Killyleagh

 Parish Church

Annual report and financial statements

For the year ended 31 December 2018

 

Rector: Rev Colin Darling

Northern Ireland Charity No. NIC 103591

**St John the Evangelist, Parish Church of Killyleagh**

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**Summary of members contributions 18-23**

**St John the Evangelist, Parish Church of Killyleagh**

**Reference and administrative details**

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

Charity Registration Number: NIC103591

Contact Address: 34 Inishbeg

 Killyleagh

 Co Down, BT30 9TR

**Trustees:**

Elsie Berner Marilyn Meharg

Tony Davies Christine Patterson

Rev Colin Darling Michael Robinson

George Keatley Esther Shaw

Karen Kirk Judith Shortall

Joyce McCormick Wilfred Taylor

Andrea McMaster Brian Thompson

Dougie Marr Kenny Thompson

Edwina Marr

**Principal Office-bearers**

Clergy: Rev Colin Darling

Honorary Secretary: Edwina Marr

Church Treasurer: Judith Shortall

Church Warden- Clergy: Andrea McMaster

Church Warden - People: Esther Shaw

**Independent Examiner**

Iain Gillespie, FCA

Lisburn

**Bankers**

Ulster Bank

Market Street

Downpatrick

**St John the Evangelist, Parish Church of Killyleagh**

**Trustees’ Annual Report for the year ended 31 December 2018**

The trustees present the annual report and statements of Receipts and Payments and Statement of Assets for St John the Evangelist, Parish Church of Killyleagh for the year ended 31 December 2018.

**Objectives and Activities**

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

The principal function of St John the Evangelist, Church of Ireland Parish Church of Killyleagh, is to support the advancement of the Christian religion by promoting, through the work of St John the Evangelist, Parish Church of Killyleagh, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, St John the Evangelist, Parish Church of Killyleagh has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of St John the Evangelist, Parish Church of Killyleagh.

**Achievements, Performance & Public Benefit**

***Clerical leadership***

Rev Colin Darling continued as incumbent during 2018. The parish also had the experience of Rev Hector Wanliss to call upon. He has been licenced to officiate in Killyleagh Parish by Bishop Harold Miller. Others who ably assisted lead worship during 2018 were local Parish Reader, Mrs Polly Graham, re-commissioned for service during the year, and Emeritus Diocesan Reader, Mrs Hilary Patterson. Mr Tony Davies assisted in leading All-age services.

***Development of Church Property***

After the completion of the new two-storey hall (Parish Centre) immediately outside the gates of the church, it was dedicated for use by Bishop Harold Miller on 21st January 2018. Successful fund-raising and generous donations by parishioners and others connected with Killyleagh Parish has meant that by the end of 2018, the parish has sufficient funds to pay for the construction work without recourse to previously agreed bank finance.

The Trustees have adopted a positive and open-minded approach to who can use the new building and what it can be used for – with an over-riding goal of seeing the building used by parishioners and community rather than remaining closed and unused.

**St John the Evangelist, Parish Church of Killyleagh**

**Trustees’ Annual Report for the year ended 31 December 2018 (continued)**

**Achievements, Performance & Public Benefit (continued)**

***Development of Church Property (continued)***

The Trustees are satisfied that other church properties and grounds are well maintained by Glebe Wardens and Assistants.

***Public Worship***

On a regular basis throughout 2018, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on a Sunday morning and on a Wednesday morning, including prayers for the sick and those in need.

Services were also held at other times to mark special civil and religious occasions, with all members of the public warmly welcome.

Other public community services included Easter Sunrise Service, Harvest Thanksgiving in October and Festival of 9 Lessons and Carols in December. Additionally in 2018, a service was held to commemorate anyone whose funeral took place in the church or committal or whose body or ashes were interred in the Graveyard in the previous 3 years. These public services allowed the church to open its doors in a friendly and inviting way to other community members and their families.

***Youth Work***

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

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

Young parishioners between the ages of 4 and 14 meet each Sunday to learn, to spend time together, to support each other and to prepare for involvement in public worship. A team of leaders and assistants, using the Diocesan Sunday School Jigsaw material, provide teaching and structure to Sunday’s Activities. The leaders all come from within the church community, with two young adults acting as co-Superintendents.

**St John the Evangelist, Parish Church of Killyleagh**

**Trustees’ Annual Report for the year ended 31 December 2018 (continued)**

**Achievements, Performance & Public Benefit (continued)**

***Youth work (continued)***

The younger members of the Parish are encouraged to participate in all services, and play an integral part in leading the monthly Family service. There is a junior choir which not only sings in the services, but also teaches new songs to other members. There is also an opportunity for young members to read publicly from the Holy Scriptures and to pray publicly in the course of worship.

The young members of the church additionally are encouraged in acts of public service. At Christmas 2018, as in recent previous years, parcels were delivered to older members of the community and in a Tearfund fund-raising Table Quiz, the young members act as hosts and serve.

The Sunday School continued its sponsorship of two children in Honduras and Burkina Faso, through the Christian charity Compassion.

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

48 children expressed an interest in coming. The normal attendance each youth club evening is between 25 and 30, with children split into groups dependant on age.

The Youth Club is led by a parishioner who has 20 years experience in leading youth organisations. Between September and December 2018, there were 7 regular leaders, with parents and GB leaders occasionally being called upon to assist.

***Safeguarding Trust***

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

**St John the Evangelist, Parish Church of Killyleagh**

**Trustees’ Annual Report for the year ended 31 December 2018 (continued)**

**Achievements, Performance & Public Benefit (continued)**

***Safeguarding Trust (continued)***

The Parish is in the process of becoming familiar with additional Safeguarding requirements for adults at risk or in the need of protection.

***Community Leadership***

St John the Evangelist, Parish Church of Killyleagh, provides leadership in both the local Girl’s Brigade, associated with 1st Presbyterian Church, where a member is the Captain, and other members serve as Officers. Although the Community-run Boys Brigade, which was held in the premises of 2nd Presbyterian Church, ceased meeting in September 2018, a member was a leader supporting the Captain. Members of St John the Evangelist, Parish Church of Killyleagh, have attended, can and do attend the GB & BB.

Within the membership of St John the Evangelist, Parish Church of Killyleagh, is a branch of the Mother’s Union, an organisation whose purpose is primarily to support mothers and families.

***Services for lifetime ‘Rites of passage’***

Throughout 2018 St John the Evangelist, Parish Church of Killyleagh provided to its members, and additionally to other members of the community in appropriate circumstance, Christian services to mark various life events of significance, such as marriage, death and baptism. In respect of marriages, those who are not accustomed members of the Parish are charged a fee of £250 in addition to payment of heat and light expenses of £100 for a wedding ceremony.

In 2018, the Parish charged no fees for funerals or baptism services, though there are published fees for graveyard burials.

During the year, the members of the Parish supported families and friends of deceased and betrothed in times of grief and joy not only by their presence at such occasions but in practical ways too, through choir singing or provision of food hospitality.

As well as the church building itself, which has seen worship on its site and within its building since 1640, and which is cared for and maintained lovingly by dedicated members, St John the Evangelist, Parish Church of Killyleagh maintains a working 450-year old graveyard to a high standard in an area of outstanding beauty. This is maintained, managed and presented to a high and commendable standard through the dedication, commitment and sheer hard work, on a voluntary basis, of some Parish members.

**St John the Evangelist, Parish Church of Killyleagh**

**Trustees’ Annual Report for the year ended 31 December 2018 (continued)**

**Achievements, Performance & Public Benefit (continued)**

***Services for lifetime ‘Rites of passage’ (continued)***

The graveyard is available and open to all members of the community to come and spend reflective time, or to come and be peaceful at the place where a loved one has been laid to rest. Throughout the year the gates to the graveyard were never locked and local residents are aware they can enter it at any time. The Trustees are committed to maintain this sensitive support to local residents.

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

***Communications***

The Parish communicates with its members and the wider community using a combination of traditional methods (church notices, posters, church magazines) and electronic methods (website, facebook). Trustees are satisfied that communication is appropriate and within general guidelines and that record-keeping of member’s data meets requirements of GDPR legislation.

**Financial Review**

The receipts and payments account shows net incoming of funds of £1k after payments made in relation to the construction of the Parish Centre of £68k.

Income has increased from £141k to £152k of which £84k relates to unrestricted funds and £67k relates to restricted funds. The unrestricted funds benefited from the trading activities in the Charity shop which had income of £22k in the year. The restricted funds are predominantly in relation to the Parish Centre funding and included one off grants and donations from charitable foundations of £26,000.

Expenditure (excluding payments to purchase fixed assets) has increased from £72k to £82k mainly as a result of the additional costs associated with running the parish centre and the charity shop.

With regard to the holding of Reserves, the Trustees believe that it is not within Christian principles or Biblical guidelines to retain funds, for some unforeseen, unknown, ‘rainy day’ occurrence, over and above what would be considered prudent to maintain the parish’s current properties, or to meet its known ongoing liabilities and financial commitments.

**St John the Evangelist, Parish Church of Killyleagh**

**Trustees’ Annual Report for the year ended 31 December 2018 (continued)**

**Financial review (continued)**

The Reserves held are restricted as per Financial Review. Should St John the Evangelist, Parish Church of Killyleagh ever have non-earmarked funds in reserve, such reserve would be considered for use in mission and outreach.

As there is currently no deficit in the parish accounts, the parish again is in the fortunate position of not having to deal with an issue of deficit following the end of the 2018 financial year. That said, the Trustees are aware that the General operating account is under pressure given that costs continue to be greater than contributions. The Trustees are fully aware of the need to ensure income is sufficient to meet liabilities going forwarded and will continue to carefully monitor the parish’s financial position monthly.

**Going Concern**

The Trustees have considered the funds available and income sources and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for the foreseeable future. Accordingly the financial statements for the year ended 31 December 2018 can be signed off as a going concern.

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

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

**Recruitment and Appointment of Select Vestry (Trustees)**

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

**St John the Evangelist, Parish Church of Killyleagh**

**Trustees’ Annual Report for the year ended 31 December 2018 (continued)**

**Pay and remuneration**

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

**Organisational Structure**

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

The select vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2018 the Select Vestry met 11 times during the year and the average attendance was 75%.

**Compliance with Public Benefit**

The Trustees of St John the Evangelist, Parish Church of Killyleagh, have given careful consideration to the Charity Commission for Northern Ireland’s guidance on public benefit to ensure that the actives entered into during the year, many of which are referred to above, have helped to achieve the Parish’s objectives and activities, as well as providing public benefit.

**Statement of Trustees' Responsibilities**

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

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

Signed on Behalf of the Trustees

Rev Colin Darling

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

I report on the accounts of Killyleagh Parish Church for the year ended 31 December 2018, which are set out on the receipts and payments account, statement of assets and liabilities and the related notes.

**Respective responsibilities of charity trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner’s report**

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

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

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act

2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of the Charities Act

4. That there is further information needed for a proper understanding of the accounts to be reached.

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

Iain Gillespie FCA

Lisburn

9 April 2019

**St John the Evangelist, Parish Church of Killyleagh**

**Receipts and payments account for the year ended 31 December 2018**

 Unrestricted Restricted Endowment Total 2017

 funds funds funds funds total funds

 Notes £ £ £ £ £

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Income and endowments from:** |  |  |  |  |  |  |
| Donations and legacies | 2 | 57,771 | 53,221 | - | **110,992** | 130,362 |
| Income from charitable activities | 3 | 971 | 2,570 | - | **3,541** | 1,544 |
| Other trading activities | 4 | 22,171 | 11,429 | - | **33,600** | 7,602 |
| Investments | 5 | 1,886 | - | - | **1,886** | 1,885 |
| Other income | 6 | 1,500 | - | - | **1,500** | - |
| **Total income** |  | **84,299** | **67,220** | **-** | **151,519** | 141,393 |
|  |  |  |  |  |  |  |
| **Expenditure on:** |  |  |  |  |  |  |
| Raising funds | 7 | (3,614) | (6,307) | - | **(9,921)** | (3,500) |
| Expenditure on charitable activities | 8 | (68,600) | (3,886) | - | **(72,486)** | (68,234) |
| Other expenditure | 9 | - | - | - | **-** | - |
|  |  | **(72,214)** | **(10,193)** | **-** | **(82,407)** | (71,734) |
|  |  |  |  |  |  |  |
| **Payments to purchase fixed assets** |  | **-** | **(68,093)** | **-** | **(68,093)** | (347,994) |
|  |  |  |  |  |  |  |
| **Total expenditure** |  | **(72,214)** | **(78,286)** | **-** | **(150,500)** | (419.728) |
|  |  |  |  |  |  |  |
| **Net income / (expenditure) resources before transfer** |  | **12,085** | **(11,066)** | **-** | **1,019** | (278,335) |
|  |  |  |  |  |  |  |
| **Transfers** |  |  |  |  |  |  |
| Transfers between funds |  | - | - | - | **-** | - |
|  |  |  |  |  |  |  |
| **Net movement in funds** |  | **12,085** | **(11,066)** | **-** | **1,019** | (278,335) |
|  |  |  |  |  |  |  |

**St John the Evangelist, Parish Church of Killyleagh**

**Statement of assets and liabilities as at 31 December 2018**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Notes** | **2018****£** | 2017£ |
| **Tangible fixed assets** | **10** | **688,589** | 406,120 |
|  |  |  |  |
|  |  |  |  |
| **Investments** | **11** | **47,126** | 50,296 |
|  |  |  |  |
|  |  |  |  |
| **Current assets - Cash at bank and in hand** | **12** | **84,841** | 83,822 |
|  |  |  |  |
|  |  |  |  |
| **Net current assets** |  | **84,841** | 83,822 |
|  |  |  |  |
| **Total assets less current liabilities** | **13** | **820,556** | 540,238 |
|  |  |  |  |

The accounts were approved and signed on 28 April 2019 on behalf of all trustees by:

Rev C Darling Mrs J Shortall

Trustee Trustee

**Statement of changes in funds**

 Opening Incoming Outgoing Transfers Non cash Closing

 Balance funds funds movements Balance

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Restricted funds:** |  |  |  |  |  |  |
| Property maintenance | 651 | - | - | - | - | 651 |
| Fixed assets inc. Parish Centre replacement | 404,651 | 59,843 | (74,400) | (5,429) | 284,009 | 668,674 |
| Choir fund | 1,126 | 75 | - | - | - | 1,201 |
| General building fund | - | 1,000 | - | - | - | 1,000 |
| Church Yard fund | 2,553 | 2,570 | - | 9,000 | - | 14,123 |
| Sunday School fund | 2,720 | 1,554 | (1,011) | (571) | - | 2,692 |
| Church restricted | 1,000 | 880 | (1,000) | - | - | 880 |
| Elvis concert | 3,000 | - | - | (3,000) | - | - |
| Legacy | 3,919 | - | (785) | - | - | 3,134 |
| Special collections | 9 | 1,298 | (1,090) | - |  | 217 |
| **Sub-total for Restricted funds** | **419,629** | **67,220** | **(78,286)** | **-** | **284,009** | **692,572** |
|  |  |  |  |  |  |  |
| **Unrestricted funds** |  |  |  |  |  |  |
| General fund | 3,348 | 84,299 | (72,214) | - | - | 15,433 |
| Fixed assets fund | 58,126 | - | - | - | (1,540) | 56,586 |
| **Sub-total for Unrestricted funds** | **61,474** | **84,299** | **(72,214)** | **-** | **(1,540)** | **72,019** |
|  |  |  |  |  |  |  |
| **Endowment funds**  |  |  |  |  |  |  |
| Endowment funds | 59,135 | - | - | - | (3,170) | 55,965 |
| **Sub-total for Endowment funds** | **59,135** | **-** | **-** | **-** | **(3,170)** | **55,965** |
|   |  |  |  |  |  |  |
| **Grand total** | **540,238** | **151,519** | **(150,500)** | **-** | **279,299** | **820,556** |
|  |  |  |  |  |  |  |

The non cash movements include revaluation adjustments for investments (£3,170), assets introduced at fair value (£225,000) and asset additions in the year (£68,093) less depreciation on unrestricted fixed assets (£1,540) and depreciation on restricted assets (£9,084).

**St John the Evangelist, Parish Church of Killyleagh**

**Notes to the accounts**

**For the year ended 31 December 2018**

1. **Accounting policies**

**Basis of preparation**

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

**a. Analysis of Receipts & Payments**

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

**b. Balance Sheet**

**Investments**

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

**Funds**

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

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

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

1. **Donations and legacies**

 Unrestricted Restricted This year 2017

 £ £ £ £

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Free Will Offering | 34,880 | - | 34,880 | 32,441 |
| Standing orders and one offs | 10,010 | - | 10,010 | 11,845 |
| Loose Collection | 1,996 | - | 1,996 | 2,703 |
| Gift Aid Refund | 6,554 | 6,947 | 13,501 | 4,836 |
| Sacramental Collection | - | - | - | 35 |
| Pentecost | 953 | - | 953 | 1,629 |
| Harvest | 2,115 | - | 2,115 | 12,352 |
| New Hall Fund  | - | 15,643 | 15,643 | 16,235 |
| New Hall Grants received (see below) | - | 26,000 | 26,000 | 36,100 |
| Special Collection Poppy day appeal | - | 230 | 230 | 165 |
| Special Collections GB/BB | - | - | - | 126 |
| Special Collection – Lenten services | - | 90 | 90 | 128 |
| Special Collection – Confirmation service | - | 288 | 288 | - |
| Special Collection – Black Watch Reg | - | 312 | 312 | - |
| Special Collection – Orange Order | - | 189 | 189 | - |
| Special Collection – Bird of Paradise | - | 138 | 138 |  |
| Daily bread contribution | 52 | - | 52 | 46 |
| Sunday School | - | 1,378 | 1,378 | 1,092 |
| Choir | - | 75 | 75 | 50 |
| General building fund | - | 1,000 | 1,000 |  |
| Legacies | - | - | - | 9,979 |
| Other donations | 1,211 | 931 | 2,142 | 600 |
| Total | 57,771 | 53,221 | 110,992 | 130,362 |
|  |  |  |  |  |

**St John the Evangelist, Parish Church of Killyleagh**

**Notes to the accounts**

**For the year ended 31 December 2018**

1. **Donations and legacies (continued)**

Restricted grants received to assist with Parish Centre building and fit out costs

 Unrestricted Restricted This year 2017

 £ £ £ £

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Joseph Rank Trust | - | 25,000 | 25,000 | - |
| RCB | - | 1,000 | 1,000 | - |
| Esme Mitchell Trust | - | - | - | 1,000 |
| Garfield Weston Trust | - | - | - | 20,000 |
| H D Wills 1965 Trust | - | - | - | 500 |
| Laing Family Trust | - | - | - | 5,000 |
| Archer Trust | - | - | - | 3,000 |
| Hans Sloan Chocolate | - | - | - | 100 |
| All Churches Trust | - | - | - | 4,500 |
| Halifax Foundation | - | - | - | 2,000 |
|  |  |  |  |  |
| Total | - | 26,000 | 26,000 | 36,100 |
|  |  |  |  |  |

1. **Income from charitable activities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Youth club | 500 | - | 500 | - |
| Church Yard - Grave Fees | - | 2,380 | 2,380 | 980 |
| Church Yard - Other income | - | 190 | 190 | 20 |
| Rent Received | 471 | - | 471 | 544 |
|  |  |  |  |  |
| Total | 971 | 2,570 | 3,541 | 1,544 |
|  |  |  |  |  |

1. **Other trading activities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Charity shop gross takings | 21,621 | - | 21,621 | - |
| Quiz in support of new hall | - | - | - | 480 |
| Concert in support of new hall | - | - | - | 1,450 |
| Castle cake stall | 360 | - | 360 | 677 |
| Fire side quiz | - | - | - | 590 |
| King at the Castle concert | - | 10,562 | 10,562 | 3,000 |
| Brass in the garden |  | 867 | 867 | 1,111 |
| Other Income - Easy Fund Raising | 46 | - | 46 | 89 |
| Wine tasting | 144 | - | 144 | - |
| Davies – Christmas | - | - | - | 205 |
|  |  |  |  |  |
| Total | 22,171 | 11,429 | 33,600 | 7,602 |
|  |  |  |  |  |

1. **Investment income**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| RCB Interest Received | - | - | - | 323 |
| Investment Income from investments | 1,817 | - | 1,817 | 1,540 |
| Bank Interest Received | 69 | - | 69 | 22 |
|  |  |  |  |  |
| Total | 1,886 | - | 1,886 | 1,885 |
|  |  |  |  |  |

**St John the Evangelist, Parish Church of Killyleagh**

**Notes to the accounts**

**For the year ended 31 December 2018**

1. **Other income**

 Unrestricted Restricted This year 2017

 £ £ £ £

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| WP Films | 1,500 | - | 1,500 | - |
|  |  |  |  |  |
| Total | 1,500 | - | 1,500 | - |
|  |  |  |  |  |

1. **Raising funds**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Concert expenses | - | - | - | 130 |
| Brass in the Garden expenses | - | 150 | 150 | 150 |
| Fund raising fees for grants received | - | 2,610 | 2,610 | 3,220 |
| Shop expenses | 3,614 | - | 3,614 |  |
| King at the Castle expenses | - | 3,547 | 3,547 | - |
| Total | 3,614 | 6,307 | 9,921 | 3,500 |
|  |  |  |  |  |

1. **Expenditure on charitable activities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Charitable Donations | 3,098 | 1,090 | 4,188 | 2,789 |
| Choir Expenses | - | - | - | 309 |
| Sunday School expenses | - | 1,011 | 1,011 | 378 |
| Reimburse special collections – GB/BB and Poppy appeal | - | - | - | 291 |
| Holy Communion Wine  | - | - | - | 53 |
| Burse and veil set | - | 700 | 700 | - |
| FWO Envelopes | 493 | - | 493 | 526 |
| Gifts | 43 | - | 43 | 50 |
| Printing, postage & stationery | 501 | - | 501 | 221 |
| Books and magazines | 29 | 785 | 814 | - |
| Payroll fees | - | - | - | 180 |
| Diocesan expenses  | - | - | - | 163 |
| CCLI copyright license | 198 | - | 198 | 192 |
| Software and web costs | 233 | - | 233 | - |
| Water Rates | 338 | - | 338 | 300 |
| Rectory Rates | 903 | - | 903 | 869 |
| Premises Insurance | 2,813 | - | 2,813 | 2,750 |
| Heating and power | 3,180 | - | 3,180 | 2,169 |
| Rectory refurbishment expenses | - | - | - | 205 |
| General repairs | 660 | 300 | 960 | - |
| Fire Extinguisher Servicing | 91 | - | 91 | 453 |
| Bank Charges | 479 | - | 479 | 370 |
| Rectors Stipend | 27,305 | - | 27,305 | 26,570 |
| Organist Salary | 5,000 | - | 5,000 | 5,000 |
| Duty Cover | 280 | - | 280 | 104 |
| Organist Holiday Cover | - | - | - | 125 |
| Superannuation (2017: includes arrears) | 9,242 | - | 9,242 | 10,755 |
| Locomotory Allowance – Rector | 6,591 | - | 6,591 | 6,591 |
| Clergy Office Expenses | 800 | - | 800 | 800 |
| Diocesan Levy | 6,021 | - | 6,021 | 6,021 |
| Miscellaneous expenses | 302 |  | 302 | - |
|  |  |  |  |  |
| Total | 68,600 | 3,886 | 72,486 | 68,234 |
|  |  |  |  |  |

**St John the Evangelist, Parish Church of Killyleagh**

**Notes to the accounts**

**For the year ended 31 December 2018**

1. **Fixed assets**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Rectory and Glebe lands | Plant | Parish Centre | Total |
| **Cost or valuation** |  |  |  |  |
| At 1 January 2018 | - | 30,804 | 386,097 | 416,901 |
| Additions | - | - | 68,093 | 68,093 |
| Assets introduced at fair value | 225,000 | - | - | 225,000 |
| At 31 December 2018 | 225,000 | 30,804 | 454,190 | 709,994 |
|  |  |  |  |  |
| **Depreciation**  |  |  |  |  |
| At 1 January 2018 | - | 10,781 | - | 10,781 |
| Charge for the year | - | 1,540 | 9,084 | 10,624 |
| At 31 December 2018 | - | 12,321 | 9,084 | 21,405 |
|  |  |  |  |  |
| **Net book value:** |  |  |  |  |
| At 31 December 2018 | **225,000** | **18,483** | **445,106** | **688,589** |
|  |  |  |  |  |
| At 31 December 2017 | - | 20,023 | 386,097 | 406,120 |
|  |  |  |  |  |

Depreciation is provided as a non cash movement on reserves. No depreciation is charged on assets introduced at fair value. These assets were introduced this year at their fair value as the members or the church are responsible for maintaining these assets and have benefit of use.

1. **Investments**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | RCB Trust  | Dept for Communities NI Central investment fund | Church of Ireland Trustees | Total |
|  |  |  |  |  |
| At 1 January 2018 | 10,140 | 5,038 | 35,118 | 50,296 |
| Revaluation  | (597) | (316) | (2,257) | (3,170) |
| At 31 December 2018 | 9,543 | 4,722 | 32,861 | 47,126 |
|  |  |  |  |  |

 The investment managed by the Department for the Communities is made up of two separate funds, one of which is maintained for the benefit of three churches in the Killyleagh area as a result only the investment which is attributable to St John the Evangelist has been recognized in the balance sheet as at 31 December 2017 and 2018.

1. **Cash at bank**

Included within cash at bank is an amount of £8,839 (2017: £8,839) relating to the endowment funds, which cannot be spent due to the terms of the bequests.

**St John the Evangelist, Parish Church of Killyleagh**

**Notes to the accounts**

**For the year ended 31 December 2018**

1. **Analysis of net assets between funds**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Represented by** | **Unrestricted funds** | **Restricted funds** | **Endowment funds** | **Total** |
|  |  |  |  |  |
|  |  |  |  |  |
| Fixed assets | 56,586 | 632,003 | - | 688,589 |
| Investments | - | - | 47,126 | 47,126 |
| Cash at bank | 15,434 | 60,568 | 8,839 | 84,841 |
|  |  |  |  |  |
|  | 72,020 | 692,571 | 55,965 | 820,556 |
|  |  |  |  |  |

 For the previous year:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Represented by** | **Unrestricted funds** | **Restricted funds** | **Endowment funds** | **Total** |
|  |  |  |  |  |
|  |  |  |  |  |
| Fixed assets | 58,126 | 347,994 | - | 406,120 |
| Investments | - | - | 50,296 | 50,296 |
| Cash at bank | 3,348 | 71,635 | 8,839 | 83,822 |
|  |  |  |  |  |
|  | 63,014 | 419,629 | 59,135 | 540,238 |
|  |  |  |  |  |

1. **Related party transactions**

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

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











