.com](mailto:norman.stewart22@outlook.com)

**Website** <https://kilmore.church/>

## 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
2025-12-31	£119,749	£70,254	£0	1

## Trustees

Name	Role	Appointed
Mr Dermot Nesbitt		
Mr Geoffrey Norris		
Mr James Burrell Associate Of Chartered Insurance In		
Mr Mervyn Andrew John Boyd		
Mr Norman Stewart Fcca		
Mr Reginald Nesbitt		
Mr Robert Hamilton		
Mr Thomas Andrews		
Mrs Leanne Fitzsimmons		
Mrs Margaret Elizabeth Whyte Hamilton		
Mrs Violet Stockdale		
Mrs Yvonne Andrews		
Ms Carol Maude		
Rev. Dr. Claire Olivia Therese Aylward		

**DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 102534

---

# Accounts

---

*The Parish of Christ Church, Kilmore*



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

**For the year ended 31<sup>st</sup> December 2025**

**Charities Number: NIC 102534**

**Parish of Christ Church Kilmore**

**Annual report and financial statements for the year ended 31<sup>st</sup> December 2025**

**Contents**

	Pages
References and administrative details of the Church	1 - 2
Trustees' report	3 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 12

## **Parish of Christ Church Kilmore**

### **References and administrative details**

Charity Name: **Parish of Christ Church Kilmore**

Charity Registration Number: **NIC 102534**

Contact Address: **Revd. Dr. Claire Aylward  
22 Church Road  
Downpatrick  
BT30 9HR**

### **Trustees**

**Revd. Dr. Claire Aylward  
Mr Mervyn Boyd  
Mr Jim Burell  
Mrs Leanne Fitzsimmons  
Mr David Mollan  
Mr Dermot Nesbitt  
Mr Reginald Nesbitt  
Mr Geoffrey Norris  
Mr Norman Stewart  
Mrs Lorraine Steenson  
Mrs Violet Stockdale  
Mrs Margaret Whyte**

### **Principal Office-bearers**

Clergy:	<b>Revd. Dr. Claire Aylward</b>
Church Secretary	<b>Mr Geoffrey Norris</b>
Church Treasurer:	<b>Mr Norman Stewart</b>
Church Warden- Clergy:	<b>Mrs Margaret Whyte</b>
Church Warden - People:	<b>Mr David Mollan</b>
Glebe Warden - Clergy	<b>Mr Jim Burell</b>
Glebe Warden – People	<b>Mr Mervyn Boyd</b>

### **Independent Examiner**

**Ivan Shannon & Co  
39 Church Street  
Ballynahinch  
BT24 8AF**

### **Bankers**

**Danske Bank  
49-51 Market Street  
Downpatrick  
BT30 6LR**

**Kilmore Parish Church Income and Expenditure Account 2025**

	Notes	Unrestricted £	Designated £	Restricted £	Total 2025 £	Total 2024 £
<b>Receipts</b>						
Legacies	1	£112.20	£28.08	£3,953.57	£4,104.05	£3,682.38
Donations and Plate Collections	2	£42,581.41		£1,104.19	£43,685.60	£35,499.70
Receipts from General Trustees	3	£1,616.89	£50.55		£1,667.44	£1,763.03
Appeals	4			£2,468.68	£2,468.68	£2,967.50
Grants						£4,300.00
Bank and Deposit Interest	5	£115.80			£115.80	£159.69
Dividends Received	6	£940.20		£927.72	£1,867.92	£1,850.20
Rental of Premises and Land	7	£1,880.00			£1,880.00	£4,487.00
Other Receipts	8	£450.00	£2,725.00	£60,784.54	£63,959.54	£16,262.25
<b>Total Income and Endowments</b>		<b>£47,706.70</b>	<b>£2,803.63</b>	<b>£69,238.70</b>	<b>£119,749.03</b>	<b>£70,971.75</b>
<b>Payments</b>						
Administration	9	£1,435.77		£255.34	£1,691.11	£1,342.67
Salaries and Wages	10	£28,299.60		£80.00	£28,379.6	£11,190.56
Diocesan Costs/Assessment	11	£4,020.00			£4,020.00	£4,236.00
Church Running Costs	12	£7,992.30		£364.29	£8,356.59	£12,362.20
Glebe Land Costs	13	£234.56			£234.56	£2,079.65
Rectory Running Costs	14	£2,081.83		£3,090.00	£5,171.83	£17,544.23
Charitable Donations	15			£2,468.68	£2,468.68	£31,872.50
Graveyard Costs			£2,305.00	£3,255.00	£5,560.00	£1,920.00
Other Expenditure	16	£908.10		£13,462.59	£14,371.69	£15,297.05
<b>Total Payments</b>		<b>£44,973.16</b>	<b>£2,305.00</b>	<b>£22,975.90</b>	<b>£70,254.06</b>	<b>£97,844.86</b>
<b>Excess of Receipts over Payments before Transfers</b>		<b>£2,733.54</b>	<b>£498.63</b>	<b>£46,262.80</b>	<b>£49,494.97</b>	<b>(£26,873.11)</b>
<b>Transfers</b>		<b>£484.03</b>	<b>£409.29</b>	<b>(£893.32)</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Excess of Receipts over Payments after Transfers</b>		<b>£3,217.57</b>	<b>£907.92</b>	<b>£45,369.48</b>	<b>£49,494.97</b>	<b>(£26,873.11)</b>
<b>Balance Brought Forward</b>		<b>£41,088.03</b>	<b>(£2,717.98)</b>	<b>£59,126.54</b>	<b>£97,496.59</b>	<b>£124,369.70</b>
<b>Balance carried Forward</b>		<b>£44,305.60</b>	<b>(£1,810.06)</b>	<b>£104,496.02</b>	<b>£146,991.56</b>	<b>£97,496.59</b>

On Behalf of the Trustees

Priest in Charge

Rev. Dr. Claire Aylward



19.01.26

Honorary Treasurer

Mr. Norman Stewart



19.01.26

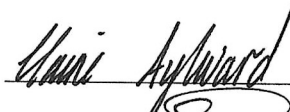
Statement of Assets and Liabilities as at 31<sup>st</sup> December 2025

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Cash Funds</b>						
Current Accounts	£44,305.60	(£1,810.06)	£104,496.02		£146,991.56	£97,496.59
<b>Total Cash Funds</b>	<b>£44,305.60</b>	<b>(£1,810.06)</b>	<b>£104,496.02</b>		<b>£146,991.56</b>	<b>£97,496.59</b>
<b>Investment Assets</b>						
Funds held on Deposit by RCB			£31,100.55		£31,100.55	£42,713.31
Endowment Investments				£10,203.25	£10,203.25	£9,708.90
<b>Total Investment Assets</b>			<b>£31,100.55</b>	<b>£10,203.25</b>	<b>£41,303.80</b>	<b>£51,203.02</b>
<b>Assets retained for the Parish's Own use</b>						
Rectory			£300,00.00		£300,00.00	£300,00.00
Glebe Land			£100,00.00		£100,000.00	£100,000.00
Fixtures and Fittings			£27,009.02		£27,009.02	£27,009.02
<b>Total Assets Retained</b>			<b>£427,009.02</b>		<b>£427,009.02</b>	<b>£427,009.02</b>
<b>TOTAL</b>	<b>£44,305.60</b>	<b>(£1,810.06)</b>	<b>£562,605.59</b>	<b>£10,203.25</b>	<b>£615,304.38</b>	<b>£576,927.82</b>

On Behalf of the Trustees

Priest in Charge

Rev. Dr. Claire Aylward



19.01.26

Honorary Treasurer

Mr. Norman Stewart



19.01.26

Note:

Danske Bank

£82,991.56

Department of Communities NI Central Investment Fund for Charities

£64,000.00

£146,991.56

The Current Value of holdings with Department of Communities NI Central Investment Fund for Charities is £69,489.40

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2025

### 1. Accounting policies

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

#### 1) Receipts and Payments Account

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

#### 2) Statement of Assets and Liabilities

##### a) Investments and Bequests

###### i) Proceeds of sale

- (1) The proceeds of sale of various church assets are held on deposit by the Representative Church Body or invested in RCB unit Trust which generate income for the Church. The monies held may be released to the church for specific capital purposes with the approval of the Diocese and the RCB. Some of this income has already been drawn down for Church and Graveyard projects.

Sale of Glebe Cottage	£25,625.75 (RCB Unit Trusts)
Sale of Sightlines at Glebe Cottage	£5,474.80 (RCB Unit Trusts)

###### ii) Bequests

- (1) Bequests made to the church are held as units invested with either the Representative Body General Unit Trust, the Church of Ireland Trustees or the Northern Ireland Central Investment Fund for Charities administered by the Department of Communities. Units are initially recorded at cost and are then subsequently stated at fair value at each year end date. The interest only is passed to the Church with Unit growth being reflected on the statement of Assets and Liabilities

Bequests comprise:-

- (a) Donations and Bequests held by RCB which generate income for general or specific purposes for the Church
- (b) Bequests held with the Charity Branch of the Department of Communities which generate income for general purposes of the church.
- (c) Bequests held by the Church of Ireland Trustees which generate income for general or specific purposes for the Church.

The fair value of each holding as at 31<sup>st</sup> December 2025 was:-

RCB Investments	£4,911.75
Department of Communities	£1,762.23
Church of Ireland Trustees	£3,529.27

##### b) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:-

- (1) Church Building and Graveyard
- (2) Parish Hall
- (3) Glebe House (Rectory)
- (4) Glebe Land
- (5) Fixtures and fittings

- (a) The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.
- (b) The Parish Hall was built in 2008. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

**Notes to the financial statements for the year ended 31<sup>st</sup> December 2025 (continued)**

- (c) The Glebe House (Rectory) was built in 2002 and has been valued by an independent expert as at 31<sup>st</sup> December 2016. It is not intended to depreciate this asset. The Building was erected and is maintained jointly with Inch Parish Church but the full value is carried in the accounts of Christ Church Kilmore and no value is recorded in the Accounts of Inch Parish Church.
- (d) The Glebe Land comprises 22.6 acres and is let out to conacre and was valued by an independent expert as at 31<sup>st</sup> December 2016.
- (e) There were no records available to value Fixtures and Fittings and as their value was negligible the accounts have begun to recognise new fixtures and fittings with a value in excess of £2,000. As such the Church Organ which has been installed is valued at cost of construction of £27,009.02.

**2. Reconciliation of Cash Funds**

Total Cash Funds at Beginning of the Year	£97,496.59
Receipts for the Year	£119,749.03
Payments for the Year	£70,254.06
Total Cash Funds at end of Year	<u>£146,991.56</u>

Represented By

Cash at Bank	£82,991.56
Deposited with Central Investment Fund for Charities	£64,000.00

**3. Movement in Funds**

	At 1 <sup>st</sup> Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> Dec 2025 £
<b>Endowment Funds</b>					
Endowment Funds	-	-	-	-	-
<b>Unrestricted Funds</b>					
General Fund	£41,088.03	£47,706.70	£44,973.16	£484.03	£44,305.60
	<u>£41,088.03</u>	<u>£47,706.70</u>	<u>£44,973.16</u>	<u>£484.03</u>	<u>£44,305.60</u>
<b>Designated Funds</b>					
Graveyard Fund	-	£2,803.63	£2,305.00	(£498.63)	-
Sound System	(£2,717.98)	-	-	£907.92	(£1,810.06)
	<u>(£2,717.98)</u>	<u>£2,803.63</u>	<u>£2,305.00</u>	<u>£409.29</u>	<u>(£1,810.06)</u>
<b>Restricted Funds</b>					
CAP	-	£25,288.08	-	-	£25,288.08
Eliza Robinson Charity	£9,706.67	£3,201.17	-	-	£12,907.84
Eliza Robinson Endowment	-	£907.92	-	(£907.92)	-
Flowers	-	£130.65	£130.65	-	-
Foodbank	£48,913.45	£17,296.08	£9,526.59	-	£56,683.34
Graveyard Capital Works	-	-	£3,255.00	-	(£3,255.00)
Priority Fund	-	£1,500.00	£1,514.60	£14.60	-
Rectory Fund	(£11,321.46)	£14,411.46	£3,090.00	-	-
Rejuvenation Fund	-	£2,755.00	£914.39	-	£1,840.61
Renewal & Repair Fund	£11,653.34	£1,279.66	£1,995.00	-	£10,938.00
Special Collections	-	£2,468.68	£2,468.68	-	-
Youth Fellowship	£174.14	-	£80.99	-	£93.15
	<u>£59,126.54</u>	<u>£69,238.70</u>	<u>£22,975.90</u>	<u>(£893.32)</u>	<u>£104,496.02</u>
<b>Total Funds</b>	<u>£97,496.59</u>	<u>£119,749.03</u>	<u>£70,254.06</u>	<u>-</u>	<u>£146,991.56</u>

## Notes to the financial statements for the year ended 31<sup>st</sup> March 2025 (continued)

### Purposes of Endowment Funds

None held by the Church, all by independent bodies

### Purposes of Designated Funds

Graveyard Fund This is a fund to assist with the cost of maintaining the Graveyard and those with allocated graves contribute to the upkeep of the graveyard

Sound System The Sound system was upgraded some years ago and the cost is being meet over a number of years by the Eliza Robinson Endowment Fund

### Purposes of Restricted Funds

CAP (Christians against Poverty) As stated in the financial review this is funds held on behalf of CAP until the establishment of a local approved debt centre.

Eliza Robinson Charity This is an independent charity established by order of court for the benefit of the Parish of Kilmore. The Rector is named as Honorary Chair,

Eliza Robinson Endowment This is an independent charity established by order of court for the benefit of the Church of Ireland Parish of Kilmore. The Rector is named as Honorary Chair.

Flower Fund This fund was established to hold contributions to the Church for flower displays and is the cost of flowers purchased by those who make the arrangements is reimbursed from this fund.

Kilmore and Inch Foodbank A foodbank operates from Kilmore Church Hall and donations and goods are received from across the area and food is distributed by volunteers. The Foodbank has its own independent committee.

Graveyard Capital Works Work was required at the graveyard to put in footings for headstones. An application was made to the RCB to draw down funds to do this work which has been approved.

Priority Fund Grant received to run a community outreach event.

Rectory Fund The Rectory was rented out on a short-term lease during the interregnum and the income is being used to meet some of the work identified by the diocesan surveyor. Work is now complete, and monies have been drawn down from the sale of the old rectory which was being held in unit trusts by the RCB.

Rejuvenation Fund A Rejuvenation Grant was awarded by the Diocese of Down and Dromore to assist the Parish which was experiencing a challenging time.

Renewal and Repair Fund The Trustees have set aside funds for the maintenance of Church Property and parishioners make specific contributions to the fund

Special Collections All collections for special purposes such as Poppy appeal, bishops appeal etc. are collated into this fund prior to disbursement.

Youth Fellowship A grant was received from the Diocese to assist in development of youth within the Church.

## Notes to the financial statements for the year ended 31<sup>st</sup> March 2025 (continued)

### 4. Transactions with the Trustees

The following amounts were received by Church Trustees for goods or services purchased by them for the use of the Church.

Rev. Dr. Claire Aylward	£961.39
Mr Jim Burrell	£287.56
Mr Norman Stewart	£330.41
Mrs Margaret White	£82.00
Mrs Lorraine Steenson	£201.00
Mr Mervyn Boyd	£15.34

The Parish is responsible for payment of 50% of the Rectors Stipend, administration and Locomotory expenses.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

### 5. Governance Costs

No Governance costs were incurred during the year as the independent examiner provided services free.

**DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 102534

---

# Accounts

---

*The Parish of Christ Church, Kilmore*



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

**For the year ended 31<sup>st</sup> December 2024**

**Charities Number: NIC 102534**

**Parish of Christ Church Kilmore**

**Annual report and financial statements for the year ended 31<sup>st</sup> December 2024**

**Contents**

	Pages
References and administrative details of the Church	1 - 2
Trustees' report	3 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 11

**Parish of Christ Church Kilmore**

**References and administrative details**

Charity Name: **Parish of Christ Church Kilmore**

Charity Registration Number: **NIC 102534**

Contact Address: **Revd. Dr. Claire Aylward  
22 Church Road  
Downpatrick  
BT30 9HR**

**Trustees**

<b>Revd. Dr. Claire Aylward</b>	<b>Priest in Charge</b>
<b>Mrs Margaret Whyte</b>	<b>Church Warden Rector</b>
<b>Mr David Mollan</b>	<b>Church Warden – People</b>
<b>Mr Norman Stewart</b>	<b>Church Treasurer</b>
<b>Mr Norman Gibson</b>	<b>Glebe Warden-Clergy</b>
<b>Mr Jim Burell</b>	<b>Glebe Warden-People</b>
<b>Mrs Margaret Savage</b>	<b>Church Secretary</b>
<b>Mr Reginald Nesbitt</b>	
<b>Mr Mervyn Boyd</b>	
<b>Mr Geoffrey Norris</b>	
<b>Mr Dermot Nesbitt</b>	

**Principal Office-bearers**

<b>Clergy:</b>	<b>Revd. Dr. Claire Aylward</b>
<b>Church Secretary</b>	<b>Mrs Margaret Savage</b>
<b>Church Treasurer:</b>	<b>Mr Norman Stewart</b>
<b>Church Warden- Clergy:</b>	<b>Mrs Margaret Whyte</b>
<b>Church Warden - People:</b>	<b>Mr David Mollan</b>

**Independent Examiner**

**Ivan Shannon & Co  
39 Church Street  
Ballynahinch  
BT24 8AF**

**Bankers**

**Danske Bank  
49-51 Market Street  
Downpatrick  
BT30 6LR**


**Kilmore Parish Church Income and Expenditure Account 2024**

	Notes	Unrestricted £	Designated £	Restricted £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Legacies	1	£112.20		£1,126.86	£1,239.06	£112.20
Donations and Plate Collections	2	£34,178.99		£1,320.71	£35,499.70	£39,072.47
Receipts from General Trustees	3	£1,714.34	£48.69		£1,763.03	£1,824.62
Appeals	4	£2,967.50			£2,967.50	£1,050.00
Grants				4,300.00	4,300.00	
Bank and Deposit Interest	5	£159.69			£159.69	£80.82
Dividends Received	6	£887.54		£3,405.98	£4,293.52	£5,109.31
Rental of Premises and Land	7	£1,692.00		£2,795.00	£4,487.00	£7,901.37
Other Receipts	8	£342.00	£1,695.00	£14,225.25	£16,262.25	£27,970.94
<b>Total Income and Endowments</b>		<b>£42,054.26</b>	<b>£1,743.69</b>	<b>£27,173.80</b>	<b>£70,971.75</b>	<b>£83,363.44</b>
<b>Payments</b>						
Administration	9	£1,302.67		£40.00	£1,342.67	£2,199.07
Salaries and Wages	10	£11,190.56			£11,190.56	£20,523.23
Diocesan Costs/Assessment	11	£4,236.00			£4,236.00	£4,212.00
Church Running Costs	12	£6,390.26		£5,970.94	£12,361.20	£6,910.98
Glebe Land Costs	13	£2,079.65			£2,079.65	£1,159.18
Rectory Running Costs	14	£1,590.11		£15,954.12	£17,544.23	£3,851.70
Charitable Donations	15	£3,192.50		£28,680.00	£31,872.50	£9,093.50
Graveyard Costs			£1,920.00		£1,920.00	£2,985.00
Other Expenditure	16	£2,792.70		£12,504.35	£15,297.05	£6,668.45
<b>Total Payments</b>		<b>£32,775.45</b>	<b>£1,920.00</b>	<b>£63,149.41</b>	<b>£97,844.86</b>	<b>£59,988.09</b>
<b>Excess of Receipts over Payments before Transfers</b>		<b>£9,278.81</b>	<b>(£176.31)</b>	<b>(£35,975.61)</b>	<b>(£26,873.11)</b>	<b>£23,375.35</b>
<b>Transfers</b>		<b>(£176.31)</b>	<b>£1,924.92</b>	<b>(£1,748.61)</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Excess of Receipts over Payments after Transfers</b>		<b>£9,102.50</b>	<b>£1,746.61</b>	<b>(£37,491.18)</b>	<b>(£26,873.11)</b>	<b>£23,375.35</b>
<b>Balance Brought Forward</b>		<b>£31,985.53</b>	<b>(£4,466.59)</b>	<b>£96,850.76</b>	<b>£124,369.70</b>	<b>£100,994.35</b>
<b>Balance carried Forward</b>		<b>£41,088.03</b>	<b>(£2,717.98)</b>	<b>£59,126.54</b>	<b>£97,496.59</b>	<b>£124,369.70</b>

On Behalf of the Trustees

Priest in Charge

Rev. Dr. Claire Aylward

  
\_\_\_\_\_

Honorary Treasurer

Mr. Norman Stewart

  
\_\_\_\_\_

Statement of Assets and Liabilities as at 31<sup>st</sup> December 2024

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Cash Funds</b>						
Current Accounts	£41,088.03	(£2,717.98)	£59,126.54		£97,496.59	£124,369.70
<b>Total Cash Funds</b>	<b>£41,088.03</b>	<b>(£2,717.98)</b>	<b>£59,126.54</b>		<b>£97,496.59</b>	<b>£124,369.70</b>
<b>Investment Assets</b>						
Funds held on Deposit by RCB			£41,934.72		£41,934.72	£40,715.65
Endowment Investments				£9,268.30	£9,268.30	£8,910.49
<b>Total Investment Assets</b>			<b>£41,934.71</b>	<b>£9,268.30</b>	<b>£51,203.02</b>	<b>£51,203.02</b>
<b>Assets retained for the Parish's Own use</b>						
Rectory			£300,00.00		£300,00.00	£300,00.00
Glebe Land			£100,00.00		£100,000.00	£100,000.00
Fixtures and Fittings			£27,009.02		£27,009.02	£27,009.02
<b>Total Assets Retained</b>			<b>£427,009.02</b>		<b>£427,009.02</b>	<b>£427,009.02</b>
<b>TOTAL</b>	<b>£41,088.03</b>	<b>(£2,717.98)</b>	<b>£565,794.48</b>	<b>£9,268.30</b>	<b>£602,581.74</b>	<b>£602,581.74</b>

On Behalf of the Trustees

Priest in Charge

Revd. Dr. Claire Aylward

*Claire Aylward* 25.02.25

Honorary Treasurer

Mr. Norman Stewart

*Norman Stewart* 25.02.25

Note:

Danske Bank

£33,496.59

Department of Communities NI Central Investment Fund for Charities

£64,000.00

£97,496.59

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2024

### 1. Accounting policies

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

#### 1) Receipts and Payments Account

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

#### 2) Statement of Assets and Liabilities

##### a) Investments and Bequests

##### i) Proceeds of sale

- (1) The proceeds of sale of various church assets are held on deposit by the Representative Church Body or invested in RCB unit Trust which generate income for the Church. The monies held may be released to the church for specific capital purposes with the approval of the Diocese and the RCB. Some of this income has already been drawn down for Church and Graveyard projects.

Sale of Glebe Cottage	£23,802.13(RCB Unit Trusts)
Sale of Sightlines at Glebe Cottage	£5,085.19 (RCB Unit Trusts)
Residue of Sale of Old Rectory	£13,047.10 (RCB Unit Trusts)

##### ii) Bequests

- (1) Bequests made to the church are held as units invested with either the Representative Body General Unit Trust, the Church of Ireland Trustees or the Northern Ireland Central Investment Fund for Charities administered by the Department of Communities. Units are initially recorded at cost and are then subsequently stated at fair value at each year end date. The interest only is passed to the Church with Unit growth being reflected on the statement of Assets and Liabilities

Bequests comprise:-

- (a) Donations and Bequests held by RCB which generate income for general or specific purposes for the Church
- (b) Bequests held with the Charity Branch of the Department of Communities which generate income for general purposes of the church.
- (c) Bequests held by the Church of Ireland Trustees which generate income for general or specific purposes for the Church.

The fair value of each holding as at 31<sup>st</sup> December 2024 was:-

RCB Investments	£4,562.22
Department of Communities	£1,566.22
Church of Ireland Trustees	£3,139.46

##### b) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:-

- (1) Church Building and Graveyard
- (2) Parish Hall
- (3) Glebe House (Rectory)
- (4) Glebe Land
- (5) Fixtures and fittings

- (a) The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.
- (b) The Parish Hall was built in 2008. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

**Notes to the financial statements for the year ended 31<sup>st</sup> December 2024 (continued)**

- (c) The Glebe House (Rectory) was built in 2002 and has been valued by an independent expert as at 31<sup>st</sup> December 2016. It is not intended to depreciate this asset. The Building was erected and is maintained jointly with Inch Parish Church but the full value is carried in the accounts of Christ Church Kilmore and no value is recorded in the Accounts of Inch Parish Church.
- (d) The Glebe Land comprises 22.6 acres and is let out to conacre and was valued by an independent expert as at 31<sup>st</sup> December 2016.
- (e) There were no records available to value Fixtures and Fittings and as their value was negligible the accounts have begun to recognise new fixtures and fittings with a value in excess of £2,000. As such the Church Organ which has been installed is valued at cost of construction of £27,009.02.

**2. Reconciliation of Cash Funds**

Total Cash Funds at Beginning of the Year	£124,369.70
Receipts for the Year	£70,971.75
Payments for the Year	£97,844.86
Total Cash Funds at end of Year	<u>£97,496.59</u>

Represented By

Cash at Bank	£33,496.59
Deposited with Central Investment Fund for Charities	£64,000.00

**3. Movement in Funds**

	At 1 <sup>st</sup> Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> Dec 2024 £
<b>Endowment Funds</b>					
Endowment Funds	-	-	-	-	-
<b>Unrestricted Funds</b>					
General Fund	£31,985.53	£42,054.26	£32,775.45	(£176.31)	£41,088.03
	<u>£31,985.53</u>	<u>£42,054.26</u>	<u>£32,775.4</u>	<u>(£176.31)</u>	<u>£41,088.03</u>
<b>Designated Funds</b>					
Graveyard Fund	-	£1,743.69	£1,920.00	£176.31	-
Sound System	(£4,466.59)	-	-	£1,748.61	(£2,717.98)
	<u>(£4,466.59)</u>	<u>£1,743.69</u>	<u>£1,920.00</u>	<u>£1,924.92</u>	<u>(£2,717.98)</u>
<b>Restricted Funds</b>					
Renewal & Repair Fund	£16,702.91	£921.37	£5,970.94	-	£11,653.34
Rectory Fund	£1,837.66	£2,795.00	£15,954.12	-	(£11,321.46)
CAP	-	£500.00	£500.00	-	-
Eliza Robinson Charity	£9,759.37	£2,947.30	£3,000.00	-	£9,706.67
Eliza Robinson Endowment	£870.97	£877.64	-	(£1,748.61)	-
Earl Haig Fund	-	£180.00	£180.00	-	-
Flood Fund	-	£4,300.00	£4,300.00	-	-
Foodbank	£67,505.71	£14,652.49	£33,244.35	-	£48,913.45
Youth Fellowship	£174.14	-	-	-	£174.14
	<u>£98,850.76</u>	<u>£28,873.80</u>	<u>£64,849.41</u>	<u>(£1,748.61)</u>	<u>£59,126.54</u>
<b>Total Funds</b>	<u>£124,369.70</u>	<u>£70,971.75</u>	<u>£97,844.86</u>	<u>-</u>	<u>£97,496.59</u>

## Notes to the financial statements for the year ended 31<sup>st</sup> March 2024 (continued)

### Purposes of Endowment Funds

None held by the Church, all by independent bodies

### Purposes of Designated Funds

Graveyard Fund	This is a fund to assist with the cost of maintaining the Graveyard and those with allocated graves make a contribution to the upkeep of the graveyard
Sound System	The Sound system was upgraded some years ago and the cost is being meet over a number of years by the Eliza Robinson Charity Fund

### Purposes of Restricted Funds

Renewal and Repair Fund	The Trustees have set aside funds for the maintenance of Church Property and parishioners make specific contributions to the fund
Rectory Fund	The Rectory was rented out on a short-term lease during the interregnum and the income is being used to meet some of the work identified by the diocesan surveyor. Work is now almost complete, and permission has been given by the RCB to draw down from investments to fund the work.
CAP (Christians against Poverty)	Kilmore Parish Church is a sponsor of the Mid Antrim CAP group, and donations are received to be forwarded specifically to this group.
Eliza Robinson Charity	This is an independent charity established by order of court for the benefit of the Parish of Kilmore. The Rector is named as Honorary Chair,
Eliza Robinson Endowment	This is an independent charity established by order of court for the benefit of the Church of Ireland Parish of Kilmore. The Rector is named as Honorary Chair.
Earl Haig Fund	Collections on Remembrance Sunday are passed directly to the Earl Haig Fund
Flood Fund	The Church enabled a parishioner, who had suffered severe flood damage to draw down from a Diocesan fund.
Kilmore and Inch Foodbank	A foodbank operates from Kilmore Church Hall and donations and goods are received from across the area and food is distributed by volunteers. The Foodbank has its own independent committee.
Youth Fellowship	A grant was received from the Diocese to assist in development of youth within the Church.

#### 4. Transactions with the Trustees

Mr Norman Gibson received reimbursement of £214.80 for items purchased for the maintenance of the church. Mr Jim Burrell received £118.30 for light bulb, paint etc. Mr Norman Stewart received £70 as reimbursement for goods obtained for the church. The Rector, Rev. Stephen Smyth received £27.51 in respect of items purchased for the Church. The Parish is responsible for payment of 50% of the Rectors Stipend, administration and Locomotory expenses. The Parish opted to pay 50% of the Rectors Pension Contributions.

**Notes to the financial statements for the year ended 31<sup>st</sup> March 2024 (continued)**

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**5. Governance Costs**

No Governance costs were incurred during the year as the independent examiner provided services free.

**DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 102534

---

# Annual report

---

## Trustees' Annual Report for the year ended 31<sup>st</sup> December 2024

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Parish of Christ Church Kilmore for the year ended 31<sup>st</sup> December 2024

### Objectives and Activities

The principle objective of the Parish of Christ Church Kilmore is to support the advancement of the Christian religion, and the benefits thereof, through all its various activities and ministries. Broadly speaking this fall under the following five main categories: evangelical, ecumenical, pastoral, social and charitable. Practically this means that we engage with society as a whole, on a cross-community basis, offering both spiritual and practical support to individuals and families as they have need.

As a result of its activities and pursuant with its mission, the Parish Church of Christ Church Kilmore has custody of property, land and buildings, fabric and furnishings, records and registers, materials and artefacts of significant cultural, historical and religious value, the maintenance of which is undertaken by the Select Vestry of the Parish of Christ Church Kilmore.

### Achievements, Performance & Public Benefit

Christ Church Kilmore together with Inch Parish Church form a grouped parish under the leadership of the Priest in Charge Revd. Dr. Claire Aylward who was installed on the 10<sup>th</sup> of October 2024. As a grouped parish we seek to pursue the mission of the Church: evangelical, ecumenical, pastoral, social and charitable under the aegis of the Church of Ireland.

We provide weekly and occasional services of Morning Prayer, Holy Communion, Baptisms, Weddings and Funerals and adjunct pastoral support including, the visitation of the sick, the elderly, the infirm and the bereaved. Additionally, each Church runs its own Sunday school.

As a joint parish we are involved in the broader community and as part of our mission seek to work alongside all other Civic, Charitable, School and Church organisations addressing local needs and on occasion, worshipping together. Within our ecumenical work, we host an annual Community Carol Service where we work with several local denominations, and we participate in an annual ecumenical service for the World Day of Prayer.

The Priest-in-charge serves on the Board of Governors of one local school where she is the Governor with responsibility for Staff Wellbeing and Health. This school is also supported by leading assemblies when invited to do so.

We raise funds and donate monies from our own resources to local and international charities. We collect toys and gifts at Christmas to be distributed to families in need in the local community.

As a joint Parish and on a completely voluntary basis, we operate the Kilmore & Inch Food Bank, which supplies emergency food parcels to both individuals and families. The Food Bank works closely with the following organisations: Christians against Poverty (CAP), St Vincent de Paul (SVP) and Social Services, all of whom refer clients to us. Additionally, the Foodbank supplies Christmas hampers to ensure families and individuals have access to both essentials and a few luxuries each Christmas.

### Financial Review

- The Parish unrestricted main account (No 1 Account) showed a surplus of Income over Expenditure of £9,179.81 before transfers at the 31<sup>st</sup> December 2024, A transfer of £176.31 was made to the Graveyard account to clear a deficit on that account as subscriptions for grave maintenance did not cover the cost of maintenance.
- The Church was carrying excess funds at the bank which were providing a poor return and after reviewing our short to medium needs £64,000 was invested with the Northern Ireland central Fund for Charities to provide a better return.
- The Church Repair and Renewal Fund had a balance of £11,653.34 at 31<sup>st</sup> December 2024 comparable to that off £16,702.91 as at 31<sup>st</sup> December 2023.
- The sound system was upgraded a few years ago, the cost to be borne by the church with a commitment that the Eliza Robinson Charity fund would reimburse the church over a number of years.
- There were a significant number of transactions with restricted funds being monies given through the church for other purposes such as the provision of a local foodbank.
- The Rectory was empty for a period and an opportunity arose to provide a short term tenancy to a family whose home had been flooded. The rental income is being used to meet the costs of items identified by the Diocesan Architect in his vacancy report. There is a negative balance of £11,321.46 on the account at the 31<sup>st</sup> December 2024 however

## **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2024 (continued)**

permission has been given by the Representative Church Body to draw down funds invested in Unit Trusts to cover these costs,

- The Parish is bound by the Church of Ireland 'Duty of Prudence' for church trustees to ensure that the parish is and remains solvent and by annual accounting principles to remain a going concern. Our aim has been to keep sufficient free reserves to provide, as per good practice guidelines for charities, cover for 6 months in relation to known liabilities. Our present reserves meet this requirement.

### **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.

### **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 Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of 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 Parish is jointly responsible, with Inch Parish Church for payment of the stipend, office and locomotory allowances to the incumbent and the incumbent received the stipend and allowances as prescribed by the Diocese.

#### **Organisational Structure**

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the incumbent, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the incumbent of the parish. 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 or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2024 the Select Vestry met 7 times during the year and the average attendance was 75%.

#### **Compliance with Public Benefit**

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

**Trustees' Annual Report for the year ended 31<sup>st</sup> December 2024 (continued)**

**Statement of Trustees' Responsibilities**


The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement 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 financial year.

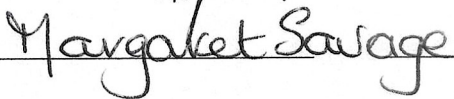
The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed on Behalf of the Trustees**

**Priest in Charge**            Revd. Dr. Claire Aylward

  
\_\_\_\_\_

**Honorary Secretary**    Mrs. Margaret Savage

  
\_\_\_\_\_

**DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 102534

---

# Annual return

---

**Independent Examiners Report to the Trustees of Parish of Christ Church Kilmore**

I report on the accounts of the Parish of Christ Church Kilmore for the year ended 31 December 2024, which are set out on pages 7 to 11.

**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:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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.

*I. Shannon & Co.*

Ivan Shannon & Co  
39 Church Street  
Ballynahinch

BT24 8AF

Date 02/05/2025

**DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 102534

---

# Accounts

---

*The Parish of Christ Church, Kilmore*



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

**For the year ended 31<sup>st</sup> December 2023**

**Charities Number: NIC 102534**

**Parish of Christ Church Kilmore**

**Annual report and financial statements for the year ended 31<sup>st</sup> December 2023**

**Contents**

	Pages
References and administrative details of the Church	1 - 2
Trustees' report	3 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 11

## Parish of Christ Church Kilmore

### References and administrative details

Charity Name: **Parish of Christ Church Kilmore**

Charity Registration Number: **NIC 102534**

Contact Address: Dean Adrian Dorian  
22 Church Road  
Downpatrick  
BT30 9HR

### Trustees

Rev. Stephen Smyth	Retired 31/07/2023
Rev. Adrian Dorian	Area Dean
Mrs Margaret Whyte	Church Warden Rector
Mr David Mollan	Church Warden – People
Mr Norman Stewart	Church Treasurer
Mr Norman Gibson	Glebe Warden-Clergy
Mr Jim Burell	Glebe Warden-People
Mrs Margaret Savage	Church Secretary
Mr Reginald Nesbitt	
Mr Mervyn Boyd	
Mr Geoffrey Norris (joined 23/08/2023)	
Mr Dermot Nesbitt (joined 23/08.2023)	

### Principal Office-bearers

Clergy:	Rev. Adrian Dorian
Church Secretary	Mrs Margaret Savage
Church Treasurer:	Mr Norman Stewart
Church Warden- Clergy:	Mrs Margaret Whyte
Church Warden - People:	Mr David Mollan

### Independent Examiner

Ivan Shannon & Co  
39 Church Street  
Ballynahinch  
BT24 8AF

### Bankers

Danske Bank  
49-51 Market Street  
Downpatrick  
BT30 6LR


**Kilmore Parish Church Income and Expenditure Account 2023**

	Notes	Unrestricted £	Designated £	Restricted £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Legacies	1	£112.20			£112.20	£114.75
Donations and Plate Collections	2	£31,214.87		£7,857.60	£39,072.47	£40,031.23
Receipts from General Trustees	3	£1,583.84	£72.34	£168.44	£1,824.62	£2,829.92
Appeals	4	£1,050.00			£1,050.00	£1,400.00
Proceeds from Fundraising Events	5	£322.53			£322.53	£2,376.10
Grants	6					£1,655.00
Bank and Deposit Interest	7	£80.82			£80.82	£53.56
Dividends Received	8	£1,055.62		£4,053.69	£5,109.31	£5,098.76
Rental of Premises and Land	9	£3,384.00		£4,517.37	£7,901.37	£1,692.00
Other Receipts	10	£965.70	£1,500.00	£25,505.24	£27,970.94	£25,778.74
<b>Total Income and Endowments</b>		<b>£39,688.76</b>	<b>£1,572.34</b>	<b>£42,102.34</b>	<b>£83,363.44</b>	<b>£81,030.06</b>
<b>Payments</b>						
Administration	11	£2,199.07			£2,199.07	£1,528.64
Salaries and Wages	12	£20,523.23			£20,523.23	£27,187.76
Diocesan Costs/Assessment	13	£4,212.00			£4,212.00	£4,200.00
Church Running Costs	14	£6,610.98		£300.00	£6,910.98	£14,758.31
Glebe Land Costs	15	£1,159.18			£1,159.18	£750.44
Rectory Running Costs	16	£1,171.99		£2,679.71	£3,851.70	£1,237.43
Charitable Donations	17	£1,050.00		£8,043.50	£9,093.50	£6,538.50
Graveyard Costs			£2,985.00		£2,985.00	£6,513.40
Fundraising Costs	18					£1,125.00
Other Expenditure	19	£1,562.50		£5,105.95	£6,668.45	£12,942.23
<b>Total Payments</b>		<b>£38,488.93</b>	<b>£2,985.00</b>	<b>£21,499.16</b>	<b>£59,988.09</b>	<b>£75,656.71</b>
<b>Excess of Receipts over Payments before Transfers</b>		<b>£1,199.83</b>	<b>(£1,412.66)</b>	<b>£22,175.52</b>	<b>£23,375.35</b>	<b>£5,373.35</b>
<b>Transfers</b>		<b>(£1,412.66)</b>	<b>£3,412.66</b>	<b>(£2,000.00)</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Excess of Receipts over Payments after Transfers</b>		<b>(£212.83)</b>	<b>£2,000.00</b>	<b>£21,588.18</b>	<b>£23,375.35</b>	<b>£5,373.35</b>
<b>Balance Brought Forward</b>		<b>£32,198.36</b>	<b>(£6,466.69)</b>	<b>£75,262.58</b>	<b>£100,994.35</b>	<b>£95,621.00</b>
<b>Balance carried Forward</b>		<b>£31,985.53</b>	<b>(£4,466.69)</b>	<b>£98,850.76</b>	<b>£124,369.70</b>	<b>£100,994.35</b>

On Behalf of the Trustees

Area Dean

Rev. Adrian Dorian

  
\_\_\_\_\_  
N. Stewart

25/03/24

Honorary Treasurer

Mr. Norman Stewart

25/03/24

Statement of Assets and Liabilities as at 31<sup>st</sup> December 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Cash Funds</b>						
Current Accounts	£31,985.53	(£4,466.59)	£98,850.76		£124,369.70	£100,994.35
<b>Total Cash Funds</b>	<b>£31,985.53</b>	<b>(£4,466.59)</b>	<b>£98,850.76</b>		<b>£124,369.70</b>	<b>£100,994.35</b>
<b>Investment Assets</b>						
Funds held on Deposit by RCB			£41,934.72		£41,934.72	£40,715.65
Endowment Investments				£9,268.30	£9,268.30	£8,910.49
<b>Total Investment Assets</b>			<b>£41,934.71</b>	<b>£9,268.30</b>	<b>£51,203.02</b>	<b>£49,623.14</b>
<b>Assets retained for the Parish's Own use</b>						
Rectory			£300,00.00		£300,00.00	£300,00.00
Glebe Land			£100,00.00		£100,000.00	£100,000.00
Fixtures and Fittings			£27,009.02		£27,009.02	£27,009.02
<b>Total Assets Retained</b>			<b>£427,009.02</b>		<b>£427,009.02</b>	<b>£427,009.02</b>
<b>TOTAL</b>	<b>£31,985.53</b>	<b>(£4,466.59)</b>	<b>£565,794.48</b>	<b>£9,268.30</b>	<b>£602,581.74</b>	<b>£577,626.69</b>

On Behalf of the Trustees

Area Dean

Rev. Adrian Dorian



23/03/24

Honorary Treasurer

Mr. Norman Stewart



21/03/24

Note:

Danske Bank

£60,369.70

Department of Communities NI Central Investment Fund for Charities

£64,000.00

£124,369.70

## Notes to the financial statements for the year ended 31<sup>st</sup> December 2023

### 1. Accounting policies

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

#### 1) Receipts and Payments Account

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

#### 2) Statement of Assets and Liabilities

##### a) Investments and Bequests

###### i) Proceeds of sale

- (1) The proceeds of sale of various church assets are held on deposit by the Representative Church Body or invested in RCB unit Trust which generate income for the Church. The monies held may be released to the church for specific capital purposes with the approval of the Diocese and the RCB. Some of this income has already been drawn down for Church and Graveyard projects.

Sale of Glebe Cottage	£23,802.13(RCB Unit Trusts)
Sale of Sightlines at Glebe Cottage	£5,085.19 (RCB Unit Trusts)
Residue of Sale of Old Rectory	£13,047.10 (RCB Unit Trusts)

###### ii) Bequests

- (1) Bequests made to the church are held as units invested with either the Representative Body General Unit Trust, the Church of Ireland Trustees or the Northern Ireland Central Investment Fund for Charities administered by the Department of Communities. Units are initially recorded at cost and are then subsequently stated at fair value at each year end date. The interest only is passed to the Church with Unit growth being reflected on the statement of Assets and Liabilities

Bequests comprise:-

- (a) Donations and Bequests held by RCB which generate income for general or specific purposes for the Church
- (b) Bequests held with the Charity Branch of the Department of Communities which generate income for general purposes of the church.
- (c) Bequests held by the Church of Ireland Trustees which generate income for general or specific purposes for the Church.

The fair value of each holding as at 31<sup>st</sup> December 2023 was:-

RCB Investments	£4,562.22
Department of Communities	£1,566.22
Church of Ireland Trustees	£3,139.46

##### b) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:-

- (1) Church Building and Graveyard
- (2) Parish Hall
- (3) Glebe House (Rectory)
- (4) Glebe Land
- (5) Fixtures and fittings

- (a) The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

- (b) The Parish Hall was built in 2008. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

Notes to the financial statements for the year ended 31<sup>st</sup> December 2023 (continued)

- (c) The Glebe House (Rectory) was built in 2002 and has been valued by an independent expert as at 31<sup>st</sup> December 2016. It is not intended to depreciate this asset. The Building was erected and is maintained jointly with Inch Parish Church but the full value is carried in the accounts of Christ Church Kilmore and no value is recorded in the Accounts of Inch Parish Church.
- (d) The Glebe Land comprises 22.6 acres and is let out to conacre and was valued by an independent expert as at 31<sup>st</sup> December 2016.
- (e) There were no records available to value Fixtures and Fittings and as their value was negligible the accounts have begun to recognise new fixtures and fittings with a value in excess of £2,000. As such the Church Organ which has been installed is valued at cost of construction of £27,009.02.

2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of the Year	£100,994.35
Receipts for the Year	£101,934.28
Payments for the Year	£78,558.93
Total Cash Funds at end of Year	<u>£124,369.70</u>

Represented By

Cash at Bank	£60,369.70
Deposited with Central Investment	
Fund for Charities	£64,000.00

3. Movement in Funds

	At 1 <sup>st</sup> Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 <sup>st</sup> Dec 2023 £
<b>Endowment Funds</b>					
Endowment Funds	-	-	-	-	-
<b>Unrestricted Funds</b>					
General Fund	<u>£32,198.36</u>	<u>£39,688.76</u>	<u>£38,488.93</u>	<u>(£1,412.66)</u>	<u>£31,985.53</u>
	£32,198.36	£39,635.64	£38,488.93	(£1,412.66)	£31,985.53
<b>Designated Funds</b>					
Graveyard Fund	-	£1,572.34	£2,985.00	£1,412.66	-
Sound System	<u>(£6,466.59)</u>	-	-	<u>£2,000.00</u>	<u>(£4,466.59)</u>
	(£6,466.59)	£1,572.34	£2,985.00	£3,412.66	(£4,466.59)
<b>Restricted Funds</b>					
Renewal & Repair Fund	£15,947.37	£755.54	-	-	£16,702.91
Rectory Fund	-	£4,517.37	£2,679.71	-	£1,837.66
Art Club		£920.00	£920.00	-	-
CAP		£3,865.50	£3,865.50	-	-
Christmas Gifts	£145.00		£145.00	-	-
Eliza Robinson Charity	£9,570.36	£3,189.01	£3,000.00	-	£9,759.37
Eliza Robinson Endowment	£2,006.29	£864.68	-	(£2,000.00)	£870.97
Earl Haig Fund		£113.00	£113.00	-	-
Flower Fund		£100.00	£100.00	-	-
Foodbank	£47,219.42	£25,392.24	£5,105.95	-	£67,505.71
Rectors Leaving Gift		£2,385.00	£2,385.00	-	
Youth Fellowship	£174.14	-	-	-	£174.14
Youth Initiative	£200.00		£200.00	-	
	<u>£75,262.58</u>	<u>£42,102.34</u>	<u>£18,514.16</u>	<u>(£2,000.00)</u>	<u>£98,850.76</u>
<b>Total Funds</b>	<u>£100,994.35</u>	<u>£101,934.28</u>	<u>£78,558.93</u>	-	<u>£124,369.70</u>

**Notes to the financial statements for the year ended 31<sup>st</sup> March 2023 (continued)**

**Purposes of Endowment Funds**

None held by the Church, all by independent bodies

**Purposes of Designated Funds**

Graveyard Fund	This is a fund to assist with the cost of maintaining the Graveyard and those with allocated graves make a contribution to the upkeep of the graveyard
Sound System	The Sound system was upgraded some years ago and the cost is being meet over a number of years by the Eliza Robinson Charity Fund

**Purposes of Restricted Funds**

Renewal and Repair Fund	The Trustees have set aside funds for the maintenance of Church Property and parishioners make specific contributions to the fund
Rectory Fund	The Rectory is rented out on a short-term lease during the interregnum and the income is being used to meet some of the work identified by the diocesan surveyor.
Art Club	The Inch Art Club made a donation to the Church to be forwarded to the Northern Ireland Air Ambulance
CAP (Christians against Poverty)	Kilmore Parish Church is a sponsor of the Mid Antrim CAP group, and donations are received to be forwarded specifically to this group.
Christmas Gifts	Parishioners and other make gifts of toys or cash to be distributed at Christmas.
Eliza Robinson Charity	This is an independent charity established by order of court for the benefit of the Parish of Kilmore. The Rector is named as Honorary Chair,
Eliza Robinson Endowment	This is an independent charity established by order of court for the benefit of the Church of Ireland Parish of Kilmore. The Rector is named as Honorary Chair.
Earl Haig Fund	Collections on Remembrance Sunday are passed directly to the Earl Haig Fund
Flower Fund	Parishioners make a donation to a flower fund which is used specifically to purchase flowers to decorate the Church.
Kilmore and Inch Foodbank	A foodbank operates from Kilmore Church Hall and donations and goods are received from across the area and food is distributed by volunteers. The Foodbank has its own independent committee.
Rectors Leaving gift	The Rector left the church to take up another appointment and parishioners and other made donations to purchase him a leaving gift.
Youth Fellowship	A grant was received from the Diocese to assist in development of youth within the Church.
Youth Initiative	A Grant was received to develop a youth group within the church.

**Notes to the financial statements for the year ended 31<sup>st</sup> March 2023 (continued)**

**4. Transactions with the Trustees**

Mr Norman Gibson received reimbursement of £214.80 for items purchased for the maintenance of the church. Mr Jim Burrell received £118.30 for light bulb, paint etc. Mr Norman Stewart received £70 as reimbursement for goods obtained for the church. The Rector, Rev. Stephen Smyth received £27.51 in respect of items purchased for the Church. The Parish is responsible for payment of 50% of the Rectors Stipend, administration and Locomotory expenses. The Parish opted to pay 50% of the Rectors Pension Contributions.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**5. Governance Costs**

No Governance costs were incurred during the year as the independent examiner provided services free.

**DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 102534

---

# Annual report

---

## **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 Parish of Christ Church Kilmore for the year ended 31<sup>st</sup> December 2023

### **Objectives and Activities**

The principle objective of the Parish of Christ Church Kilmore is to support the advancement of the Christian religion, and the benefits thereof, through all its various activities and ministries. Broadly speaking this fall under the following five main categories: evangelical, ecumenical, pastoral, social and charitable. Practically this means that we engage with society as a whole, on a cross-community basis, offering both spiritual and practical support to individuals and families as they have need.

As a result of its activities and pursuant with its mission, the Parish Church of Christ Church Kilmore has custody of property, land and buildings, fabric and furnishings, records and registers, materials and artefacts of significant cultural, historical and religious value, the maintenance of which is undertaken by the Select Vestry of the Parish of Christ Church Kilmore.

### **Achievements, Performance & Public Benefit**

Christ Church Kilmore together with Inch Parish Church form a joint parish under the leadership of the Rector. The Rev Stephen Smyth retired on the 31<sup>st</sup> July 2023 and the joint parishes are under the temporary leadership of the Area Dean the Rev Adrian Dorian. As a joint parish we seek to pursue the mission of the Church: evangelical, ecumenical, pastoral, social and charitable under the aegis of the Church of Ireland.

We provide weekly and occasional services of Morning Prayer, Holy Communion, Baptisms, Weddings and Funerals and adjunct pastoral support including, the visitation of the sick, the elderly, the infirm and the bereaved. Additionally each Church runs its own Sunday school.

As a joint parish we are involved in the broader community and as part of our mission seek to work alongside all other Civic, Charitable, School and Church organisations addressing local needs and on occasion, worshipping together.

The Rector and two members of Select Vestry serve on the Boards of two local schools.

We raise funds and donate monies from our own resources to local and international charities.

As a joint Parish and on a completely voluntary basis, we operate the Kilmore & Inch Food Bank, which supplies emergency food parcels to both individuals and families. The Food Bank works closely with the following organisations: Christians against Poverty (CAP), St Vincent de Paul (SVP) and Social Services, all of whom refer clients to us.

### **Financial Review**

- The Parish unrestricted main account (No 1 Account) showed a surplus of Income over Expenditure of £1,199.83 before transfers at the 31<sup>st</sup> December 2023, A transfer of £1,412.66 was made to the Graveyard account to clear a deficit on that account as subscriptions for grave maintenance did not cover the cost of maintenance.
- The Church was carrying excess funds at the bank which were providing a poor return and after reviewing our short to medium needs £64,000 was invested with the Northern Ireland central Fund for Charities to provide a better return.
- The Church Repair and Renewal Fund had a balance of £16,702.91 at 31<sup>st</sup> December 2023 comparable to that off £15,947.37 as at 31<sup>st</sup> December 2022.
- The sound system was upgraded a few years ago, the cost to be borne by the church with a commitment that the Eliza Robinson Charity fund would reimburse the church over a number of years.
- There were a significant number of transactions with restricted funds being monies given through the church for other purposes such as the provision of a local foodbank.
- In the absence of the Rector, the Rectory was empty and an opportunity arose to provide a short term tenancy to a family whose home had been flooded. The rental income is being used to meet the costs of items identified by the Diocesan Architect in his vacancy report. The balance on the fund was £1,837.66 at the 31<sup>st</sup> December 2023.
- The Parish is bound by the Church of Ireland 'Duty of Prudence' for church trustees to ensure that the parish is and remains solvent and by annual accounting principles to remain a going concern. Our aim has been to keep sufficient free reserves to provide, as per good practice guidelines for charities, cover for 6 months in relation to known liabilities. Our present reserves meet this requirement.

## **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2023 (continued)**

### **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.

### **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 Organisation. The Select Vestry members are the Charity Trustees

#### **Recruitment and Appointment of 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 Parish is jointly responsible, with Inch Parish Church for payment of the stipend, office and locomotory allowances to the incumbent and the incumbent received a stipend of £10,916.50, an office allowance of £233.31 and a locomotory allowances of £2,041.69 from Christ Church Kilmore up to the date of his leaving. The Parish have opted to pay the Incumbents Pension Contributions, the Total Pension contributions for the year were £4,082.10 which included a levy of £2,203.44 from the Representative Church Body.

#### **Organisational Structure**

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the incumbent, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the incumbent of the parish. 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 or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 7 times during the year and the average attendance was 75%.

#### **Compliance with Public Benefit**

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

#### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement 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 financial year.

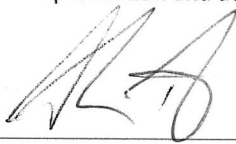
**Trustees' Annual Report for the year ended 31<sup>st</sup> December 2023 (continued)**

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**

**Area Dean**

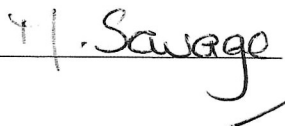
Rev. Adrian Dorian



25/03/24

**Honorary Secretary**

Mrs. Margaret Savage



25/03/24

**DOWNPATRICK/Kilmore & Inch/Christ Church, Kilmore/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 102534

---

# Annual return

---

## Independent Examiners Report to the Trustees of Parish of Christ Church Kilmore

I report on the accounts of the **Parish of Christ Church Kilmore** for the year ended 31 December 2023, which are set out on pages 7 to 11.

### 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:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- 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.

*I. Shannon & Co.*

Ivan Shannon & Co

39 Church Street

Ballynahinch

BT24 8AF

Date 11/4/24