

# Killyleagh Parish Church

Annual report and financial statements  
For the year ended 31 December 2019



Rector: Rev Colin Darling

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

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## **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	Christine Patterson
Rev Colin Darling	Hilary Patterson
George Keatley (deceased)	Michael Robinson (deceased)
Karen Kirk	Esther Shaw
Joyce McCormick	Judith Shortall
Andrea McMaster	Wilfred Taylor
Dougie Marr	Brian Thompson
Edwina Marr	Kenny Thompson
Marilyn Meharg	

### **Principal Office-bearers**

Clergy: Rev Colin Darling  
Honorary Secretary: Christine Patterson  
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 2019**

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 2019.

The trustees note that the usual time for presenting this report to the General Vestry of the parish is around Easter. However, restrictions placed upon the operations of churches and society generally by the NI Executive, as part of its strategy to address the adverse spread of COVID19 Coronavirus during 2020, has meant that the report was not presented to members until October 2020.

### **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 2019. The parish also had the experience of Rev Hector Wanliss to call upon. He was licenced to officiate in Killyleagh Parish by Bishop Harold Miller, now retired. Others who ably assisted in leading worship during 2019 were local Parish Reader, Mrs Polly Graham, and Emeritus Diocesan Reader, Mrs Hilary Patterson. Mr Tony Davies assisted in leading All-age services.

#### ***Church Property***

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

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

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

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

##### ***Church Property (continued)***

After the completion of the new two-storey hall (Parish Centre) early in 2018, this building received its yearly inspection in Quarter 1 2019, with minor outstanding snags put right and final retention monies paid. It is a source of credit to the parish and specifically those involved in any way with the building project and fund-raising for it, that this building came to be used regularly for parish and community matters and without the parish needing to avail of any bank finance. No monies are owed as a result of the construction.

The Trustees have continued to adopt 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.

##### ***Public Worship***

On a regular basis throughout 2019, 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, Remembrance Day Royal British Legion Commemoration and Festival of 9 Lessons and Carols in December. 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.

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

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

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

##### ***Youth work (continued)***

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. It was pleasing to note an increase in the number of children registered as Sunday School members.

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 occasionally in 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 2019, as in recent previous years, parcels were delivered to older members of the community and in a Tearfund fund-raising Table Quiz, in November, the young members acted as hosts and served.

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.

The youth club continued to meet in 2019. The normal attendance each youth club evening was around 25, with children split into groups dependant on age. Some members from 2018 who had passed the upper age limit stayed connected as assistant leaders in 2019.

The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 4 other regular leaders, with parents and GB leaders occasionally being called upon to assist.

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

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

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

##### ***Safeguarding Trust***

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

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

##### ***Community Leadership***

St John the Evangelist, Parish Church of Killyleagh, provides leadership in the local Girl's Brigade, associated with 1st Presbyterian Church, where a member is the Captain, and other members serve as Officers. Members of St John the Evangelist, Parish Church of Killyleagh, have attended the GB.

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 2019 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 2019, the Parish charged no fees for funerals or baptism services, though there are published fees for graveyard burials and the erection of tombstones.

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.

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

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

#### **Achievements, Performance & Public Benefit (continued)** ***Services for lifetime 'Rites of passage' (continued)***

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 460-year old graveyard in a tidy and respectful manner in an area of outstanding beauty. This is maintained, managed and presented to a high and commendable standard through the dedication, commitment and sheer hard work, on a voluntary basis, of some Parish members.

The graveyard is available and open to all members of the community to come and spend reflective time, or to come and be peaceful at the place where a loved one has been laid to rest. 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 (web-site, 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 outgoing funds of £220 after payments made in relation to the construction of the Parish Centre of £10.8k.

Income has decreased from £152k to £91k of which £73k relates to unrestricted funds and £18k relates to restricted funds. In the prior year fund raising had been ongoing in relation to the Parish Centre construction. The unrestricted funds benefited from the trading activities in the Charity shop which had income of £22k in the year. The restricted funds include £5k donation in memorial and £7k toward general building funds for future works.

Expenditure (excluding payments to purchase fixed assets) has remained in line with the prior year at £81k (2018: £82.4k).



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

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

#### **Financial review (continued)**

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

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

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

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 2019 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 forward 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 2019 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

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

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

#### **Structure, Governance and Management Governing Document and Constitution of the Charity (continued)**

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

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

##### **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 2019 the Select Vestry met 10 times during the year and the average attendance was 70%. Two much-respected and diligent elected members of the Select Vestry sadly died during 2019.

##### **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.

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

### **Trustees' Annual Report for the year ended 31 December 2019 (continued)**

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

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

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

Signed on Behalf of the Trustees

Rev Colin Darling

13 October 2020

## **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 2019, 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  
13 October 2020

## St John the Evangelist, Parish Church of Killyleagh

### Receipts and payments account for the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2018 total funds £
<b>Income and endowments from:</b>						
Donations and legacies	2	46,345	16,070	-	<b>62,415</b>	110,992
Income from charitable activities	3	1,459	1,725	-	<b>3,184</b>	3,541
Other trading activities	4	23,337	-	-	<b>23,337</b>	33,600
Investments	5	2,240	-	-	<b>2,240</b>	1,886
Other income	6	-	-	-	-	1,500
<b>Total income</b>		<b>73,381</b>	<b>17,795</b>	-	<b>91,176</b>	151,519
<b>Expenditure on:</b>						
Raising funds	7	(3,566)	-	-	<b>(3,566)</b>	(9,921)
Expenditure on charitable activities	8	(70,180)	(6,808)	-	<b>(76,988)</b>	(72,486)
		<b>(73,746)</b>	<b>(6,808)</b>	-	<b>(80,554)</b>	(82,407)
<b>Payments to purchase fixed assets</b>	<b>9</b>	-	<b>(10,842)</b>	-	<b>(10,842)</b>	(68,093)
<b>Total expenditure</b>		<b>(73,746)</b>	<b>(17,650)</b>	-	<b>(91,396)</b>	(150,500)
<b>Net (expenditure) / income before transfer</b>		<b>(365)</b>	<b>145</b>	-	<b>(220)</b>	1,019
<b>Transfers</b>						
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>(365)</b>	<b>145</b>	-	<b>(220)</b>	1,019

## St John the Evangelist, Parish Church of Killyleagh

### Statement of assets and liabilities as at 31 December 2019

	Notes	2019 £	2018 £
Tangible fixed assets	9	688,590	688,589
Investments	10	52,198	47,126
Current assets - Cash at bank and in hand	11	84,621	84,841
<b>Net current assets</b>		<b>84,621</b>	<b>84,841</b>
<b>Total assets less current liabilities</b>	12	<b>825,409</b>	<b>820,556</b>

The accounts were approved and signed on 13 October 2020 on behalf of all trustees by:

Rev C Darling  
Trustee

Mrs J Shortall  
Trustee

### Statement of changes in funds

	Opening Balance	Incoming funds	Outgoing funds	Transfers	Non cash movements	Closing Balance
<b>Restricted funds:</b>						
Property maintenance	651	-	-	-	-	651
Fixed assets inc. Parish Centre replacement	668,674	-	(10,842)	-	1,541	659,373
Choir fund	1,201	75	-	-	-	1,276
General building fund	1,000	7,204	-	-	-	8,204
Church Yard fund	14,123	1,725	(1,950)	-	-	13,898
Sunday School fund	2,692	425	(1,124)	-	-	1,993
Church restricted	880	5,000	-	-	-	5,880
Legacy	3,134	-	(255)	-	-	2,879
Special collections	217	3,366	(3,479)	-	-	104
<b>Sub-total for Restricted funds</b>	<b>692,527</b>	<b>17,795</b>	<b>(17,650)</b>	-	<b>1,541</b>	<b>694,258</b>
<b>Unrestricted funds</b>						
General fund	15,433	73,381	(73,746)	-	-	15,068
Fixed assets fund	56,586	-	-	-	(1,540)	55,046
<b>Sub-total for Unrestricted funds</b>	<b>72,019</b>	<b>73,381</b>	<b>(73,746)</b>	-	<b>(1,540)</b>	<b>70,114</b>
<b>Endowment funds</b>						
Endowment funds	55,965	-	-	-	5,072	61,037
<b>Sub-total for Endowment funds</b>	<b>55,965</b>	-	-	-	<b>5,072</b>	<b>61,037</b>
<b>Grand total</b>	<b>820,556</b>	<b>91,176</b>	<b>(91,396)</b>	-	<b>5,073</b>	<b>825,409</b>

The non cash movements include revaluation adjustments for investments (£5,072) and asset additions in the year (£10,842) less depreciation on unrestricted fixed assets (£1,540) and depreciation on restricted assets (£9,301).

**St John the Evangelist, Parish Church of Killyleagh**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

**1. Accounting policies**

**Basis of preparation**

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

**a. Analysis of Receipts & Payments**

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

**b. Balance Sheet**

**Investments**

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

**Funds**

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

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

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

**2. Donations and legacies**

	Unrestricted	Restricted	This year	2018
	£	£	£	£
Free Will Offering	32,199	-	32,199	34,880
Standing orders and one offs	9,005	-	9,005	10,010
Loose Collection	3,583	-	3,583	1,996
Gift Aid Refund	-	-	-	13,501
Sacramental Collection	-	-	-	-
Pentecost	-	767	767	953
Harvest	-	2,091	2,091	2,115
New Hall Fund	-	-	-	15,643
New Hall Grants received (see below)	-	-	-	26,000
Special Collection Poppy day appeal	-	289	289	230
Special Collection – Lenten services	-	159	159	90
Special Collection – Confirmation service	-	-	-	288
Special Collection – Black Watch Reg	-	-	-	312
Special Collection – Orange Order	-	-	-	189
Special Collection – Bird of Paradise	-	-	-	138
Special Collection – Bishop gift	-	60	60	-
Daily bread contribution	74	-	74	52
Sunday School	-	425	425	1,378
Choir	-	75	75	75
General building fund	-	7,204	7,204	1,000
Weddings	1,000	-	1,000	-
Other donations	484	5,000	5,484	2,142
Total	46,345	16,070	62,415	110,992

**St John the Evangelist, Parish Church of Killyleagh**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

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

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

	<b>Unrestricted</b>	<b>Restricted</b>	<b>This year</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Joseph Rank Trust	-	-	-	25,000
RCB	-	-	-	1,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,000</b>

**3. Income from charitable activities**

Parish Centre income	1,032	-	1,032	500
Church Yard - Grave Fees	-	1,575	1,575	2,380
Church Yard - Other income	-	150	150	190
Rent Received	427	-	427	471
<b>Total</b>	<b>1,459</b>	<b>1,725</b>	<b>3,184</b>	<b>3,541</b>

**4. Other trading activities**

Charity shop gross takings	22,256	-	22,256	21,621
Killyleagh fete stall	588	-	588	360
Quiz	20	-	20	-
King at the Castle concert	-	-	-	10,562
Brass in the garden	-	-	-	867
Other Income - Easy Fund Raising	34	-	34	46
Church tours	57	-	57	-
Wine tasting	80	-	80	144
Jazz evening	125	-	125	-
<b>Total</b>	<b>23,337</b>	<b>-</b>	<b>23,337</b>	<b>33,600</b>

**5. Investment income**

Investment Income from investments	2,087	-	2,087	1,817
Bank Interest Received	153	-	153	69
<b>Total</b>	<b>2,240</b>	<b>-</b>	<b>2,240</b>	<b>1,886</b>



**St John the Evangelist, Parish Church of Killyleagh**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

**6. Other income**

	Unrestricted £	Restricted £	This year £	2018 £
WP Films	-	-	-	1,500
Total	-	-	-	1,500

**7. Raising funds**

Brass in the Garden expenses	-	-	-	150
Fund raising fees for grants received	-	-	-	2,610
Shop expenses	3,566	-	3,566	3,614
King at the Castle expenses	-	-	-	3,547
Total	3,566	-	3,566	9,921

**8. Expenditure on charitable activities**

Charitable Donations	2,419	3,419	5,838	4,188
Sunday School expenses	-	1,124	1,124	1,011
Holy Communion Wine	32	-	32	-
Burse and veil set	-	-	-	700
FWO Envelopes	512	-	512	493
Gifts	76	60	136	43
Printing, postage & stationery	719	-	719	501
Books and magazines	-	255	255	814
Professional fees	450	-	450	-
CCLI copyright license	204	-	204	198
Software and web costs	-	-	-	233
Water Rates	518	-	518	338
Rectory Rates	935	-	935	903
Premises Insurance	2,886	-	2,886	2,813
Heating and power	2,682	-	2,682	3,180
Parish Centre costs	151	-	151	-
Church yard repairs	-	1,950	1,950	-
General repairs	1,818	-	1,818	960
Fire Extinguisher Servicing	133	-	133	91
Bank Charges	398	-	398	479
Rectors Stipend	27,976	-	27,976	27,305
Organist Salary	5,000	-	5,000	5,000
Duty Cover	110	-	110	280
Organist Holiday Cover	80	-	80	-
Superannuation	9,473	-	9,473	9,242
Locomotory Allowance – Rector	6,591	-	6,591	6,591
Clergy Office Expenses	800	-	800	800
Diocesan Levy	6,021	-	6,021	6,021
Safeguarding insurance	56	-	56	-
Miscellaneous expenses	140	-	140	302
Total	70,180	6,808	76,988	72,486

**St John the Evangelist, Parish Church of Killyleagh**  
**Notes to the accounts**  
**For the year ended 31 December 2019**

**9. Fixed assets**

	Rectory and Glebe lands	Plant	Parish Centre	Total
<b>Cost or valuation</b>				
At 1 January 2019	225,000	30,804	454,190	709,994
Additions	-	-	10,842	10,842
At 31 December 2019	<u>225,000</u>	<u>30,804</u>	<u>465,032</u>	<u>720,836</u>
<b>Depreciation</b>				
At 1 January 2019	-	12,321	9,084	21,405
Charge for the year	-	1,540	9,301	10,841
At 31 December 2019	<u>-</u>	<u>13,861</u>	<u>18,385</u>	<u>32,246</u>
<b>Net book value:</b>				
At 31 December 2019	<u><b>225,000</b></u>	<u><b>16,943</b></u>	<u><b>446,647</b></u>	<u><b>688,590</b></u>
At 31 December 2018	<u>225,000</u>	<u>18,483</u>	<u>445,106</u>	<u>688,589</u>

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

**10. Investments**

	RCB Trust	Dept for Communities NI Central investment fund	Church of Ireland Trustees	Total
At 1 January 2019	9,543	4,722	32,861	47,126
Revaluation	854	652	3,566	5,072
At 31 December 2019	<u>10,397</u>	<u>5,374</u>	<u>36,427</u>	<u>52,198</u>

The investment managed by the Department for the Communities is made up of two separate funds, one of which is maintained for the benefit of three churches in the Killyleagh area as a result only the investment which is attributable to St John the Evangelist has been recognized in the balance sheet as at 31 December 2018 and 2019.

**11. Cash at bank**

Included within cash at bank is an amount of £8,839 (2018: £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 2019**

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

<b>Represented by</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total</b>
Fixed assets	55,046	633,544	-	688,590
Investments	-	-	52,198	52,198
Cash at bank	15,068	60,714	8,839	84,621
	<u>70,114</u>	<u>694,258</u>	<u>61,037</u>	<u>825,409</u>

For the previous year:

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

**13. Related party transactions**

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

**A summary of members contribution for the year ended 31 December 2019 is in our printed report listed by FWO number. If any member would like confirmation of what is recorded against their number, they should contact the Honorary Treasurer, preferably by email [judithshorthall@hotmail.com](mailto:judithshorthall@hotmail.com)**