

Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland · Charity number 105442

Details

Known as Killesher Parish

Status Received

Registered 2016-08-17

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

Contact

Address 10 Mill Road
Tully
Florencecourt
Enniskillen
BT92 1fn
BT92 1FN

Phone 07776255540

Website <http://www.florencecourt.kilmore.anglican.org/>

Activities

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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£71,389	£104,254	£0	0

Trustees

Name	Role	Appointed
Catherine Donnelly		
David Coffey		
Dr Nicholas Charles Lipscomb		
Mr Andrew Ronald Burleigh		
Mr Basil Chambers		
Mr Billy Griffin		
Mr Mervyn Phair		
Mr Robert Brownlee		
Mr Robert Keys		
Mr Rodney Hamilton		
Mr William Bowles		
Mrs Jennifer Baker		
Mrs Margaret Brady		
Mrs Marjorie Seaman		
Mrs Mary Collum		
Mrs Viola Dourish		
Pamela Crozier		
Rachael		
Reggie		

Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland - Charity number 105442

Accounts

Killesher Parish
Statement of Receipts and Payments
for the year ended 31st December 2024

NI Charities Number: 105442

Killesher Parish**Receipts and Payments Account for the year ended 31st December 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Donations & plate collection (general)	1	41,210.88	1,727.66		42,938.54
Donations & plate collection for charitable appeals	2	4,743.07	1,094.75		5,837.82
Proceeds from Fund Raising Events	3	25.00	7,562.10		7,587.10
Legacies	4	0.00			£0.00
Bank & Deposit interest		71.86	174.58		246.44
Gift Aid	5	0.00			0.00
Investment income	6	1,104.95			1,104.95
Rental of Glebe Land		200.00			200.00
Rental of Church property	7	10,750.00			10,750.00
Sunday School Income		0.00			0.00
Graveyard and Funeral Receipts		955.00			955.00
Sale of assets		0.00			0.00
Other Receipts	8	1,269.17	500.00		1,789.17
Receipts from Parish Organisation's		0.00			0.00
Grants	9	0.00			0.00
Total Receipts		60,329.93	11,059.09	0.00	71,389.02

Notes:

1 - Restricted donations - £1,727.66 for Druminiskill Chapel of Ease.

2 - Easter Appeal, Harvest Appeal, Christmas Appeal etc. Plate collections for Lent and Poppy Appeal. Monies raised to support Alan Dourish's work with Logos Ministries International £212.00 and Andrew & Joanne Quill's work with CMSI £882.75 are placed in restricted funds.

3 - Fund raising events - Auction 2023 £5.00 + £20,00 donation to cake sale to general funds; Little Seeds £7,532.10 & residual of £30.00 from Christmas Tree Festival 2023 as designated funds

4 - No legacies received in 2024.

5 - No Gift Aid received in 2023 (2023 Gift Aid received January 2025).

6 - RCB Unit Trust Income.

7 - Rent of Investment Property in Poole £10,500.00, donation for use of annexe £250.00.

8 - Income from NIE Wayleaves payment, Action Renewables, subscriptions for Diocesan Magazine, donations for parish BBQ; £500 donation for refurbishment of the church PA system

9 - No grants received in 2024

10 - Killesher Parish Assessment £66,817.90.

11 - Maintenance of church and graveyard, utilities and £100.00 to Diocesan Church Repair Fund.

12 - Maintenance and utilities.

13 - Rates, utilities and maintenance

14 - Maintenance and utilities.

15 - 50% of insurance £600.00 and contribution towards maintenance costs as Parish is co-owner.

16 - Ground rent for investment property in Poole 2023 and 2024, insurance, maintenance and fees.

17 - For details of donations see collections for 3rd Parties below. Payment to Logos Ministries £850.00 and CMSI £600.00 come from restricted funds raised in previous years.

18 - CCLI licence

19 - Gifts for Organists and Musicians £600.00; Sexton at Druminiskill £300.00.

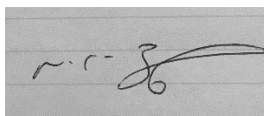
20 - Killinagh - £1,424.25; PA System upgrade £3,750.00 and church flowers £70.00.

Killesher Parish

Receipts and Payments Account for the year ended 31st December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
<u>Payments</u>					
Wages and Salaries		0.00			0.00
Diocesan Costs/Assessment	10	66,817.90			66,817.90
St John's Church Running Costs	11	3,722.45			3,722.45
Druminiskill Chapel of Ease Running Costs	12	3,861.83	2,600.00		6,461.83
Glebe Costs	13	2,091.12			2,091.12
St John's Annexe Running Costs	14	2,346.14			2,346.14
Parish Insurance		4,323.23			4,323.23
Old Gate Hall	15	£984.00			984.00
Poole Property Running Costs	16	3,281.19			3,281.19
Administration Costs		408.78			408.78
Charitable Donations	17	4,743.07	1,450.00		6,193.07
Sunday School Running Costs		273.40			273.40
Service costs	18	170.00			170.00
Bank Charges		272.34	17.85		290.19
Catering		746.61			746.61
Honoraria and Gifts	19	900.00			900.00
Events		0.00			0.00
Miscellaneous expenses	20	5,244.45			5,244.45
Total Payments		100,186.51	4,067.85	0.00	104,254.36
Excess of Receipts over Payments for the year before transfers		-39,876.58	7,011.24	0.00	-32,865.34
Transfers					0.00
Excess of Receipts over Payments for the year		-39,876.58	7,011.24	0.00	-32,865.34

Treasurer – Dr Nicholas Lipscomb



Secretary – Mrs Pamela Crozier



Date: 30th October 2025

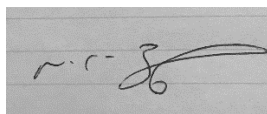
Killesher Parish

Statement of Assets and Liabilities as at 31st December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2024	2024	2024	2024
	£	£	£	£
Cash Funds				
Current Accounts	(4,713.94)	59,105.92		54,391.98
Cash in Hand		130.66		130.66
Funds Held by the Diocese		17,272.78		17,272.78
Total Cash Funds	(4,713.94)	76,509.36		71,795.42
Investment Assets				
Investments in RCB General Unit Trusts NI			79,367.00	79,367.00
Investment Properties			99,999.00	99,999.00
Total Investment Assets			179,366.00	179,366.00
Assets retained for the Parish's own use				
Glebe House		250,000.00		250,000.00
Total Assets retained for the Parish's own use		250,000.00		250,000.00

On Behalf of the Trustees:

Treasurer – Dr Nicholas Lipscomb



Secretary – Mrs Pamela Crozier



Date: 30th October 2025

Killesher Parish

Notes to the financial statements for the year ended 31st December 2024

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

(i) Assets retained for the Parish's own use

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

- St John's Church, Florencecourt - Building and Graveyard
- Druminiskill Chapel of Ease - Building and Graveyard
- St John's Church Annexe
- Druminiskill Hall
- Glebe House

The Church Buildings and Graveyards are deemed to be Heritage assets as defined by the Charities SORP (FRS102).

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

St John's Annexe was built in 1999. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

Druminiskill Hall was built in 2004. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

These properties are all vested in the RCB.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2024

ii) Investments

- RCB General Unit Trust (NI)
- Commercial Property in Poole
- 16 acres Glebe Land

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

The Parish owns a commercial property in Poole, England. This has its own group of independent Trustees. The Parish pays ground rent and insurance on this property and receives a quarterly income. This property is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the property as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Parish owns 16 acres of Glebe land, which is vested in the RCB. This land is rented to two local farmers for agricultural use.

iii) Assets co-owned by the Parish

- Old Gate Hall, Florencecourt

Old Gate Hall, Florencecourt – The Parish owns 50% of this property (the remainder is owned by Loyal Orange Lodge 362) which is managed under its own constitution by its own board of Trustees. The Parish is liable for 50% of the annual insurance of the Old Gate Hall and contributes to ad hoc maintenance costs when these cannot be met from the Hall's own funds. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	130.66
Receipts for the Year	0.00
Payments for the Year (Banked in Sunday School Fund)	0.00
Total Cash Funds at end of the year	<u>130.66</u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2024 (continued)

3. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment funds					
In Memory Evelyn Armstrong	11,000.00				11,000.00
In Memory Reggie Johnston	1,160.00				1,160.00
In Memory Robert Johnston	1,000.00				1,000.00
In Memory Thomas Hamilton	305.00				305.00
In Memory Maud Cunningham	2,500.00				2,500.00
	15,965.00				15,965.00
Restricted funds					
Logos Ministries	773.28	212.00	(850.00)		135.28
CMSI - Quills	954.41	882.75	(600.00)		1,237.16
Defibrillator Account	379.95				379.95
Annexe	257.40				257.40
No 3 Account – Druminiskill	12,668.89	1,902.24	(2,617.85)		11,953.28
Vacancy Fund (Held by Diocese)	15,252.78	2,020.00			17,272.78
	30,286.71	5,016.99	(4,067.85)		31,235.85
Designated funds					
Worship Development Fund	1,434.20	500.00	(3,750.00)		(1,815.80)
Sunday School	33.39		(273.40)		(240.01)
Graveyard	1,654.02				1,654.02
Capital Expenditure Fund	14,689.54	30.00			14,719.54
Little Seeds Funds	7,328.00	7,532.10			14,860.10
	25,139.15	8,062.10	(4,023.40)		29,177.85
Total funds	71,390.86	13,079.09	(8091.25)		76,378.70

Killesher Parish

Notes to the financial statements for the year ended 31st December 2024 (continued)

Purposes of Endowment Funds

- Evelyn Armstrong Fund - parish reserve fund
- Reggie Johnston Fund; Robert Johnston Fund, Thomas Hamilton Fund and Maud Cunningham Fund are the remaining proceeds from various bequests and donations made to the Parish to be used as stated by the donor in the bequest or at time of donation.

Purposes of Restricted Funds

- Logos Ministries Fund – used to support Mr Alan Dourish working as a missionary with Logos Ministries.
- CMSI Quill's Fund - used to support Rev Andrew and Mrs Joanne Quill working as missionaries with CMSI.
- Defibrillator Fund – for the purchase, maintenance and training costs of defibrillators on parish properties.
- Annexe Fund – for capital expenses relating to St John's Annexe
- No 3 Account Druminiskill – Expenditure relating to Druminiskill Chapel of Ease including its Hall and Graveyard.

Purposes of Designated Funds (negative balances in these funds have been covered by unrestricted funds)

- Worship Development Fund – Costs associated with worship and ministry.
- Sunday School Fund - Funds set aside for use by the Sunday School.
- Graveyard Fund – Funds set aside for the maintenance of the Graveyard.
- Capital Expenditure Fund (formerly the Flower Festival Fund) – Funds raised for large projects or one off expenses in the parish includes the residual of the monies raised for 2013 Flower Festival and proceeds of 2023 Christmas Tree Festival.
- Little Seeds Funds - Proceeds of the Little Seeds fundraisers.

Funds Held by Kilmore, Elphin and Ardagh Diocese on Behalf of the Parish

- Vacancy Fund – Funds from parish assessment during the period between rectors – used by the diocese to provide services in the parish during the vacancy and the balance is used for maintenance and renovation of the Glebe. In addition, both Killesher and Killinagh Parishes pay into this fund via their diocesan annual assessment for maintenance of the rectory following the building of a single rectory for the group of parishes. These funds to be used for maintenance and renovation of the glebe.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2024 (continued)

4. Collections for Third Parties

	2024
	£
Food Bank (Lent Collection)	353.05
Action for Children (Easter Appeal)	578.55
Asia Link (Easter Appeal)	578.55
Bishop's Training Fund	240.00
Lord Enniskillen Memorial Orange Orphan Society	418.26
RBP903 - Black Parade	168.00
MND Association (Harvest Appeal)	770.05
Royal British Legion Poppy Appeal	390.30
Asia Link (Christmas Appeal)	623.15
Samaritans (Christmas Appeal)	623.16
Logos Ministries	850.00
CMSI	600.00
	<hr/>
	6,193.07
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The above amounts have been included in Receipts for the Year under "Donations & plate collection for charitable appeals" and in Payments for the year under "Charitable Donations". The donations to Logos Ministries of £850.00 and CMSI £600.00 are from funds raised previously and held in a restricted funds the figure for monies raised in 2024 is detailed under restricted funds above.

5. Transactions with the Trustees

One of the Trustees rents part of the Glebe Land for £200.00.

Trustees were paid £1,880.00 for maintenance work undertaken and £618.02 to supply catering. Total paid to trustees = £2, 498.02.

6. Governance Costs

No governance costs were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland - Charity number 105442

Accounts

Killesher Parish
Statement of Receipts and Payments
for the year ended 31st December 2023

NI Charities Number: 105442

Killesher Parish

Receipts and Payments Account for the year ended 31st December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Donations & plate collection (general)	1	42,363.28	380.00		42,743.28
Donations & plate collection for charitable appeals	2	4,086.96	1,684.65		5,771.61
Proceeds from Fund Raising Events	3	3,801.50	16,614.25		20,415.75
Legacies	4	5,000.00			5,000.00
Bank & Deposit interest		91.71	147.60		239.31
Gift Aid	5	8,329.28			8,329.28
Investment income	6	1,018.63			1,018.63
Rental of Glebe Land		1,200.00			1,200.00
Rental of Church property	7	11,210.00	50.00		11,260.00
Sunday School Income		0.00			0.00
Graveyard and Funeral Receipts		2,677.96			2,677.96
Sale of assets		0.00			0.00
Other Receipts	8	2,397.17			2,397.17
Receipts from Parish Organisation's Grants	9	0.00 1,500.00			0.00 1,500.00
Total Receipts		83,676.49	18,876.50	0.00	102,552.99

Notes:

1 - Restricted donations - £380.00 for Druminiskill Chapel of Ease.

2 - Easter Appeal, Harvest Appeal, Christmas Appeal and Bishops' Appeal. Plate collections for Lent and Poppy Appeal. Monies raised to support Alan Dourish's work with Logos Ministries International £730.25 and Andrew & Joanne Quill's work with CMSI £954.41 are placed in restricted funds.

3 - Fund raising events in 2023 - Auction £3,801.50 to general funds; Christmas Tree Festival £9,286.25 & Little Seeds £7,328.00 as restricted funds

4 - Legacies received in 2023 - £5,000.00 from the late Mrs Dorothy Burns

5 - 2022 Gift Aid received in 2023.

6 - RCB Unit Trust Income.

7 - Rent of Investment Property in Poole £10,500.00, rental of annexe £710.00; rental of Druminiskill Hall £50 (restricted).

8 - Income from NIE Wayleaves payment, Action Renewables, subscriptions for Diocesan Magazine, donations for parish BBQ, uncashed cheque and £25.00 unallocated funds and £600.00 Power NI Energy Bill's Support payment.

9 - FODC Communities premises grant £1,000.00 and FODC Grant for Platinum Jubilee £500.00

10 - Killesher Parish Assessment £63,378.19.

11 - Maintenance of church and graveyard, utilities and £100.00 to Diocesan Church Repair Fund.

12 - Maintenance and utilities.

13 - Rates, utilities and maintenance

14 - Maintenance and utilities.

15 - 50% of insurance as Parish is co-owner.

16 - Ground rent for investment property in Poole 2021 and 2022

17 - For details of donations see collections for 3rd Parties below. Payment to Logos Ministries £1,020 comes from restricted funds raised in previous years. Funds raised to support Andrew & Joanne Quill's work with CMSI not paid out until 2024.

18 - CCLI licence

19 - Gifts for Organists and Musicians £750.00; Sexton at Druminiskill £300.00; Gift re Bishop Ferran's 10th Anniversary £100.00 and Honarium for Mr Robert Waterson - Independent Examiner £200.00 (re 2022)

20 - Costs associated with Christmas Tree Festival

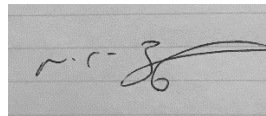
22 - Scribe Diocesan Magazine £570.00; Killinagh - £69.60; Defib repairs £336.05 from restricted funds.

Killesher Parish

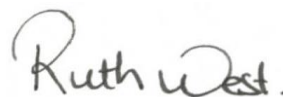
Receipts and Payments Account for the year ended 31st December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<u>Payments</u>					
Wages and Salaries		0.00			0.00
Diocesan Costs/Assessment	10	63,378.19			63,378.19
St John's Church Running Costs	11	3,537.28			3,537.28
Druminiskill Chapel of Ease Running Costs	12	1,579.91	1,300.00		2,879.91
Glebe Costs	13	1,908.61			1,908.61
St John's Annexe Running Costs	14	4,341.16			4,341.16
Parish Insurance		4,021.61			4,021.61
Old Gate Hall	15	500.00			500.00
Poole Property Running Costs	16	500.00			500.00
Administration Costs		491.73			491.73
Charitable Donations	17	4,777.10	1,020.00		5,797.10
Sunday School Running Costs		338.30			338.30
Service costs	18	163.00			163.00
Bank Charges		208.39	18.63		227.02
Catering		902.05	75.00		977.05
Honoraria and Gifts	19	1,250.00			1,250.00
Events	20	1,502.85			1,502.85
Miscellaneous expenses	21	639.60	336.05		975.65
<u>Total Payments</u>		<u>90,039.78</u>	<u>2,749.68</u>	<u>0.00</u>	<u>92,789.46</u>
Excess of Receipts over Payments for the year before transfers		-6,363.29	16,126.82	0.00	9,763.53
Transfers					0.00
Excess of Receipts over Payments for the year		<u>-6,363.29</u>	<u>16,126.82</u>	<u>0.00</u>	<u>9,763.53</u>

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 31st October 2024

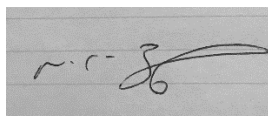
Killesher Parish

Statement of Assets and Liabilities as at 31st December 2023

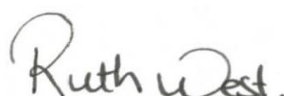
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2023	2023	2023	2023
	£	£	£	£
Cash Funds				
Current Accounts	31,119.49	56,138.08		87,257.57
Cash in Hand		130.66		130.66
Funds Held by the Diocese		15,252.78		15,252.78
Total Cash Funds	31,119.49	71,521.52		102,641.01
Investment Assets				
Investments in RCB General Unit Trusts NI			77,918.00	77,918.00
Investment Properties			99,999.00	99,999.00
Total Investment Assets			177,917.00	177,917.00
Assets retained for the Parish's own use				
Glebe House		250,000.00		250,000.00
Total Assets retained for the Parish's own use		250,000.00		250,000.00

On Behalf of the Trustees:

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 31st October 2024

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

(i) Assets retained for the Parish's own use

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

- St John's Church, Florencecourt - Building and Graveyard
- Druminiskill Chapel of Ease - Building and Graveyard
- St John's Church Annexe
- Druminiskill Hall
- Glebe House

The Church Buildings and Graveyards are deemed to be Heritage assets as defined by the Charities SORP (FRS102).

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

St John's Annexe was built in 1999. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

Druminiskill Hall was built in 2004. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

These properties are all vested in the RCB.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023

ii) Investments

- RCB General Unit Trust (NI)
- Commercial Property in Poole
- 16 acres Glebe Land

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

The Parish owns a commercial property in Poole, England. This has its own group of independent Trustees. The Parish pays ground rent and insurance on this property and receives a quarterly income. This property is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the property as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Parish owns 16 acres of Glebe land, which is vested in the RCB. This land is rented to two local farmers for agricultural use.

iii) Assets co-owned by the Parish

- Old Gate Hall, Florencecourt

Old Gate Hall, Florencecourt – The Parish owns 50% of this property (the remainder is owned by Loyal Orange Lodge 362) which is managed under its own constitution by its own board of Trustees. The Parish is liable for 50% of the annual insurance of the Old Gate Hall and contributes to ad hoc maintenance costs when these cannot be met from the Hall's own funds. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	130.66
Receipts for the Year	0.00
Payments for the Year (Banked in Sunday School Fund)	0
Total Cash Funds at end of the year	<u>130.66</u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023 (continued)

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
In Memory Evelyn Armstrong	11,000.00				11,000.00
In Memory Reggie Johnston	1,160.00				1,160.00
In Memory Robert Johnston	1,000.00				1,000.00
In Memory Thomas Hamilton	305.00				305.00
In Memory Maud Cunningham	2,500.00				2,500.00
	<u>15,965.00</u>				<u>15,965.00</u>
Restricted funds					
Logos Ministries	1,063.03	730.25	(1,020.00)		773.28
CMSI - Quills	0.00	954.41			954.41
Defibrillator Account	716.00		(336.05)		379.95
Annexe	257.40				257.40
No 3 Account – Druminiskill	13,484.92	577.60	(1,393.63)		12,668.89
Vacancy Fund (Held by Diocese)	13,515.78	2020.00	(283.00)		15,252.78
	<u>29,037.13</u>	<u>4,282.26</u>	<u>(3,032.68)</u>		<u>30,286.71</u>
Designated funds					
Worship Development Fund	1,434.20				1,434.20
Sunday School	371.69		(338.30)		33.39
Graveyard	1,654.02				1,654.02
Capital Expenditure Fund	6,906.14	7,783.40			14,689.54
Little Seeds Funds	0.00	7,328.00			7,328.00
	<u>10,366.05</u>	<u>15,111.40</u>	<u>(338.30)</u>		<u>25,139.15</u>
Total funds	<u>55,368.18</u>	<u>19,393.66</u>	<u>(3,370.98)</u>		<u>71,390.86</u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023 (continued)

Purposes of Endowment Funds

- Evelyn Armstrong Fund; Reggie Johnston Fund; Robert Johnston Fund, Thomas Hamilton Fund and Maud Cunningham Fund are the remaining proceeds from various bequests and donations made to the Parish to be used as stated by the donor in the bequest or at time of donation.

Purposes of Restricted Funds

- Logos Ministries Fund – used to support Mr Alan Dourish working as a missionary with Logos Ministries.
- CMSI Quill's Fund - used to support Rev Andrew and Mrs Joanne Quill working as missionaries with CMSI.
- Defibrillator Fund – for the purchase, maintenance and training costs of defibrillators on parish properties.
- Annexe Fund – for capital expenses relating to St John's Annexe
- No 3 Account Druminiskill – Expenditure relating to Druminiskill Chapel of Ease including its Hall and Graveyard.

Purposes of Designated Funds

- Worship Development Fund – Costs associated with worship and ministry.
- Sunday School Fund - Funds set aside for use by the Sunday School.
- Graveyard Fund – Funds set aside for the maintenance of the Graveyard.
- Capital Expenditure Fund (formerly the Flower Festival Fund) – Funds raised for large projects or one off expenses in the parish includes the residual of the monies raised for 2013 Flower Festival and proceeds of 2023 Christmas Tree Festival.
- Little Seeds Funds - Proceeds of the Little Seeds fundraisers.

Funds Held by Kilmore, Elphin and Ardagh Diocese on Behalf of the Parish

- Vacancy Fund – Funds from parish assessment during the period between rectors – used by the diocese to provide services in the parish during the vacancy and the balance is used for maintenance and renovation of the Glebe. In addition, both Killesher and Killinagh Parishes pay into this fund via their diocesan annual assessment for maintenance of the rectory following the building of a single rectory for the group of parishes. These funds to be used for maintenance and renovation of the glebe.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023 (continued)

4. Collections for Third Parties

	2023
	£
Fields of Life (Sunday School Sponsorship)	288.00
Alzheimer's Society (Easter Appeal)	622.00
Asia Link (Easter Appeal)	622.00
Bishops' Appeal	270.50
Lord Enniskillen Memorial Orange Orphan Society	372.30
RBP903 - Black Parade	167.50
USCA	352.15
Combat Stress (Harvest Appeal)	924.40
Royal British Legion Poppy Appeal	418.00
Air Ambulance (Christmas Appeal)	740.25
Logos Ministries	1020.00
CMSI	0.00
	<hr/>
	5,797.10
	<hr/> <hr/>

The above amounts have been included in Receipts for the Year under "Donations & plate collection for charitable appeals" and in Payments for the year under "Charitable Donations". The donations to the Logos Ministries of £1020.00 is from funds raised previously and held in a restricted fund the figure for funds raised in 2023 is detailed under restricted funds above. Similarly no funds were paid out to CMSI in 2023 and the money raised in 2023 was placed in a restricted fund to provide regular support in 2024.

5. Transactions with the Trustees

One of the Trustees rents part of the Glebe Land for £200.00.

Trustees were contracted to supply catering worth £543.34.

6. Governance Costs

No governance costs were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland - Charity number 105442

Annual report

Killesher Parish

**Trustees' Annual Report and Statement of Receipts and
Payments and Assets and Liabilities for the year ended
31st December 2023**

NI Charities Number: 105442

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2023

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Killesher Parish Church for the year ended 31 December 2023.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of Christian Religion.

The principal function of Killesher Parish is to support the advancement of the Christian Religion by promoting, through the work of Killesher 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 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, Killesher Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of Killesher Parish.

Achievements, Performance and Public Benefit

The following is a summary of the main activities undertaken by the Parish to carry out its charitable purposes for the benefit of the public and the main achievements during the year. This will include its purposes, activities, achievements and beneficiaries during the year.

Sunday Worship

Services are held each Sunday at 10.00 am in Druminiskill Chapel of Ease, which include a cup of tea after the service to provide social interaction for the mainly older congregation. Then there is an 11.30 am service in St John's Church. Many are actively involved in leading the services including music, Bible readers, sound team, and Parish Readers. At both churches, many key festivals of the year in Advent, Christmas, Lent, Easter, as well as Remembrance Sunday, are marked with special activities and services.

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2023 (continued)

Mission and Charity Involvement

We have partnered with a range of local charities and mission agencies that support those in need of various types and/or evangelistic work of the Church.

Children's and Youth Activities

Sunday School meets during the service at St John's Church in the Annexe. The Parish also hosts Rainbows and Guide Units attended by girls from the community. The Old Gate Hall also hosts a Junior Badminton Club

Adult Activities

The Old Gate Hall provides accommodation for a Bowling Club and Adult Badminton Club. We also host two events – one at Easter and one at Christmas particular geared towards older members of the congregation with a short service, lunch and social gathering. We also have a weekly Bible Study Group in autumn, winter and spring months. In the summer months (May to August) we run a weekly evening walking group which aims to encourage physical, mental, social and spiritual wellbeing. We run a range of one-off events including musical, educational and social occasions.

Pastoral Care

The Rector carried out pastoral care to parishioners in the parish, especially the bereaved, elderly and housebound. In addition, we provide care via phone calls.

Property Developments

We are fortunate to have a small hall at Druminiskill Church, the Annexe building at St John's with rooms of varying sizes and also to own half of the Old Gate Hall. These provide spaces for a wide range of meetings and activities of differing sizes. There is always on-going improvements and maintenance on these buildings.

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2023 (continued)

Child Protection and First Aid

As a Parish, we adhere to the Church of Ireland Child Protection Policy – Safeguarding Trust. We require all volunteers working with children and young people and vulnerable adults to have AccessNI checks completed and complete training on a regular basis.

In addition, our Parish runs First Aid Training and has defibrillators at both church sites which are registered online. This year we have also worked in collaboration with the local First Responders Team to provide space for them to train and run some information evenings. We also have a long-standing relationship with the NW Mountain Rescue Team to provide a hall for some of their training.

Building Relationship with Killinagh Parish, Diocese and wider ecumenical links

The parish plays an active role in the Diocese of Kilmore, Elphin and Ardagh including sharing the expertise and skills gained by members of Killesher Parish on a larger scale to enhance the mission of the Church of Ireland and in return to gain from other parts of the Diocese experience, assistance and abilities.

As a parish we are also involved in several ecumenical partnerships including the local Methodist Circuit with both the formal Covenant and informal local links, the local Roman Catholic Parish. We worked with LMI and a Bible College in Kenya in a project to help supply a tractor to improve agricultural yields and food security as part of the work of the Bible College. In December St John's also held a Christmas Tree Festival partly to raise funds for a renovation project but also to help rebuild community links post-Covid making connections between local schools, churches, community groups and local businesses.

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2023 (continued)

Financial Review

The Parish's financial position at 31st December 2023 is set out on pages 10-17 of this report and statements.

The Trustees' policy is to hold cash reserves in bank current accounts, Diocesan Vacancy Account and the RCB Unit Trusts.

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 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 Rector and the Select Vestry 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 who are accustomed members of the congregation (living outside parish boundaries) may register as members of the General Vestry of the parish. This allows them to attend and vote at meetings of the General Vestry, which are called at least once a year. All members of General Vestry may stand for election to Select Vestry. Elected members hold this position for a period of one year, but may be re-elected annually without limit. The Rector is automatically chairperson of the Select Vestry and hence is a trustee. The Rector also appoints two members of the General Vestry to the Select Vestry to hold the offices of Rector's Churchwarden and Rector's Glebe Warden and these are members of the Select Vestry and Trustees. Other members of the General Vestry maybe co-opted onto the Select Vestry but they are not full members and hence do not have voting rights and are not Trustees. The list of Trustees is updated on the Charities Regulators website annually or as needed

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2023 (continued)

Pay and remuneration

The incumbent of the parish is paid a stipend, locomotory allowance and office expenses in accordance with figures approved by the General Synod of the Church of Ireland. Any other occasional payments to Trustees are declared in the Financial Statements.

Organisational Structure

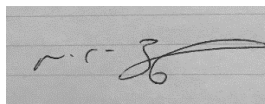
The Select Vestry has responsibility for the finance, fabric and furnishings of the parish. It is chaired by the Rector and consists of the Incumbent, church wardens, glebe wardens and not more than twelve other members elected from the General Vestry. Meetings have to meet a quorum of members (at least half) with the Rector. The Select Vestry meets normally monthly and the date of the next meeting is agreed.

Compliance with Public Benefit

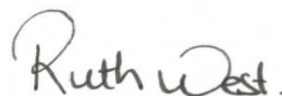
The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit (with officers attending guidance sessions given by both the Charity Commission and the RCB on behalf of the Church of Ireland) to ensure that the activities entered into during the year are in line with the Parish's objectives and activities, as well as providing public benefit.

On Behalf of the Trustees:

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 31st October 2024

Independent examiner's report to the charity trustees of 'Killesher Parish' Trust

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 10 to 17.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

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



Name: Robert Andrew Watterson

Relevant professional qualification or body:

Address: 86 Gardrum Road

Drumarran

Enniskillen

BT74 9FS

Date 26th October 2023

Killesher Parish

Receipts and Payments Account for the year ended 31st December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Donations & plate collection (general)	1	42,363.28	380.00		42,743.28
Donations & plate collection for charitable appeals	2	4,086.96	1,684.65		5,771.61
Proceeds from Fund Raising Events	3	3,801.50	16,614.25		20,415.75
Legacies	4	5,000.00			5,000.00
Bank & Deposit interest		91.71	147.60		239.31
Gift Aid	5	8,329.28			8,329.28
Investment income	6	1,018.63			1,018.63
Rental of Glebe Land		1,200.00			1,200.00
Rental of Church property	7	11,210.00	50.00		11,260.00
Sunday School Income		0.00			0.00
Graveyard and Funeral Receipts		2,677.96			2,677.96
Sale of assets		0.00			0.00
Other Receipts	8	2,397.17			2,397.17
Receipts from Parish Organisation's Grants	9	0.00 1,500.00			0.00 1,500.00
Total Receipts		83,676.49	18,876.50	0.00	102,552.99

Notes:

1 - Restricted donations - £380.00 for Druminiskill Chapel of Ease.

2 - Easter Appeal, Harvest Appeal, Christmas Appeal and Bishops' Appeal. Plate collections for Lent and Poppy Appeal. Monies raised to support Alan Dourish's work with Logos Ministries International £730.25 and Andrew & Joanne Quill's work with CMSI £954.41 are placed in restricted funds.

3 - Fund raising events in 2023 - Auction £3,801.50 to general funds; Christmas Tree Festival £9,286.25 & Little Seeds £7,328.00 as restricted funds

4 - Legacies received in 2023 - £5,000.00 from the late Mrs Dorothy Burns

5 - 2022 Gift Aid received in 2023.

6 - RCB Unit Trust Income.

7 - Rent of Investment Property in Poole £10,500.00, rental of annexe £710.00; rental of Druminiskill Hall £50 (restricted).

8 - Income from NIE Wayleaves payment, Action Renewables, subscriptions for Diocesan Magazine, donations for parish BBQ, uncashed cheque and £25.00 unallocated funds and £600.00 Power NI Energy Bill's Support payment.

9 - FODC Communities premises grant £1,000.00 and FODC Grant for Platinum Jubilee £500.00

10 - Killesher Parish Assessment £63,378.19.

11 - Maintenance of church and graveyard, utilities and £100.00 to Diocesan Church Repair Fund.

12 - Maintenance and utilities.

13 - Rates, utilities and maintenance

14 - Maintenance and utilities.

15 - 50% of insurance as Parish is co-owner.

16 - Ground rent for investment property in Poole 2021 and 2022

17 - For details of donations see collections for 3rd Parties below. Payment to Logos Ministries £1,020 comes from restricted funds raised in previous years. Funds raised to support Andrew & Joanne Quill's work with CMSI not paid out until 2024.

18 - CCLI licence

19 - Gifts for Organists and Musicians £750.00; Sexton at Druminiskill £300.00; Gift re Bishop Ferran's 10th Anniversary £100.00 and Honararium for Mr Robert Waterson - Independent Examiner £200.00 (re 2022)

20 - Costs associated with Christmas Tree Festival

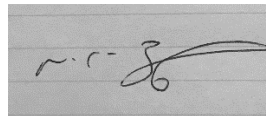
22 - Scribe Diocesan Magazine £570.00; Killinagh - £69.60; Defib repairs £336.05 from restricted funds.

Killesher Parish

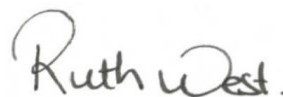
Receipts and Payments Account for the year ended 31st December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<u>Payments</u>					
Wages and Salaries		0.00			0.00
Diocesan Costs/Assessment	10	63,378.19			63,378.19
St John's Church Running Costs	11	3,537.28			3,537.28
Druminiskill Chapel of Ease Running Costs	12	1,579.91	1,300.00		2,879.91
Glebe Costs	13	1,908.61			1,908.61
St John's Annexe Running Costs	14	4,341.16			4,341.16
Parish Insurance		4,021.61			4,021.61
Old Gate Hall	15	500.00			500.00
Poole Property Running Costs	16	500.00			500.00
Administration Costs		491.73			491.73
Charitable Donations	17	4,777.10	1,020.00		5,797.10
Sunday School Running Costs		338.30			338.30
Service costs	18	163.00			163.00
Bank Charges		208.39	18.63		227.02
Catering		902.05	75.00		977.05
Honoraria and Gifts	19	1,250.00			1,250.00
Events	20	1,502.85			1,502.85
Miscellaneous expenses	21	639.60	336.05		975.65
<u>Total Payments</u>		<u>90,039.78</u>	<u>2,749.68</u>	<u>0.00</u>	<u>92,789.46</u>
Excess of Receipts over Payments for the year before transfers		-6,363.29	16,126.82	0.00	9,763.53
Transfers					0.00
Excess of Receipts over Payments for the year		<u>-6,363.29</u>	<u>16,126.82</u>	<u>0.00</u>	<u>9,763.53</u>

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 31st October 2024

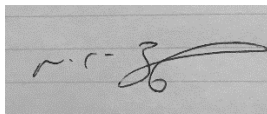
Killesher Parish

Statement of Assets and Liabilities as at 31st December 2023

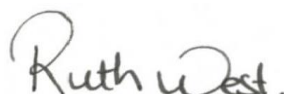
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2023	2023	2023	2023
	£	£	£	£
Cash Funds				
Current Accounts	31,119.49	56,138.08		87,257.57
Cash in Hand		130.66		130.66
Funds Held by the Diocese		15,252.78		15,252.78
Total Cash Funds	31,119.49	71,521.52		102,641.01
Investment Assets				
Investments in RCB General Unit Trusts NI			77,918.00	77,918.00
Investment Properties			99,999.00	99,999.00
Total Investment Assets			177,917.00	177,917.00
Assets retained for the Parish's own use				
Glebe House		250,000.00		250,000.00
Total Assets retained for the Parish's own use		250,000.00		250,000.00

On Behalf of the Trustees:

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 31st October 2024

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

(i) Assets retained for the Parish's own use

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

- St John's Church, Florencecourt - Building and Graveyard
- Druminiskill Chapel of Ease - Building and Graveyard
- St John's Church Annexe
- Druminiskill Hall
- Glebe House

The Church Buildings and Graveyards are deemed to be Heritage assets as defined by the Charities SORP (FRS102).

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

St John's Annexe was built in 1999. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

Druminiskill Hall was built in 2004. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

These properties are all vested in the RCB.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023

ii) Investments

- RCB General Unit Trust (NI)
- Commercial Property in Poole
- 16 acres Glebe Land

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

The Parish owns a commercial property in Poole, England. This has its own group of independent Trustees. The Parish pays ground rent and insurance on this property and receives a quarterly income. This property is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the property as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Parish owns 16 acres of Glebe land, which is vested in the RCB. This land is rented to two local farmers for agricultural use.

iii) Assets co-owned by the Parish

- Old Gate Hall, Florencecourt

Old Gate Hall, Florencecourt – The Parish owns 50% of this property (the remainder is owned by Loyal Orange Lodge 362) which is managed under its own constitution by its own board of Trustees. The Parish is liable for 50% of the annual insurance of the Old Gate Hall and contributes to ad hoc maintenance costs when these cannot be met from the Hall's own funds. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	130.66
Receipts for the Year	0.00
Payments for the Year (Banked in Sunday School Fund)	0
Total Cash Funds at end of the year	<u>130.66</u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023 (continued)

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
In Memory Evelyn Armstrong	11,000.00				11,000.00
In Memory Reggie Johnston	1,160.00				1,160.00
In Memory Robert Johnston	1,000.00				1,000.00
In Memory Thomas Hamilton	305.00				305.00
In Memory Maud Cunningham	2,500.00				2,500.00
	15,965.00				15,965.00
Restricted funds					
Logos Ministries	1,063.03	730.25	(1,020.00)		773.28
CMSI - Quills	0.00	954.41			954.41
Defibrillator Account	716.00		(336.05)		379.95
Annexe	257.40				257.40
No 3 Account – Druminiskill	13,484.92	577.60	(1,393.63)		12,668.89
Vacancy Fund (Held by Diocese)	13,515.78	2020.00	(283.00)		15,252.78
	29,037.13	4,282.26	(3,032.68)		30,286.71
Designated funds					
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Sunday School	371.69		(338.30)		33.39
Graveyard	1,654.02				1,654.02
Capital Expenditure Fund	6,906.14	7,783.40			14,689.54
Little Seeds Funds	0.00	7,328.00			7,328.00
	10,366.05	15,111.40	(338.30)		25,139.15
Total funds	55,368.18	19,393.66	(3,370.98)		71,390.86

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023 (continued)

Purposes of Endowment Funds

- Evelyn Armstrong Fund; Reggie Johnston Fund; Robert Johnston Fund, Thomas Hamilton Fund and Maud Cunningham Fund are the remaining proceeds from various bequests and donations made to the Parish to be used as stated by the donor in the bequest or at time of donation.

Purposes of Restricted Funds

- Logos Ministries Fund – used to support Mr Alan Dourish working as a missionary with Logos Ministries.
- CMSI Quill's Fund - used to support Rev Andrew and Mrs Joanne Quill working as missionaries with CMSI.
- Defibrillator Fund – for the purchase, maintenance and training costs of defibrillators on parish properties.
- Annexe Fund – for capital expenses relating to St John's Annexe
- No 3 Account Druminiskill – Expenditure relating to Druminiskill Chapel of Ease including its Hall and Graveyard.

Purposes of Designated Funds

- Worship Development Fund – Costs associated with worship and ministry.
- Sunday School Fund - Funds set aside for use by the Sunday School.
- Graveyard Fund – Funds set aside for the maintenance of the Graveyard.
- Capital Expenditure Fund (formerly the Flower Festival Fund) – Funds raised for large projects or one off expenses in the parish includes the residual of the monies raised for 2013 Flower Festival and proceeds of 2023 Christmas Tree Festival.
- Little Seeds Funds - Proceeds of the Little Seeds fundraisers.

Funds Held by Kilmore, Elphin and Ardagh Diocese on Behalf of the Parish

- Vacancy Fund – Funds from parish assessment during the period between rectors – used by the diocese to provide services in the parish during the vacancy and the balance is used for maintenance and renovation of the Glebe. In addition, both Killesher and Killinagh Parishes pay into this fund via their diocesan annual assessment for maintenance of the rectory following the building of a single rectory for the group of parishes. These funds to be used for maintenance and renovation of the glebe.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2023 (continued)

4. Collections for Third Parties

	2023
	£
Fields of Life (Sunday School Sponsorship)	288.00
Alzheimer's Society (Easter Appeal)	622.00
Asia Link (Easter Appeal)	622.00
Bishops' Appeal	270.50
Lord Enniskillen Memorial Orange Orphan Society	372.30
RBP903 - Black Parade	167.50
USCA	352.15
Combat Stress (Harvest Appeal)	924.40
Royal British Legion Poppy Appeal	418.00
Air Ambulance (Christmas Appeal)	740.25
Logos Ministries	1020.00
CMSI	0.00
	<hr/>
	5,797.10
	<hr/> <hr/>

The above amounts have been included in Receipts for the Year under "Donations & plate collection for charitable appeals" and in Payments for the year under "Charitable Donations". The donations to the Logos Ministries of £1020.00 is from funds raised previously and held in a restricted fund the figure for funds raised in 2023 is detailed under restricted funds above. Similarly no funds were paid out to CMSI in 2023 and the money raised in 2023 was placed in a restricted fund to provide regular support in 2024.

5. Transactions with the Trustees

One of the Trustees rents part of the Glebe Land for £200.00.

Trustees were contracted to supply catering worth £543.34.

6. Governance Costs

No governance costs were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

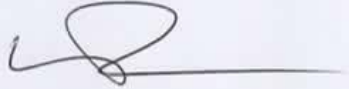
Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland - Charity number 105442

Annual return

Independent examiner's statement

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



Name: Robert Watterson

Relevant professional qualification or body:

Address: 86 Gardrum Road

Drumarran

Enniskillen

BT74 9FS

Date: 25/10/2024

Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland - Charity number 105442

Accounts

Killesher Parish
Statement of Receipts and Payments
for the year ended 31st December 2022
NI Charities Number: 105442

Killesher Parish
Receipts and Payments Account for the year ended 31st December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Donations & plate collection (general)	1	42,142.29	800.00		42,942.29
Donations & plate collection for charitable appeals	2	5,635.03	801.11		6,436.14
Proceeds from Fund Raising Events	3	2,877.80	200.00		3,077.80
Legacies	4		2,000.00	10,000.00	12,000.00
Bank & Deposit interest		7.31	19.22		26.53
Gift Aid	5	17,749.52			17,749.52
Investment income	6	825.65			825.65
Rental of Glebe Land		1,200.00			1,200.00
Rental of Church property	7	10,500.00			10,500.00
Sunday School Income		0.00			0.00
Graveyard and Funeral Receipts		1,870.00			1,870.00
Sale of assets	8	300.00			300.00
Other Receipts	9	1,629.13	40.00		1,669.13
Receipts from Parish Organisation's	10	1,451.33			1,451.33
Grants	11	36,689.76			36,689.76
Total Receipts		122,877.82	3,860.33	10,000.00	136,738.15

Notes:

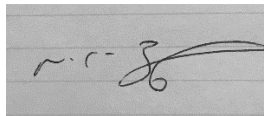
- 1 - Restricted donations - £2,800.00 for Drumminiskill Chapel of Ease.
- 2 - Easter Appeal, Harvest Appeal, Christmas Appeal and Bishops' Appeal. Plate collections for Lent and Poppy Appeal. Monies raised to support Alan Dourish's work with Logos Ministries International are placed in a restricted fund.
- 3 - Fund raising events in 2022 - Gospel Concert £2877.80 - £1,625.50 towards LMI Tractor and Plough Appeal remainder to general funds. Penny Trail £200 for Annexe renovations.
- 4 - Legacies received in 2022 - £2,000.00 from the late Mr William James Armstrong for Drumminiskill Chapel of Ease; £10,000.00 RCB Unit Trusts bought by executors of the late Mr R Thompson.
- 5 - 2020 and 2021 Gift Aid received in 2022.
- 6 - RCB Unit Trust Income.
- 7 - Rent of Investment Property in Poole £10,500.00.
- 8 - Sale of kitchen units
- 9 - Income from NIE Wayleaves payment, Action Renewables, retirement gifts, subscriptions for Diocesan Magazine and £40.00 donation toward annexe refurbishment.
- 10 - Closing balance of the Hot Potato Club £1451.33 for Annexe renovations.
- 11 - DAERA Grant for annexe renovations £36,689.76.
- 12 - Killesher Parish Assessment £57,748.88.
- 13 - Maintenance of church and graveyard, utilities and £100.00 to Diocesan Church Repair Fund.
- 14 - Maintenance and utilities.
- 15 - Rates, utilities and maintenance
- 16 - Maintenance and utilities.
- 16 - 50% of insurance as Parish is co-owner.
- 18 - Ground rent for 2022 and insurance 2021-2 and 2022-3.
- 19 - For details of donations see collections for 3rd Parties below. Payment to Logos Ministries £1,020 comes from restricted funds raised in previous years.
- 20 - CCLI licence and Hymnal (Music Edition) for Drumminiskill from restricted funds and £97.63 cover expenses paid directly from Vacancy Fund.
- 21 - Gifts for Organists and Musicians £750.00; Sexton at Drumminiskill £300.00; Retirement Gifts for Renee Irvine (Sexton) £500.00 and Gladys Turner (Drumminiskill Teas) £200.00 and Honararium for Mr Robert Waterson - Independent Examiner £200.00 (re 2020 and 2021)
- 22 - Scribe Diocesan Magazine £589.00; Killinagh - support for final service £466.40.

Killesher Parish

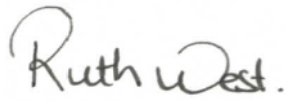
Receipts and Payments Account for the year ended 31st December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
<u>Payments</u>					
Wages and Salaries		0.00			0.00
Diocesan Costs/Assessment	12	57,748.88			57,748.88
St John's Church Running Costs	13	4,440.93			4,440.93
Druminiskill Chapel of Ease Running Costs	14	2,137.22	1,970.00		4,107.22
Glebe Costs	15	1,891.17			1,891.17
St John's Annexe Running Costs	16	2,025.89			2,025.89
St John's Annexe Refurbishment Costs		41,548.69			41,548.69
Parish Insurance		3,586.91			3,586.91
Old Gate Hall	17	500.00			500.00
Poole Property Running Costs	18	1,642.88			1,642.88
Administration Costs		271.37			271.37
Charitable Donations	19	7,548.53	1,020.00		8,568.53
Sunday School Running Costs		72.26			72.26
Service costs	20	152.00	149.78		301.78
Bank Charges		188.33	20.68		209.01
Catering		289.28			289.28
Honoraria and Gifts	21	1,950.00			1,950.00
Platinum Jubilee Event Expenses		498.48			498.48
Miscellaneous expenses	22	1,055.40			1,055.40
Total Payments		127,548.22	3,160.46	0.00	130,708.68
Excess of Receipts over Payments for the year before transfers		(4,670.40)	699.87	10,000.00	6,029.47
Transfers					0.00
Excess of Receipts over Payments for the year		(4,670.40)	699.87	10,000.00	6,029.47

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 25th October 2023

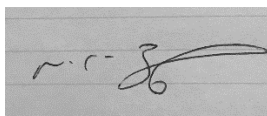
Killesher Parish

Statement of Assets and Liabilities as at 31st December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2022	2022	2022	2022
	£	£	£	£
Cash Funds				
Current Accounts	35,560.98	41,852.40		77,413.38
Cash in Hand		130.66		130.66
Funds Held by the Diocese		13,513.78		13,513.78
Total Cash Funds	35,560.98	55,498.84		91,057.82
Investment Assets				
Investments in RCB General Unit Trusts NI			75,650.00	75,650.00
Investment Properties			99,999.00	99,999.00
Total Investment Assets			175,649.00	175,649.00
Assets retained for the Parish's own use				
Glebe House		250,000.00		250,000.00
Total Assets retained for the Parish's own use		250,000.00		250,000.00

On Behalf of the Trustees:

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 26th October 2023

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

(i) Assets retained for the Parish's own use

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

- St John's Church, Florencecourt - Building and Graveyard
- Druminiskill Chapel of Ease - Building and Graveyard
- St John's Church Annexe
- Druminiskill Hall
- Glebe House

The Church Buildings and Graveyards are deemed to be Heritage assets as defined by the Charities SORP (FRS102).

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

St John's Annexe was built in 1999. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

Druminiskill Hall was built in 2004. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

These properties are all vested in the RCB.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022

ii) Investments

- RCB General Unit Trust (NI)
- Commercial Property in Poole
- 16 acres Glebe Land

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

The Parish owns a commercial property in Poole, England. This has its own group of independent Trustees. The Parish pays ground rent and insurance on this property and receives a quarterly income. This property is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the property as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Parish owns 16 acres of Glebe land, which is vested in the RCB. This land is rented to two local farmers for agricultural use.

iii) Assets co-owned by the Parish

- Old Gate Hall, Florencecourt

Old Gate Hall, Florencecourt – The Parish owns 50% of this property (the remainder is owned by Loyal Orange Lodge 362) which is managed under its own constitution by its own board of Trustees. The Parish is liable for 50% of the annual insurance of the Old Gate Hall and contributes to ad hoc maintenance costs when these cannot be met from the Hall's own funds. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	130.66
Receipts for the Year	0.00
Payments for the Year (Banked in Sunday School Fund)	0
Total Cash Funds at end of the year	<u>130.66</u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022 (continued)

3. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Endowment funds					
In Memory Evelyn Armstrong	11,000.00				11,000.00
In Memory Reggie Johnston	1,160.00				1,160.00
In Memory Robert Johnston	1,000.00				1,000.00
In Memory Thomas Hamilton	305.00				305.00
In Memory Maud Cunningham	2,500.00				2,500.00
	<u>15,965.00</u>				<u>15,965.00</u>
Restricted funds					
Logos Ministries	1,281.92	801.11	(1,020.00)		1,063.03
Defibrillator Account	716.00				716.00
Annexe	3,125.00		(2,867.60)		257.40
No 3 Account – Druminiskill	12,656.38	2819.22	(1,990.68)		13,484.92
Vacancy Fund (Held by Diocese)	11,693.41	1920.00	(97.63)		13,515.78
	<u>29,472.71</u>	<u>5,540.33</u>	<u>(5,975.91)</u>		<u>29,037.13</u>
Designated funds					
Worship Development Fund	1,486.35		(52.15)		1,434.20
Sunday School	443.95		(72.26)		371.69
Graveyard	1,654.02				1,654.02
Flower Festival Fund	6,906.14				6,906.14
	<u>10,490.46</u>	<u>0.00</u>	<u>(124.41)</u>		<u>10,366.05</u>
Total funds	<u><u>55,928.17</u></u>	<u><u>5,540.33</u></u>	<u><u>(6,100.32)</u></u>		<u><u>55,368.18</u></u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022

(continued)

Purposes of Endowment Funds

- Evelyn Armstrong Fund; Reggie Johnston Fund; Robert Johnston Fund, Thomas Hamilton Fund and Maud Cunningham Fund are the remaining proceeds from various bequests and donations made to the Parish to be used as stated by the donor in the bequest or at time of donation.

Purposes of Restricted Funds

- Logos Ministries Fund – used to support Mr Alan Dourish working as a missionary with Logos Ministries.
- Defibrillator Fund – for the purchase, maintenance and training costs of defibrillators on parish properties.
- Annexe Fund – for capital expenses relating to St John’s Annexe
- No 3 Account Druminiskill – Expenditure relating to Druminiskill Chapel of Ease including its Hall and Graveyard.

Purposes of Designated Funds

- Worship Development Fund – Costs associated with worship and ministry.
- Sunday School Fund - Funds set aside for use by the Sunday School.
- Graveyard Fund – Funds set aside for the maintenance of the Graveyard.
- Flower Festival Fund – Funds raised during the 2013 Flower Festival for one off expenses.

Funds Held by Kilmore, Elphin and Ardagh Diocese on Behalf of the Parish

- Vacancy Fund – Funds from parish assessment during the period between rectors – used by the diocese to provide services in the parish during the vacancy and the balance is used for maintenance and renovation of the Glebe. In addition, both Killesher and Killinagh Parishes pay into this fund via their diocesan annual assessment for maintenance of the rectory following the building of a single rectory for the group of parishes. These funds to be used for maintenance and renovation of the glebe.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022 (continued)

4. Collections for Third Parties

	2022
	£
Fields of Life (Sunday School Sponsorship)	288.00
Kind Fund (Easter Appeal)	620.00
NI Air Ambulance (Easter Appeal)	625.00
SANDS NI	565.23
Bishops' Appeal	566.00
Lord Enniskillen Memorial Orange Orphan Society	292.95
RBP 903 - Black Parade	139.10
Logos Ministries International - East Africa Tractor and Plough Appeal (Harvest Appeal & Gospel Concert))	2,500.00
Cruise (Harvest Appeal)	874.50
Royal British Legion Poppy Appeal	277.75
The Samaritans (Christmas Appeal)	800.00
Logos Ministries (Alan Dourish)	1,020.00
	<hr/>
	8,568.53
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The above amounts have been included in Receipts for the Year under "Donations & plate collection for charitable appeals" and in Payments for the year under "Charitable Donations". The donation to the LMI Tractor and Plough Appeal includes £1,625.50 from the Gospel Concert shown under fundraising.

5. Transactions with the Trustees

One of the Trustees rents part of the Glebe Land for £200.00.

Trustees were contracted to undertake maintenance work totalling £907.20.

6. Governance Costs

No governance costs were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland - Charity number 105442

Annual report

Killesher Parish

**Trustees' Annual Report and Statement of Receipts and
Payments and Assets and Liabilities for the year ended
31st December 2022**

NI Charities Number: 105442

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2022

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Killesher Parish Church for the year ended 31 December 2022.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of Christian Religion.

The principal function of Killesher Parish is to support the advancement of the Christian Religion by promoting, through the work of Killesher 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 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, Killesher Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of Killesher Parish.

Achievements, Performance and Public Benefit

The following is a summary of the main activities undertaken by the Parish to carry out its charitable purposes for the benefit of the public and the main achievements during the year. This will include its purposes, activities, achievements and beneficiaries during the year.

Sunday Worship

Services are held each Sunday at 10.00 am in Druminiskill Chapel of Ease, which include a cup of tea after the service to provide social interaction for the mainly older congregation. Then there is an 11.30 am in St John's Church. Many are actively involved in leading the services including music, Bible readers, sound team, and Parish Readers. At both churches, many key festivals of the year in Advent, Christmas, Lent, Easter, as well as Remembrance Sunday, are marked with special activities and services.

Mission and Charity Involvement

We have partnered with a range of local charities and mission agencies that support those in need of various types and/or evangelistic work of the Church.

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2022 (continued)

Children's and Youth Activities

Sunday School meets during the service at St John's Church in the Annexe. Junior Badminton meets weekly during school term time in the Old Gate Hall. The Parish also hosts Rainbows and Guide Units attended by girls from the community.

Adult Activities

The Old Gate Hall provides accommodation for a Parish Bowling Club and Adult Badminton Club, which build up our social network. We also host two events – one at Easter and one at Christmas particular geared towards older members of the congregation with a short service, lunch and social gathering. We also have a weekly Bible Study Group in autumn, winter and spring months. In the summer months (May to September) we run a weekly evening walking group which aims to encourage physical, mental, social and spiritual wellbeing.

Pastoral Care

The Rector carried out pastoral care to parishioners in the parish, especially the bereaved, elderly and housebound. In addition, we provide care via phone calls.

Property Developments

We are fortunate to have a small hall at Druminiskill Church, the Annexe building at St John's with rooms of varying sizes and also to own half of the Old Gate Hall. These provide spaces for a wide range of meetings and activities of differing sizes. There is always on-going improvements and maintenance on these buildings. Thanks to a DAERA Rural Halls Grant work was completed in Spring 2022 to renovate kitchen and toilets in the Annexe. While at Druminiskill Church and Hall new exterior lighting was installed to improve lighting for events at night-time.

Child Protection and First Aid

As a Parish, we adhere to the Church of Ireland Child Protection Policy – Safeguarding Trust. We require all volunteers working with children and young people and vulnerable adults to have AccessNI checks completed and complete training on a regular basis. A Safeguarding Trust training session was run in the parish in September 2022.

In addition, our Parish runs First Aid Training and has defibrillators at both church sites.

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2022 (continued)

Building Relationship with Killinagh Parish, Diocese and wider ecumenical links

Killesher Parish is grouped with Killinagh Parish in Co Cavan to create the Florencecourt Group of Parishes and hence we are committed to supporting each other. In 2022, Killinagh Parish took the decision to close their church building and to fully amalgamate with Killesher Parish, this process is still outworking. The parish plays an active role in the Diocese of Kilmore, Elphin and Ardagh including sharing the expertise and skills gained by members of Killesher Parish on a larger scale to enhance the mission of the Church of Ireland and in return to gain from other parts of the Diocese experience, assistance and abilities.

As a parish we are also involved in several ecumenical partnerships including the local Methodist Circuit with both the formal Covenant and informal local links, the local Roman Catholic Parish. We also engaged with YWAM for their annual Border Walk.

Financial Review

The Parish's financial position at 31st December 2022 is set out on pages 9-15 of this report and statements.

The Trustees' policy is to hold cash reserves in bank current accounts, Diocesan Vacancy Account and the RCB Unit Trusts.

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 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 Rector and the Select Vestry 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 who are accustomed members of the congregation (living outside parish boundaries) may register as members of the General Vestry of the parish. This allows them to attend and vote at meetings of the General Vestry, which are called at least once a

Killesher Parish

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2022 (continued)

year. All members of General Vestry may stand for election to Select Vestry. Elected members hold this position for a period of one year, but may be re-elected annually without limit. The Rector is automatically chairperson of the Select Vestry and hence is a trustee. The Rector also appoints two members of the General Vestry to the Select Vestry to hold the offices of Rector's Churchwarden and Rector's Glebe Warden and these are members of the Select Vestry and Trustees. Other members of the General Vestry maybe co-opted onto the Select Vestry but they are not full members and hence do not have voting rights and are not Trustees. The list of Trustees is updated on the Charities Regulators website annually or as needed

Pay and remuneration

The incumbent of the parish is paid a stipend, locomotory allowance and office expenses in accordance with figures approved by the General Synod of the Church of Ireland. Any other occasional payments to Trustees are declared in the Financial Statements.

Organisational Structure

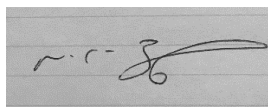
The Select Vestry has responsibility for the finance, fabric and furnishings of the parish. It is chaired by the Rector and is consists of the Incumbent, church wardens, glebe wardens and not more than twelve other members elected from the General Vestry. Meetings have to meet a quorum of members (at least half) with the Rector. The Select Vestry meets normally monthly and the date of the next meeting is agreed.

Compliance with Public Benefit

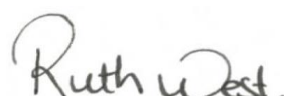
The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit (with officers attending guidance sessions given by both the Charity Commission and the RCB on behalf of the Church of Ireland) to ensure that the activities entered into during the year are in line with the Parish's objectives and activities, as well as providing public benefit.

On Behalf of the Trustees:

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 31st October 2023

Independent examiner's report to the charity trustees of 'Killesher Parish' Trust

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out on pages 9 to 16.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

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



Name: Robert Andrew Watterson

Relevant professional qualification or body:

Address: 86 Gardrum Road

Drumarran

Enniskillen

BT74 9FS

Date 26th October 2023

Killesher Parish
Receipts and Payments Account for the year ended 31st December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Donations & plate collection (general)	1	42,142.29	800.00		42,942.29
Donations & plate collection for charitable appeals	2	5,635.03	801.11		6,436.14
Proceeds from Fund Raising Events	3	2,877.80	200.00		3,077.80
Legacies	4		2,000.00	10,000.00	12,000.00
Bank & Deposit interest		7.31	19.22		26.53
Gift Aid	5	17,749.52			17,749.52
Investment income	6	825.65			825.65
Rental of Glebe Land		1,200.00			1,200.00
Rental of Church property	7	10,500.00			10,500.00
Sunday School Income		0.00			0.00
Graveyard and Funeral Receipts		1,870.00			1,870.00
Sale of assets	8	300.00			300.00
Other Receipts	9	1,629.13	40.00		1,669.13
Receipts from Parish Organisation's Grants	10 11	1,451.33 36,689.76			1,451.33 36,689.76
Total Receipts		122,877.82	3,860.33	10,000.00	136,738.15

Notes:

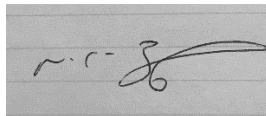
- 1 - Restricted donations - £2,800.00 for Drumminiskill Chapel of Ease.
- 2 - Easter Appeal, Harvest Appeal, Christmas Appeal and Bishops' Appeal. Plate collections for Lent and Poppy Appeal. Monies raised to support Alan Dourish's work with Logos Ministries International are placed in a restricted fund.
- 3 - Fund raising events in 2022 - Gospel Concert £2877.80 - £1,625.50 towards LMI Tractor and Plough Appeal remainder to general funds. Penny Trail £200 for Annexe renovations.
- 4 - Legacies received in 2022 - £2,000.00 from the late Mr William James Armstrong for Drumminiskill Chapel of Ease; £10,000.00 RCB Unit Trusts bought by executors of the late Mr R Thompson.
- 5 - 2020 and 2021 Gift Aid received in 2022.
- 6 - RCB Unit Trust Income.
- 7 - Rent of Investment Property in Poole £10,500.00.
- 8 - Sale of kitchen units
- 9 - Income from NIE Wayleaves payment, Action Renewables, retirement gifts, subscriptions for Diocesan Magazine and £40.00 donation toward annexe refurbishment.
- 10 - Closing balance of the Hot Potato Club £1451.33 for Annexe renovations.
- 11 - DAERA Grant for annexe renovations £36,689.76.
- 12 - Killesher Parish Assessment £57,748.88.
- 13 - Maintenance of church and graveyard, utilities and £100.00 to Diocesan Church Repair Fund.
- 14 - Maintenance and utilities.
- 15 - Rates, utilities and maintenance
- 16 - Maintenance and utilities.
- 16 - 50% of insurance as Parish is co-owner.
- 18 - Ground rent for 2022 and insurance 2021-2 and 2022-3.
- 19 - For details of donations see collections for 3rd Parties below. Payment to Logos Ministries £1,020 comes from restricted funds raised in previous years.
- 20 - CCLI licence and Hymnal (Music Edition) for Drumminiskill from restricted funds and £97.63 cover expenses paid directly from Vacancy Fund.
- 21 - Gifts for Organists and Musicians £750.00; Sexton at Drumminiskill £300.00; Retirement Gifts for Renee Irvine (Sexton) £500.00 and Gladys Turner (Drumminiskill Teas) £200.00 and Honararium for Mr Robert Waterson - Independent Examiner £200.00 (re 2020 and 2021)
- 22 - Scribe Diocesan Magazine £589.00; Killinagh - support for final service £466.40.

Killesher Parish

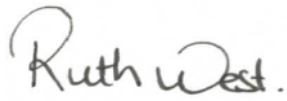
Receipts and Payments Account for the year ended 31st December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
<u>Payments</u>					
Wages and Salaries		0.00			0.00
Diocesan Costs/Assessment	12	57,748.88			57,748.88
St John's Church Running Costs	13	4,440.93			4,440.93
Druminiskill Chapel of Ease Running Costs	14	2,137.22	1,970.00		4,107.22
Glebe Costs	15	1,891.17			1,891.17
St John's Annexe Running Costs	16	2,025.89			2,025.89
St John's Annexe Refurbishment Costs		41,548.69			41,548.69
Parish Insurance		3,586.91			3,586.91
Old Gate Hall	17	500.00			500.00
Poole Property Running Costs	18	1,642.88			1,642.88
Administration Costs		271.37			271.37
Charitable Donations	19	7,548.53	1,020.00		8,568.53
Sunday School Running Costs		72.26			72.26
Service costs	20	152.00	149.78		301.78
Bank Charges		188.33	20.68		209.01
Catering		289.28			289.28
Honoraria and Gifts	21	1,950.00			1,950.00
Platinum Jubilee Event Expenses		498.48			498.48
Miscellaneous expenses	22	1,055.40			1,055.40
Total Payments		127,548.22	3,160.46	0.00	130,708.68
Excess of Receipts over Payments for the year before transfers		(4,670.40)	699.87	10,000.00	6,029.47
Transfers					0.00
Excess of Receipts over Payments for the year		(4,670.40)	699.87	10,000.00	6,029.47

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 25th October 2023

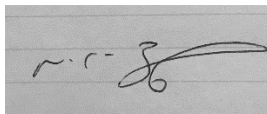
Killesher Parish

Statement of Assets and Liabilities as at 31st December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2022	2022	2022	2022
	£	£	£	£
Cash Funds				
Current Accounts	35,560.98	41,852.40		77,413.38
Cash in Hand		130.66		130.66
Funds Held by the Diocese		13,513.78		13,513.78
Total Cash Funds	35,560.98	55,498.84		91,057.82
Investment Assets				
Investments in RCB General Unit Trusts NI			75,650.00	75,650.00
Investment Properties			99,999.00	99,999.00
Total Investment Assets			175,649.00	175,649.00
Assets retained for the Parish's own use				
Glebe House		250,000.00		250,000.00
Total Assets retained for the Parish's own use		250,000.00		250,000.00

On Behalf of the Trustees:

Treasurer – Dr Nicholas Lipscomb



Chair – Rev Ruth West



Date: 26th October 2023

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

(i) Assets retained for the Parish's own use

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

- St John's Church, Florencecourt - Building and Graveyard
- Druminiskill Chapel of Ease - Building and Graveyard
- St John's Church Annexe
- Druminiskill Hall
- Glebe House

The Church Buildings and Graveyards are deemed to be Heritage assets as defined by the Charities SORP (FRS102).

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

St John's Annexe was built in 1999. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

Druminiskill Hall was built in 2004. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

These properties are all vested in the RCB.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022

ii) Investments

- RCB General Unit Trust (NI)
- Commercial Property in Poole
- 16 acres Glebe Land

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

The Parish owns a commercial property in Poole, England. This has its own group of independent Trustees. The Parish pays ground rent and insurance on this property and receives a quarterly income. This property is recognised at cost being the estimated fair value of the property at 20th October 2018. No depreciation has been provided on the property as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Parish owns 16 acres of Glebe land, which is vested in the RCB. This land is rented to two local farmers for agricultural use.

iii) Assets co-owned by the Parish

- Old Gate Hall, Florencecourt

Old Gate Hall, Florencecourt – The Parish owns 50% of this property (the remainder is owned by Loyal Orange Lodge 362) which is managed under its own constitution by its own board of Trustees. The Parish is liable for 50% of the annual insurance of the Old Gate Hall and contributes to ad hoc maintenance costs when these cannot be met from the Hall's own funds. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	130.66
Receipts for the Year	0.00
Payments for the Year (Banked in Sunday School Fund)	0
Total Cash Funds at end of the year	<u>130.66</u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022 (continued)

3. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Endowment funds					
In Memory Evelyn Armstrong	11,000.00				11,000.00
In Memory Reggie Johnston	1,160.00				1,160.00
In Memory Robert Johnston	1,000.00				1,000.00
In Memory Thomas Hamilton	305.00				305.00
In Memory Maud Cunningham	2,500.00				2,500.00
	<u>15,965.00</u>				<u>15,965.00</u>
Restricted funds					
Logos Ministries	1,281.92	801.11	(1,020.00)		1,063.03
Defibrillator Account	716.00				716.00
Annexe	3,125.00		(2,867.60)		257.40
No 3 Account – Druminiskill	12,656.38	2819.22	(1,990.68)		13,484.92
Vacancy Fund (Held by Diocese)	11,693.41	1920.00	(97.63)		13,515.78
	<u>29,472.71</u>	<u>5,540.33</u>	<u>(5,975.91)</u>		<u>29,037.13</u>
Designated funds					
Worship Development Fund	1,486.35		(52.15)		1,434.20
Sunday School	443.95		(72.26)		371.69
Graveyard	1,654.02				1,654.02
Flower Festival Fund	6,906.14				6,906.14
	<u>10,490.46</u>	<u>0.00</u>	<u>(124.41)</u>		<u>10,366.05</u>
Total funds	<u><u>55,928.17</u></u>	<u><u>5,540.33</u></u>	<u><u>(6,100.32)</u></u>		<u><u>55,368.18</u></u>

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022 (continued)

Purposes of Endowment Funds

- Evelyn Armstrong Fund; Reggie Johnston Fund; Robert Johnston Fund, Thomas Hamilton Fund and Maud Cunningham Fund are the remaining proceeds from various bequests and donations made to the Parish to be used as stated by the donor in the bequest or at time of donation.

Purposes of Restricted Funds

- Logos Ministries Fund – used to support Mr Alan Dourish working as a missionary with Logos Ministries.
- Defibrillator Fund – for the purchase, maintenance and training costs of defibrillators on parish properties.
- Annexe Fund – for capital expenses relating to St John’s Annexe
- No 3 Account Druminiskill – Expenditure relating to Druminiskill Chapel of Ease including its Hall and Graveyard.

Purposes of Designated Funds

- Worship Development Fund – Costs associated with worship and ministry.
- Sunday School Fund - Funds set aside for use by the Sunday School.
- Graveyard Fund – Funds set aside for the maintenance of the Graveyard.
- Flower Festival Fund – Funds raised during the 2013 Flower Festival for one off expenses.

Funds Held by Kilmore, Elphin and Ardagh Diocese on Behalf of the Parish

- Vacancy Fund – Funds from parish assessment during the period between rectors – used by the diocese to provide services in the parish during the vacancy and the balance is used for maintenance and renovation of the Glebe. In addition, both Killesher and Killinagh Parishes pay into this fund via their diocesan annual assessment for maintenance of the rectory following the building of a single rectory for the group of parishes. These funds to be used for maintenance and renovation of the glebe.

Killesher Parish

Notes to the financial statements for the year ended 31st December 2022 (continued)

4. Collections for Third Parties

	2022
	£
Fields of Life (Sunday School Sponsorship)	288.00
Kind Fund (Easter Appeal)	620.00
NI Air Ambulance (Easter Appeal)	625.00
SANDS NI	565.23
Bishops' Appeal	566.00
Lord Enniskillen Memorial Orange Orphan Society	292.95
RBP 903 - Black Parade	139.10
Logos Ministries International - East Africa Tractor and Plough Appeal (Harvest Appeal & Gospel Concert))	2,500.00
Cruise (Harvest Appeal)	874.50
Royal British Legion Poppy Appeal	277.75
The Samaritans (Christmas Appeal)	800.00
Logos Ministries (Alan Dourish)	1,020.00
	<hr/>
	8,568.53
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The above amounts have been included in Receipts for the Year under "Donations & plate collection for charitable appeals" and in Payments for the year under "Charitable Donations". The donation to the LMI Tractor and Plough Appeal includes £1,625.50 from the Gospel Concert shown under fundraising.

5. Transactions with the Trustees

One of the Trustees rents part of the Glebe Land for £200.00.

Trustees were contracted to undertake maintenance work totalling £907.20.

6. Governance Costs

No governance costs were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Florencecourt/Killesher/St John's/Kilmore/Church of Ireland

Northern Ireland - Charity number 105442

Annual return

Independent examiner's report to the charity trustees of 'Killesher Parish' Trust

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out on pages 9 to 16.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

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



Name: Robert Andrew Watterson

Relevant professional qualification or body:

Address: 86 Gardrum Road

Drumarran

Enniskillen

BT74 9FS

Date 26th October 2023