

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 103591

Details

Known as	Killyleagh Parish Church
Status	Received
Registered	2015-09-14
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	10 Alder Lane Saintfield Ballynahinch BT24 7bf BT24 7BF
Phone	02897519622
Website	www.killyleaghparish.com

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£114,764	£102,204	£0	2

Trustees

Name	Role	Appointed
Brian Thompson		
Christine Patterson		
Eben		
Joyce Mccormick		
Judith Shortall		
Mandy		
Mr David Stewart Poole		
Mr Robert Jess		
Mr William Alan Silcock		
Mrs Anne Marie Lennox		
Mrs Anthea Mcwilliams		
Mrs Brigeen Henderson		
Mrs Carol Mccloy		
Mrs Esther Shaw		
Ms Brenda Livingston		

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103591

Accounts

Killyleagh Parish Church

Annual report and financial statements
For the year ended 31 December 2024



Priest-In-Charge:
Rev Eben Grobbelaar (appointed 1 February 2024)

Northern Ireland Charity No. NIC 103591

St John the Evangelist, Parish Church of Killyleagh

Contents

Reference and administrative details	3
Trustees' Report	4
Financial Review	9
Statement of Trustees' Responsibilities.....	11
Independent Examiner's Report to the Charity Trustees of Killyleagh Parish Church.....	12
Receipts and payments account for the year ended 31 December 2024.....	13
Statement of assets and liabilities as at 31 December 2024.....	14
Statement of changes in funds.....	14
Notes to the accounts	15
 <i>Pages not forming part of the financial statements:</i>	
Summary of members' contributions	21

St John the Evangelist, Parish Church of Killyleagh

Reference and administrative details

Charity Name: St John the Evangelist, Parish Church of Killyleagh

Charity Registration Number: NIC103591

Contact Address: 34 Inishbeg
Killyleagh
Co Down, BT30 9TR

Trustees

Rev Eben Grobbelaar
(appointed 1 February 2024)
Christine Patterson
Esther Shaw
Andy Ward (Deceased)
Brenda Livingston

Margaret Murphy
Karen Kirk
Anthea McWilliams
Judith Shortall
Pauline Shepard

Brian Thompson
Carol McCloy
Tony Davies
Edwina Marr
Joyce McCormick

The following Trustees stood down during the year:

Lorna McCormick
Shonagh Dagher

Principal Office-bearers

Priest-In-Charge: Rev Eben Grobbelaar (appointed 1 February 2024)
Honorary Secretary: Christine Patterson
Honorary Treasurer: Judith Shortall
Rector's Church Warden: Esther Shaw
People's Church Warden: Margaret Murphy
Rector's Glebe Warden: Brian Thompson
People's Glebe Warden: Andy Ward (deceased)

Independent Examiner

Iain Gillespie, FCA, Lisburn

Bankers

Ulster Bank

Trustees' Report

The trustees present the annual report and statements of Receipts and Payments and Statement of Assets and Liabilities for St John the Evangelist, Parish Church of Killyleagh for the year ended 31 December 2024.

OBJECTIVES AND ACTIVITIES

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

The principal function of St John the Evangelist, Church of Ireland Parish Church of Killyleagh, is to support the advancement of the Christian religion by promoting, through the work of St John the Evangelist, Parish Church of Killyleagh, 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, St John the Evangelist, Parish Church of Killyleagh 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 St John the Evangelist, Parish Church of Killyleagh.

ACHIEVEMENTS, PERFORMANCE & PUBLIC BENEFIT

Clerical leadership

Rev Eben Grobbelaar was appointed on 1 February 2024 by the Bishop of Down and Dromore as Priest in charge for a period of up to 5 years. For the month of January 2024 services were led by Rev Hector Wanliss who is licenced to officiate in Killyleagh Parish.

Church Property

The Trustees are generally satisfied that all church properties and grounds are exceptionally well maintained by Glebe Wardens and assistants.

Public Worship

Throughout 2024, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on Sunday mornings at 9am and 11am services together with occasional seasonal evening services (eg Holy Week, Harvest and Christmas).

Most Sunday mid-morning services and some others were streamed live allowing those who were unable to attend church to still join in worship. With the facility to join the worship via the Parish YouTube channel, worshippers also could choose a time to view and participate in

the service at a time to suit themselves. Online views average around 75 on a Sunday, and in-person attendance average around 45.

Services and events were also held at other times to mark special civil and religious occasions, with members of the public warmly welcomed. Other public community services included:

- 14/02/24 Ash Wednesday Service
- 17/03/24 St Patrick's Beacon Service
- 31/03/24 Easter Morning Sunrise Service
- 09/05/24 Taizé service Ascension Thursday Prayer Service
- 14/06/24 Service of welcome for Bishop Leo Paul and his wife Sadaf from the Diocese of Multan, Pakistan
- 20/10/24 Harvest Festivals morning and evening
- 01/12/24 Christingle Service
- 22/12/24 Nativity Service
- 22/12/24 Carol Service
- 24/12/24 Midnight Holy Communion

These services allowed the church to open its doors to other community members and their families. Breakfast was provided after the Easter Sunrise Service and lunch was provided after the morning Harvest Festival and supper after the Service of welcome for Bishop Leo Paul and his wife Sadaf.

A series of teaching and learning events took place throughout the year:

- A weekly Lenten Course that ran throughout lent
- 'July with John' video series by Rev Eben
- An Alpha Course that ran for 12 weeks over winter, culminating with the Holy Spirit Weekend
- Weekly 'Friday Prayers' posted on Facebook

Unfortunately, a Christmas Festival in the Parish Church involving local singers, a brass band and a ukelele band, was cancelled because of bad weather. However during the year there were joint events with other churches and the local community including:

- Several joint prayer evenings with Killyleagh Presbyterian Church
- 16/11/24 Community Prayer Morning at Killyleagh Bridge Centre with participation by other churches in the town, local community organisations and PSNI
- 01/12/24 Carol singing around the town.

Youth Work

St John the Evangelist, Parish Church of Killyleagh is committed to seeing the younger generation of Killyleagh residents grow up understanding the Christian faith and learning what the Bible teaches and points to. Provision of teaching, fun and fellowship for any young

members of the congregation and for the wider community remains an objective of St John the Evangelist, Parish Church of Killyleagh.

Killyleagh Parish Church continued its sponsorship of two children in Honduras and Burkina Faso, through the Christian charity Compassion.

The Youth Club for primary school aged children of Killyleagh and the surrounding areas continued to meet throughout 2024. It aims to give children from across the community a safe place to go and meet other children in a fun environment, with occasional educational or faith-based sessions and to allow many without any connections either with a church or with other members of the community to experience something new.

The Youth Club had 70 children registered for membership. Two sessions are held each Thursday evening, to allow Safeguarding supervision ratios to be met. Children meet at different times according to age with 3 to 7 year-olds meeting earlier and 8 to 11 year-old children coming later. The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 5 other regular adult leaders.

A Summer Scheme was held in August for children between the ages of 3 and 11. The week-long programme of events included exposure to civic organisations like the fire brigade and the police, as well as outdoor activities. It culminated with a family fun, with parents joining a service and prize giving. Around 150 people attended that service.

The young members of the church are encouraged to attend and participate in acts of public service. A Nativity Service in December involving leaders and teenage parishioners was enjoyed by the congregation in the church and online.

Safeguarding Trust

In relation to younger members under 18 and indeed to any members at risk or in need of protection, St John the Evangelist, Parish Church of Killyleagh, adheres to the Church of Ireland Safeguarding Trust policies for protection of children and adults. The Trustees believe that any potential harm from activities carried out on its premises, or under the auspices of its organisations, has been mitigated as far as is possible. There is a 3-person Safeguarding Trust panel, chaired by the Rector, all of whom have received Church of Ireland central training. The panel has responsibility for overseeing the Parish's adherence to the Safeguarding Trust policies and receiving notification about concerns anyone may have.

The Select Vestry, incumbent and volunteers are committed to upholding good practice in the parish's ministry with all adults, but in particular with those in need of greater protection.

Safeguarding training was undertaken as required, by everyone involved in working with children.

Community Leadership

St John the Evangelist, Parish Church of Killyleagh, provides leadership in the local Girl's Brigade, associated with Killyleagh Presbyterian Church. The GB Captain and some of the Officers are Parishioners and also serve in the overall GB leadership in Northern Ireland, where a member is currently the Chairperson of GBNI. Members of St John the Evangelist, Parish Church of Killyleagh, are members of the GB.

Services for lifetime 'Rites of passage'

Throughout 2024 St John the Evangelist, Parish Church of Killyleagh provided to its members, and additionally to other members of the community in appropriate circumstance, Christian services to mark various life events of significance, such as marriage, death, and baptism.

In 2024, the Parish charged no fees for funerals or baptism services, donations were encouraged. There are published fees for graveyard burials and the erection of headstones.

As well as the church building itself, which has seen worship on its site and within its building since 1640, and which is cared for and maintained lovingly by dedicated members, St John the Evangelist, Parish Church of Killyleagh maintains a working 360-year-old graveyard in a tidy and respectful manner in an area of outstanding beauty. This is maintained, managed and presented to a high and commendable standard through the dedication, commitment and sheer hard work, on a voluntary basis, of Glebe Wardens and some other Parish members.

The graveyard is available and open to all members of the community to come and spend reflective time, or to come and be peaceful at the place where a loved one has been laid to rest. During 2024 the gates to the graveyard were unlocked or left open for the whole year. Local residents are aware they can enter it at any time. The Trustees are committed to maintain this sensitive support to local residents and those with loved ones interred within.

Moreover, the church building itself is available, on request, to anyone to visit merely out of interest or for spiritual purposes and the Trustees of St John the Evangelist, Parish Church of Killyleagh welcome individuals and groups from the locality or further afield for tours.

Communications

The Parish communicates with its members and the wider community using a combination of traditional methods (church notices, posters, Christmas card and small gift to senior members and electronic methods (website, Facebook, texts and email). During 2024, the Parish continued to stream services (live) using its own YouTube Channel. In so doing, the Parish is able to reach out to members both in-person and online.

Online communication was prevalent during 2024 and the Trustees acknowledge the efforts of those involved in publishing material on the website, posting on Facebook, and operating the sound and camera equipment in church.

Trustees are satisfied that communication is appropriate and within general guidelines and that record-keeping of member's data meets requirements of GDPR legislation.

Fund Raising

During the year there were a number of fundraising activities undertaken, as detailed in Note 3 of the financial statements. They included:

- Charity shop staffed by volunteers;
- Catering as requested for funeral and baptismal services
- 21/06/24 to 23/06/24 Four Peaks Challenge
- 15/03/24 St Patrick's evening
- 19/04/24 Family quiz
- 29/06/24 Garden Party, 'Brass in the Garden'
- 31/08/24 Last Saturday Catering
- 08/11/24 Quiz
- 30/11/24 Christmas Wreath Making

Financial Review

The receipts and payments account shows net incoming funds of £12,560 after payments made in relation to capital costs totaling £4,513.

Income has increased from £101,194 to £114,764, mainly as a result of increased fundraising and grants received for the rejuvenation of the parish. Of the income, £104,230 relates to unrestricted funds and £10,534 relates to restricted funds. The restricted funds represent churchyard fees of £2,520, General Building funds of £2,804, Sunday School / youth ministry donations of £2,260, baptisms of £415 and amounts raised for other charities of £2,535.

Expenditure (excluding payments to purchase fixed assets) have increased from £58,006 to £97,691, with the key decrease being Rector's stipend and associated costs following the appointment of Rev Eben Grobbelaar from 1 February 2024.

The Trustees are aware of some age-related wear and tear improvements that could be made to the church building, both internally and externally. To pay for this work, parishioners have chosen to allocate some personal giving to a building fund, specifically for this purpose. The balance on this fund at 31 December 2024 is £20,056.

With regard to the holding of Reserves, the Trustees believe that it is not within Christian principles or Biblical guidelines to retain funds, for some unforeseen, unknown, 'rainy day' occurrence, over and above what would be considered prudent to maintain the parish's current properties, or to meet its known ongoing liabilities and financial commitments. The Reserves held are restricted as per Financial Review. Should St John the Evangelist, Parish Church of Killyleagh ever have non-earmarked funds in reserve, such reserve would be considered for use in mission and outreach.

Whilst the parish is in a surplus position this year, it must be noted that the income from freewill offering or regular donations at £40,056 is not sufficient to cover the overheads of the parish. There continues to be a reliance on the work of the charity shop to bridge the gap between donations and outgoings. The Trustees acknowledge the work of the volunteers at the shop and would like to express our gratitude for their contributions.

The Trustees do not take lightly the fact that normal income, including from the shop, does not comfortably exceed outgoings from the General operating account. The Trustees are fully aware of the need to ensure income is sufficient to meet liabilities going forward and will continue to carefully monitor the parish's financial position regularly.

Going Concern

The Trustees have considered the funds available and income sources and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for the foreseeable future. Accordingly, the financial statements for the year ended 31 December 2024 can be signed off as a going concern.

Structure, Governance and Management Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and remuneration

The priest in charge of the Parish was paid the minimum stipend and suggested office and locomotory allowances directly by St John the Evangelist, Parish Church of Killyleagh, in accordance with figures approved by the General Synod of the Church of Ireland.

During the vacancy the relevant fees were paid to the Rev Hector Wanliss in accordance with figures approved by the General Synod of the Church of Ireland.

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the Rector serving in the parish, the churchwardens, the glebe wardens 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 – during January 2024 Select Vestry meetings were chaired by Rev Adrian Dorrian. 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 full Select Vestry met on 10 occasions. Issues were also dealt with by email. The average attendance was 62%.

Compliance with Public Benefit

The Trustees of St John the Evangelist, Parish Church of Killyleagh, have 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, many of which are referred to above, have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the receipts and payments account and statement of assets and liabilities in accordance with applicable law and regulations.

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

Signed on Behalf of the Trustees

Rev Eben Grobbelaar
25 April 2025

Independent Examiner's Report to the Charity Trustees of Killyleagh Parish Church

I report on the accounts of Killyleagh Parish Church for the year ended 31 December 2024, which are set out on the receipts and payments account, statement of assets and liabilities and the related notes.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

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

Iain Gillespie FCA
Lisburn
25 April 2025

St John the Evangelist, Parish Church of Killyleagh

Receipts and payments account for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2023 total funds £
Income and endowments from:						
Donations and legacies	2	56,909	8,014	-	64,923	62,265
Income from charitable activities	3	4,579	2,520	-	7,099	5,590
Other trading activities	4	32,907	-	-	32,907	29,073
Investments	5	3,344	-	-	3,344	3,066
Other income	6	6,491	-	-	6,491	1,200
Total income		104,230	10,534	-	114,764	101,194
Expenditure on:						
Raising funds	7	(3,890)	-	-	(3,890)	(4,394)
Expenditure on charitable activities	8	(89,031)	(4,770)	-	(93,801)	(53,612)
		(92,921)	(4,770)	-	(97,691)	(58,006)
Payments to purchase fixed assets	9	-	(4,513)	-	(4,513)	(40,190)
Total expenditure		(92,921)	(9,283)	-	(102,204)	(98,196)
Net income / (expenditure) before transfer		11,309	1,251	-	12,560	2,998
Transfers						
Transfers between funds		1,239	(1,239)	-	-	-
Net movement in funds		12,548	12	-	12,560	2,998

St John the Evangelist, Parish Church of Killyleagh

Statement of assets and liabilities as at 31 December 2024

	Notes	2024 £	2023 £
Tangible fixed assets	9	694,437	706,886
Investments	10	58,298	54,305
Current assets:			
Loan debtor		8,453	-
Cash at bank and in hand	11	128,365	115,805
Net current assets		136,818	115,805
Total assets less current liabilities	12	889,553	876,996

The accounts were approved and signed on 25 April 2025 on behalf of all trustees by:

Rev E Grobbelaar
Trustee

Mrs J Shortall
Trustee

Statement of changes in funds

	Opening Balance	Incoming funds	Outgoing funds	Transfers	Other movements	Closing Balance
Restricted funds:						
Property maintenance	651	-	-	-	-	651
Fixed assets inc. Parish Centre replacement	642,342	-	(4,513)	(1,173)	(10,909)	625,747
Choir fund	1,276	50	-	-	-	1,326
General building fund	17,252	2,804	-	-	-	20,056
Church Yard fund	19,678	2,520	-	(66)	-	22,132
Sunday School fund	2,229	611	(860)	-	-	2,619
Church restricted	7,880	-	-	-	-	7,880
Legacy	2,879	-	-	-	-	2,879
Special collections	28	2,390	(2,362)	-	-	28
Sub-total for Restricted funds	694,215	10,534	(9,283)	(1,239)	(10,909)	683,318
Unrestricted funds						
General fund	70,751	94,595	(92,921)	2,410	-	74,835
Designated fund for church rejuvenation	-	9,635	-	(1,171)	-	8,464
Loan	-	-	-	-	8,453	8,453
Fixed assets fund	48,886	-	-	-	(1,540)	47,346
Sub-total for Unrestricted funds	119,637	104,230	(92,921)	1,239	6,913	139,098
Endowment funds						
Endowment funds	63,144	-	-	-	3,993	67,137
Sub-total for Endowment funds	63,144	-	-	-	3,993	67,137
Grand total	876,996	114,764	(102,204)	-	(3)	889,553

The other movements include revaluation adjustments for investments (£3,993), recognition of loan fund, asset additions in the year (£4,513) less depreciation on unrestricted fixed assets (£1,540) and depreciation on restricted assets (£15,422).

St John the Evangelist, Parish Church of Killyleagh

Notes to the accounts

For the year ended 31 December 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

a. Analysis of Receipts & Payments

All items of Income & Expenditure included within the Receipts & Payments Account have been accounted for on a cash receipt basis.

b. Balance Sheet

Investments

Investments are stated at market value based on the latest available date provided by the fund administrators.

Funds

Restricted funds are for specific purposes as laid down by the donor or have been raised for particular purposes and are not therefore available for general use. Expenditure which meets the criteria is charged to the relevant restricted fund.

Unrestricted funds are donations and other income received or generated for charitable purposes.

Designated funds are restricted funds set aside by the Select Vestry for specific purposes.

2. Donations and legacies

	Unrestricted	Restricted	This year	2023
	£	£	£	£
Free Will Offering	18,997	-	18,997	19,288
Standing orders etc	21,059	-	21,059	19,672
Loose Collection	3,649	-	3,649	2,919
Gift Aid Refund	11,586	-	11,586	11,663
Sacramental Collection	-	415	415	60
Pentecost	-	736	736	204
Harvest	-	1,016	1,016	1,371
Special Collection - Poppy day appeal	-	250	250	120
Special Collection – Bishops Appeal	-	483	483	695
Sunday School	-	2,260	2,260	551
General building fund (inc funeral teas)	-	2,804	2,804	1,992
Bequests	1,000	-	1,000	1,000
Other donations	618	-	618	2,730
Total	56,909	8,014	64,923	62,265

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2024

3. Income from charitable activities

	Unrestricted £	Restricted £	This year £	2023 £
Parish Centre income	4,051	-	4,051	3,153
Church Yard - Grave Fees	-	2,520	2,520	1,900
Rent Received	528	-	528	537
Total	4,579	2,520	7,099	5,590

4. Other trading activities

Charity shop takings	23,434	-	23,434	23,962
Christmas tree festival	-	-	-	5,010
Other Income - Easy Fund Raising Quizzes, Fireside Quizzes, Knitted puds	101	-	101	101
	1,349	-	1,349	-
Brass in the garden	965	-	965	-
Four peaks	4,635	-	4,635	-
St Patrick's supper	1,012	-	1,012	-
Wreath making	575	-	575	-
Black Saturday + breakfast	558	-	558	-
Black Santa	232	-	232	-
Other fundraising	87	-	87	-
Total	32,907	-	32,907	29,073

5. Investment income

Income from investments	1,609	-	1,609	1,869
Bank Interest received	1,639	-	1,639	1,197
Other interest received	96	-	96	-
Total	3,344	-	3,344	3,066

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2024

6. Other income

	Unrestricted £	Restricted £	This year £	2021 £
Power NI	-	-	-	1,200
Rejuvenation grant	5,000	-	5,000	-
Loan repayments	1,491	-	1,491	-
Total	6,491	-	6,491	1,200

7. Raising funds

Shop expenses	3,828	-	3,828	3,982
Christmas tree festival exps	-	-	-	412
Fundraising fees	62	-	62	-
Total	3,890	-	3,890	4,394

8. Expenditure on charitable activities

Charitable Donations	25	2,485	2,510	5,444
Sunday School expenses	-	2,285	2,285	860
Communion wine	34	-	34	-
FWO Envelopes	235	-	235	247
Gifts	382	-	382	-
Printing, postage & stationery	-	-	-	65
Books and magazines	225	-	225	270
Professional fees	180	-	180	180
CCLI copyright license	413	-	413	395
Software and web costs	1,609	-	1,609	352
Parish Centre costs	1,173	-	831	478
Water rates	835	-	835	660
Rectory rates	1,073	-	1,073	1,021
Premises insurance	3,929	-	3,929	3,663
Heating and power	2,882	-	2,882	2,808
Fire extinguisher service	191	-	191	122
General repairs	496	-	496	827
Rectory repairs	239	-	239	144
Graveyard repairs	66	-	66	-
Bank charges	421	-	421	376
Rectors' stipend	29,692	-	29,692	10,768
Organist salary	5,000	-	5,000	5,000
Duty cover	2,674	-	2,674	4,063
Organist holiday cover	200	-	200	40
Superannuation	9,437	-	9,437	5,964
Locomotory allowance – Rector	6,417	-	6,417	1,750
Clergy office expenses	733	-	733	200
Diocesan levy	8,280	-	8,280	7,548
Safeguarding insurance	58	-	58	58
Courses	-	-	-	210
Contribution to relocation costs	1,967	-	1,967	-
Loan to finance car + insurance	9,945	-	9,945	-
Miscellaneous expenses	220	-	220	99
Total	89,031	4,770	93,801	53,612

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2024

9. Fixed assets

	Rectory and Glebe lands	Asset under construction	Plant	Streaming equipment	Parish Centre	Total
Cost or valuation						
At 1 January 2024	225,000	10,306	70,994	14,580	472,381	793,261
Additions	-	1,058	2,284	1,171	-	4,513
Transfers	-	(11,364)	11,364	-	-	-
At 31 December 2024	<u>225,000</u>	<u>-</u>	<u>84,642</u>	<u>15,751</u>	<u>472,381</u>	<u>797,774</u>
Depreciation						
At 1 January 2024	-	-	21,650	8,748	55,977	86,375
Charge for the year	-	-	4,364	3,150	9,448	16,962
At 31 December 2024	<u>-</u>	<u>-</u>	<u>26,014</u>	<u>11,898</u>	<u>65,424</u>	<u>103,337</u>
Net book value:						
At 31 December 2024	<u>225,000</u>	<u>-</u>	<u>58,628</u>	<u>3,853</u>	<u>406,957</u>	<u>694,437</u>
At 31 December 2023	<u>225,000</u>	<u>10,306</u>	<u>49,344</u>	<u>5,832</u>	<u>416,404</u>	<u>706,886</u>

Depreciation is recorded as within other movement on reserves. No depreciation is charged on assets introduced at fair value. These assets are included on the statement of net assets as instructed by the Church of Ireland on the basis that the members of Killyleagh Parish Church are responsible for maintaining these assets and have benefit of use.

10. Investments

	RCB Trust	Dept for Communities NI Central investment fund	Church of Ireland Trustees	Total
At 1 January 2024	11,314	5,779	37,212	54,305
Revaluation	210	197	3,586	3,993
At 31 December 2024	<u>11,524</u>	<u>5,976</u>	<u>40,798</u>	<u>58,298</u>

The investment managed by the Department for the Communities is made up of two separate funds, one of which is maintained for the benefit of three churches in the Killyleagh area as a result only the investment which is attributable to St John the Evangelist has been recognized in the balance sheet as at 31 December 2023 and 2024.

11. Cash at bank

Included within cash at bank is an amount of £8,839 (2023: £8,839) relating to the endowment funds, which cannot be spent due to the terms of the bequests.

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2024

12. Analysis of net assets between funds

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	47,346	647,091	-	694,437
Investments	-	-	58,298	58,298
Loan debtor	8,453	-	-	8,453
Cash at bank	83,299	36,226	8,839	128,364
	<u>139,098</u>	<u>683,317</u>	<u>67,137</u>	<u>889,552</u>

For the previous year:

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	48,886	658,000	-	706,886
Investments	-	-	54,305	54,305
Cash at bank	70,751	36,215	8,839	115,805
	<u>119,637</u>	<u>694,215</u>	<u>63,144</u>	<u>876,996</u>

13. Related party transactions

During the year a loan was advanced to the priest in charge in the amount of £9,945, this is being repaid over 5 years and interest has been charged at commercial rate. At 31 December 2024 a balance of £8,453 was still owed.

There were no related party transactions with the trustees other than the priest in charger's stipend, locomotory allowance and office allowance as detailed in note 8.

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103591

Accounts

Killyleagh Parish Church

Annual report and financial statements
For the year ended 31 December 2023



Priest-In-Charge:
Rev Eben Grobbelaar (appointed 1 February 2024)

Northern Ireland Charity No. NIC 103591

St John the Evangelist, Parish Church of Killyleagh

Contents

	Page
Reference and administrative details	1
Trustees report	2
Independent examiners report	12
Receipts and payments account	13
Statement of assets and liabilities	14
Statement of changes in funds	14
Notes to the accounts	15
<i>Pages not forming part of the financial statements:</i>	
Summary of members contributions	21

St John the Evangelist, Parish Church of Killyleagh

Reference and administrative details

Charity Name: St John the Evangelist, Parish Church of Killyleagh

Charity Registration Number: NIC103591

Contact Address: 34 Inishbeg
Killyleagh
Co Down, BT30 9TR

Trustees

Stewart Poole	Esther Shaw	Brian Thompson
Andy Ward	Karen Kirk	Carol McCloy
Shonagh Dagher	Lorna McCormick	Tony Davies
Rev Colin Darling (left 26 March 2023)	Anthea McWilliams	Observer - Margaret Murphy
Christine Patterson	Michael Scott	
Brenda Livingston	Judith Shortall	
	Joyce McCormick	

Principal Office-bearers

Clergy: Rev Colin Darling (left 26 March 2023),
Priest-In-Charge: Rev Eben Grobbelaar (appointed 1 February 2024)
Honorary Secretary: Christine Patterson
Honorary Treasurer: Judith Shortall
Rector's Church Warden: Esther Shaw
People's Church Warden: Margaret Murphy

Independent Examiner

Iain Gillespie, FCA, Lisburn

Bankers

Ulster Bank, Market Street, Downpatrick

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023

The trustees present the annual report and statements of Receipts and Payments and Statement of Assets and Liabilities for St John the Evangelist, Parish Church of Killyleagh for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of St John the Evangelist, Church of Ireland Parish Church of Killyleagh, is to support the advancement of the Christian religion by promoting, through the work of St John the Evangelist, Parish Church of Killyleagh, 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, St John the Evangelist, Parish Church of Killyleagh 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 St John the Evangelist, Parish Church of Killyleagh.

Achievements, Performance & Public Benefit

Clerical leadership

Rev Colin Darling continued as incumbent until Sunday 26 March 2023 before moving to become incumbent of the joint parishes of Ballymore and Clare in Tandragee. During his period as incumbent in 2023 Rev Darling also served as Area Dean for the Lecale Area Deanery, in which the parish is situated..

For the period April to December 2023 services were led by Rev Hector Wanliss who is licenced to officiate in Killyleagh Parish. He was assisted by Emeritus Diocesan Reader, Mrs Hilary Patterson.

On occasion worship was led by Rev Pat Mollan or the Rev Adrian Dorrian, Area Dean for the Lecale Area Deanery.

During the period of the vacancy in 2023 (April to December) twice weekly pastoral visits were carried out by Rev Tim Eldon from Drumbeg Parish. The Trustees record their gratitude to the Rev Eldon for carrying out this important outreach work. The relevant fees were paid to the Rev. Eldon in accordance with figures approved by the General Synod of the Church of Ireland.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Vacancy

After the departure of the previous incumbent, Rev Colin Darling, on Sunday 26 March 2023, the parish entered a period of Vacancy.

From that time a process began as set out by the Church of Ireland Constitution.

An inspection was carried out on the rectory to determine any necessary repair work to be carried out before the appointment of a new incumbent.

During May and June, two Church of Ireland Commissioners met with the Select Vestry. Their role was to determine how best the vacancy could be filled. Their recommendation was that the parish could advertise for a Priest-In-Charge to be appointed for a period not more than 5 years. The appointment would be made by Bishop David McClay with involvement by the four Parochial Nominators.

During that period the four Parochial Nominators, with assistance from various Select Vestry members and parishioners, produced a Parish Profile document to be used as a reference for our church for any applicants to the vacancy.

In July, the four appointed Parochial Nominators met with Bishop David and upon final approval of the Parish Profile, the vacancy was advertised.

In September Bishop David and the four Parochial Nominators met with the applicants.

Further interviews were carried out, by Bishop David McClay and Archdeacon Rev Jim Cheshire, and subsequently Bishop David appointed the Rev Eben Grobbelaar, Rector of St Georges Anglican Church in Parktown, Johannesburg as Priest-In-Charge to our parish to serve for a period not more than 5 years.

In December a letter from Bishop David advising of the appointment was read out to the congregations at services by Parochial Nominators.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Church Property

The Trustees are generally satisfied that all church properties and grounds are exceptionally well maintained by Glebe Wardens and assistants.

During early 2023, a contractor was commissioned to install new ceiling lights plus new emergency lighting in the Church, and new acoustic panels were installed in the Church Hall

During the vacancy in 2023, the rectory was inspected and consequently a new boiler, radiators, upgraded uPVC front door and fascia boards were installed.

Public Worship

Throughout 2023, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on Sunday mornings at 9am and 11am services together with occasional seasonal evening services (eg Holy Week, Harvest and Christmas).

Most Sunday mid-morning services and some others were streamed live allowing those who wished to worship an option of either coming to the church or joining online. With the facility to join the worship via the Parish YouTube channel, worshippers also could choose a time to view and participate in the service at a time to suit themselves. When the number of online worshippers are included, the combined in-person and online worshipping numbers are higher than pre-COVID times.

Services were also held at other times to mark special civil and religious occasions, with members of the public warmly welcomed. Other public community services included an Easter Morning Sunrise service on Sunday 9 April 2023, a service was held to mark the coronation of His Majesty King Charles III on Sunday 7 May 2023, morning and evening service Harvest Festivals in October, and Festival of 9 Lessons and Carols in December. A joint Church of Ireland / Presbyterian choir led the singing at the special evening services.

At the beginning of December, a 3-day Christmas Tree Festival was held in the Church. It was opened with carol singing by joint choirs from three local primary schools and closed with a service of carols led by the Rural Dean.

These public services allowed the church to open its doors to other community members and their families and lunch was provided at the Coronation service and the morning Harvest Festival.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Youth Work

St John the Evangelist, Parish Church of Killyleagh is committed to seeing the younger generation of Killyleagh residents grow up understanding the Christian faith and learning what the Bible teaches and points to. Therefore, provision of teaching, fun and fellowship for any young members of the congregation and for the wider community is central to the ethos of St John the Evangelist, Parish Church of Killyleagh.

The parish adopted a two-pronged approach to youth work – with parishioners and with the general community of Killyleagh.

The young members of the church are encouraged to attend and participate in acts of public service. A Nativity Service involving leaders and teenage parishioners was enjoyed by the congregation in the church and online in December.

On Sunday 24 December 2023 the Rev Adrian Dorrian led a Crib Service which involved younger members of the congregation.

Killyleagh Parish Church continued its sponsorship of two children in Honduras and Burkina Faso, through the Christian charity Compassion.

Although regular attendance on Sunday mornings is lower, attendance at major church festivals increased.

In September 2018, a new cross-community youth club for any primary school aged children of Killyleagh and the surrounding areas was established. The intention was to give children a safe place to go and meet other children in a fun environment, with occasional educational or faith-based sessions and to allow many without any connections either with a church or with other members of the community to experience something new.

The youth club met throughout 2023, and is committed to the young people in the community.

The youth club had 64 children registered for membership. Two sessions are held each Thursday evening, to allow Safeguarding supervision ratios to be met. Children are split into groups dependant on age, with 3–7-year-olds coming at an early time and 8–11-year-old children coming later.

The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 5 other regular adult leaders.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Safeguarding Trust

In relation to younger members under 18 and indeed to any members at risk or in need of protection, St John the Evangelist, Parish Church of Killyleagh, adheres to the Church of Ireland Safeguarding Trust policies for protection of children and adults. The Trustees believe that any potential harm from activities carried out on its premises, or under the auspices of its organisations, has been mitigated as far as is possible. There is a 3-person Safeguarding Trust panel, chaired by the Rector, all of whom have received Church of Ireland central training. The panel has responsibility for overseeing the Parish's adherence to the Safeguarding Trust policies and receiving notification about concerns anyone may have.

A diocesan-led Safeguarding Audit was carried out towards the end of 2022, with some administrative issues to be addressed and leaders who hadn't received Safeguarding training, or refresher training, within the past 3 years required to undergo further training.

The Select Vestry, incumbent and volunteers are also committed to upholding good practice in the parish's ministry with all adults, but in particular with those in need of greater protection.

Community Leadership

St John the Evangelist, Parish Church of Killyleagh, provides leadership in the local Girl's Brigade, associated with Killyleagh Presbyterian Church. The GB Captain and some of the Officers are Parishioners and also serve in the overall GB leadership in Northern Ireland, where a member is currently the Chairperson of GBNI. Members of St John the Evangelist, Parish Church of Killyleagh, are members of the GB.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Services for lifetime 'Rites of passage'

Throughout 2023 St John the Evangelist, Parish Church of Killyleagh provided to its members, and additionally to other members of the community in appropriate circumstance, Christian services to mark various life events of significance, such as marriage, death, and baptism.

In 2023, the Parish charged no fees for funerals or baptism services, donations were encouraged. There are published fees for graveyard burials and the erection of tombstones.

As well as the church building itself, which has seen worship on its site and within its building since 1640, and which is cared for and maintained lovingly by dedicated members, St John the Evangelist, Parish Church of Killyleagh maintains a working 360-year-old graveyard in a tidy and respectful manner in an area of outstanding beauty. This is maintained, managed and presented to a high and commendable standard through the dedication, commitment and sheer hard work, on a voluntary basis, of Glebe Wardens and some other Parish members.

The graveyard is available and open to all members of the community to come and spend reflective time, or to come and be peaceful at the place where a loved one has been laid to rest. During 2023 the gates to the graveyard were unlocked or left open for the whole year. Local residents are aware they can enter it at any time. The Trustees are committed to maintain this sensitive support to local residents and those with loved ones interred within.

Moreover, the church building itself is available, on request, to anyone to visit merely out of interest or for spiritual purposes and the Trustees of St John the Evangelist, Parish Church of Killyleagh welcome individuals and groups from the locality or further afield for tours.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Communications

The Parish communicates with its members and the wider community using a combination of traditional methods (church notices, posters, Christmas card and small gift to senior members and electronic methods (website, Facebook, texts and email).

During 2023, the Parish continued to stream services (live) using its own YouTube Channel. In so doing, the Parish is able to reach out to members both in-person and online.

Online communication was prevalent during 2023 and the Trustees acknowledge the efforts of those involved in publishing material on the website, posting on Facebook, operating sound, and camera equipment in-church.

Trustees are satisfied that communication is appropriate and within general guidelines and that record-keeping of member's data meets requirements of GDPR legislation.

Fund Raising

In late 2023 a Fireside Quiz raised £145 for parish funds.

In December 2023 a 3-day Christmas Tree Festival took place. The event was superbly supported by the local community – and beyond, with 64 local business and organisations provided and decorated trees.

The programme of events included an opening carol service involving the local primary schools, a children's Nativity, musical contributions from the joint church and Presbyterian choirs, Killinchy Silver Band, the Crukes Ukelele Band, and local musician Conal Montgomery. There was also carols played on both the organ and piano.

The Festival closed with a church service led by Rev Adrian Dorrian. In all it was estimated that over 1000 visitors attended across the 3 days. The event raised £5,010 (before expenses of £412) the proceeds were split between parish funds and Daisy Lodge short break centre in Newcastle for families affected by cancer -£2,300 was presented to Daisy Lodge.

The event was widely praised as a fantastic outreach event.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Financial Review

The receipts and payments account shows net incoming funds of £2,998 after payments made in relation to capital costs totalling £40,190.

Income has increased from £82,767 to £101,194, mainly due to the Gift Aid receipts in the year of £11,663 vs £nil in the prior year, together with the very successful Christmas Tree Festival which raised £5,010. Of the income, £94,301 relates to unrestricted funds and £6,893 relates to restricted funds. The restricted funds represent churchyard fees of £1,900, General Building funds of £1,992, Sunday School / youth ministry donations of £551, baptisms of £60 and amounts raised for other charities of £2,390.

Expenditure (excluding payments to purchase fixed assets) have decreased from £85,859 to £58,006, with the key decrease being Rector's stipend and associated costs following the departure of Rev Colin Darling from 26 March 2023.

The Trustees are aware of some age-related wear and tear improvements that could be made to the church building, both internally and externally. To pay for this work, parishioners have chosen to allocate some personal giving to a building fund, specifically for this purpose. The balance on this fund at 31 December 2023 is £17,252.

With regard to the holding of Reserves, the Trustees believe that it is not within Christian principles or Biblical guidelines to retain funds, for some unforeseen, unknown, 'rainy day' occurrence, over and above what would be considered prudent to maintain the parish's current properties, or to meet its known ongoing liabilities and financial commitments. The Reserves held are restricted as per Financial Review. Should St John the Evangelist, Parish Church of Killyleagh ever have non-earmarked funds in reserve, such reserve would be considered for use in mission and outreach.

Whilst the parish is in a surplus position this year, it must be noted that there is a continuing decline in the level of regular giving via either freewill offering or regular donations in total down from £40,417 to £38,960. There continues to be a reliance on the work of the charity shop to bridge the gap between donations and outgoings. The Trustees acknowledge the work of the volunteers at the shop and would like to express our gratitude for their contributions.

The Trustees do not take lightly the fact that normal income, including from the shop, does not comfortably exceed outgoings from the General operating account. The Trustees are fully aware of the need to ensure income is sufficient to meet liabilities going forward and will continue to carefully monitor the parish's financial position regularly.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Going Concern

The Trustees have considered the funds available and income sources and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for the foreseeable future. Accordingly, the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and remuneration

The previous Incumbent of the Parish was paid the minimum stipend and suggested office and locomotory allowances directly by St John the Evangelist, Parish Church of Killyleagh, in accordance with figures approved by the General Synod of the Church of Ireland.

During the vacancy the relevant fees were paid to the Rev Hector Wanliss, the Rev Pat Mollan and the Rev Adrian Dorrian in accordance with figures approved by the General Synod of the Church of Ireland.

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the Rector serving in the parish, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry Meeting.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Organisational Structure (continued)

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish – between April to December 2023 all Select Vestry meetings were chaired by Rev Adrian Dorrian. 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 full Select Vestry met on 9 occasions. Issues were also dealt with by email. The average attendance was 81%.

Additionally, 5 separate Select Vestry sub-groups were set up in 2020 to progress matters where possible. Each sub-group reports back to the whole Select Vestry which retains the final authority. The sub-groups are in the areas of Finance, Technology, Property Maintenance & Property Projects, Governance and Stewardship, Parish Centre, and Shop. These sub-groups met in addition to the full Select Vestry meetings.

Compliance with Public Benefit

The Trustees of St John the Evangelist, Parish Church of Killyleagh, have 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, many of which are referred to above, have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the receipts and payments account and statement of assets and liabilities in accordance with applicable law and regulations.

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

Signed on Behalf of the Trustees

Rev Eben Grobbelaar
12 April 2024

Independent examiner's report to the charity trustees of Killyleagh Parish Church

I report on the accounts of Killyleagh Parish Church for the year ended 31 December 2023, which are set out on the receipts and payments account, statement of assets and liabilities and the related notes.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

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

Iain Gillespie FCA
Lisburn
12 April 2024

St John the Evangelist, Parish Church of Killyleagh

Receipts and payments account for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2022 total funds £
Income and endowments from:						
Donations and legacies	2	57,272	4,993	-	62,265	51,064
Income from charitable activities	3	3,690	1,900	-	5,590	4,276
Other trading activities	4	29,073	-	-	29,073	23,766
Investments	5	3,066	-	-	3,066	2,151
Other income	6	1,200	-	-	1,200	1,510
Total income		94,301	6,893	-	101,194	82,767
Expenditure on:						
Raising funds	7	(4,394)	-	-	(4,394)	(5,457)
Expenditure on charitable activities	8	(50,390)	(3,222)	-	(53,612)	(80,402)
		(54,784)	(3,222)	-	(58,006)	(85,859)
Payments to purchase fixed assets	9	-	(40,190)	-	(40,190)	(14,376)
Total expenditure		(54,784)	(43,412)	-	(98,196)	(100,235)
Net income / (expenditure) before transfer		39,517	(36,519)	-	2,998	(17,468)
Transfers						
Transfers between funds		(21,128)	21,128	-	-	-
Net movement in funds		18,389	(15,391)	-	2,998	(17,468)

St John the Evangelist, Parish Church of Killyleagh

Statement of assets and liabilities as at 31 December 2023

	Notes	2023 £	2022 £
Tangible fixed assets	9	706,886	682,229
Investments	10	54,305	52,010
Current assets - Cash at bank and in hand	11	115,805	112,807
Net current assets		115,805	112,807
Total assets less current liabilities	12	876,996	847,046

The accounts were approved and signed on 12 April 2024 on behalf of all trustees by:

Rev E Grobbelaar
Trustee

Mrs J Shortall
Trustee

Statement of changes in funds

	Opening Balance	Incoming funds	Outgoing funds	Transfers	Other movements	Closing Balance
Restricted funds:						
Property maintenance	651	-	-	-	-	651
Fixed assets inc. Parish Centre replacement	635,207	-	(40,190)	21,128	26,197	642,342
Choir fund	1,276	-	-	-	-	1,276
General building fund	15,260	1,992	-	-	-	17,252
Church Yard fund	17,778	1,900	-	-	-	19,678
Sunday School fund	2,478	611	(860)	-	-	2,229
Church restricted	7,880	-	-	-	-	7,880
Legacy	2,879	-	-	-	-	2,879
Special collections	-	2,390	(2,362)	-	-	28
Sub-total for Restricted funds	683,409	6,893	(43,412)	21,128	26,197	694,215
Unrestricted funds						
General fund	31,234	94,301	(54,784)	-	-	70,751
Designated fund for church lighting	21,128	-	-	(21,128)	-	-
Fixed assets fund	50,426	-	-	-	(1,540)	48,886
Sub-total for Unrestricted funds	102,788	94,301	(54,784)	(21,128)	(1,540)	119,637
Endowment funds						
Endowment funds	60,849	-	-	-	2,295	63,144
Sub-total for Endowment funds	60,849	-	-	-	2,295	63,144
Grand total	847,046	101,194	(98,196)	-	26,952	876,996

The other movements include revaluation adjustments for investments (£2,295) and asset additions in the year (£40,190) less depreciation on unrestricted fixed assets (£1,540) and depreciation on restricted assets (£13,993).

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

a. Analysis of Receipts & Payments

All items of Income & Expenditure included within the Receipts & Payments Account have been accounted for on a cash receipt basis.

b. Balance Sheet

Investments

Investments are stated at market value based on the latest available date provided by the fund administrators.

Funds

Restricted funds are for specific purposes as laid down by the donor or have been raised for particular purposes and are not therefore available for general use. Expenditure which meets the criteria is charged to the relevant restricted fund.

Unrestricted funds are donations and other income received or generated for charitable purposes.

Designated funds are restricted funds set aside by the Select Vestry for specific purposes.

2. Donations and legacies

	Unrestricted	Restricted	This year	2022
	£	£	£	£
Free Will Offering	19,288	-	19,288	21,256
Standing orders etc	19,672	-	19,672	19,161
Loose Collection	2,919	-	2,919	2,070
Gift Aid Refund	11,663	-	11,663	-
Sacramental Collection	-	60	60	230
Pentecost	-	204	204	1,205
Harvest	-	1,371	1,371	1,691
Special Collection - Poppy day appeal	-	120	120	290
Special Collection – Ukraine	-	-	-	405
Special Collection – Christmas	-	-	-	150
Special Collection – Bishops Appeal	-	695	695	-
Sunday School	-	551	551	1,134
General building fund	-	1,992	1,992	2,299
Capital donations	-	-	-	110
Bequests	1,000	-	1,000	-
Other donations	2,730	-	2,730	1,063
Total	57,272	4,993	62,265	51,064

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2023

3. Income from charitable activities

	Unrestricted £	Restricted £	This year £	2022 £
Parish Centre income	3,153	-	3,153	2,400
Church Yard - Grave Fees	-	1,900	1,900	975
Church Yard - Other income	-	-	-	425
Rent Received	537	-	537	476
Total	3,690	1,900	5,590	4,276

4. Other trading activities

Charity shop takings	23,962	-	23,962	23,568
Christmas tree festival	5,010	-	5,010	-
Other Income - Easy Fund Raising	101	-	101	198
Total	29,073	-	29,073	23,766

5. Investment income

Investment Income from investments	1,869	-	1,869	1,958
Bank Interest Received	1,197	-	1,197	193
Total	3,066	-	3,066	2,151

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2023

6. Other income

	Unrestricted £	Restricted £	This year £	2021 £
Power NI	1,200	-	1,200	-
RCB grant	-	-	-	1,510
Total	1,200	-	1,200	1,510

7. Raising funds

Shop expenses	3,982	-	3,982	5,457
Christmas tree festival exps	412	-	412	-
Total	4,394	-	4,394	5,457

8. Expenditure on charitable activities

Charitable Donations	3,082	2,362	5,444	5,251
Sunday School expenses	-	860	860	1,248
FWO Envelopes	247	-	247	268
Gifts	-	-	-	40
Printing, postage & stationery	65	-	65	156
Books and magazines	270	-	270	300
Professional fees	180	-	180	270
CCLI copyright license	395	-	395	369
Software and web costs	352	-	352	116
Parish Centre costs	478	-	478	-
Water rates	660	-	660	759
Rectory rates	1,021	-	1,021	962
Premises insurance	3,663	-	3,663	3,515
Heating and power	2,808	-	2,808	2,975
Fire extinguisher service	122	-	122	146
General repairs	827	-	827	421
Rectory repairs	144	-	144	-
Bank charges	376	-	376	370
Rectors' stipend	10,768	-	10,768	32,243
Organist salary	5,000	-	5,000	5,000
Duty cover	4,063	-	4,063	535
Organist holiday cover	40	-	40	110
Superannuation	5,964	-	5,964	9,952
Locomotory allowance – Rector	1,750	-	1,750	6,591
Clergy office expenses	200	-	200	800
Diocesan levy	7,548	-	7,548	7,464
Safeguarding insurance	58	-	58	62
Courses	210	-	210	-
Miscellaneous expenses	99	-	99	479
Total	50,390	3,222	53,612	80,402

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2023

9. Fixed assets

	Rectory and Glebe lands	Asset under construction	Plant	Streaming equipment	Parish Centre	Total
Cost or valuation						
At 1 January 2023	225,000	10,306	30,804	14,580	472,381	753,071
Additions	-	-	40,190	-	-	40,190
At 31 December 2023	<u>225,000</u>	<u>10,306</u>	<u>70,994</u>	<u>14,580</u>	<u>472,381</u>	<u>793,261</u>
Depreciation						
At 1 January 2023	-	-	18,481	5,832	46,529	70,842
Charge for the year	-	-	3,169	2,916	9,448	15,533
At 31 December 2023	<u>-</u>	<u>-</u>	<u>21,650</u>	<u>8,748</u>	<u>55,977</u>	<u>86,375</u>
Net book value:						
At 31 December 2023	<u>225,000</u>	<u>10,306</u>	<u>49,344</u>	<u>5,832</u>	<u>416,404</u>	<u>706,886</u>
At 31 December 2022	<u>225,000</u>	<u>10,306</u>	<u>12,323</u>	<u>8,748</u>	<u>425,852</u>	<u>682,229</u>

Depreciation is recorded as within other movement on reserves. No depreciation is charged on assets introduced at fair value. These assets are included on the statement of net assets as instructed by the Church of Ireland on the basis that the members of Killyleagh Parish Church are responsible for maintaining these assets and have benefit of use.

10. Investments

	RCB Trust	Dept for Communities NI Central investment fund	Church of Ireland Trustees	Total
At 1 January 2023	10,984	5,462	35,564	52,010
Revaluation	330	317	1,648	2,295
At 31 December 2023	<u>11,314</u>	<u>5,779</u>	<u>37,212</u>	<u>54,305</u>

The investment managed by the Department for the Communities is made up of two separate funds, one of which is maintained for the benefit of three churches in the Killyleagh area as a result only the investment which is attributable to St John the Evangelist has been recognized in the balance sheet as at 31 December 2022 and 2023.

11. Cash at bank

Included within cash at bank is an amount of £8,839 (2022: £8,839) relating to the endowment funds, which cannot be spent due to the terms of the bequests.

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2023

12. Analysis of net assets between funds

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	48,886	658,000	-	706,886
Investments	-	-	54,305	54,305
Cash at bank	70,751	36,215	8,839	115,805
	<u>119,637</u>	<u>694,215</u>	<u>63,144</u>	<u>876,996</u>

For the previous year:

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	50,426	631,803	-	682,229
Investments	-	-	52,010	52,010
Cash at bank	52,362	51,606	8,839	112,807
	<u>102,788</u>	<u>683,409</u>	<u>60,849</u>	<u>847,046</u>

13. Related party transactions

There were no related party transactions with the trustees other than the rector's stipend, locomotory allowance and office allowance as detailed in note 8.

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103591

Annual report

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023

The trustees present the annual report and statements of Receipts and Payments and Statement of Assets and Liabilities for St John the Evangelist, Parish Church of Killyleagh for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of St John the Evangelist, Church of Ireland Parish Church of Killyleagh, is to support the advancement of the Christian religion by promoting, through the work of St John the Evangelist, Parish Church of Killyleagh, 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, St John the Evangelist, Parish Church of Killyleagh 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 St John the Evangelist, Parish Church of Killyleagh.

Achievements, Performance & Public Benefit

Clerical leadership

Rev Colin Darling continued as incumbent until Sunday 26 March 2023 before moving to become incumbent of the joint parishes of Ballymore and Clare in Tandragee. During his period as incumbent in 2023 Rev Darling also served as Area Dean for the Lecale Area Deanery, in which the parish is situated..

For the period April to December 2023 services were led by Rev Hector Wanliss who is licenced to officiate in Killyleagh Parish. He was assisted by Emeritus Diocesan Reader, Mrs Hilary Patterson.

On occasion worship was led by Rev Pat Mollan or the Rev Adrian Dorrian, Area Dean for the Lecale Area Deanery.

During the period of the vacancy in 2023 (April to December) twice weekly pastoral visits were carried out by Rev Tim Eldon from Drumbeg Parish. The Trustees record their gratitude to the Rev Eldon for carrying out this important outreach work. The relevant fees were paid to the Rev. Eldon in accordance with figures approved by the General Synod of the Church of Ireland.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Vacancy

After the departure of the previous incumbent, Rev Colin Darling, on Sunday 26 March 2023, the parish entered a period of Vacancy.

From that time a process began as set out by the Church of Ireland Constitution.

An inspection was carried out on the rectory to determine any necessary repair work to be carried out before the appointment of a new incumbent.

During May and June, two Church of Ireland Commissioners met with the Select Vestry. Their role was to determine how best the vacancy could be filled. Their recommendation was that the parish could advertise for a Priest-In-Charge to be appointed for a period not more than 5 years. The appointment would be made by Bishop David McClay with involvement by the four Parochial Nominators.

During that period the four Parochial Nominators, with assistance from various Select Vestry members and parishioners, produced a Parish Profile document to be used as a reference for our church for any applicants to the vacancy.

In July, the four appointed Parochial Nominators met with Bishop David and upon final approval of the Parish Profile, the vacancy was advertised.

In September Bishop David and the four Parochial Nominators met with the applicants.

Further interviews were carried out, by Bishop David McClay and Archdeacon Rev Jim Cheshire, and subsequently Bishop David appointed the Rev Eben Grobbelaar, Rector of St Georges Anglican Church in Parktown, Johannesburg as Priest-In-Charge to our parish to serve for a period not more than 5 years.

In December a letter from Bishop David advising of the appointment was read out to the congregations at services by Parochial Nominators.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Church Property

The Trustees are generally satisfied that all church properties and grounds are exceptionally well maintained by Glebe Wardens and assistants.

During early 2023, a contractor was commissioned to install new ceiling lights plus new emergency lighting in the Church, and new acoustic panels were installed in the Church Hall

During the vacancy in 2023, the rectory was inspected and consequently a new boiler, radiators, upgraded uPVC front door and fascia boards were installed.

Public Worship

Throughout 2023, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on Sunday mornings at 9am and 11am services together with occasional seasonal evening services (eg Holy Week, Harvest and Christmas).

Most Sunday mid-morning services and some others were streamed live allowing those who wished to worship an option of either coming to the church or joining online. With the facility to join the worship via the Parish YouTube channel, worshippers also could choose a time to view and participate in the service at a time to suit themselves. When the number of online worshippers are included, the combined in-person and online worshipping numbers are higher than pre-COVID times.

Services were also held at other times to mark special civil and religious occasions, with members of the public warmly welcomed. Other public community services included an Easter Morning Sunrise service on Sunday 9 April 2023, a service was held to mark the coronation of His Majesty King Charles III on Sunday 7 May 2023, morning and evening service Harvest Festivals in October, and Festival of 9 Lessons and Carols in December. A joint Church of Ireland / Presbyterian choir led the singing at the special evening services.

At the beginning of December, a 3-day Christmas Tree Festival was held in the Church. It was opened with carol singing by joint choirs from three local primary schools and closed with a service of carols led by the Rural Dean.

These public services allowed the church to open its doors to other community members and their families and lunch was provided at the Coronation service and the morning Harvest Festival.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Youth Work

St John the Evangelist, Parish Church of Killyleagh is committed to seeing the younger generation of Killyleagh residents grow up understanding the Christian faith and learning what the Bible teaches and points to. Therefore, provision of teaching, fun and fellowship for any young members of the congregation and for the wider community is central to the ethos of St John the Evangelist, Parish Church of Killyleagh.

The parish adopted a two-pronged approach to youth work – with parishioners and with the general community of Killyleagh.

The young members of the church are encouraged to attend and participate in acts of public service. A Nativity Service involving leaders and teenage parishioners was enjoyed by the congregation in the church and online in December.

On Sunday 24 December 2023 the Rev Adrian Dorrian led a Crib Service which involved younger members of the congregation.

Killyleagh Parish Church continued its sponsorship of two children in Honduras and Burkina Faso, through the Christian charity Compassion.

Although regular attendance on Sunday mornings is lower, attendance at major church festivals increased.

In September 2018, a new cross-community youth club for any primary school aged children of Killyleagh and the surrounding areas was established. The intention was to give children a safe place to go and meet other children in a fun environment, with occasional educational or faith-based sessions and to allow many without any connections either with a church or with other members of the community to experience something new.

The youth club met throughout 2023, and is committed to the young people in the community.

The youth club had 64 children registered for membership. Two sessions are held each Thursday evening, to allow Safeguarding supervision ratios to be met. Children are split into groups dependant on age, with 3–7-year-olds coming at an early time and 8–11-year-old children coming later.

The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 5 other regular adult leaders.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Safeguarding Trust

In relation to younger members under 18 and indeed to any members at risk or in need of protection, St John the Evangelist, Parish Church of Killyleagh, adheres to the Church of Ireland Safeguarding Trust policies for protection of children and adults. The Trustees believe that any potential harm from activities carried out on its premises, or under the auspices of its organisations, has been mitigated as far as is possible. There is a 3-person Safeguarding Trust panel, chaired by the Rector, all of whom have received Church of Ireland central training. The panel has responsibility for overseeing the Parish's adherence to the Safeguarding Trust policies and receiving notification about concerns anyone may have.

A diocesan-led Safeguarding Audit was carried out towards the end of 2022, with some administrative issues to be addressed and leaders who hadn't received Safeguarding training, or refresher training, within the past 3 years required to undergo further training.

The Select Vestry, incumbent and volunteers are also committed to upholding good practice in the parish's ministry with all adults, but in particular with those in need of greater protection.

Community Leadership

St John the Evangelist, Parish Church of Killyleagh, provides leadership in the local Girl's Brigade, associated with Killyleagh Presbyterian Church. The GB Captain and some of the Officers are Parishioners and also serve in the overall GB leadership in Northern Ireland, where a member is currently the Chairperson of GBNI. Members of St John the Evangelist, Parish Church of Killyleagh, are members of the GB.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Services for lifetime 'Rites of passage'

Throughout 2023 St John the Evangelist, Parish Church of Killyleagh provided to its members, and additionally to other members of the community in appropriate circumstance, Christian services to mark various life events of significance, such as marriage, death, and baptism.

In 2023, the Parish charged no fees for funerals or baptism services, donations were encouraged. There are published fees for graveyard burials and the erection of tombstones.

As well as the church building itself, which has seen worship on its site and within its building since 1640, and which is cared for and maintained lovingly by dedicated members, St John the Evangelist, Parish Church of Killyleagh maintains a working 360-year-old graveyard in a tidy and respectful manner in an area of outstanding beauty. This is maintained, managed and presented to a high and commendable standard through the dedication, commitment and sheer hard work, on a voluntary basis, of Glebe Wardens and some other Parish members.

The graveyard is available and open to all members of the community to come and spend reflective time, or to come and be peaceful at the place where a loved one has been laid to rest. During 2023 the gates to the graveyard were unlocked or left open for the whole year. Local residents are aware they can enter it at any time. The Trustees are committed to maintain this sensitive support to local residents and those with loved ones interred within.

Moreover, the church building itself is available, on request, to anyone to visit merely out of interest or for spiritual purposes and the Trustees of St John the Evangelist, Parish Church of Killyleagh welcome individuals and groups from the locality or further afield for tours.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Communications

The Parish communicates with its members and the wider community using a combination of traditional methods (church notices, posters, Christmas card and small gift to senior members and electronic methods (website, Facebook, texts and email).

During 2023, the Parish continued to stream services (live) using its own YouTube Channel. In so doing, the Parish is able to reach out to members both in-person and online.

Online communication was prevalent during 2023 and the Trustees acknowledge the efforts of those involved in publishing material on the website, posting on Facebook, operating sound, and camera equipment in-church.

Trustees are satisfied that communication is appropriate and within general guidelines and that record-keeping of member's data meets requirements of GDPR legislation.

Fund Raising

In late 2023 a Fireside Quiz raised £145 for parish funds.

In December 2023 a 3-day Christmas Tree Festival took place. The event was superbly supported by the local community – and beyond, with 64 local business and organisations provided and decorated trees.

The programme of events included an opening carol service involving the local primary schools, a children's Nativity, musical contributions from the joint church and Presbyterian choirs, Killinchy Silver Band, the Crukes Ukelele Band, and local musician Conal Montgomery. There was also carols played on both the organ and piano.

The Festival closed with a church service led by Rev Adrian Dorrian. In all it was estimated that over 1000 visitors attended across the 3 days. The event raised £5,010 (before expenses of £412) the proceeds were split between parish funds and Daisy Lodge short break centre in Newcastle for families affected by cancer -£2,300 was presented to Daisy Lodge.

The event was widely praised as a fantastic outreach event.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Financial Review

The receipts and payments account shows net incoming funds of £2,998 after payments made in relation to capital costs totalling £40,190.

Income has increased from £82,767 to £101,194, mainly due to the Gift Aid receipts in the year of £11,663 vs £nil in the prior year, together with the very successful Christmas Tree Festival which raised £5,010. Of the income, £94,301 relates to unrestricted funds and £6,893 relates to restricted funds. The restricted funds represent churchyard fees of £1,900, General Building funds of £1,992, Sunday School / youth ministry donations of £551, baptisms of £60 and amounts raised for other charities of £2,390.

Expenditure (excluding payments to purchase fixed assets) have decreased from £85,859 to £58,006, with the key decrease being Rector's stipend and associated costs following the departure of Rev Colin Darling from 26 March 2023.

The Trustees are aware of some age-related wear and tear improvements that could be made to the church building, both internally and externally. To pay for this work, parishioners have chosen to allocate some personal giving to a building fund, specifically for this purpose. The balance on this fund at 31 December 2023 is £17,252.

With regard to the holding of Reserves, the Trustees believe that it is not within Christian principles or Biblical guidelines to retain funds, for some unforeseen, unknown, 'rainy day' occurrence, over and above what would be considered prudent to maintain the parish's current properties, or to meet its known ongoing liabilities and financial commitments. The Reserves held are restricted as per Financial Review. Should St John the Evangelist, Parish Church of Killyleagh ever have non-earmarked funds in reserve, such reserve would be considered for use in mission and outreach.

Whilst the parish is in a surplus position this year, it must be noted that there is a continuing decline in the level of regular giving via either freewill offering or regular donations in total down from £40,417 to £38,960. There continues to be a reliance on the work of the charity shop to bridge the gap between donations and outgoings. The Trustees acknowledge the work of the volunteers at the shop and would like to express our gratitude for their contributions.

The Trustees do not take lightly the fact that normal income, including from the shop, does not comfortably exceed outgoings from the General operating account. The Trustees are fully aware of the need to ensure income is sufficient to meet liabilities going forward and will continue to carefully monitor the parish's financial position regularly.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Going Concern

The Trustees have considered the funds available and income sources and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for the foreseeable future. Accordingly, the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and remuneration

The previous Incumbent of the Parish was paid the minimum stipend and suggested office and locomotory allowances directly by St John the Evangelist, Parish Church of Killyleagh, in accordance with figures approved by the General Synod of the Church of Ireland.

During the vacancy the relevant fees were paid to the Rev Hector Wanliss, the Rev Pat Mollan and the Rev Adrian Dorrian in accordance with figures approved by the General Synod of the Church of Ireland.

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the Rector serving in the parish, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry Meeting.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Organisational Structure (continued)

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish – between April to December 2023 all Select Vestry meetings were chaired by Rev Adrian Dorrian. 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 full Select Vestry met on 9 occasions. Issues were also dealt with by email. The average attendance was 81%.

Additionally, 5 separate Select Vestry sub-groups were set up in 2020 to progress matters where possible. Each sub-group reports back to the whole Select Vestry which retains the final authority. The sub-groups are in the areas of Finance, Technology, Property Maintenance & Property Projects, Governance and Stewardship, Parish Centre, and Shop. These sub-groups met in addition to the full Select Vestry meetings.

Compliance with Public Benefit

The Trustees of St John the Evangelist, Parish Church of Killyleagh, have 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, many of which are referred to above, have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the receipts and payments account and statement of assets and liabilities in accordance with applicable law and regulations.

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

Signed on Behalf of the Trustees

Rev Eben Grobbelaar
12 April 2024

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103591

Annual return

Independent examiner's report to the charity trustees of Killyleagh Parish Church

I report on the accounts of Killyleagh Parish Church for the year ended 31 December 2023, which are set out on the receipts and payments account, statement of assets and liabilities and the related notes.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

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

Iain Gillespie FCA
Lisburn
12 April 2024

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103591

Accounts

Killyleagh Parish Church

Annual report and financial statements
For the year ended 31 December 2022



Rector: Rev Colin Darling

Northern Ireland Charity No. NIC 103591

St John the Evangelist, Parish Church of Killyleagh

Contents

	Page
Reference and administrative details	1
Trustees report	2
Independent examiners report	11
Receipts and payments account	12
Statement of assets and liabilities	13
Statement of changes in funds	13
Notes to the accounts	14
<i>Pages not forming part of the financial statements:</i>	
Summary of members contributions	20

St John the Evangelist, Parish Church of Killyleagh

Reference and administrative details

Charity Name: St John the Evangelist, Parish Church of Killyleagh

Charity Registration Number: NIC103591

Contact Address: 34 Inishbeg
Killyleagh
Co Down, BT30 9TR

Trustees

Stewart Poole

Andy Ward

Shonagh Dagher

Rev Colin Darling

Christine Patterson

Brenda Livingston

Hilary Patterson

Esther Shaw

Anthea McWilliams

Karen Kirk

Lorna McCormick

Sue McCrum

Michael Scott

Judith Shortall

Joyce McCormick

Brian Thompson

Kenny Thompson

Principal Office-bearers

Clergy: Rev Colin Darling (left 26 March 2023)

Honorary Secretary: Christine Patterson

Honorary Treasurer: Judith Shortall

Church Warden- Clergy: Esther Shaw

Church Warden - People: Sue McCrum

Independent Examiner

Iain Gillespie, FCA, Lisburn

Bankers

Ulster Bank, Market Street, Downpatrick

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022

The trustees present the annual report and statements of Receipts and Payments and Statement of Assets and Liabilities for St John the Evangelist, Parish Church of Killyleagh for the year ended 31 December 2022.

The trustees note that a review of 2022 should not overlook the unusual year that it was. Restrictions because of the Omicron variant still limited parish life a little in the early part of the year. Moreover, in the latter part of the year, with less restrictions, the parish then went through a re-building phase.

Objectives and Activities

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

The principal function of St John the Evangelist, Church of Ireland Parish Church of Killyleagh, is to support the advancement of the Christian religion by promoting, through the work of St John the Evangelist, Parish Church of Killyleagh, 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, St John the Evangelist, Parish Church of Killyleagh 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 St John the Evangelist, Parish Church of Killyleagh.

Achievements, Performance & Public Benefit

Clerical leadership

Rev Colin Darling continued as incumbent during 2022 and also served as Area Dean for the Lecale Area Deanery, in which the parish is situated..

The parish also called upon the experience of Rev Hector Wanliss, licenced to officiate in Killyleagh Parish and Emeritus Diocesan Reader, Mrs Hilary Patterson who assisted leading services.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Church Property

The Trustees are generally satisfied that all church properties and grounds are exceptionally well maintained by Glebe Wardens and assistants.

During 2022, reports were commissioned to assess the potential repair work to the church roof, to upgrade the side door entrance, and to install new lighting. A contractor was engaged late in 2022 to carry out the work of improving the lights and installing emergency lighting.

Public Worship

Throughout 2022, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on a Sunday morning, occasionally on a Sunday afternoon and on a Wednesday morning, including prayers for the sick and those in need.

The Trustees record that the average congregation size in 2022 was 25% - 30% lower than pre-COVID, although some festival services had larger attendances. Additionally, when the online worshippers are included, albeit without confirmation of the online data, the combined in-person and online worshipping numbers are higher than pre-COVID times.

Most Sunday mid-morning services and some others were streamed live allowing those who wished to worship an option of either coming to the church or joining online. With the facility to join the worship via the Parish YouTube channel, worshippers also could choose a time to view and participate in the service at a time to suit themselves.

Services were also held at other times to mark special civil and religious occasions, with members of the public warmly welcomed. In June, a service was held to mark Her Majesty Queen Elizabeth's 70 years as monarch. Attendees included local politicians, the Lord Lieutenant, Sea Cadets, clergy of other local churches and other members of the community. A Presbyterian / Church of Ireland joint choir sang a special anthem composed for the occasion. 7 trees were planted in the graveyard by Sea Cadets, one for each decade of the Queen's reign, with the Lord Lieutenant putting the finishing planting touches to the most prominent tree in the turning circle grass area.

Other public community services included a service marking the death of Her Majesty Queen Elizabeth II, Harvest Thanksgiving in October, British Legion Remembrance Day Commemoration and Festival of 9 Lessons and Carols in December, again with a joint Presbyterian / Church of Ireland choir. These public services allowed the church to open its doors to other community members and their families.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Youth Work

St John the Evangelist, Parish Church of Killyleagh is committed to seeing the younger generation of Killyleagh residents grow up understanding the Christian faith and learning what the Bible teaches and points to. Therefore, provision of teaching, fun and fellowship for any young members of the congregation and for the wider community is central to the ethos of St John the Evangelist, Parish Church of Killyleagh.

The parish adopted a two-pronged approach to youth work – with parishioners and with the general community of Killyleagh.

Young parishioners between the ages of 4 and 14 met each Sunday January to June 2022 to learn, to spend time together, to support each other and to prepare for involvement in public worship. A team of leaders and assistants, using the Diocesan Sunday School Jigsaw material, provided teaching and structure to Sunday's Activities. The leaders all come from within the church community.

The Killyleagh Hub was launched in September 2022 to replace Sunday School, with a radical move away from meeting each Sunday. The Killyleagh Hub aim was to incorporate gathering for events, some simple teaching, a limited commitment to attending certain services and building up a greater connection with the Parish. A dark walk, a trip to Ice Hockey and a Pantomime visit were all planned in Autumn 2022.

A team of leaders and assistants who previously had supervised Sunday School agreed to provide leadership and supervision for The Killyleagh Hub. They were supplemented on a one-off basis by parents and others.

The young members of the church additionally are encouraged in acts of public service. A Nativity Service involving The Killyleagh Hub members, leaders and teenage parishioners was enjoyed by the congregation in the church and online in December.

Killyleagh Parish Church continued its sponsorship of two children in Honduras and Burkina Faso, through the Christian charity Compassion.

Although regular attendance on Sunday mornings is lower, attendance at major church festivals increased. And the numbers registering for The Killyleagh Hub was considerably higher than for the Sunday School.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Youth Work (continued)

In September 2018, a new cross-community youth club for any primary school aged children of Killyleagh and the surrounding areas was established. The intention was to give children a safe place to go and meet other children in a fun environment, with occasional educational or faith-based sessions and to allow many without any connections either with a church or with other members of the community to experience something new.

The youth club continued to meet in 2022, with occasional breaks for COVID related illness in the early part of the year.

In September, the lower age limit for membership was reduced to 3, with the result that 64 registered for membership. Two sessions are held each Thursday evening, to allow Safeguarding supervision ratios to be met. Children were split into groups dependant on age, with 3–7-year-olds coming at an early time and 8–11-year-old children coming later. 14 members from previous years who had passed the upper age limit stayed connected as assistant leaders in 2022.

The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 5 other regular adult leaders.

Safeguarding Trust

In relation to younger members under 18 and indeed to any members at risk or in need of protection, St John the Evangelist, Parish Church of Killyleagh, adheres to the Church of Ireland Safeguarding Trust policies for protection of children and adults. The Trustees believe that any potential harm from activities carried out on its premises, or under the auspices of its organisations, has been mitigated as far as is possible. There is a 3-person Safeguarding Trust panel, chaired by the Rector, all of whom have received Church of Ireland central training. The panel has responsibility for overseeing the Parish's adherence to the Safeguarding Trust policies and receiving notification about concerns anyone may have.

A diocesan-led Safeguarding Audit was carried out towards the end of 2022, with some administrative issues to be addressed and leaders who hadn't received Safeguarding training, or refresher training, within the past 3 years required to undergo further training.

The Select Vestry, incumbent and volunteers are also committed to upholding good practice in the parish's ministry with all adults, but in particular with those in need of greater protection.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Community Leadership

St John the Evangelist, Parish Church of Killyleagh, provides leadership in the local Girl's Brigade, associated with Killyleagh Presbyterian Church, where a member is the Captain, and other members serve as Officers and in the overall GB leadership in Northern Ireland, where a member is currently the Chairperson of GBNI. Members of St John the Evangelist, Parish Church of Killyleagh, have attended the GB.

Public outdoor services marking Remembrance Day and the 40th anniversary of the Falklands war, with special tribute being paid to the only person from Northern Ireland to die in the war, were led by the Rector.

A memorial service was led by the Rector and Rev Wanliss at Killyleagh Yacht Club, following the death of Her Majesty Queen Elizabeth II.

Services for lifetime 'Rites of passage'

Throughout 2022 St John the Evangelist, Parish Church of Killyleagh provided to its members, and additionally to other members of the community in appropriate circumstance, Christian services to mark various life events of significance, such as marriage, death and baptism.

In 2022, the Parish charged no fees for funerals or baptism services, though there are published fees for graveyard burials and the erection of tombstones.

As well as the church building itself, which has seen worship on its site and within its building since 1640, and which is cared for and maintained lovingly by dedicated members, St John the Evangelist, Parish Church of Killyleagh maintains a working 360-year-old graveyard in a tidy and respectful manner in an area of outstanding beauty. This is maintained, managed and presented to a high and commendable standard through the dedication, commitment and sheer hard work, on a voluntary basis, of Glebe Wardens and some other Parish members.

The graveyard is available and open to all members of the community to come and spend reflective time, or to come and be peaceful at the place where a loved one has been laid to rest. During 2022 the gates to the graveyard were unlocked or left open for the whole year. Local residents are aware they can enter it at any time. The Trustees are committed to maintain this sensitive support to local residents and those with loved ones interred within.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Services for lifetime 'Rites of passage' (continued)

Moreover, the church building itself is available, on request, free of charge, to anyone to visit merely out of interest or for spiritual purposes and the Trustees of St John the Evangelist, Parish Church of Killyleagh welcome individuals and groups from the locality or further afield for tours, with a local historian available to provide tours, if requested.

Communications

The Parish communicates with its members and the wider community using a combination of traditional methods (church notices, posters, church magazines, Christmas card and small gift to senior members and electronic methods (website, Facebook, texts and email).

During 2022, the Parish continued to stream services (live) using its own YouTube Channel. In so doing, the Parish is able to reach out to members both in-person and online.

Online communication was prevalent during 2022 and the Trustees acknowledge the efforts of those involved in publishing material on the website, posting on Facebook, operating sound and camera equipment in-church.

Additionally at times, material was distributed to parishioners by email, for example church magazines.

Those without access to the internet received paper copies of Church Magazines.

Trustees are satisfied that communication is appropriate and within general guidelines and that record-keeping of member's data meets requirements of GDPR legislation.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Financial Review

The receipts and payments account shows net outgoing funds of £17,468 after payments made in relation to capital costs totalling £14,376.

Income has decreased from £118,752 to £82,767, mainly due to the reduction in Gift Aid receipts for the year down from £15,484 in prior year and the one-off local restriction support scheme funds received in the prior year of £14,284. Of the income, £73,853 relates to unrestricted funds and £8,914 relates to restricted funds. The restricted funds represent funding for the streaming equipment of £110, church year fees of £1,400, General Building funds of £2,299, Sunday School donations of £1,134, baptisms of £230 and amounts raised for other charities of £3,741.

Expenditure (excluding payments to purchase fixed assets) have increased from £75,591 to £85,859, with the key increase being to Rector's stipend. Payments to the Rector were understated in the prior year and therefore additional top up was required to be paid in 2022, and the charge for the year returned to correct levels.

The Trustees are aware of some age-related wear and tear improvements that could be made to the church building, both internally and externally. To pay for this work, parishioners have chosen to allocate some personal giving to a building fund, specifically for this purpose.

With regard to the holding of Reserves, the Trustees believe that it is not within Christian principles or Biblical guidelines to retain funds, for some unforeseen, unknown, 'rainy day' occurrence, over and above what would be considered prudent to maintain the parish's current properties, or to meet its known ongoing liabilities and financial commitments. The Reserves held are restricted as per Financial Review. Should St John the Evangelist, Parish Church of Killyleagh ever have non-earmarked funds in reserve, such reserve would be considered for use in mission and outreach.

The parish is in a deficit position this year due to the continued reduction in regular giving via either freewill offering or regular donations. However, it should be noted that a gift aid claim for the year to 31 December 2022 has not been submitted. There continues to be a reliance on the work of the charity shop to bridge the gap between donations and outgoings. The Trustees acknowledge the work of the volunteers at the shop and would like to express our gratitude for their contributions.

The Trustees do not take lightly the fact that normal income, including from the shop, does not comfortably exceed outgoings from the General operating account. The Trustees are fully aware of the need to ensure income is sufficient to meet liabilities going forward and will continue to carefully monitor the parish's financial position regularly.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Going Concern

The Trustees have considered the funds available and income sources and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for the foreseeable future. Accordingly, the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

Structure, Governance and Management Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and remuneration

The current Incumbent of the Parish is paid the minimum stipend and suggested office and locomotory allowances directly by St John the Evangelist, Parish Church of Killyleagh, in accordance with figures approved by the General Synod of the Church of Ireland.

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the Rector serving in the parish, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry Meeting.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Organisational Structure (continued)

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 full Select Vestry met on 4 occasions. Issues were also dealt with by email. The average attendance was 70%.

Additionally, 5 separate Select Vestry sub-groups were set up in 2020 to progress matters where possible. Each sub-group reports back to the whole Select Vestry which retains the final authority. The sub-groups are in the areas of Finance, Technology, Property Maintenance & Property Projects, Governance and Stewardship, Parish Centre, and Shop. These sub-groups met in addition to the full Select Vestry meetings.

Compliance with Public Benefit

The Trustees of St John the Evangelist, Parish Church of Killyleagh, have 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, many of which are referred to above, have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the receipts and payments account and statement of assets and liabilities in accordance with applicable law and regulations.

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

Signed on Behalf of the Trustees

Signed on behalf of the Trustees
12 April 2023

Independent examiner's report to the charity trustees of Killyleagh Parish Church

I report on the accounts of Killyleagh Parish Church for the year ended 31 December 2022, which are set out on the receipts and payments account, statement of assets and liabilities and the related notes.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

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

Iain Gillespie FCA
Lisburn
12 April 2023

St John the Evangelist, Parish Church of Killyleagh

Receipts and payments account for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2021 total funds £
Income and endowments from:						
Donations and legacies	2	43,550	7,514	-	51,064	70,737
Income from charitable activities	3	2,876	1,400	-	4,276	3,478
Other trading activities	4	23,766	-	-	23,766	24,946
Investments	5	2,151	-	-	2,151	3,244
Other income	6	1,510	-	-	1,510	16,347
Total income		73,853	8,914	-	82,767	118,752
Expenditure on:						
Raising funds	7	(5,457)	-	-	(5,457)	(3,769)
Expenditure on charitable activities	8	(75,148)	(5,254)	-	(80,402)	(71,822)
		(80,605)	(5,254)	-	(85,859)	(75,591)
Payments to purchase fixed assets	9	-	(14,376)	-	(14,376)	(10,490)
Total expenditure		(80,605)	(19,630)	-	(100,235)	(86,081)
Net (expenditure)/ income before transfer		(6,752)	(10,716)	-	(17,468)	32,671
Transfers						
Transfers between funds		-	-	-	-	-
Net movement in funds		(6,752)	(10,716)	-	(17,468)	32,671

St John the Evangelist, Parish Church of Killyleagh

Statement of assets and liabilities as at 31 December 2022

	Notes	2022 £	2021 £
Tangible fixed assets	9	682,229	681,757
Investments	10	52,010	58,655
Current assets - Cash at bank and in hand	11	112,807	130,275
Net current assets		112,807	130,275
Total assets less current liabilities	12	847,046	870,687

The accounts were approved and signed on 12 April 2023 on behalf of all trustees by:

Trustee

Mrs J Shortall
Trustee

Statement of changes in funds

	Opening Balance	Incoming funds	Outgoing funds	Transfers	Other movements	Closing Balance
Restricted funds:						
Property maintenance	651	-	-	-	-	651
Fixed assets inc. Parish Centre replacement	647,461	110	(14,376)	-	2,012	635,207
Choir fund	1,276	-	-	-	-	1,276
General building fund	12,961	2,299	-	-	-	15,260
Church Yard fund	16,378	1,400	-	-	-	17,778
Sunday School fund	2,362	1,364	(1,248)	-	-	2,478
Church restricted	7,880	-	-	-	-	7,880
Legacy	2,879	-	-	-	-	2,879
Special collections	265	3,741	(4,006)	-	-	-
Sub-total for Restricted funds	692,113	8,914	(19,630)	-	2,012	683,409
Unrestricted funds						
General fund	37,986	73,853	(80,605)	-	-	31,234
Designated fund for church lighting	21,128	-	-	-	-	21,128
Fixed assets fund	51,966	-	-	-	(1,540)	50,426
Sub-total for Unrestricted funds	111,080	73,853	(80,605)	-	(1,540)	102,788
Endowment funds						
Endowment funds	67,494	-	-	-	(6,645)	60,849
Sub-total for Endowment funds	67,494	-	-	-	(6,645)	60,849
Grand total	870,687	82,767	(100,235)	-	(6,173)	847,046

The other movements include revaluation adjustments for investments (£6,645) and asset additions in the year (£14,376) less depreciation on unrestricted fixed assets (£1,540) and depreciation on restricted assets (£12,364).

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

a. Analysis of Receipts & Payments

All items of Income & Expenditure included within the Receipts & Payments Account have been accounted for on a cash receipt basis.

b. Balance Sheet

Investments

Investments are stated at market value based on the latest available date provided by the fund administrators.

Funds

Restricted funds are for specific purposes as laid down by the donor or have been raised for particular purposes and are not therefore available for general use. Expenditure which meets the criteria is charged to the relevant restricted fund.

Unrestricted funds are donations and other income received or generated for charitable purposes.

Designated funds are restricted funds set aside by the Select Vestry for specific purposes.

2. Donations and legacies

	Unrestricted	Restricted	This year	2021
	£	£	£	£
Free Will Offering	21,256	-	21,256	22,423
Standing orders and one offs	19,161	-	19,161	18,846
Loose Collection	2,070	-	2,070	1,565
Gift Aid Refund	-	-	-	15,484
Sacramental Collection	-	230	230	-
Pentecost	-	1,205	1,205	990
Harvest	-	1,691	1,691	1,757
Special Collection - Poppy day appeal	-	290	290	130
Special Collection – Ukraine	-	405	405	-
Special Collection – Christmas	-	150	150	-
Special Collection – Bishops Appeal	-	-	-	275
Special Collection – Confirmation service	-	-	-	200
Sunday School	-	1,134	1,134	435
General building fund	-	2,299	2,299	1,988
Capital donations	-	110	110	4,650
Other donations	1,063	-	1,063	1,754
Total	43,550	7,514	51,064	70,737

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

3. Income from charitable activities

Parish Centre income	2,400	-	2,400	729
Church Yard - Grave Fees	-	975	975	1,865
Church Yard - Other income	-	425	425	-
Rent Received	476	-	476	884
Total	2,876	1,400	4,276	3,478

4. Other trading activities

Charity shop takings	23,568	-	23,568	24,897
Other Income - Easy Fund Raising	198	-	198	49
Total	23,766	-	23,766	24,946

5. Investment income

Investment Income from investments	1,958	-	1,958	3,229
Bank Interest Received	193	-	193	15
Total	2,151	-	2,151	3,244

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

6. Other income

	Unrestricted £	Restricted £	This year £	2021 £
Job Retention Scheme	-	-	-	2,063
Local Restrictions Support Scheme	-	-	-	14,284
RCB grant	1,510	-	1,510	-
Total	1,510	-	1,510	16,347

7. Raising funds

Shop expenses	5,457	-	5,457	3,769
Total	5,457	-	5,457	3,769

8. Expenditure on charitable activities

Charitable Donations	1,245	4,006	5,251	3,087
Sunday School expenses	-	1,248	1,248	672
FWO Envelopes	268	-	268	562
Gifts	40	-	40	-
Printing, postage & stationery (2021: inc new photocopier)	156	-	156	1,358
Books and magazines	300	-	300	-
Professional fees	270	-	270	180
CCLI copyright license	369	-	369	429
Software and web costs	116	-	116	116
Water Rates	759	-	759	571
Rectory Rates	962	-	962	954
Premises Insurance	3,515	-	3,515	3,214
Heating and power	2,975	-	2,975	2,181
Parish Centre costs	-	-	-	208
General repairs	421	-	421	606
Bank Charges	370	-	370	334
Rectors Stipend	32,243	-	32,243	24,772
Organist Salary	5,000	-	5,000	4,875
Duty Cover	535	-	535	300
Organist Holiday Cover	110	-	110	80
Superannuation	9,952	-	9,952	9,663
Locomotory Allowance – Rector	6,591	-	6,591	6,591
Clergy Office Expenses	800	-	800	800
Diocesan Levy	7,464	-	7,464	6,804
Safeguarding insurance	62	-	62	62
Online services filming	-	-	-	3,340
Miscellaneous expenses	479	-	479	63
Total	75,148	5,254	80,402	71,822

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

9. Fixed assets

	Rectory and Glebe lands	Asset under construction	Plant	Streaming equipment	Parish Centre	Total
Cost or valuation						
At 1 January 2022	225,000	910	30,804	14,580	467,401	738,695
Additions	-	9,396	-	-	4,980	14,376
At 31 December 2022	<u>225,000</u>	<u>10,306</u>	<u>30,804</u>	<u>14,580</u>	<u>472,381</u>	<u>753,071</u>
Depreciation						
At 1 January 2022	-	-	16,941	2,916	37,081	56,938
Charge for the year	-	-	1,540	2,916	9,448	13,904
At 31 December 2022	<u>-</u>	<u>-</u>	<u>18,481</u>	<u>5,832</u>	<u>46,529</u>	<u>70,842</u>
Net book value:						
At 31 December 2022	<u>225,000</u>	<u>10,306</u>	<u>12,323</u>	<u>8,748</u>	<u>425,852</u>	<u>682,229</u>
At 31 December 2021	<u>225,000</u>	<u>910</u>	<u>13,863</u>	<u>11,664</u>	<u>430,320</u>	<u>681,757</u>

Depreciation is recorded as within other movement on reserves. No depreciation is charged on assets introduced at fair value. These assets are included on the statement of net assets as instructed by the Church of Ireland on the basis that the members of Killyleagh Parish Church are responsible for maintaining these assets and have benefit of use.

10. Investments

	RCB Trust	Dept for Communities NI Central investment fund	Church of Ireland Trustees	Total
At 1 January 2022	11,838	6,221	40,596	58,655
Revaluation	(854)	(759)	(5,032)	(6,645)
At 31 December 2022	<u>10,984</u>	<u>5,462</u>	<u>35,564</u>	<u>52,010</u>

The investment managed by the Department for the Communities is made up of two separate funds, one of which is maintained for the benefit of three churches in the Killyleagh area as a result only the investment which is attributable to St John the Evangelist has been recognized in the balance sheet as at 31 December 2021 and 2022.

11. Cash at bank

Included within cash at bank is an amount of £8,839 (2021: £8,839) relating to the endowment funds, which cannot be spent due to the terms of the bequests.

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

12. Analysis of net assets between funds

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	50,426	631,803	-	682,229
Investments	-	-	52,010	52,010
Cash at bank	52,362	51,606	8,839	112,807
	<u>102,788</u>	<u>683,409</u>	<u>60,849</u>	<u>847,046</u>

For the previous year:

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	51,966	629,791	-	681,757
Investments	-	-	58,655	58,655
Cash at bank	59,680	61,756	8,839	130,275
	<u>111,646</u>	<u>691,547</u>	<u>67,494</u>	<u>870,687</u>

13. Related party transactions

There were no related party transactions with the trustees other than the rector's stipend, locomotory allowance and office allowance as detailed in note 8.

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103591

Annual report

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022

The trustees present the annual report and statements of Receipts and Payments and Statement of Assets and Liabilities for St John the Evangelist, Parish Church of Killyleagh for the year ended 31 December 2022.

The trustees note that a review of 2022 should not overlook the unusual year that it was. Restrictions because of the Omicron variant still limited parish life a little in the early part of the year. Moreover, in the latter part of the year, with less restrictions, the parish then went through a re-building phase.

Objectives and Activities

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

The principal function of St John the Evangelist, Church of Ireland Parish Church of Killyleagh, is to support the advancement of the Christian religion by promoting, through the work of St John the Evangelist, Parish Church of Killyleagh, 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, St John the Evangelist, Parish Church of Killyleagh 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 St John the Evangelist, Parish Church of Killyleagh.

Achievements, Performance & Public Benefit

Clerical leadership

Rev Colin Darling continued as incumbent during 2022 and also served as Area Dean for the Lecale Area Deanery, in which the parish is situated..

The parish also called upon the experience of Rev Hector Wanliss, licenced to officiate in Killyleagh Parish and Emeritus Diocesan Reader, Mrs Hilary Patterson who assisted leading services.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Church Property

The Trustees are generally satisfied that all church properties and grounds are exceptionally well maintained by Glebe Wardens and assistants.

During 2022, reports were commissioned to assess the potential repair work to the church roof, to upgrade the side door entrance, and to install new lighting. A contractor was engaged late in 2022 to carry out the work of improving the lights and installing emergency lighting.

Public Worship

Throughout 2022, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on a Sunday morning, occasionally on a Sunday afternoon and on a Wednesday morning, including prayers for the sick and those in need.

The Trustees record that the average congregation size in 2022 was 25% - 30% lower than pre-COVID, although some festival services had larger attendances. Additionally, when the online worshippers are included, albeit without confirmation of the online data, the combined in-person and online worshipping numbers are higher than pre-COVID times.

Most Sunday mid-morning services and some others were streamed live allowing those who wished to worship an option of either coming to the church or joining online. With the facility to join the worship via the Parish YouTube channel, worshippers also could choose a time to view and participate in the service at a time to suit themselves.

Services were also held at other times to mark special civil and religious occasions, with members of the public warmly welcomed. In June, a service was held to mark Her Majesty Queen Elizabeth's 70 years as monarch. Attendees included local politicians, the Lord Lieutenant, Sea Cadets, clergy of other local churches and other members of the community. A Presbyterian / Church of Ireland joint choir sang a special anthem composed for the occasion. 7 trees were planted in the graveyard by Sea Cadets, one for each decade of the Queen's reign, with the Lord Lieutenant putting the finishing planting touches to the most prominent tree in the turning circle grass area.

Other public community services included a service marking the death of Her Majesty Queen Elizabeth II, Harvest Thanksgiving in October, British Legion Remembrance Day Commemoration and Festival of 9 Lessons and Carols in December, again with a joint Presbyterian / Church of Ireland choir. These public services allowed the church to open its doors to other community members and their families.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Youth Work

St John the Evangelist, Parish Church of Killyleagh is committed to seeing the younger generation of Killyleagh residents grow up understanding the Christian faith and learning what the Bible teaches and points to. Therefore, provision of teaching, fun and fellowship for any young members of the congregation and for the wider community is central to the ethos of St John the Evangelist, Parish Church of Killyleagh.

The parish adopted a two-pronged approach to youth work – with parishioners and with the general community of Killyleagh.

Young parishioners between the ages of 4 and 14 met each Sunday January to June 2022 to learn, to spend time together, to support each other and to prepare for involvement in public worship. A team of leaders and assistants, using the Diocesan Sunday School Jigsaw material, provided teaching and structure to Sunday's Activities. The leaders all come from within the church community.

The Killyleagh Hub was launched in September 2022 to replace Sunday School, with a radical move away from meeting each Sunday. The Killyleagh Hub aim was to incorporate gathering for events, some simple teaching, a limited commitment to attending certain services and building up a greater connection with the Parish. A dark walk, a trip to Ice Hockey and a Pantomime visit were all planned in Autumn 2022.

A team of leaders and assistants who previously had supervised Sunday School agreed to provide leadership and supervision for The Killyleagh Hub. They were supplemented on a one-off basis by parents and others.

The young members of the church additionally are encouraged in acts of public service. A Nativity Service involving The Killyleagh Hub members, leaders and teenage parishioners was enjoyed by the congregation in the church and online in December.

Killyleagh Parish Church continued its sponsorship of two children in Honduras and Burkina Faso, through the Christian charity Compassion.

Although regular attendance on Sunday mornings is lower, attendance at major church festivals increased. And the numbers registering for The Killyleagh Hub was considerably higher than for the Sunday School.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Youth Work (continued)

In September 2018, a new cross-community youth club for any primary school aged children of Killyleagh and the surrounding areas was established. The intention was to give children a safe place to go and meet other children in a fun environment, with occasional educational or faith-based sessions and to allow many without any connections either with a church or with other members of the community to experience something new.

The youth club continued to meet in 2022, with occasional breaks for COVID related illness in the early part of the year.

In September, the lower age limit for membership was reduced to 3, with the result that 64 registered for membership. Two sessions are held each Thursday evening, to allow Safeguarding supervision ratios to be met. Children were split into groups dependant on age, with 3–7-year-olds coming at an early time and 8–11-year-old children coming later. 14 members from previous years who had passed the upper age limit stayed connected as assistant leaders in 2022.

The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 5 other regular adult leaders.

Safeguarding Trust

In relation to younger members under 18 and indeed to any members at risk or in need of protection, St John the Evangelist, Parish Church of Killyleagh, adheres to the Church of Ireland Safeguarding Trust policies for protection of children and adults. The Trustees believe that any potential harm from activities carried out on its premises, or under the auspices of its organisations, has been mitigated as far as is possible. There is a 3-person Safeguarding Trust panel, chaired by the Rector, all of whom have received Church of Ireland central training. The panel has responsibility for overseeing the Parish's adherence to the Safeguarding Trust policies and receiving notification about concerns anyone may have.

A diocesan-led Safeguarding Audit was carried out towards the end of 2022, with some administrative issues to be addressed and leaders who hadn't received Safeguarding training, or refresher training, within the past 3 years required to undergo further training.

The Select Vestry, incumbent and volunteers are also committed to upholding good practice in the parish's ministry with all adults, but in particular with those in need of greater protection.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Community Leadership

St John the Evangelist, Parish Church of Killyleagh, provides leadership in the local Girl's Brigade, associated with Killyleagh Presbyterian Church, where a member is the Captain, and other members serve as Officers and in the overall GB leadership in Northern Ireland, where a member is currently the Chairperson of GBNI. Members of St John the Evangelist, Parish Church of Killyleagh, have attended the GB.

Public outdoor services marking Remembrance Day and the 40th anniversary of the Falklands war, with special tribute being paid to the only person from Northern Ireland to die in the war, were led by the Rector.

A memorial service was led by the Rector and Rev Wanliss at Killyleagh Yacht Club, following the death of Her Majesty Queen Elizabeth II.

Services for lifetime 'Rites of passage'

Throughout 2022 St John the Evangelist, Parish Church of Killyleagh provided to its members, and additionally to other members of the community in appropriate circumstance, Christian services to mark various life events of significance, such as marriage, death and baptism.

In 2022, the Parish charged no fees for funerals or baptism services, though there are published fees for graveyard burials and the erection of tombstones.

As well as the church building itself, which has seen worship on its site and within its building since 1640, and which is cared for and maintained lovingly by dedicated members, St John the Evangelist, Parish Church of Killyleagh maintains a working 360-year-old graveyard in a tidy and respectful manner in an area of outstanding beauty. This is maintained, managed and presented to a high and commendable standard through the dedication, commitment and sheer hard work, on a voluntary basis, of Glebe Wardens and some other Parish members.

The graveyard is available and open to all members of the community to come and spend reflective time, or to come and be peaceful at the place where a loved one has been laid to rest. During 2022 the gates to the graveyard were unlocked or left open for the whole year. Local residents are aware they can enter it at any time. The Trustees are committed to maintain this sensitive support to local residents and those with loved ones interred within.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Services for lifetime 'Rites of passage' (continued)

Moreover, the church building itself is available, on request, free of charge, to anyone to visit merely out of interest or for spiritual purposes and the Trustees of St John the Evangelist, Parish Church of Killyleagh welcome individuals and groups from the locality or further afield for tours, with a local historian available to provide tours, if requested.

Communications

The Parish communicates with its members and the wider community using a combination of traditional methods (church notices, posters, church magazines, Christmas card and small gift to senior members and electronic methods (website, Facebook, texts and email).

During 2022, the Parish continued to stream services (live) using its own YouTube Channel. In so doing, the Parish is able to reach out to members both in-person and online.

Online communication was prevalent during 2022 and the Trustees acknowledge the efforts of those involved in publishing material on the website, posting on Facebook, operating sound and camera equipment in-church.

Additionally at times, material was distributed to parishioners by email, for example church magazines.

Those without access to the internet received paper copies of Church Magazines.

Trustees are satisfied that communication is appropriate and within general guidelines and that record-keeping of member's data meets requirements of GDPR legislation.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Financial Review

The receipts and payments account shows net outgoing funds of £17,468 after payments made in relation to capital costs totalling £14,376.

Income has decreased from £118,752 to £82,767, mainly due to the reduction in Gift Aid receipts for the year down from £15,484 in prior year and the one-off local restriction support scheme funds received in the prior year of £14,284. Of the income, £73,853 relates to unrestricted funds and £8,914 relates to restricted funds. The restricted funds represent funding for the streaming equipment of £110, church year fees of £1,400, General Building funds of £2,299, Sunday School donations of £1,134, baptisms of £230 and amounts raised for other charities of £3,741.

Expenditure (excluding payments to purchase fixed assets) have increased from £75,591 to £85,859, with the key increase being to Rector's stipend. Payments to the Rector were understated in the prior year and therefore additional top up was required to be paid in 2022, and the charge for the year returned to correct levels.

The Trustees are aware of some age-related wear and tear improvements that could be made to the church building, both internally and externally. To pay for this work, parishioners have chosen to allocate some personal giving to a building fund, specifically for this purpose.

With regard to the holding of Reserves, the Trustees believe that it is not within Christian principles or Biblical guidelines to retain funds, for some unforeseen, unknown, 'rainy day' occurrence, over and above what would be considered prudent to maintain the parish's current properties, or to meet its known ongoing liabilities and financial commitments. The Reserves held are restricted as per Financial Review. Should St John the Evangelist, Parish Church of Killyleagh ever have non-earmarked funds in reserve, such reserve would be considered for use in mission and outreach.

The parish is in a deficit position this year due to the continued reduction in regular giving via either freewill offering or regular donations. However, it should be noted that a gift aid claim for the year to 31 December 2022 has not been submitted. There continues to be a reliance on the work of the charity shop to bridge the gap between donations and outgoings. The Trustees acknowledge the work of the volunteers at the shop and would like to express our gratitude for their contributions.

The Trustees do not take lightly the fact that normal income, including from the shop, does not comfortably exceed outgoings from the General operating account. The Trustees are fully aware of the need to ensure income is sufficient to meet liabilities going forward and will continue to carefully monitor the parish's financial position regularly.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Going Concern

The Trustees have considered the funds available and income sources and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for the foreseeable future. Accordingly, the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

Structure, Governance and Management Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and remuneration

The current Incumbent of the Parish is paid the minimum stipend and suggested office and locomotory allowances directly by St John the Evangelist, Parish Church of Killyleagh, in accordance with figures approved by the General Synod of the Church of Ireland.

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the Rector serving in the parish, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry Meeting.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Organisational Structure (continued)

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 full Select Vestry met on 4 occasions. Issues were also dealt with by email. The average attendance was 70%.

Additionally, 5 separate Select Vestry sub-groups were set up in 2020 to progress matters where possible. Each sub-group reports back to the whole Select Vestry which retains the final authority. The sub-groups are in the areas of Finance, Technology, Property Maintenance & Property Projects, Governance and Stewardship, Parish Centre, and Shop. These sub-groups met in addition to the full Select Vestry meetings.

Compliance with Public Benefit

The Trustees of St John the Evangelist, Parish Church of Killyleagh, have 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, many of which are referred to above, have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the receipts and payments account and statement of assets and liabilities in accordance with applicable law and regulations.

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

Signed on Behalf of the Trustees

Signed on behalf of the Trustees
12 April 2023

Newtownards/Killyleagh Parish Church/Down & Dromore/Church of Ireland

Northern Ireland - Charity number 103591

Annual return

Independent examiner's report to the charity trustees of Killyleagh Parish Church

I report on the accounts of Killyleagh Parish Church for the year ended 31 December 2022, which are set out on the receipts and payments account, statement of assets and liabilities and the related notes.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

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

Iain Gillespie FCA
Lisburn
12 April 2023