# Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 103473

## Details

| | |
|---|---|
| **Known as** | Christ Church Kilkeel |
| **Status** | Received |
| **Registered** | 2015-06-30 |
| **Register** | View on the Charity Commission for Northern Ireland register |

## Contact

| | |
|---|---|
| **Address** | 24 Millvale<br>Kilkeel<br>Newry<br>County Down<br>Bt34 4yj<br>BT34 4YJ |
| **Phone** | 07751832403 |
| **Email** | cckilkeel24@gmail.com |
| **Website** | www.christchurchkilkeel.org |

## 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

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## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £248,972 | £229,641 | £0 | 4 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Miss Ellie Mcatee | | |
| Mr Aaron Graham | | |
| Mr Alan Edward Charleton | | |
| Mr Andrew Mcbride | | |
| Mr David James Charleton | | |
| Mr David Oliver Henderson | | |
| Mr George Wilson | | |
| Mr Glyn Mcatee | | |
| Mr Ivan James Henderson | | |
| Mr James Edward Henderson | | |
| Mr Richard Myers | | |
| Mr Stephen Henderson | | |
| Mr Thomas Oswald Hanna | | |
| Mrs Joan Linden | | |
| Mrs Karen Alexandra Campbell | | |
| Mrs Sarah Elizabeth (Sally) Johnston | | |
| Rev Ali Calvin | | |

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**Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 103473

# Accounts

CHARITY REGISTRATION NUMBER: NIC103473

# Christ Church Kilkeel

# Unaudited Financial Statements

## 31 December 2024

**PURDY QUINN**
Chartered Accountants
Northern Bank House
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

# Christ Church Kilkeel

## Financial Statements

## Year ended 31 December 2024


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# Christ Church Kilkeel

## Trustees' Annual Report

## Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### Reference and administrative details

| | |
|---|---|
| **Registered charity name** | Christ Church Kilkeel |
| **Charity registration number** | NIC103473 |
| **Principal office** | C/o Ms Joan Linden<br>24 Millvale<br>KILKEEL<br>Co Down |

**The trustees**

| | |
|---|---|
| Rev A Calvin | |
| Mrs S Johnston | |
| Mr I J Henderson | |
| Mr D O Henderson | |
| Mr S Henderson | |
| Mrs K A Campbell | |
| Mr A E Charleton | |
| Mr D J Charleton | |
| Mr T O Hanna | |
| Mr J E Henderson | |
| Mr A Graham | |
| Miss E McAtee | |
| Mr A McBride | |
| Mr R Myers | |
| Mr G Wilson | (Appointed 30 April 2025) |
| Ms J Linden | |
| Mr G McAtee | |

| | |
|---|---|
| **Independent examiner** | Gareth Evans FCA |

### 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.

**Structure, governance and management** *(continued)*

**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.

**Organisational Structure**

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, Rector's Warden, Hon. Treasurer, Hon. Secretary, People's Warden and generally not more than twelve other members of the General Vestry elected at the General Vestry meeting. The Select Vestry is chaired by the incumbent or other member of the clergy officiating in 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 10 times during the year.

**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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

**Objectives and activities**

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

The principal function of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the Christ Church Kilkeel 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 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 Church Of Ireland Kilkeel 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 Christ Church Kilkeel.

### Achievements and performance

The Church of Ireland in general and Christ Church Kilkeel in particular meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate teachings at times such as baptism, confirmation and marriage leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally in a parish context but from time to time a Diocesan context will be in place. Local delivery can be facilitated by central resources in some cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, social media, personal invitation or in other ways. The benefits are demonstrated through regular feedback (formal and ad-hoc) from members, their families, and members of the public. The beneficiaries of this purpose are members, their families, other individuals that the Church of Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout the world via missionary agencies and individuals reached and benefiting from the work of Christ Church Kilkeel.

While prayer is a part of our worship services, other prayer activities such as prayer ministry, prayer triplets and occasionally prayer on the street are all activities available to and benefiting the whole community. The prayer triplets' initiative is a recent development and over 50 triplets have been formed and are being nurtured currently.

Children, Young People, the Elderly and Families attending and not attending the regular services offered by the parish are welcomed along to activities and organisations held in our facilities. Links with statutory groups and other community groups is also prominent in the parish, and a reflection of our ability and desire to integrate with and serve the whole community in the distinctive manner that being a Church of Ireland Parish lends itself to. Full attention is given to relevant Child Protection and Vulnerable Adult legislation - compliance with the Church of Ireland Safeguarding Trust policy is given. An archive of records is available to the public on request for no fee. Public enjoyment of cultural and historic buildings and artefacts, such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage is a real public benefit and something Christ Church Kilkeel promotes, for example, visiting local schools and local schools visiting our church buildings.

Through conservation efforts in respect of records, property and artefacts, links with the past are saved and greatly appreciated by many in the wider society we inhabit.

The beneficiaries are the congregation and the general public. The public valuation of the benefits can be evidenced through attendance at public worship and the activities and organisations linked directly and indirectly to Christ Church Kilkeel. Any private benefit arising out of the fulfilment of our Christian Ministry or to our lay staff is essential to the fulfilment of the purpose of the advancement of religion. No member of the Select Vestry receives remuneration, reward or other private benefit for carrying out their Select Vestry responsibilities.

### Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

Total Income of the congregation during the year was £248,972 (2023 - £269,728).

The expenditure for the year was £229,641 (2023 - £231,049).

The reserves of the Charity at 31 December 2024 totalled £951,217 (2023 - £922,932).

### Reserves Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least three month's normal expenditure. At the year end unrestricted reserves were £137,676 (2023 - £132,963) which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of its members.

### Going Concern

The Select Vestry have reviewed the finances 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 31 December 2024 can be signed off as a going concern.

The trustees' annual report was approved on 21 October 2025 and signed on behalf of the board of trustees by:

Rev A Calvin
Trustee

Ms J Linden
Trustee

# Christ Church Kilkeel

## Independent Examiner's Report to the Trustees of Christ Church Kilkeel

## Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Christ Church Kilkeel ('the charity') for the year ended 31 December 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report. Responsibilities and basis of report.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

It is my responsibility to:

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

### Basis of independent examiner's report

I have examined your charity financial statements 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 financial statements, and seeking explanations from you as charity Trustees concerning any such matters

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

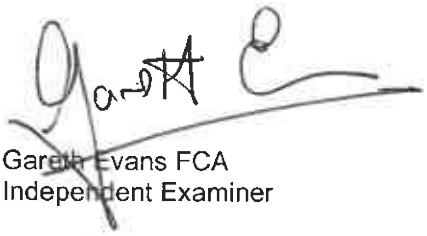
1. accounting records were not kept as required by with section 63 of the 2008 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of the 2008 Act; or

4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Gareth Evans FCA
Independent Examiner

PURDY QUINN
Chartered Accountants
42 Greencastle Street
Kilkeel
Co Down
BT34 4BH

# Christ Church Kilkeel

## Statement of Financial Activities

## Year ended 31 December 2024

| | Note | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Endowment funds £ | 2024 **Total funds** £ | 2023 Total funds £ |
|---|---|---|---|---|---|---|
| **Income and endowments** | | | | | | |
| Donations and legacies | **4** | 187,630 | 41,153 | – | 228,782 | 224,584 |
| Charitable activities | **5** | 9,350 | 7,320 | – | 16,670 | 39,694 |
| Investment income | **6** | 4 | 3,516 | – | 3,520 | 3,450 |
| Other income | **7** | – | – | – | – | 2,000 |
| **Total income** | | 196,984 | 51,989 | – | 248,972 | 269,728 |
| **Expenditure** | | | | | | |
| Expenditure on charitable activities | **8,9** | 195,237 | 34,404 | – | 229,641 | 231,049 |
| **Total expenditure** | | 195,237 | 34,404 | – | 229,641 | 231,049 |
| Transfers between funds | | 2,967 | (2,967) | – | – | – |
| Net gains on investments | **11** | – | – | (8,951) | (8,951) | (4,329) |
| **Net income and net movement in funds** | | 4,714 | 14,618 | 8,951 | 28,283 | 43,008 |
| **Reconciliation of funds** | | | | | | |
| Total funds brought forward | | 132,962 | 688,622 | 101,350 | 922,934 | 879,926 |
| **Total funds carried forward** | | 137,676 | 703,240 | 110,301 | 951,217 | 922,934 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**The notes on pages 9 to 21 form part of these financial statements.**

# Christ Church Kilkeel

## Statement of Financial Position

## 31 December 2024

| | Note | 2024 £ | 2023 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | 16 | 597,943 | 600,312 |
| Investments | 17 | 140,301 | 131,350 |
| | | 738,244 | 731,662 |
| **Current assets** | | | |
| Debtors | 18 | 30,145 | 28,416 |
| Cash at bank and in hand | | 186,089 | 167,052 |
| | | 216,234 | 195,468 |
| **Creditors: amounts falling due within one year** | 19 | 3,261 | 4,198 |
| **Net current assets** | | 212,973 | 191,270 |
| **Total assets less current liabilities** | | 951,217 | 922,932 |
| **Funds of the charity** | | | |
| Endowment funds | | 110,301 | 101,350 |
| Restricted funds | | 703,240 | 688,622 |
| Unrestricted funds | | 137,676 | 132,960 |
| **Total charity funds** | 21 | 951,217 | 922,932 |

These financial statements were approved by the board of trustees and authorised for issue on 21 October 2025, and are signed on behalf of the board by:

Rev A Calvin
Trustee

Ms J Linden
Trustee

**The notes on pages 9 to 21 form part of these financial statements.**

## 1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 24 Newry Street, Kilkeel, Co Down, BT34 4DN.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Transition to FRS102

The entity transitioned from previous UK GAAP to FRS102 as at 1 January 2020.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management and trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## 3. Accounting policies *(continued)*

### Tangible assets

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

- 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.

- Carginagh Church is 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.

- The Parish Church Hall is physically not attached to the heritage assets but is centred within the church grounds. Given its location it is the opinion of the Select Vestry that 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.

- Cornerstone House is not physically attached to the heritage assets but is connected to the church grounds. It is the opinion of the Select Vestry that 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.

- Rectory - this property stands on its own grounds and could be placed on the open market without breaching any terms of Trust governing that property. Hence the rectory is valued at a deemed cost equivalent to the market value of similar type properties in the locality as determined by the Select Vestry.

- Fixtures, Fittings & Minibus are recognised at cost and are depreciated at 15% on a straight line basis over a period of 6.67 years

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---|---|---|
| Fixtures and fittings | - | 15% straight line |
| Motor vehicles | - | 15% straight line |

The Rectory is recognised at deemed cost, being the estimated fair value of the property at 31 December 2024. No depreciation has been provided on the rectory as the current estimated residual value is not less than it's carrying value and the remaining useful life currently exceeds 50 years.

### Investments

Unlisted equity investments are initially recorded at cost and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

3. **Accounting policies** *(continued)*

**Investment property**

Investment property is stated at fair value at each reporting date and any changes in fair value are recognised in income or expenditure. initially recorded at cost, which includes purchase price and any directly attributable expenditure.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method

**Defined contribution plans**

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

## 4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** |
|---|---|---|---|
| **Donations** | | | |
| Freewill | 129,947 | – | 129,947 |
| Gift Aid | 25,487 | 4,664 | 30,150 |
| Offertories | 2,862 | – | 2,862 |
| Gift Day | – | 14,995 | 14,995 |
| Sundry donations | 16,576 | 13,876 | 30,452 |
| Money in lieu of flowers | – | – | – |
| Graveyard fees | 1,320 | – | 1,320 |
| Missions | – | 648 | 648 |
| Harvest | 10,635 | – | 10,635 |
| Gift Aid Interest | 803 | 114 | 917 |
| **Grants** | | | |
| Sundry Grants receivable | – | 6,856 | 6,856 |
| | 187,630 | 41,153 | 228,782 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| **Donations** | | | |
| Freewill | 129,171 | – | 129,171 |
| Gift Aid | 24,965 | 3,651 | 28,616 |
| Offertories | 2,744 | – | 2,744 |
| Gift Day | – | 7,775 | 7,775 |
| Sundry donations | 17,610 | 23,919 | 41,530 |
| Money in lieu of flowers | – | 100 | 100 |
| Graveyard fees | 2,015 | – | 2,015 |
| Missions | – | 825 | 825 |
| Harvest | 8,673 | – | 8,673 |
| Gift Aid Interest | 535 | – | 535 |
| **Grants** | | | |
| Sundry Grants receivable | – | 2,600 | 2,600 |
| | 185,713 | 38,870 | 224,584 |

## 5. Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** |
|---|---|---|---|
| Hall rental income | 847 | – | 847 |
| Sunflower Fields & Crafts | 250 | – | 250 |
| Funeral Teas | 1,440 | – | 1,440 |
| Boys Brigade | 5,435 | – | 5,435 |
| Girls Brigade | 1,378 | – | 1,378 |
| Insurance claim - hall | – | 7,320 | 7,320 |
| | 9,350 | 7,320 | 16,670 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| Hall rental income | 704 | – | 704 |
| Sunflower Fields & Crafts | 17,396 | 10,374 | 27,770 |
| Funeral Teas | 3,920 | – | 3,920 |
| Boys Brigade | 3,280 | – | 3,280 |
| Girls Brigade | 2,020 | 2,000 | 4,020 |
| Insurance claim - hall | – | – | – |
| | 27,320 | 12,374 | 39,694 |

## 6. Investment income

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** |
|---|---|---|---|
| Income from listed investments - Dividends & Carginagh Investment | – | 3,516 | 3,516 |
| Bank interest receivable | 4 | – | 4 |
| | 4 | 3,516 | 3,520 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| Income from listed investments - Dividends & Carginagh Investment | – | 3,449 | 3,449 |
| Bank interest receivable | 1 | – | 1 |
| | 1 | 3,449 | 3,450 |

## 7. Other income

| | Restricted Funds £ | **Total Funds 2024 £** | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|---|
| Gain on disposal of tangible fixed assets held for charity's own use | – | – | 2,000 | 2,000 |

## 8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** |
|---|---|---|---|
| Advancing Christianity | 190,427 | 34,127 | 224,556 |
| Support costs | 4,810 | 277 | 5,085 |
| | 195,237 | 34,404 | 229,641 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| Advancing Christianity | 184,331 | 41,979 | 226,313 |
| Support costs | 4,144 | 594 | 4,736 |
| | 188,475 | 42,573 | 231,049 |

## 9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2024 £** | Total fund 2023 £ |
|---|---|---|---|---|
| Advancing Christianity | 224,556 | 2,507 | 227,063 | 228,573 |
| Governance costs | – | 2,578 | 2,578 | 2,476 |
| | 224,556 | 5,085 | 229,641 | 231,049 |

## 10. Analysis of support costs

| | Analysis of support costs £ | **Total 2024 £** | Total 2023 £ |
|---|---|---|---|
| Premises | 716 | 716 | 256 |
| Communications and IT | 432 | 432 | 388 |
| General office | 844 | 844 | 786 |
| Finance costs | 515 | 515 | 1,830 |
| Governance costs | 2,580 | 2,580 | 2,474 |
| | 5,087 | 5,087 | 5,734 |

## 11. Net gains on investments

| | Endowment Funds £ | **Total Funds 2024 £** | Endowment Funds £ | Total Funds 2023 £ |
|---|---|---|---|---|
| Gains/(losses) on listed investments | 8,951 | 8,951 | 4,329 | 4,329 |

## 12. Net income

Net income is stated after charging/(crediting):

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Depreciation of tangible fixed assets | 6,675 | 5,117 |
| Gains on disposal of tangible fixed assets | – | (2,000) |

## 13. Independent examination fees

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | 600 | 600 |

## 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 73,691 | 69,487 |
| Employer contributions to pension plans | 9,145 | 6,441 |
| | 82,836 | 75,928 |

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2024 | 2023 |
|---|---|---|
| | No. | No. |
| Rector | 1 | 1 |
| Office staff | 1 | 1 |
| Other support staff | 2 | 2 |
| | 4 | 4 |

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

## 15. Trustee remuneration and expenses

The Minister of the congregation, Rev Alison Calvin, is a trustee of the charity. The Minister received remuneration of £51,767 (2023: £42,478) which includes locomotary allowances of £7,000 (2023 - £7,000), office allowance £800 (2023 - £800) and a pension contribution of £3,292 (2023 - £3,051) under Net Pay arrangement in her capacity as the Minister of the congregation. An employers pension contribution of £9,144 (2023 - £6,441) was also paid to the Church of Ireland Pension Scheme in respect of Rev A Calvin.

The trustee D Henderson (through his IT & Design company) received a total of £210 (2023 - £210) on a commercial basis.

No other trustees received any remuneration, and no other trustees claimed any expenses during the year in connection with their duties.

## 16. Tangible fixed assets

| | Freehold property £ | Fixtures and fittings £ | Motor vehicles £ | **Total £** |
|---|---|---|---|---|
| **Cost** | | | | |
| At 1 January 2024 | 574,298 | 52,133 | 4,000 | 630,431 |
| Additions | – | 4,306 | – | 4,306 |
| **At 31 December 2024** | 574,298 | 56,439 | 4,000 | 634,737 |
| **Depreciation** | | | | |
| At 1 January 2024 | – | 26,453 | 3,666 | 30,119 |
| Charge for the year | – | 6,341 | 334 | 6,675 |
| **At 31 December 2024** | – | 32,794 | 4,000 | 36,794 |
| **Carrying amount** | | | | |
| **At 31 December 2024** | 574,298 | 23,645 | – | 597,943 |
| At 31 December 2023 | 574,298 | 25,680 | 334 | 600,312 |

## 17. Investments

| | Investment properties £ | Shares in group undertakings £ | **Total £** |
|---|---|---|---|
| **Cost or valuation** | | | |
| At 1 January 2024 | 30,000 | 101,350 | 131,350 |
| Additions | – | – | – |
| Fair value movements | – | 8,951 | 8,951 |
| **At 31 December 2024** | 30,000 | 110,301 | 140,301 |
| **Impairment** | | | |
| **At 1 January 2024 and 31 December 2024** | | – | – |
| **Carrying amount** | | | |
| **At 31 December 2024** | 30,000 | 110,301 | 140,301 |
| At 31 December 2023 | 30,000 | 101,350 | 131,350 |

All investments shown above are held at valuation.

**Listed investments**
The aggregate market value of listed investments is £110,301 (2023: £101,350).

**Investment properties**

Investment property consists of farmland, approximately 3 acres, which was bequeathed to the church many years ago. The Trustees have valued this property at £10,000 per acre i.e £30,000 in total. The Trustees consider this net book value has not changed in the past few years and is not in excess of the open market value for the property.

## 18. Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other debtors | 30,145 | 28,416 |

## 19. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | 3,261 | 4,198 |

## 20. Pensions and other post retirement benefits

The Rector of the congregation is a member of the Church of Ireland DC Pension Scheme for Clergy in Northern Ireland. In addition to the current years contributions to this pension fund, in order to secure the solvency of the Fund a levy has been paid by each Dioscese with effect from 1 June 2013. The total amount paid is as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Employers contributions | 3,021 | 2,380 |
| Pension Levy | 3,925 | 4,076 |
| Total pension contributions paid | 6,946 | 6,456 |

## 21. Analysis of charitable funds

### Unrestricted funds

| | At 1 Jan 2024 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2024 £ |
|---|---|---|---|---|---|---|
| General funds | 88,283 | 178,164 | (176,681) | 3,517 | – | 95,450 |
| Youth Fellowship Fund | 1,770 | 1,250 | (19) | – | – | 3,001 |
| Mums & Toddlers Fund | 1,590 | 4,787 | (4,218) | – | – | 2,159 |
| Bowling Club Fund | 232 | – | – | – | – | 232 |
| Building Fund | 1,264 | – | – | – | – | 1,264 |
| Graveyard Fund | 8,992 | 1,320 | (36) | – | – | 10,276 |
| Funeral Teas Fund | 6,763 | 1,440 | (1,825) | – | – | 6,378 |
| Sick & Poor Fund | 22 | – | – | – | – | 22 |
| Motor vehicle | 334 | – | (334) | – | – | – |
| Fixtures & Fittings | 10,596 | – | (2,834) | – | – | 7,762 |
| Boys Brigade | 1,406 | 5,435 | (4,327) | – | – | 2,514 |
| Girls Brigade | 3,888 | 1,378 | (4,031) | – | – | 1,235 |
| Community Allotments | 4,405 | 755 | (1,998) | 550 | – | 2,612 |
| Ladies Fellowship | 3,418 | 2,455 | (1,524) | – | – | 4,349 |
| | 132,963 | 196,984 | (197,827) | 2,967 | – | 137,676 |

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2023 £ |
|---|---|---|---|---|---|---|
| General funds | 78,271 | 188,119 | (172,044) | (800) | – | 93,548 |
| Youth Fellowship Fund | 1,290 | 500 | (20) | – | – | 1,770 |
| Mums & Toddlers Fund | 1,497 | 3,820 | (3,727) | – | – | 1,590 |
| Bowling Club Fund | 232 | – | – | – | – | 232 |
| Building Fund | 1,264 | – | – | – | – | 1,264 |
| Graveyard Fund | 7,027 | 2,015 | (50) | – | – | 8,992 |
| Funeral Teas Fund | 4,598 | 3,920 | (1,755) | – | – | 6,763 |
| Sick & Poor Fund | 22 | – | – | – | – | 22 |
| Motor vehicle | 934 | – | (600) | – | – | 334 |
| Fixtures & Fittings | 7,405 | – | (2,376) | – | – | 5,029 |
| Boys Brigade | 2,919 | 3,279 | (5,149) | – | – | 1,049 |
| Girls Brigade | 3,742 | 2,080 | (1,276) | – | – | 4,546 |
| Community Allotments | – | 4,476 | (71) | – | – | 4,405 |
| Ladies Fellowship | – | 4,825 | (1,407) | – | – | 3,418 |
| | 109,201 | 213,034 | (188,475) | (800) | – | 132,962 |

## 21. Analysis of charitable funds *(continued)*

**Restricted funds**

| | At 1 Jan 2024 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2024 £ |
|---|---|---|---|---|---|---|
| General | – | – | 3,517 | (3,517) | – | – |
| Building Fund | 58,346 | 35,485 | (19,771) | (3,756) | – | 70,304 |
| Carginagh Land | 30,000 | – | – | – | – | 30,000 |
| Church Property | 574,299 | – | – | – | – | 574,299 |
| Fixtures & Fittings | 15,084 | – | (3,507) | 4,306 | – | 15,883 |
| Gift Aid - Building Fund | 3,451 | 1,213 | – | – | – | 4,664 |
| Donations | – | 648 | (648) | – | – | – |
| Foodbank | 7,442 | 4,271 | (3,623) | – | – | 8,090 |
| Investment income | – | 3,516 | (3,516) | – | – | – |
| Boys Brigade | – | 2,981 | (2,981) | – | – | – |
| Girls Brigade | – | 3,875 | (3,875) | – | – | – |
| | 688,622 | 51,989 | (34,404) | (2,967) | – | 703,240 |

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2023 £ |
|---|---|---|---|---|---|---|
| General | – | – | – | – | – | – |
| Building Fund | 40,772 | 26,638 | (17,763) | 8,701 | – | 58,348 |
| Carginagh Land | 30,000 | – | – | – | – | 30,000 |
| Church Property | 574,299 | – | – | – | – | 574,299 |
| Fixtures & Fittings | 17,225 | – | (2,141) | – | – | 15,084 |
| Gift Aid - Building Fund | 7,901 | 3,451 | – | (7,901) | – | 3,451 |
| Donations | – | 11,199 | (11,199) | – | – | – |
| Foodbank | 3,505 | 7,356 | (3,421) | – | – | 7,440 |
| Investment income | – | 3,449 | (3,449) | – | – | – |
| Boys Brigade | – | 2,600 | (2,600) | – | – | – |
| Girls Brigade | – | 2,000 | (2,000) | – | – | – |
| | 673,702 | 56,693 | (42,573) | 800 | – | 688,622 |

## 21. Analysis of charitable funds *(continued)*

**Endowment funds**

| | At 1 Jan 2024 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | **At 31 Dec 2024 £** |
|---|---|---|---|---|---|---|
| Diocesan Board Educ. Inv | 101,350 | – | – | – | 8,951 | 110,301 |

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2023 £ |
|---|---|---|---|---|---|---|
| Diocesan Board Educ. Inv | 97,021 | – | – | – | 4,329 | 101,350 |

Investments are made up of the following :

| | **2024 £** | 2023 £ |
|---|---|---|
| RBC Investments – RB General Unit Trust (NI) | 10,662 | 10,467 |
| Church of Ireland Trustees – CIT Unit Trust | 432 | 395 |
| Diocesan Board of Education – Educational Endowments (Ireland) Scheme 89 – pro rata share of units | 99,207 | 90,488 |
| Valuations as at 31 December | 110,301 | 101,350 |

## 22. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | **Total Funds 2024 £** |
|---|---|---|---|---|
| Tangible fixed assets | 7,762 | 590182 | – | 597,944 |
| Investments | – | 30,000 | 110,301 | 140,301 |
| Current assets | 133,177 | 83,058 | – | 216,235 |
| Creditors less than 1 year | (3,263) | – | – | (3,263) |
| **Net assets** | 137,696 | 703,240 | 110,301 | 951,217 |

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2023 £ |
|---|---|---|---|---|
| Tangible fixed assets | 10,931 | 589,381 | – | 600,312 |
| Investments | – | 30,000 | 101,350 | 131,350 |
| Current assets | 126,229 | 69,239 | – | 195,468 |
| Creditors less than 1 year | (4,198) | – | – | (4,198) |
| Creditors greater than 1 year | – | – | – | – |
| **Net assets** | 132,962 | 688,620 | 101,350 | 922,932 |

## 23. Capital commitments

As at 31 December 2024 all construction work undertaken in connection with the building of a new annex to the church, which commenced in 2021, was fully completed and fully paid up. As at 31 December 2024, there are no capital commitments.

The following pages do not form part of the financial statements.

# Christ Church Kilkeel

## Detailed Statement of Financial Activities

## Year ended 31 December 2024

| | 2024 £ | 2023 £ |
|---|---|---|
| **Income and endowments** | | |
| **Donations and legacies** | | |
| Freewill | 129,947 | 129,171 |
| Gift Aid | 30,150 | 28,616 |
| Offertories | 2,862 | 2,744 |
| Gift Day | 14,995 | 7,775 |
| Sundry donations | 30,452 | 41,530 |
| Money in lieu of flowers | – | 100 |
| Graveyard fees | 1,320 | 2,015 |
| Missions | 648 | 825 |
| Harvest | 10,635 | 8,673 |
| Gift Aid Interest | 917 | 535 |
| Sundry Grants receivable | 6,856 | 2,600 |
| | 228,782 | 224,584 |
| **Charitable activities** | | |
| Hall rental income | 847 | 704 |
| Sunflower Fields & Crafts | 250 | 27,770 |
| Funeral Teas | 1,440 | 3,920 |
| Boys Brigade | 5,435 | 3,280 |
| Girls Brigade | 1,378 | 4,020 |
| Insurance claim - hall | 7,320 | – |
| | 16,670 | 39,694 |
| **Investment income** | | |
| Income from listed investments - Dividends & Carginagh Investment | 3,516 | 3,449 |
| Bank interest receivable | 4 | 1 |
| | 3,520 | 3,450 |
| **Other income** | | |
| Gain on disposal of tangible fixed assets held for charity's own use | – | 2,000 |
| **Total income** | 248,972 | 269,728 |

## Detailed Statement of Financial Activities *(continued)*

## Year ended 31 December 2024

| | 2024 £ | 2023 £ |
|---|---|---|
| **Expenditure** | | |
| **Expenditure on charitable activities** | | |
| Wages and salaries | 73,691 | 69,487 |
| Pension costs | 9,145 | 6,441 |
| Rates and water | 2,670 | 2,560 |
| Light and heat | 12,727 | 12,340 |
| Repairs and maintenance | 23,421 | 22,811 |
| Insurance | 7,526 | 7,387 |
| Motor vehicle expenses | 2,139 | 2,726 |
| Legal and professional fees | 2,578 | 2,476 |
| Telephone | 792 | 723 |
| Other office costs | 1,989 | 2,652 |
| Depreciation | 6,675 | 5,117 |
| Other interest payable and similar charges | 1,975 | 2,423 |
| Web & Internet costs | 210 | 210 |
| Subscriptions to Missions & Charities | 23,203 | 36,681 |
| Speakers | 915 | 435 |
| FWO Envelopes | 979 | 1,180 |
| Sunday School Costs | 950 | 1,444 |
| Girls Brigade | 8,047 | 4,414 |
| Boys Brigade | 13,886 | 9,520 |
| CCI Licencing | 657 | 630 |
| Photocopier Charge | 858 | 1,018 |
| Diocesan Costs/Assessment | 12,216 | 12,228 |
| Sundry Expenses | 7,200 | 12,839 |
| Mums & Toddlers | 3,430 | 2,625 |
| Sundry donations to charities | 2,720 | 2,758 |
| Funeral Teas costs | 1,774 | 1,718 |
| Sunflower Fields Expenses | 200 | 1,736 |
| Graveyard Expenses | 794 | 1,120 |
| Foodbank costs | 6,274 | 3,350 |
| | (229,641) | (231,049) |
| **Total expenditure** | 229,641 | 231,049 |
| **Net gains on investments** | | |
| Gains/(losses) on listed investments | (8,952) | (4,329) |
| **Net income** | 28,283 | 43,008 |

# Christ Church Kilkeel

## Notes to the Detailed Statement of Financial Activities

## Year ended 31 December 2024

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| **Expenditure on charitable activities** | | |
| **Advancement of Christianity** | | |
| ***Activities undertaken directly*** | | |
| Wages & salaries | 73,691 | 69,487 |
| Pension costs | 9,145 | 6,441 |
| Rates & water | 2,670 | 2,560 |
| Light & heat | 12,727 | 12,340 |
| Repairs & maintenance | 22,705 | 22,555 |
| Insurance | 7,526 | 7,387 |
| Motor vehicle expenses | 2,139 | 2,726 |
| Telephone | 360 | 335 |
| Other office costs | 1,145 | 1,866 |
| Depreciation | 6,675 | 5,117 |
| Bank charges | 1,460 | 1,593 |
| Web & Internet costs | 210 | 210 |
| Subscriptions to Missions & Charities | 23,203 | 36,681 |
| Speakers | 915 | 435 |
| FWO Envelopes | 979 | 1,180 |
| Sunday School Costs | 950 | 1,444 |
| Girls Brigade | 8,047 | 4,414 |
| Boys Brigade | 13,886 | 9,520 |
| CCI Licencing | 657 | 630 |
| Photocopier Charge | 858 | 1,018 |
| Diocesan Costs/Assessment | 12,216 | 12,228 |
| Sundry Expenses | 7,200 | 12,839 |
| Mums & Toddlers | 3,430 | 2,625 |
| Sundry donations to charities | 2,720 | 2,758 |
| Funeral Teas costs | 1,774 | 1,718 |
| Sunflower Fields Expenses | 200 | 1,736 |
| Graveyard Expenses | 794 | 1,120 |
| Foodbank costs | 6,274 | 3,350 |
| | 224,556 | 226,313 |
| ***Support costs*** | | |
| Repairs & maintenance | 716 | 256 |
| Telephone | 432 | 388 |
| Other office costs | 844 | 786 |
| Interest payable and similar charges | 515 | 830 |
| | 2,507 | 2,260 |
| **Governance costs** | | |
| Governance costs and other professional fees | 2,578 | 2,476 |
| **Expenditure on charitable activities** | 229,641 | 231,049 |

**Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 103473

# Accounts

CHARITY REGISTRATION NUMBER: NIC103473

# Christ Church Kilkeel

# Unaudited Financial Statements

## 31 December 2023

**PURDY QUINN**
Chartered accountants
Northern Bank House
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

# Christ Church Kilkeel

## Financial Statements

## Year ended 31 December 2023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| **The following pages do not form part of the financial statements** | |
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| Notes to the detailed statement of financial activities | 23 |

# Christ Church Kilkeel

## Trustees' Annual Report

## Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

### Reference and administrative details

| | |
|---|---|
| **Registered charity name** | Christ Church Kilkeel |
| **Charity registration number** | NIC103473 |
| **Principal office** | C/o Ms Joan Linden<br>24 Millvale<br>KILKEEL<br>Co Down |

### The trustees

| | |
|---|---|
| Rev A Calvin | |
| Ms J Linden | (Appointed April 2024) |
| Mrs G E Chambers | (Resigned April 2024) |
| Mrs S Johnston | |
| Miss M S Teggarty | (Resigned April 2024) |
| Mr I J Henderson | |
| Mr D O Henderson | |
| Mrs K A Campbell | |
| Mr A S Tomkins | |
| Mr A E Charleton | |
| Mr D J Charleton | |
| Mr T O Hanna | |
| Mr J E Henderson | |
| Mr A Graham | |
| Mrs K Henderson | |
| Mr S Henderson | |
| Mr M Nicholson | |
| Mr G McAtee | (Appointed April 2024) |
| Mr G Chambers | (Appointed April 2024) |

| | |
|---|---|
| **Independent examiner** | Purdy Quinn<br>42 Greencastle Street<br>KILKEEL<br>Co Down<br>BT34 4BH |

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2023

### 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.

### Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, Rector's Warden, Hon. Treasurer, Hon. Secretary, People's Warden and generally not more than twelve other members of the General Vestry elected at the General Vestry meeting. The Select Vestry is chaired by the incumbent or other member of the clergy officiating in 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 10 times during the year.

### 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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

### Objectives and activities

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

The principal function of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the Christ Church Kilkeel 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 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 Church Of Ireland Kilkeel 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 Christ Church Kilkeel.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2023

### Achievements and performance

The Church of Ireland in general and Christ Church Kilkeel in particular meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate teachings at times such as baptism, confirmation and marriage leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally in a parish context but from time to time a Diocesan context will be in place. Local delivery can be facilitated by central resources in some cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, social media, personal invitation or in other ways. The benefits are demonstrated through regular feedback (formal and ad-hoc) from members, their families, and members of the public. The beneficiaries of this purpose are members, their families, other individuals that the Church of Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout the world via missionary agencies and individuals reached and benefiting from the work of Christ Church Kilkeel.

While prayer is a part of our worship services, other prayer activities such as prayer ministry, prayer triplets and occasionally prayer on the street are all activities available to and benefiting the whole community. The prayer triplets' initiative is a recent development and over 50 triplets have been formed and are being nurtured currently.

Children, Young People, the Elderly and Families attending and not attending the regular services offered by the parish are welcomed along to activities and organisations held in our facilities. Links with statutory groups and other community groups is also prominent in the parish, and a reflection of our ability and desire to integrate with and serve the whole community in the distinctive manner that being a Church of Ireland Parish lends itself to. Full attention is given to relevant Child Protection and Vulnerable Adult legislation - compliance with the Church of Ireland Safeguarding Trust policy is given. An archive of records is available to the public on request for no fee. Public enjoyment of cultural and historic buildings and artefacts, such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage is a real public benefit and something Christ Church Kilkeel promotes, for example, visiting local schools and local schools visiting our church buildings.

Through conservation efforts in respect of records, property and artefacts, links with the past are saved and greatly appreciated by many in the wider society we inhabit.

The beneficiaries are the congregation and the general public. The public valuation of the benefits can be evidenced through attendance at public worship and the activities and organisations linked directly and indirectly to Christ Church Kilkeel. Any private benefit arising out of the fulfilment of our Christian Ministry or to our lay staff is essential to the fulfilment of the purpose of the advancement of religion. No member of the Select Vestry receives remuneration, reward or other private benefit for carrying out their Select Vestry responsibilities.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2023

### Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. However, during the year additional funds were raised towards the cost of a building project which was commenced towards the end of the current year.

Total Income of the congregation during the year was £269,728 (2022 - £356,004).

The expenditure for the year was £231,049 (2022 - £196,844).

The reserves of the Charity at 31 December 2023 totalled £922,932 (2022 - £879,924).

### Reserves Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least three month's normal expenditure. At the year end unrestricted reserves were £132,960 (2022 - £109,201) which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of its members.

### Going Concern

The Select Vestry have reviewed the finances 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 31 December 2023 can be signed off as a going concern.

The trustees' annual report was approved on 28 October 2024 and signed on behalf of the board of trustees by:

Rev A Calvin
Trustee

Ms J Linden
Trustee

# Christ Church Kilkeel

## Independent Examiner's Report to the Trustees of Christ Church Kilkeel

## Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Christ Church Kilkeel ('the charity') for the year ended 31 December 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity financial statements 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 financial statements, and seeking explanations from you as charity Trustees concerning any such matters

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner
Gareth Evans FCA
Chartered Accountants Ireland

Date
28 October 2024

PURDY QUINN
Chartered Accountants
42 Greencastle Street
Kilkeel
BT34 4BH

# Christ Church Kilkeel

## Statement of Financial Activities

## Year ended 31 December 2023

| | Note | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Endowment funds £ | 2023 **Total funds** £ | 2022 Total funds £ |
|---|---|---|---|---|---|---|
| **Income and endowments** | | | | | | |
| Donations and legacies | **4** | 185,712 | 38,870 | – | 224,584 | 294,470 |
| Charitable activities | **5** | 27,320 | 12,374 | – | 39,694 | 58,110 |
| Investment income | **6** | 1 | 3,449 | – | 3,450 | 3,424 |
| Other income | **6** | – | 2,000 | | 2,000 | – |
| **Total income** | | 213,034 | 56,693 | – | 269,728 | 356,004 |
| **Expenditure** | | | | | | |
| Expenditure on charitable activities | **8,9** | 188,475 | 42,573 | – | 231,049 | 196,844 |
| **Total expenditure** | | 188,475 | 42,573 | – | 231,049 | 196,844 |
| Net gains on investments | **16** | – | – | 4,329 | 4,329 | – |
| **Net income** | | 24,559 | 14,120 | 4,329 | 43,008 | 159,160 |
| Transfers between funds | | (800) | 800 | – | – | – |
| **Other recognised gains and losses** | | | | | | |
| Net gains\(losses) on investments | | – | – | – | – | (13,068) |
| **Net movement in funds** | | 23,759 | 14,920 | 4,329 | 43,008 | 146,092 |
| **Reconciliation of funds** | | | | | | |
| Total funds brought forward | | 109,201 | 673,702 | 97,021 | 879,924 | 733,831 |
| **Total funds carried forward** | | 132,960 | 688,622 | 101,350 | 922,932 | 879,923 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

# Christ Church Kilkeel

## Statement of Financial Position

## 31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | **15** | 600,312 | 599,861 |
| Investments | **16** | 131,350 | 127,021 |
| | | 731,662 | 726,882 |
| **Current assets** | | | |
| Debtors | **17** | 28,416 | 29,747 |
| Cash at bank and in hand | | 167,052 | 210,865 |
| | | 195,468 | 240,612 |
| **Creditors: amounts falling due within one year** | **18** | 4,198 | 2,570 |
| **Net current assets** | | 191,270 | 238,042 |
| **Total assets less current liabilities** | | 922,932 | 964,924 |
| **Creditors: amounts falling due after more than one year** | **19** | – | 85,000 |
| **Net assets** | | 922,932 | 879,924 |
| **Funds of the charity** | | | |
| Endowment funds | | 101,350 | 97,021 |
| Restricted funds | | 688,622 | 673,702 |
| Unrestricted funds | | 132,960 | 109,201 |
| **Total charity funds** | **23** | 922,932 | 879,924 |

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2024, and are signed on behalf of the board by:

Rev A Calvin
Trustee

Ms J Linden
Trustee

# Christ Church Kilkeel

## Notes to the Financial Statements

## Year ended 31 December 2023

### 1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 24 Newry Street, Kilkeel, Co Down, BT34 4DN.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2020.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 3. Accounting policies *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

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

- 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.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 3. Accounting policies *(continued)*

**Tangible assets** *(continued)*

- **Carginagh Church** is 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.

- The **Parish Church Hall** is physically not attached to the heritage assets but is centred within the church grounds. Given its location it is the opinion of the Select Vestry that 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.

- **Cornerstone House** is not physically attached to the heritage assets but is connected to the church grounds. It is the opinion of the Select Vestry that 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.

- **Rectory** - this property stands on its own grounds and could be placed on the open market without breaching any terms of Trust governing that property. Hence the rectory is valued at a deemed cost equivalent to the market value of similar type properties in the locality as determined by the Select Vestry.

- **Fixtures, Fittings & Minibus** are recognised at cost and are depreciated at 15% on a straight line basis over a period of 6.67 years

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---|---|---|
| Fixtures and fittings | - | 15% straight line |
| Motor vehicles | - | 15% straight line |

The Rectory is recognised at deemed cost, being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the rectory as the current estimated residual value is not less than it's carrying value and the remaining useful life currently exceeds 50 years.

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Investment property**

Investment property is stated at its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

## 3. Accounting policies *(continued)*

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Defined contribution plans

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| **Donations** | | | |
| Freewill | 129,171 | – | 129,171 |
| Gift Aid | 24,965 | 3,651 | 28,616 |
| Offertories | 2,744 | – | 2,744 |
| Gift Day | – | 7,775 | 7,775 |
| Sundry donations | 17,610 | 23,919 | 41,530 |
| Money in lieu of flowers | – | 100 | 100 |
| Graveyard fees | 2,015 | – | 2,015 |
| Missions | – | 825 | 825 |
| Harvest | 8,673 | – | 8,673 |
| Gift Aid Interest | 535 | – | 535 |
| Diocese of Dromore & Down | – | – | – |
| Special Collections | – | – | – |
| Youth Fellowship | – | – | – |
| **Grants** | | | |
| Sundry Grants receivable | – | 2,600 | 2,600 |
| Building Grants | – | – | – |
| Grants receivable – Church Capital Repairs | – | – | – |
| | 185,713 | 38,870 | 224,584 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| **Donations** | | | |
| Freewill | 119,508 | – | 119,508 |
| Gift Aid | 21,846 | 8,526 | 30,372 |
| Offertories | 2,599 | – | 2,599 |
| Gift Day | – | 13,535 | 13,535 |
| Sundry donations | 1,623 | 23,910 | 25,533 |
| Money in lieu of flowers | – | – | – |
| Graveyard fees | 2,965 | – | 2,965 |
| Missions | – | 1,056 | 1,056 |
| Harvest | 7,540 | – | 7,540 |
| Gift Aid Interest | 136 | – | 136 |
| Diocese of Dromore & Down | 1,510 | – | 1,510 |
| Special Collections | 1,565 | – | 1,565 |
| Youth Fellowship | 251 | – | 251 |
| **Grants** | | | |
| Sundry Grants receivable | – | 2,900 | 2,900 |
| Building Grants | – | 70,000 | 70,000 |
| Grants receivable – Church Capital Repairs | – | 15,000 | 15,000 |
| | 159,543 | 134,927 | 294,470 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 5. Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Hall rental income | 704 | – | 704 |
| Sunflower Fields & Crafts | 17,396 | 10,374 | 27,770 |
| Fundraising/Coffee morning | – | – | – |
| Mums & Toddlers | – | – | – |
| Funeral Teas | 3,920 | – | 3,920 |
| Girls Brigade | 2,020 | 2,000 | 4,020 |
| Boys Brigade | 3,280 | – | 3,280 |
| | 27,320 | 12,374 | 39,964 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Hall rental income | 100 | – | 100 |
| Sunflower Fields & Crafts | – | 40,412 | 40,412 |
| Fundraising/Coffee morning | – | 1,144 | 1,144 |
| Mums & Toddlers | 1,097 | – | 1,097 |
| Funeral Teas | 700 | – | 700 |
| Girls Brigade | 5,248 | 2,000 | 7,248 |
| Boys Brigade | 7,409 | – | 7,409 |
| | 14,554 | 43,556 | 58,110 |

### 6. Investment income

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Income from listed investments - Dividends & Carginagh Investment | – | 3,449 | 3,449 |
| Bank interest receivable | 1 | – | 1 |
| | 1 | 3,449 | 3,450 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Income from listed investments - Dividends & Carginagh Investment | – | 3,417 | 3,417 |
| Bank interest receivable | 7 | – | 7 |
| | 7 | 3,417 | 3,424 |

### 7. Other income

| | Restricted Funds £ | **Total Funds 2023 £** | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Gain on disposal of tangible assets | 2,000 | 2,000 | = | = |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Advancing Christianity | 184,331 | 41,979 | 226,313 |
| Support costs | 4,144 | 594 | 4,736 |
| | 188,475 | 42,573 | 231,049 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Advancing Christianity | 155,586 | 37,501 | 191,087 |
| Support costs | 5,061 | 696 | 5,757 |
| | 160,647 | 38,197 | 196,844 |

### 9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2023 £** | Total fund 2022 £ |
|---|---|---|---|---|
| Advancing Christianity | 226,313 | 2,260 | 228,573 | 194,971 |
| Governance costs | – | 2,476 | 2,476 | 1,873 |
| | 226,313 | 4,736 | 231,049 | 196,844 |

### 10. Analysis of support costs

| | Analysis of support costs £ | **Total 2023 £** | Total 2022 £ |
|---|---|---|---|
| Premises | 256 | 256 | 156 |
| Communications and IT | 388 | 388 | 669 |
| General office | 786 | 786 | 891 |
| Finance costs | 1,830 | 1,830 | 2,067 |
| Governance costs – Accountants fees | 2,474 | 2,474 | 1,872 |
| | 5,734 | 5,734 | 5,655 |

### 11. Net income

Net income is stated after charging/(crediting):

| | **2023 £** | 2022 £ |
|---|---|---|
| Depreciation of tangible fixed assets | 5,117 | 7,570 |
| Gains on disposal of tangible fixed assets | (2,000) | – |

## 12. Independent examination fees

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | 600 | 600 |

## 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 69,487 | 61,976 |
| Employer contributions to pension plans | 6,441 | 7,153 |
| | 75,928 | 69,129 |

The average head count of employees during the year was 4 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 | 2022 |
|---|---|---|
| | No. | No. |
| Number of staff - type 1 | 1 | 1 |
| Number of staff - type 2 | 1 | 1 |
| Number of staff - type 3 | 2 | 2 |
| | 4 | 4 |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 14. Trustee remuneration and expenses

The Minister of the congregation, Rev Alison Calvin, is a trustee of the charity. The Minister received remuneration of £49,478 (2022 - £42,925) which includes allowances of £7,000 (2022 - £3,890), office allowance £800 (2022 £800). A pension contribution £3,051 (2022 - £2,798) under Net Pay arrangement together with a locomotory allowance of £2,700 (2022 - £2,700) is also paid in her capacity as the Minister of the congregation. An employer's pension contribution of £3,390 (2022 - £2,939) was also paid to the Church of Ireland Pension Scheme in respect of Rev A Calvin.

Trustees D & A Charleton (through their building company) successfully tendered for the Church building project which commenced towards the end of 2021. The payments made to F J Charleton Building Contractors Ltd during the 2023 year amounted to £Nil (2022 - £305,540). These payments were made on a commercial basis. The trustee D Henderson (through his IT & Design company) received a total of £210 (2022 - £165) on a commercial basis.

No other trustees received any remuneration, and no other trustees claimed any expenses during the year in connection with their duties.

## 15. Tangible fixed assets

| | Freehold property £ | Fixtures and fittings £ | Motor vehicles £ | **Total £** |
|---|---|---|---|---|
| **Cost** | | | | |
| At 1 January 2023 | 574,298 | 46,565 | 4,000 | 624,853 |
| Additions | – | 5,568 | – | 5,568 |
| **At 31 December 2023** | 574,298 | 52,133 | 4,000 | 630,431 |
| **Depreciation** | | | | |
| At 1 January 2023 | – | 21,936 | 3,6066 | 25,002 |
| Charge for the year | – | 4,517 | 600 | 5,117 |
| **At 31 December 2023** | – | 26,453 | 3,666 | 30,119 |
| **Carrying amount** | | | | |
| **At 31 December 2023** | 574,298 | 25,680 | 334 | 599,861 |
| At 31 December 2022 | 574,298 | 24,629 | 934 | 599,861 |

## 16. Investments

| | Investment properties £ | Other listed investments £ | **Total £** |
|---|---|---|---|
| **Cost or valuation** | | | |
| At 1 January 2023 | 30,000 | 97,021 | 127,021 |
| Additions | – | – | – |
| Fair value movements | – | 4,329 | 4,329 |
| **At 31 December 2023** | 30,000 | 101,350 | 131,350 |
| **Impairment** | | | |
| **At 1 January 2023 and 31 December 2023** | | – | – |
| **Carrying amount** | | | |
| **At 31 December 2023** | 30,000 | 101,350 | 131,350 |
| At 31 December 2022 | 30,000 | 97,021 | 127,021 |

All investments shown above are held at valuation.

**Listed investments**
The aggregate market value of listed investments is £101,350 (2022: £97,021).

**Investment properties**

Investment property consists of farmland, approximately 3 acres, which was bequeathed to the church many years ago. The Trustees have valued this property at a market value of £10,000 per acre i.e. £30,000 in total. The Trustees consider this value has not changed significantly in the past few years and is not in excess of the open market value for the property.

## 17. Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other debtors | 28,416 | 29,747 |

## 18. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | 4,198 | 2,570 |

## 19. Creditors: amounts falling due after more than one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other creditors | – | 85,000 |

## 20. Pensions and other post retirement benefits

The Rector of the congregation is a member of the Church of Ireland DC Pension Scheme for Clergy in Northern Ireland. In addition to the current years contributions to this pension fund, in order to secure the solvency of the Fund a levy has been paid by each Diocese with effect from 1 June 2013. The total amount paid is as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Employer's contributions | 3,021 | 3,110 |
| Pension Levy | 3,925 | 4,043 |
| Total pension contributions paid | 6,946 | 7,153 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 21. Analysis of charitable funds

**Unrestricted funds**

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | **At 31 Dec 2023** £ |
|---|---|---|---|---|---|---|
| General funds | 78,271 | 188,119 | (172,044) | (800) | – | 93,546 |
| Youth Fellowship Fund | 1,290 | 500 | (20) | – | – | 1,770 |
| Mums & Toddlers Fund | 1,497 | 3,820 | (3,727) | – | – | 1,590 |
| Bowling Club Fund | 232 | – | – | – | – | 232 |
| Building Fund | 1,264 | – | – | – | – | 1,264 |
| Graveyard Fund | 7,027 | 2,015 | (50) | – | – | 8,992 |
| Funeral Teas Fund | 4,598 | 3,920 | (1,755 | – | – | 6,673 |
| Sick & Poor Fund | 22 | – | – | – | – | 22 |
| Motor vehicle | 934 | – | (600) | – | – | 334 |
| Fixtures & Fittings | 7,405 | – | (2,376) | – | – | 5,029 |
| Boys Brigade | 2,919 | 3,279 | (5,149) | – | | 1,049 |
| Girls Brigade | 3,742 | 2,080 | (1,276) | – | | 4,546 |
| Community Allotments Fund | – | 4,476 | (71) | – | | 4,405 |
| Ladies Fellowship Fund | – | 4,825 | (1,407) | – | | 3,418 |
| | 109,201 | 213,034 | (188,475) | (800) | – | 132,960 |

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2022 £ |
|---|---|---|---|---|---|---|
| General funds | 72,420 | 155,603 | (144,115) | (5,638) | – | 78,271 |
| Youth Fellowship Fund | 1,094 | 251 | (810) | 755 | – | 1,290 |
| Mums & Toddlers Fund | 726 | 1,922 | (1,650) | 498 | – | 1,497 |
| Bowling Club Fund | 232 | – | – | – | – | 232 |
| Building Fund | 1,364 | – | (100) | – | – | 1,264 |
| Graveyard Fund | 4,827 | 2,965 | (765) | – | – | 7,027 |
| Funeral Teas Fund | 4,080 | 707 | (190) | – | – | 4,598 |
| Sick & Poor Fund | 22 | – | – | – | – | 22 |
| Motor vehicle | 1,534 | – | (600) | – | – | 934 |
| Fixtures & Fittings | 7,442 | – | (3,809) | 3772 | – | 7,405 |
| Boys Brigade | – | 7,408 | (5,102) | 613 | | 2,919 |
| Girls Brigade | – | 5,248 | (1,506) | – | | 3,742 |
| | 93,741 | 174,104 | (158,647) | – | – | 109,201 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 22. Analysis of charitable funds *(continued)*

**Restricted funds**

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | **At 31 Dec 2023** £ |
|---|---|---|---|---|---|---|
| Building Fund | 40,772 | 26,638 | (17,763) | 8,701 | – | 53,348 |
| Carginagh Land | 30,000 | – | – | – | – | 30,000 |
| Church Property | 574,299 | – | – | – | – | 574,299 |
| Fixtures & Fittings | 17,225 | – | (2,141) | – | – | 15,084 |
| Gift Aid - Building Fund | 7,901 | 3,451 | – | (7,901) | – | 3,451 |
| Donations | – | 11,199 | (11,199) | – | – | – |
| Mums & Toddlers | – | – | – | – | – | – |
| Foodbank | 3,505 | 7,356 | (3,421) | – | – | 7,440 |
| Investment income | – | 3,449 | (3,449) | – | – | – |
| Boys Brigade | – | 2,600 | (2,600) | – | – | – |
| Girls Brigade | – | 2,000 | (2,000) | – | – | – |
| | 673,702 | 56,693 | (42,573) | 800 | – | 688,622 |

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2022 £ |
|---|---|---|---|---|---|---|
| Building Fund | 162,024 | 168,006 | (18,631) | (270,627) | – | 40,772 |
| Carginagh Land | 30,000 | – | – | – | – | 30,000 |
| Church Property | 313,449 | – | – | 260,850 | – | 574,299 |
| Fixtures & Fittings | 2,240 | – | (3,161) | 18,146 | – | 17,225 |
| Gift Aid - Building Fund | 16,269 | – | – | (8,368) | – | 7,901 |
| Donations | – | 1,056 | (1,056) | – | – | – |
| Mums & Toddlers | – | 1,550 | (1,550) | – | – | – |
| Foodbank | 5,623 | 4,071 | (6,189) | – | – | 3,505 |
| Investment income | 393 | 3,417 | (3,810) | – | – | – |
| Boys Brigade | – | 1,800 | (1,800) | | | – |
| Girls Brigade | – | 2,000 | (2,000) | | | – |
| | 529,998 | 181,900 | (38,197) | – | – | 673,702 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2023

### 23. Analysis of charitable funds *(continued)*

**Endowment funds**

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | **At 31 Dec 2023 £** |
|---|---|---|---|---|---|---|
| Investments | 97,021 | – | – | – | 4,329 | 101,350 |

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2022 £ |
|---|---|---|---|---|---|---|
| Investments | 110,089 | – | – | – | (13,068) | 97,021 |

Investments are made up of the following :

| | **2023 £** | 2022 £ |
|---|---|---|
| RBC Investments – RB General Unit Trust (NI) | 10,467 | 10,162 |
| Church of Ireland Trustees – CIT Unit Trust | 395 | 377 |
| Diocesan Board of Education – Educational Endowments (Ireland) Scheme 89 – pro rata share of units | 90,488 | 86,482 |
| Valuations as at 31 December | 101,350 | 97,021 |

### 24. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | **Total Funds 2023 £** |
|---|---|---|---|---|
| Tangible fixed assets | 10,931 | 589,381 | – | 600,312 |
| Investments | – | 30,000 | 101,350 | 131,350 |
| Current assets | 126,229 | 69,239 | – | 195,468 |
| Creditors less than 1 year | (4,198) | – | – | (4,198) |
| Creditors greater than 1 year | – | – | – | – |
| **Net assets** | 132,962 | 688,620 | 101,350 | 922,932 |

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Tangible fixed assets | 8,339 | 591,522 | – | 599,861 |
| Investments | – | 30,000 | 97,021 | 127,021 |
| Current assets | 103,432 | 137,180 | – | 240,612 |
| Creditors less than 1 year | (2,570) | – | – | (2,570) |
| Creditors greater than 1 year | – | (85,000) | – | (85,000) |
| **Net assets** | 109,201 | 673,702 | 97,021 | 879,924 |

## 25. Capital commitments

As at 31 December 2023 all construction work undertaken in connection with the building of the annex to the church, which commenced in 2021, was fully completed and fully paid up.

As at 31 December 2023 there are no capital commitments.

# Christ Church Kilkeel

## Management Information

## Year ended 31 December 2023

**The following pages do not form part of the financial statements.**

# Christ Church Kilkeel

## Detailed Statement of Financial Activities

## Year ended 31 December 2023

| | 2023 £ | 2022 £ |
|---|---|---|
| **Income and endowments** | | |
| **Donations and legacies** | | |
| Freewill | 129,171 | 119,508 |
| Gift Aid | 28,616 | 30,372 |
| Offertories | 2,744 | 2,599 |
| Gift Day | 7,775 | 13,535 |
| Sundry donations | 41,530 | 25,533 |
| Money in lieu of flowers | 100 | – |
| Graveyard fees | 2,015 | 2,965 |
| Missions | 825 | 1,056 |
| Harvest | 8,673 | 7,540 |
| Diocese of Dromore & Down | – | 1,510 |
| Gift Aid Interest | 535 | 136 |
| Special Collections | – | 1,565 |
| Youth Fellowship | – | 251 |
| Donation for window repair | – | – |
| Grants receivable – Church Capital Repairs | – | 85,000 |
| Sundry Grants receivable | 2,600 | 2,900 |
| Government grant income | – | – |
| | 224,584 | 294,470 |
| **Charitable activities** | | |
| Hall rental income | 704 | 100 |
| Sunflower Fields & Crafts | 27,770 | 40,412 |
| Fundraising/Coffee morning | – | 1,144 |
| Mums & Toddlers | – | 1,097 |
| Funeral Teas | 3,920 | 700 |
| Boys Brigade | 3,280 | 7,409 |
| Girls Brigade | 4,020 | 7,248 |
| Exceptional income from charitable activities | – | – |
| | 39,694 | 58,110 |
| **Investment income** | | |
| Income from listed investments - Dividends & Carginagh Investment | 3,449 | 3,417 |
| Bank interest receivable | 1 | 7 |
| | 3,450 | 3,424 |
| **Other income** | | |
| Gain on disposal of fixed assets held for charity's own use | 2,000 | – |
| | 2,000 | – |
| **Total income** | 269,728 | 356,004 |

# Christ Church Kilkeel

## Detailed Statement of Financial Activities *(continued)*

## Year ended 31 December 2023

| | 2023 £ | 2022 £ |
|---|---|---|
| **Expenditure** | | |
| **Expenditure on charitable activities** | | |
| Wages and salaries | 69,487 | 61,976 |
| Pension costs | 6,441 | 7,154 |
| Rates and water | 2,560 | 2,213 |
| Light and heat | 12,340 | 10,132 |
| Repairs and maintenance | 22,811 | 8,230 |
| Insurance | 7,387 | 6,419 |
| Motor vehicle expenses | 2,726 | 2,029 |
| Legal and professional fees | 2,476 | 1,873 |
| Telephone | 723 | 1,216 |
| Other office costs | 2,652 | 2,026 |
| Depreciation | 5,117 | 7,570 |
| Other interest payable and similar charges | 2,423 | 2,168 |
| Web & Internet costs | 210 | – |
| Subscriptions to Missions & Charities | 36,681 | 36,322 |
| Speakers | 435 | 1,745 |
| FWO Envelopes | 1,180 | 1,100 |
| Sunday School Costs | 1,444 | 634 |
| Girls Brigade | 4,414 | 4,857 |
| Boys Brigade | 9,520 | 7,864 |
| Messy Church & Holiday Bible Club | – | – |
| CCI Licencing | 630 | 1,204 |
| Special Appeals | – | – |
| Photocopier Charge | 1,018 | 617 |
| Diocesan Costs/Assessment | 12,228 | 12,180 |
| Sundry Expenses | 12,839 | 4,334 |
| Mums & Toddlers | 2,625 | 2,322 |
| Sundry donations to charities | 2,758 | 1,402 |
| Funeral Teas costs | 1,718 | 190 |
| 20$^{0th}$ Anniversary | – | 850 |
| Youth Fellowship | – | 790 |
| Sunflower Fields Expenses | 1,736 | 614 |
| Graveyard expenses. | 1,120 | 702 |
| Foodbank costs | 3,350 | 6,111 |
| | (231,049) | (196,844) |
| **Total expenditure** | 231,049 | 196,844 |
| **Net gains on investments** | | |
| Gain on disposal of fixed assets held for charity's own use | (4,329) | – |
| | (4,329) | – |
| **Net income** | 43,008 | 159,160 |

# Christ Church Kilkeel

## Notes to the Detailed Statement of Financial Activities

## Year ended 31 December 2023

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| **Expenditure on charitable activities** | | |
| **Advancement of Christianity** | | |
| ***Activities undertaken directly*** | | |
| Wages/salaries | 69,487 | 61,976 |
| Pension costs | 6,441 | 7,154 |
| Rates & water | 2,560 | 2,213 |
| Light & heat | 12,340 | 10,132 |
| Repairs & maintenance | 22,555 | 8,074 |
| Insurance | 7,387 | 6,419 |
| Motor vehicle expenses | 2,726 | 2,029 |
| Telephone | 335 | 547 |
| Other office costs | 1,866 | 1,135 |
| Depreciation | 5,117 | 7,570 |
| Bank charges | 1,593 | – |
| Web & Internet costs | 210 | – |
| Subscriptions to Missions & Charities | 36,681 | 36,322 |
| Speakers | 435 | 1,745 |
| FWO Envelopes | 1,180 | 1,100 |
| Sunday School Costs | 1,444 | 634 |
| Girls Brigade | 4,414 | 4,857 |
| Boys Brigade | 9,520 | 7,864 |
| CCI Licencing | 630 | 1,204 |
| Photocopier Charge | 1,018 | 617 |
| Diocesan Costs/Assessment | 12,228 | 12,180 |
| Sundry Expenses | 12,839 | 4,334 |
| Mums & Toddlers | 2,625 | 2,322 |
| Sundry donations to charities | 2,758 | 1,402 |
| Funeral Teas costs | 1,718 | 190 |
| 200th Anniversary | – | 850 |
| Youth Fellowship | – | 790 |
| Sunflower Fields Expenses | 1,736 | 614 |
| Graveyard expenses. | 1,120 | 702 |
| Foodbank costs | 3,350 | 6,111 |
| | 226,313 | 191,087 |
| ***Support costs*** | | |
| Repairs & maintenance | 256 | 156 |
| Telephone | 388 | 669 |
| Other office costs | 786 | 891 |
| Other interest payable and similar charges | 830 | 2,168 |
| | 2,260 | 3,884 |
| **Governance costs** | | |
| Legal and other professional fees | 2,476 | 1,873 |
| **Expenditure on charitable activities** | 231,049 | 196,844 |

**Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 103473

# Annual report

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2023

### 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.

### Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, Rector's Warden, Hon. Treasurer, Hon. Secretary, People's Warden and generally not more than twelve other members of the General Vestry elected at the General Vestry meeting. The Select Vestry is chaired by the incumbent or other member of the clergy officiating in 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 10 times during the year.

### 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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

### Objectives and activities

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

The principal function of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the Christ Church Kilkeel 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 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 Church Of Ireland Kilkeel 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 Christ Church Kilkeel.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2023

### Achievements and performance

The Church of Ireland in general and Christ Church Kilkeel in particular meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate teachings at times such as baptism, confirmation and marriage leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally in a parish context but from time to time a Diocesan context will be in place. Local delivery can be facilitated by central resources in some cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, social media, personal invitation or in other ways. The benefits are demonstrated through regular feedback (formal and ad-hoc) from members, their families, and members of the public. The beneficiaries of this purpose are members, their families, other individuals that the Church of Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout the world via missionary agencies and individuals reached and benefiting from the work of Christ Church Kilkeel.

While prayer is a part of our worship services, other prayer activities such as prayer ministry, prayer triplets and occasionally prayer on the street are all activities available to and benefiting the whole community. The prayer triplets' initiative is a recent development and over 50 triplets have been formed and are being nurtured currently.

Children, Young People, the Elderly and Families attending and not attending the regular services offered by the parish are welcomed along to activities and organisations held in our facilities. Links with statutory groups and other community groups is also prominent in the parish, and a reflection of our ability and desire to integrate with and serve the whole community in the distinctive manner that being a Church of Ireland Parish lends itself to. Full attention is given to relevant Child Protection and Vulnerable Adult legislation - compliance with the Church of Ireland Safeguarding Trust policy is given. An archive of records is available to the public on request for no fee. Public enjoyment of cultural and historic buildings and artefacts, such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage is a real public benefit and something Christ Church Kilkeel promotes, for example, visiting local schools and local schools visiting our church buildings.

Through conservation efforts in respect of records, property and artefacts, links with the past are saved and greatly appreciated by many in the wider society we inhabit.

The beneficiaries are the congregation and the general public. The public valuation of the benefits can be evidenced through attendance at public worship and the activities and organisations linked directly and indirectly to Christ Church Kilkeel. Any private benefit arising out of the fulfilment of our Christian Ministry or to our lay staff is essential to the fulfilment of the purpose of the advancement of religion. No member of the Select Vestry receives remuneration, reward or other private benefit for carrying out their Select Vestry responsibilities.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2023

### Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. However, during the year additional funds were raised towards the cost of a building project which was commenced towards the end of the current year.

Total Income of the congregation during the year was £269,728 (2022 - £356,004).

The expenditure for the year was £231,049 (2022 - £196,844).

The reserves of the Charity at 31 December 2023 totalled £922,932 (2022 - £879,924).

### Reserves Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least three month's normal expenditure. At the year end unrestricted reserves were £132,960 (2022 - £109,201) which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of its members.

### Going Concern

The Select Vestry have reviewed the finances 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 31 December 2023 can be signed off as a going concern.

The trustees' annual report was approved on 28 October 2024 and signed on behalf of the board of trustees by:

Rev A Calvin
Trustee

Ms J Linden
Trustee

**Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 103473

# Annual return

# Christ Church Kilkeel

## Independent Examiner's Report to the Trustees of Christ Church Kilkeel

## Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Christ Church Kilkeel ('the charity') for the year ended 31 December 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity financial statements 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 financial statements, and seeking explanations from you as charity Trustees concerning any such matters

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner
Gareth Evans FCA
Chartered Accountants Ireland

Date
28 October 2024

PURDY QUINN
Chartered Accountants
42 Greencastle Street
Kilkeel
BT34 4BH

**Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 103473

# Accounts

CHARITY REGISTRATION NUMBER: NIC103473

# Christ Church Kilkeel

# Unaudited Financial Statements

## 31 December 2022

**PURDY QUINN**
Chartered accountants
Northern Bank House
42 Greencastle Street
KILKEEL
Co Down
BT34 4BH

# Christ Church Kilkeel

## Financial Statements

## Year ended 31 December 2022


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| **The following pages do not form part of the financial statements** | |
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| Notes to the detailed statement of financial activities | 23 |

# Christ Church Kilkeel

## Trustees' Annual Report

## Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

### Reference and administrative details

| | | |
|---|---|---|
| **Registered charity name** | Christ Church Kilkeel | |
| **Charity registration number** | NIC103473 | |
| **Principal office** | C/o Mrs Gwen Chambers<br>24 Aughnaloopy Road<br>KILKEEL<br>Co Down | |
| **The trustees** | Rev A Calvin | |
| | Mr S Seed | (Resigned April 2022) |
| | Mrs G E Chambers | |
| | Mrs S Johnston | |
| | Miss M S Teggarty | |
| | Mr I J Henderson | |
| | Mr D O Henderson | |
| | Mrs K A Campbell | |
| | Mr A S Tomkins | |
| | Mr A E Charleton | |
| | Mr D J Charleton | |
| | Mr T O Hanna | |
| | Mr J E Henderson | |
| | Mr A Graham | (Appointed April 2022) |
| | Mrs K Henderson | (Appointed April 2022) |
| | Mr S Henderson | (Appointed April 2022) |
| | Mr M Nicholson | (Appointed April 2022) |
| | Mrs G McAtee | (Resigned April 2022) |
| | Mr C Morris | (Resigned April 2022) |
| | Miss C Hamilton | (Resigned April 2022) |
| | Mr M Donald | (Resigned April 2022) |
| **Independent examiner** | Purdy Quinn<br>42 Greencastle Street<br>KILKEEL<br>Co Down<br>BT34 4BH | |

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2022

### 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.

### Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, Rector's Warden, Hon. Treasurer, Hon. Secretary, People's Warden and generally not more than twelve other members of the General Vestry elected at the General Vestry meeting. The Select Vestry is chaired by the incumbent or other member of the clergy officiating in 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 2022 the Select Vestry met 10 times during the year.

### 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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

### Objectives and activities

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

The principal function of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the Christ Church Kilkeel 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 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 Church Of Ireland Kilkeel 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 Christ Church Kilkeel.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2022

### Achievements and performance

The Church of Ireland in general and Christ Church Kilkeel in particular meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate teachings at times such as baptism, confirmation and marriage leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally in a parish context but from time to time a Diocesan context will be in place. Local delivery can be facilitated by central resources in some cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, social media, personal invitation or in other ways. The benefits are demonstrated through regular feedback (formal and ad-hoc) from members, their families, and members of the public. The beneficiaries of this purpose are members, their families, other individuals that the Church of Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout the world via missionary agencies and individuals reached and benefiting from the work of Christ Church Kilkeel.

While prayer is a part of our worship services, other prayer activities such as prayer ministry, prayer triplets and occasionally prayer on the street are all activities available to and benefiting the whole community. The prayer triplets' initiative is a recent development and over 50 triplets have been formed and are being nurtured currently.

Children, Young People, the Elderly and Families attending and not attending the regular services offered by the parish are welcomed along to activities and organisations held in our facilities. Links with statutory groups and other community groups is also prominent in the parish, and a reflection of our ability and desire to integrate with and serve the whole community in the distinctive manner that being a Church of Ireland Parish lends itself to. Full attention is given to relevant Child Protection and Vulnerable Adult legislation - compliance with the Church of Ireland Safeguarding Trust policy is given. An archive of records is available to the public on request for no fee. Public enjoyment of cultural and historic buildings and artefacts, such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage is a real public benefit and something Christ Church Kilkeel promotes, for example, visiting local schools and local schools visiting our church buildings.

Through conservation efforts in respect of records, property and artefacts, links with the past are saved and greatly appreciated by many in the wider society we inhabit.

The beneficiaries are the congregation and the general public. The public valuation of the benefits can be evidenced through attendance at public worship and the activities and organisations linked directly and indirectly to Christ Church Kilkeel. Any private benefit arising out of the fulfilment of our Christian Ministry or to our lay staff is essential to the fulfilment of the purpose of the advancement of religion. No member of the Select Vestry receives remuneration, reward or other private benefit for carrying out their Select Vestry responsibilities.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2022

### Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. However, during the year additional funds were raised towards the cost of a building project which was commenced towards the end of the current year.

Total Income of the congregation during the year was £356,004 (2021 - £226,745).

The expenditure for the year was £196,844 (2021 - £150,039).

The reserves of the Charity at 31 December 2022 totalled £879,924 (2021 - £733,828).

### Reserves Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least three month's normal expenditure. At the year end unrestricted reserves were £109,201 (2021 - £93,741) which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of its members.

### Going Concern

The Select Vestry have reviewed the finances 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 31 December 2022 can be signed off as a going concern.

The trustees' annual report was approved on 27 October 2023 and signed on behalf of the board of trustees by:

Rev A Calvin
Trustee

Mrs S Johnston
Trustee

# Christ Church Kilkeel

## Independent Examiner's Report to the Trustees of Christ Church Kilkeel

## Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Christ Church Kilkeel ('the charity') for the year ended 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity financial statements 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 financial statements, and seeking explanations from you as charity Trustees concerning any such matters

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner
Lesley Houston FCA
Chartered Accountants Ireland

Date
27 October 2023

PURDY QUINN
Chartered Accountants
42 Greencastle Street
Kilkeel
BT34 4BH

# Christ Church Kilkeel

## Statement of Financial Activities

## Year ended 31 December 2022

| | Note | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Endowment funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|---|
| **Income and endowments** | | | | | | |
| Donations and legacies | 4 | 159,543 | 134,927 | – | 294,470 | 262,623 |
| Charitable activities | 5 | 14,554 | 43,556 | – | 58,110 | 564 |
| Investment income | 6 | 7 | 3,417 | – | 3,424 | 3,558 |
| **Total income** | | 174,104 | 181,900 | – | 356,004 | 266,745 |
| **Expenditure** | | | | | | |
| Expenditure on charitable activities | 7,8 | 158,647 | 38,197 | – | 196,844 | 150,039 |
| **Total expenditure** | | 158,647 | 38,197 | – | 196,844 | 150,039 |
| **Net income** | | 15,457 | 143,703 | – | 159,160 | 116,706 |
| **Other recognised gains and losses** | | | | | | |
| Net gains on investments | | – | – | (13,068) | (13,068) | 8,455 |
| **Net movement in funds** | | 15,457 | 143,703 | (13,068) | 146,092 | 125,161 |
| **Reconciliation of funds** | | | | | | |
| Total funds brought forward | | 93,744 | 529,998 | 110,089 | 733,831 | 608,667 |
| **Total funds carried forward** | | 109,201 | 673,701 | 97,021 | 879,923 | 733,828 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

# Christ Church Kilkeel

## Statement of Financial Position

## 31 December 2022

| | Note | 2022 £ | 2021 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | 14 | 599,861 | 324,665 |
| Investments | 15 | 127,021 | 140,089 |
| | | 726,882 | 464,754 |
| **Current assets** | | | |
| Debtors | 16 | 29,747 | 37,075 |
| Cash at bank and in hand | | 210,865 | 319,039 |
| | | 240,612 | 356,114 |
| **Creditors: amounts falling due within one year** | 17 | 2,570 | 2,040 |
| **Net current assets** | | 238,042 | 354,074 |
| **Total assets less current liabilities** | | 964,924 | 818,828 |
| **Creditors: amounts falling due after more than one year** | 18 | 85,000 | 85,000 |
| **Net assets** | | 879,924 | 733,828 |
| **Funds of the charity** | | | |
| Endowment funds | | 97,021 | 110,089 |
| Restricted funds | | 673,702 | 529,998 |
| Unrestricted funds | | 109,201 | 93,741 |
| **Total charity funds** | 20 | 879,924 | 733,828 |

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2023, and are signed on behalf of the board by:

Rev A Calvin
Trustee

Mrs S Johnston
Trustee

# Christ Church Kilkeel

## Notes to the Financial Statements

## Year ended 31 December 2022

### 1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 24 Newry Street, Kilkeel, Co Down, BT34 4DN.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2020. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 23.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 3. Accounting policies *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

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

- 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.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 3. Accounting policies *(continued)*

**Tangible assets** *(continued)*

- **Carginagh Church** is 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.

- The **Parish Church Hall** is physically not attached to the heritage assets but is centred within the church grounds. Given its location it is the opinion of the Select Vestry that 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.

- **Cornerstone House** is not physically attached to the heritage assets but is connected to the church grounds. It is the opinion of the Select Vestry that 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.

- **Rectory** - this property stands on its own grounds and could be placed on the open market without breaching any terms of Trust governing that property. Hence the rectory is valued at a deemed cost equivalent to the market value of similar type properties in the locality as determined by the Select Vestry.

- **Fixtures, Fittings & Minibus** are recognised at cost and are depreciated at 15% on a straight line basis over a period of 6.67 years

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---|---|---|
| Fixtures and fittings | - | 15% straight line |
| Motor vehicles | - | 15% straight line |

The Rectory is recognised at deemed cost, being the estimated fair value of the property at 31 December 2022. No depreciation has been provided on the rectory as the current estimated residual value is not less than it's carrying value and the remaining useful life currently exceeds 50 years.

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Investment property**

Investment property is stated at its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 3. Accounting policies *(continued)*

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Defined contribution plans**

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| **Donations** | | | |
| Freewill | 119,508 | – | 119,508 |
| Gift Aid | 21,846 | 8,526 | 30,372 |
| Offertories | 2,599 | – | 2,599 |
| Gift Day | – | 13,535 | 13,535 |
| Sundry donations | 1,623 | 23,910 | 25,533 |
| Money in lieu of flowers | – | – | – |
| Graveyard fees | 2,965 | – | 2,965 |
| Missions | – | 1,056 | 1,056 |
| Harvest | 7,540 | – | 7,540 |
| Gift Aid Interest | 136 | – | 136 |
| Diocese of Dromore & Down | 1,510 | – | 1,510 |
| Special Collections | 1,565 | – | 1,565 |
| Youth Fellowship | 251 | – | 251 |
| **Grants** | | | |
| Sundry Grants receivable | – | 2,900 | 2,900 |
| Building Grants | | 70,000 | 70,000 |
| Grants receivable – Church Capital Repairs | – | 15,000 | 15,000 |
| | 159,543 | 134,927 | 294,470 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| **Donations** | | | |
| Freewill | 105,721 | – | 105,721 |
| Gift Aid | 20,862 | 16,269 | 37,131 |
| Offertories | 1,862 | – | 1,862 |
| Gift Day | – | 54,870 | 54,870 |
| Sundry donations | 1,269 | 32,577 | 33,846 |
| Money in lieu of flowers | – | 1,835 | 1,835 |
| Graveyard fees | 400 | – | 400 |
| Missions | – | 1,602 | 1,602 |
| Harvest | 6,900 | – | 6,900 |
| Gift Aid Interest | 63 | – | 63 |
| Special Collections | – | 399 | 399 |
| Donation for window repair | – | 10,000 | 10,000 |
| **Grants** | | | |
| Coronavirus Job Retention Scheme | – | 7,994 | 7,994 |
| | 137,077 | 125,546 | 262,623 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 5. Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| Hall rental income | 100 | – | 100 |
| Sunflower Fields & Crafts | – | 40,412 | 40,412 |
| Fundraising/Coffee morning | – | 1,144 | 1,144 |
| Mums & Toddlers | 1,097 | – | 1,097 |
| Funeral Teas | 700 | – | 700 |
| Girls Brigade | 5,248 | 2,000 | 7,248 |
| Boys Brigade | 7,409 | – | 7,409 |
| | 14,554 | 43,556 | 58,110 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Hall rental income | – | – | – |
| Mums & Toddlers | 384 | – | 384 |
| Funeral Teas | – | – | – |
| Sundry income | – | 180 | 180 |
| | 384 | 180 | 564 |

### 6. Investment income

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| Income from investment properties - Wayleave & Conacre | – | – | – |
| Income from listed investments - Dividends & Carginagh Investment | – | 3,417 | 3,417 |
| Bank interest receivable | 7 | – | 7 |
| | 7 | 3,417 | 3,424 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Income from investment properties - Wayleave & Conacre | – | 160 | 160 |
| Income from listed investments - Dividends & Carginagh Investment | – | 3,396 | 3,396 |
| Bank interest receivable | 2 | – | 2 |
| | 2 | 3,556 | 3,558 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| Advancing Christianity | 155,586 | 37,501 | 191,087 |
| Support costs | 5,061 | 696 | 5,757 |
| | 160,647 | 38,197 | 196,844 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Advancing Christianity | 124,339 | 20,198 | 144,537 |
| Support costs | 5,018 | 484 | 5,502 |
| | 129,357 | 20,682 | 150,039 |

### 8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2022 £** | Total fund 2021 £ |
|---|---|---|---|---|
| Advancing Christianity | 191,087 | 3,884 | 194,971 | 147,758 |
| Governance costs | – | 1,873 | 1,873 | 2,281 |
| | 191,087 | 5,757 | 196,844 | 150,039 |

### 9. Analysis of support costs

| | Analysis of support costs activity 1 £ | **Total 2022 £** | Total 2021 £ |
|---|---|---|---|
| Premises | 156 | 156 | 111 |
| Communications and IT | 669 | 669 | 679 |
| General office | 891 | 891 | 1,050 |
| Finance costs | 2,169 | 2,169 | 1,381 |
| Governance costs – Accountants fees | 1,872 | 1,872 | 2,281 |
| | 5,757 | 5,757 | 5,502 |

### 10. Net income

Net income is stated after charging/(crediting):

| | **2022 £** | 2021 £ |
|---|---|---|
| Depreciation of tangible fixed assets | 4,282 | 4,282 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 11. Independent examination fees

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | 600 | 600 |

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 61,976 | 63,720 |
| Employer contributions to pension plans – Note 20 | 7,153 | 6,945 |
| | 69,129 | 70,665 |

The average head count of employees during the year was 4 (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2022 | 2021 |
|---|---|---|
| | No. | No. |
| Number of staff - type 1 | 1 | 1 |
| Number of staff - type 2 | 1 | 2 |
| Number of staff - type 3 | 2 | 2 |
| | 4 | 5 |

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 13. Trustee remuneration and expenses

The Minister of the congregation, Rev Alison Calvin, is a trustee of the charity. The Minister received remuneration of £42,925 (2021 - £41,647) which includes allowances of £3,890 (2021 - £3,898), office allowance £800 (2021 £800). A pension contribution £2,798 (2021 - £2,717) under Net Pay arrangement together with a locomotory allowance of £2,700 (2021 - £2,700) is also paid in her capacity as the Minister of the congregation. An employer's pension contribution of £2,939 (2021 - £3,019) was also paid to the Church of Ireland Pension Scheme in respect of Rev A Calvin - See note 20.

Trustees D & A Charleton (through their building company) successfully tendered for the Church building project which commenced towards the end of 2022. The payments made to F J Charleton Building Contractors Ltd during the 2022 year amounted to £305,540 (2021 - £37,020). These payments were made on a commercial basis. The trustee D Henderson (through his IT & Design company) received a total of £165 (2021 - £174) on a commercial basis.

No other trustees received any remuneration, and no other trustees claimed any expenses during the year in connection with their duties.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 14. Tangible fixed assets

| | Freehold property £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|---|---|---|---|---|
| **Cost** | | | | |
| At 1 January 2022 | 313,449 | 24,648 | 4,000 | 342,097 |
| Additions | 260,849 | 21,917 | – | 282,766 |
| **At 31 December 2022** | 574,298 | 46,565 | 4,000 | 624,863 |
| **Depreciation** | | | | |
| At 1 January 2022 | – | 14,966 | 2,466 | 17,432 |
| Charge for the year | – | 6,970 | 600 | 7,570 |
| **At 31 December 2022** | – | 21,936 | 3,066 | 25,002 |
| **Carrying amount** | | | | |
| **At 31 December 2022** | 574,298 | 24,629 | 934 | 599,861 |
| At 31 December 2021 | 313,449 | 9,682 | 1,534 | 324,665 |

### 15. Investments

| | Investment properties £ | Shares in group undertakings £ | Total £ |
|---|---|---|---|
| **Cost or valuation** | | | |
| At 1 January 2022 | 30,000 | 110,089 | 140,089 |
| Additions | – | – | – |
| Fair value movements | – | (13,068) | (13,068) |
| **At 31 December 2022** | 30,000 | 97,021 | 127,021 |
| **Impairment** | | | |
| **At 1 January 2022 and 31 December 2022** | | – | – |
| **Carrying amount** | | | |
| **At 31 December 2022** | 30,000 | 97,021 | 127,021 |
| At 31 December 2021 | 30,000 | 110,089 | 140,089 |

All investments shown above are held at valuation.

**Listed investments**
The aggregate market value of listed investments is £97,021 (2021: £110,089).

**Investment properties**

Investment property consists of farmland, approximately 3 acres, which was bequeathed to the church many years ago. The Trustees have valued this property at a market value of £10,000 per acre i.e. £30,000 in total. The Trustees consider this value has not changed significantly in the past few years and is not in excess of the open market value for the property.

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 16. Debtors

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other debtors | 29,747 | 37,075 |

### 17. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade creditors | 2,570 | 2,040 |

### 18. Creditors: amounts falling due after more than one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other creditors | 85,000 | 85,000 |

### 19. Pensions and other post retirement benefits

The Rector of the congregation is a member of the Church of Ireland DC Pension Scheme for Clergy in Northern Ireland. In addition to the current years contributions to this pension fund, in order to secure the solvency of the Fund a levy has been paid by each Diocese with effect from 1 June 2013. The total amount paid is as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Employer's contributions | 3,110 | 3,021 |
| Pension Levy | 4,043 | 3,925 |
| Total pension contributions paid | 7,153 | 6,946 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 20. Analysis of charitable funds

**Unrestricted funds**

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2022 £ |
|---|---|---|---|---|---|---|
| General funds | 72,420 | 155,603 | (144,115) | (5,638) | – | 78,271 |
| Youth Fellowship Fund | 1,094 | 251 | (810) | 755 | – | 1,290 |
| Mums & Toddlers Fund | 726 | 1,922 | (1,650) | 498 | – | 1,497 |
| Bowling Club Fund | 232 | – | – | – | – | 232 |
| Building Fund | 1,364 | – | (100) | – | – | 1,264 |
| Graveyard Fund | 4,827 | 2,965 | (765) | – | – | 7,027 |
| Funeral Teas Fund | 4,080 | 707 | (190) | – | – | 4,598 |
| Sick & Poor Fund | 22 | – | – | – | – | 22 |
| Motor vehicle | 1,534 | – | (600) | – | – | 934 |
| Fixtures & Fittings | 7,442 | – | (3,809) | 3,772 | – | 7,405 |
| Boys Brigade | – | 7,408 | (5,102) | 613 | – | 2,919 |
| Girls Brigade | – | 5,248 | (1,506) | – | – | 3,742 |
| | 93,741 | 174,104 | (158,647) | – | – | 109,201 |

| | At 1 Jan 2021 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2021 £ |
|---|---|---|---|---|---|---|
| General funds | 60,875 | 135,557 | (123,512) | (500) | – | 72,420 |
| Youth Fellowship Fund | 604 | – | (10) | 500 | – | 1,094 |
| Mums & Toddlers Fund | 1,202 | 1,504 | (1,980) | – | – | 726 |
| Bowling Club Fund | 231 | 1 | – | – | – | 232 |
| Building Fund | 1,364 | – | – | – | – | 1,364 |
| Graveyard Fund | 4,439 | 400 | (12) | – | – | 4,827 |
| Funeral Teas Fund | 4,079 | 1 | – | – | – | 4,080 |
| Sick & Poor Fund | 22 | – | – | – | – | 22 |
| Motor vehicle | 2,134 | – | (600) | – | – | 1,534 |
| Fixtures & Fittings | 10,685 | – | (3,243) | – | – | 7,442 |
| | 85,635 | 137,463 | (129,357) | – | – | 93,741 |

## 20. Analysis of charitable funds *(continued)*

### Restricted funds

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2022 £ |
|---|---|---|---|---|---|---|
| Building Fund | 162,024 | 168,006 | (18,631) | (270,627) | – | 40,772 |
| Carginagh Land | 30,000 | – | – | – | – | 30,000 |
| Church Property | 313,449 | – | – | 260,850 | – | 574,299 |
| Fixtures & Fittings | 2,240 | – | (3,161) | 18,146 | – | 17,225 |
| Gift Aid - Building Fund | 16,269 | – | – | (8,368) | – | 7,901 |
| Coronavirus JRS | – | – | – | – | – | – |
| Donations | – | 1,056 | (1,056) | – | – | – |
| Mums & Toddlers | – | 1,550 | (1,550) | – | – | – |
| Foodbank | 5,623 | 4,071 | (6,189) | – | – | 3,505 |
| Investment income | 393 | 3,417 | (3,810) | – | – | – |
| Boys Brigade | – | 1,800 | (1,800) | – | – | – |
| Girls Brigade | – | 2,000 | (2,000) | – | – | – |
| | 529,998 | 181,900 | (38,197) | – | – | 673,702 |

| | At 1 Jan 2021 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2021 £ |
|---|---|---|---|---|---|---|
| Building Fund | 104,519 | 96,346 | (392) | (38,449) | – | 162,024 |
| Carginagh Land | 30,000 | – | – | – | – | 30,000 |
| Church Property | 275,000 | – | – | 38,449 | – | 313,449 |
| Fixtures & Fittings | 679 | – | (439) | 2,000 | – | 2,240 |
| Gift Aid - Building Fund | 5,075 | 11,194 | – | – | – | 16,269 |
| Coronavirus JRS | – | 7,994 | (7,994) | – | – | – |
| Donations | – | 2,001 | (2,001) | – | – | – |
| Mums & Toddlers | – | 2,075 | (2,075) | – | – | – |
| Foodbank | 6,125 | 6,116 | (4,618) | 2,000 | – | 5,623 |
| Investment income | – | 3,556 | (3,163) | – | – | 393 |
| | 421,398 | 129,282 | (20,682) | – | – | 529,998 |

Transfers during the year ended 31 December 2022 related to the newly built property being recognised as completed church property.

## 20. Analysis of charitable funds *(continued)*

**Endowment funds**

| | At 1 Jan 2022 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2022 £ |
|---|---|---|---|---|---|---|
| Investments | 110,089 | – | – | – | (13,068) | 97,021 |

| | At 1 Jan 2021 £ | Income £ | Expenditure £ | Transfers £ | Gains and losses £ | At 31 Dec 2021 £ |
|---|---|---|---|---|---|---|
| Investments | 101,634 | – | – | – | 8,455 | 110,089 |

Investments are made up of the following :

| | 2022 £ | 20201 £ |
|---|---|---|
| RBC Investments – RB General Unit Trust (NI) | 10,162 | 10,951 |
| Church of Ireland Trustees – CIT Unit Trust | 377 | 420 |
| Diocesan Board of Education – Educational Endowments (Ireland) Scheme 89 – pro rata share of units | 86,482 | 98,718 |
| Valuations as at 31 December | 97,021 | 110,089 |

## 21. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Tangible fixed assets | 8,339 | 591,522 | – | 599,861 |
| Investments | – | 30,000 | 97,021 | 127,021 |
| Current assets | 103,432 | 137,180 | – | 240,612 |
| Creditors less than 1 year | (2,570) | – | – | (2,570) |
| Creditors greater than 1 year | – | (85,000) | – | (85,000) |
| **Net assets** | 109,201 | 673,702 | 97,021 | 879,924 |

| | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2021 £ |
|---|---|---|---|---|
| Tangible fixed assets | 8,976 | 315,689 | – | 324,665 |
| Investments | – | 30,000 | 110,089 | 140,089 |
| Current assets | 86,805 | 269,309 | – | 356,114 |
| Creditors less than 1 year | (2,040) | – | – | (2,040) |
| Creditors greater than 1 year | – | (85,000) | – | (85,000) |
| **Net assets** | 93,741 | 529,998 | 110,089 | 733,828 |

# Christ Church Kilkeel

## Notes to the Financial Statements *(continued)*

## Year ended 31 December 2022

### 22. Capital commitments

As at 31 December 2022:

All construction work undertaken in connection with the building of a new annex to the church, which commenced in 2021, is fully completed and fully paid up.

As at 31 December 2022, there are no capital commitments.

# Christ Church Kilkeel

## Management Information

## Year ended 31 December 2022

The following pages do not form part of the financial statements.

# Christ Church Kilkeel

## Detailed Statement of Financial Activities

## Year ended 31 December 2022

| | 2022 £ | 2021 £ |
|---|---|---|
| **Income and endowments** | | |
| **Donations and legacies** | | |
| Freewill | 119,508 | 105,721 |
| Gift Aid | 30,372 | 37,131 |
| Offertories | 2,599 | 1,862 |
| Gift Day | 13,535 | 54,870 |
| Sundry donations | 25,533 | 33,846 |
| Money in lieu of flowers | – | 1,835 |
| Graveyard fees | 2,965 | 400 |
| Missions | 1,056 | 1,602 |
| Harvest | 7,540 | 6,900 |
| Diocese of Dromore & Down | 1,510 | |
| Gift Aid Interest | 136 | 63 |
| Special Collections | 1,565 | 399 |
| Youth Fellowship | 251 | |
| Donation for window repair | – | 10,000 |
| Grants receivable – Church Capital Repairs | 85,000 | |
| Sundry Grants receivable | 2,900 | |
| Government grant income | – | 7,994 |
| | 294,470 | 262,623 |
| **Charitable activities** | | |
| Hall rental income | 100 | – |
| Sunflower Fields & Crafts | 40,412 | |
| Fundraising/Coffee morning | 1,144 | |
| Mums & Toddlers | 1,097 | 384 |
| Funeral Teas | 700 | – |
| Boys Brigade | 7,409 | |
| Girls Brigade | 7,248 | |
| Exceptional income from charitable activities | – | 180 |
| | 58,110 | 564 |
| **Investment income** | | |
| Income from investment properties - Wayleave & Conacre | – | 160 |
| Income from listed investments - Dividends & Carginagh Investment | 3,417 | 3,396 |
| Bank interest receivable | 7 | 2 |
| | 3,424 | 3,558 |
| **Total income** | 356,004 | 266,745 |

# Christ Church Kilkeel

## Detailed Statement of Financial Activities *(continued)*

## Year ended 31 December 2022

| | 2022 £ | 2021 £ |
|---|---|---|
| **Expenditure** | | |
| **Expenditure on charitable activities** | | |
| Wages and salaries | 61,976 | 63,720 |
| Pension costs | 7,154 | 6,945 |
| Rates and water | 2,213 | 1,833 |
| Light and heat | 10,132 | 6,642 |
| Repairs and maintenance | 8,230 | 5,152 |
| Insurance | 6,419 | 5,986 |
| Motor vehicle expenses | 2,029 | 1,572 |
| Legal and professional fees | 1,873 | 2,281 |
| Telephone | 1,216 | 966 |
| Other office costs | 2,026 | 2,301 |
| Depreciation | 7,570 | 4,282 |
| Other interest payable and similar charges | 2,168 | 1,381 |
| Web & Internet costs | – | 174 |
| Subscriptions to Missions & Charities | 36,322 | 16,710 |
| Speakers | 1,745 | 215 |
| FWO Envelopes | 1,100 | 1,186 |
| Sunday School Costs | 634 | 824 |
| Girls Brigade | 4,857 | – |
| Boys Brigade | 7,864 | 2,340 |
| Messy Church & Holiday Bible Club | – | – |
| CCI Licencing | 1,204 | 711 |
| Special Appeals | – | 399 |
| Photocopier Charge | 617 | 171 |
| Diocesan Costs/Assessment | 12,180 | 13,104 |
| Sundry Expenses | 4,334 | 2,810 |
| Mums & Toddlers | 2,322 | 2,323 |
| Sundry donations to charities | 1,402 | 1,486 |
| Funeral Teas costs | 190 | – |
| 20$^{0th}$ Anniversary | 850 | – |
| Youth Fellowship | 790 | – |
| Sunflower Fields Expenses | 614 | – |
| Graveyard expenses. | 702 | – |
| Foodbank costs | 6,111 | 4,525 |
| | (196,844) | (150,039) |
| **Total expenditure** | 196,844 | 150,039 |
| **Net income** | 159,160 | 116,706 |

# Christ Church Kilkeel

## Notes to the Detailed Statement of Financial Activities

## Year ended 31 December 2022

| | 2022 £ | 2021 £ |
|---|---|---|
| **Expenditure on charitable activities** | | |
| **Advancement of Christianity** | | |
| ***Activities undertaken directly*** | | |
| Wages/salaries | 61,976 | 63,720 |
| Pension costs | 7,154 | 6,945 |
| Rates & water | 2,213 | 1,833 |
| Light & heat | 10,132 | 6,642 |
| Repairs & maintenance | 8,074 | 5,041 |
| Insurance | 6,419 | 5,942 |
| Motor vehicle expenses | 2,029 | 1,572 |
| Telephone | 547 | 461 |
| Other office costs | 1,135 | 1,295 |
| Depreciation | 7,570 | 4,282 |
| Subscriptions to Missions & Charities | 36,322 | 16,710 |
| Speakers | 1,745 | 215 |
| FWO Envelopes | 1,100 | 1,186 |
| Sunday School Costs | 634 | 824 |
| Girls Brigade | 4,857 | – |
| Boys Brigade | 7,864 | 2,340 |
| Messy Church & Holiday Bible Club | – | – |
| CCI Licencing | 1,204 | 711 |
| Special Appeals | – | 399 |
| Photocopier Charge | 617 | 171 |
| Diocesan Costs/Assessment | 12,180 | 13,104 |
| Sundry Expenses | 4,334 | 2,810 |
| Mums & Toddlers | 2,322 | 2,323 |
| Sundry donations to charities | 1,402 | 1,486 |
| Funeral Teas costs | 190 | – |
| 200th Anniversary | 850 | – |
| Youth Fellowship | 790 | – |
| Sunflower Fields Expenses | 614 | |
| Graveyard expenses. | 702 | – |
| Foodbank costs | 6,111 | 4,525 |
| | 191,087 | 144,537 |
| ***Support costs*** | | |
| Repairs & maintenance | 156 | 111 |
| Insurance | – | 44 |
| Telephone | 669 | 505 |
| Other office costs | 891 | 1,006 |
| Other interest payable and similar charges | 2,168 | 1,381 |
| Web maintenance | – | 174 |
| | 3,884 | 3,221 |
| **Governance costs** | | |
| Legal and other professional fees | 1,873 | 2,281 |
| **Expenditure on charitable activities** | 196,844 | 150,039 |

**Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 103473

# Annual report

# Christ Church Kilkeel

## Trustees' Annual Report

## Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

### Reference and administrative details

| | | |
|---|---|---|
| **Registered charity name** | Christ Church Kilkeel | |
| **Charity registration number** | NIC103473 | |
| **Principal office** | C/o Mrs Gwen Chambers<br>24 Aughnaloopy Road<br>KILKEEL<br>Co Down | |
| **The trustees** | Rev A Calvin | |
| | Mr S Seed | (Resigned April 2022) |
| | Mrs G E Chambers | |
| | Mrs S Johnston | |
| | Miss M S Teggarty | |
| | Mr I J Henderson | |
| | Mr D O Henderson | |
| | Mrs K A Campbell | |
| | Mr A S Tomkins | |
| | Mr A E Charleton | |
| | Mr D J Charleton | |
| | Mr T O Hanna | |
| | Mr J E Henderson | |
| | Mr A Graham | (Appointed April 2022) |
| | Mrs K Henderson | (Appointed April 2022) |
| | Mr S Henderson | (Appointed April 2022) |
| | Mr M Nicholson | (Appointed April 2022) |
| | Mrs G McAtee | (Resigned April 2022) |
| | Mr C Morris | (Resigned April 2022) |
| | Miss C Hamilton | (Resigned April 2022) |
| | Mr M Donald | (Resigned April 2022) |
| **Independent examiner** | Purdy Quinn<br>42 Greencastle Street<br>KILKEEL<br>Co Down<br>BT34 4BH | |

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2022

### 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.

### Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, Rector's Warden, Hon. Treasurer, Hon. Secretary, People's Warden and generally not more than twelve other members of the General Vestry elected at the General Vestry meeting. The Select Vestry is chaired by the incumbent or other member of the clergy officiating in 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 2022 the Select Vestry met 10 times during the year.

### 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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

### Objectives and activities

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

The principal function of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the Christ Church Kilkeel 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 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 Church Of Ireland Kilkeel 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 Christ Church Kilkeel.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2022

### Achievements and performance

The Church of Ireland in general and Christ Church Kilkeel in particular meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion. The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate teachings at times such as baptism, confirmation and marriage leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally in a parish context but from time to time a Diocesan context will be in place. Local delivery can be facilitated by central resources in some cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, social media, personal invitation or in other ways. The benefits are demonstrated through regular feedback (formal and ad-hoc) from members, their families, and members of the public. The beneficiaries of this purpose are members, their families, other individuals that the Church of Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout the world via missionary agencies and individuals reached and benefiting from the work of Christ Church Kilkeel.

While prayer is a part of our worship services, other prayer activities such as prayer ministry, prayer triplets and occasionally prayer on the street are all activities available to and benefiting the whole community. The prayer triplets' initiative is a recent development and over 50 triplets have been formed and are being nurtured currently.

Children, Young People, the Elderly and Families attending and not attending the regular services offered by the parish are welcomed along to activities and organisations held in our facilities. Links with statutory groups and other community groups is also prominent in the parish, and a reflection of our ability and desire to integrate with and serve the whole community in the distinctive manner that being a Church of Ireland Parish lends itself to. Full attention is given to relevant Child Protection and Vulnerable Adult legislation - compliance with the Church of Ireland Safeguarding Trust policy is given. An archive of records is available to the public on request for no fee. Public enjoyment of cultural and historic buildings and artefacts, such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage is a real public benefit and something Christ Church Kilkeel promotes, for example, visiting local schools and local schools visiting our church buildings.

Through conservation efforts in respect of records, property and artefacts, links with the past are saved and greatly appreciated by many in the wider society we inhabit.

The beneficiaries are the congregation and the general public. The public valuation of the benefits can be evidenced through attendance at public worship and the activities and organisations linked directly and indirectly to Christ Church Kilkeel. Any private benefit arising out of the fulfilment of our Christian Ministry or to our lay staff is essential to the fulfilment of the purpose of the advancement of religion. No member of the Select Vestry receives remuneration, reward or other private benefit for carrying out their Select Vestry responsibilities.

# Christ Church Kilkeel

## Trustees' Annual Report *(continued)*

## Year ended 31 December 2022

### Financial review

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. However, during the year additional funds were raised towards the cost of a building project which was commenced towards the end of the current year.

Total Income of the congregation during the year was £356,004 (2021 - £226,745).

The expenditure for the year was £196,844 (2021 - £150,039).

The reserves of the Charity at 31 December 2022 totalled £879,924 (2021 - £733,828).

### Reserves Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold, taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least three month's normal expenditure. At the year end unrestricted reserves were £109,201 (2021 - £93,741) which represents a higher level of reserves. The Trustees however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of its members.

### Going Concern

The Select Vestry have reviewed the finances 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 31 December 2022 can be signed off as a going concern.

The trustees' annual report was approved on 27 October 2023 and signed on behalf of the board of trustees by:

Rev A Calvin
Trustee

Mrs S Johnston
Trustee

**Newry/Kilkeel/Christ Church/Down & Dromore/Church of Ireland**

Northern Ireland - Charity number 103473

# Annual return

# Christ Church Kilkeel

## Independent Examiner's Report to the Trustees of Christ Church Kilkeel

## Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Christ Church Kilkeel ('the charity') for the year ended 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity financial statements 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 financial statements, and seeking explanations from you as charity Trustees concerning any such matters

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner
Lesley Houston FCA
Chartered Accountants Ireland

Date
27 October 2023

PURDY QUINN
Chartered Accountants
42 Greencastle Street
Kilkeel
BT34 4BH