

Killyleagh Parish Church

Annual report and financial statements
For the year ended 31 December 2017



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	Edwina Marr
Tony Davies	Marilyn Meharg
Rev Colin Darling	Christine Patterson
Frank Finlay	Stewart Poole
George Keatley	Michael Robinson
Karen Kirk	Judith Shortall
Joyce McCormick	Brian Thompson
Andrea McMaster	Kenny Thompson
Dougie Marr	

Principal Office-bearers

Clergy: Rev Colin Darling
Honorary Secretary: Edwina Marr
Church Treasurer: Judith Shortall
Church Warden- Clergy: Stewart Poole
Church Warden - People: Andrea McMaster

Independent Examiner

Iain Gillespie, FCA
Lisburn

Bankers

Ulster Bank
High Street
Killyleagh

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2017

The trustees present the annual report and statements of Receipts and Payments and Statement of Assets and Liabilities for St John the Evangelist, Parish Church of Killyleagh for the year ended 31 December 2017.

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

2017 saw the first full year of the incumbency of Rev Colin Darling. The parish also had the experience of Rev Hector Wanliss to call upon. He was licenced to officiate during 2017. Diocesan Reader, Ms Gillian Stevenson conducted services when Rev Darling was on leave.

Development of Church Property

After the demolition of the 1869-built old Church Hall at the end of 2016, throughout 2017 a new two-storey hall on the same site, immediately outside the gates of the church, was built and completed shortly after the end of the year.

Throughout the year, great strides were taken by the congregation to raise funds to complete the construction.

The Trustees acknowledge that the lack of facilities in the old hall had curtailed parish fellowship and outreach activities towards the end of its existence, but are very confident that the new hall building, known as St John's Parish Centre, will allow it to provide a varied range of services and activities. The Trustees have adopted an open-minded approach to what the new building can be used for – with an over-riding goal of serving God.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2017

Achievements, Performance & Public Benefit (continued)

Development of Church Property (continued)

It is hoped that the Parish Centre will be used by parishioners who attend events and worship, by parishioners who rarely come, and by non-parishioners.

The Trustees are pleased that fund-raising efforts in 2017 have reduced the potential borrowing to much less than the 25% of construction costs anticipated at the end of 2016. The maximum estimated total borrowing is forecast not to exceed 10% of total costs. The Trustees commend all involved in this financial effort and are grateful for all financial support and efforts and time of fund-raisers and events organisers.

Minor amendments and repairs of no significance were made to other church buildings. The Trustees are satisfied that buildings remain well maintained.

Public Worship

On a regular basis throughout 2017, 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. These public services allowed the church to open its doors in a friendly and inviting way to other community members and their families.

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.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2017

Achievements, Performance & Public Benefit (continued)

Youth Work

Young people meet each Sunday to learn, to spend time together, to support each other and to prepare for involvement in public worship. The leaders all come from within the church community.

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 2017, as in recent previous years, parcels were delivered to older members of the community and in a Community barbecue, the young members act as hosts and serve.

During 2017, St John's Sunday School commenced sponsoring two children in less affluent parts of the world (Honduras and Burkina Faso), through the Christian charity Compassion.

In relation to younger members and indeed to any vulnerable members, St John the Evangelist, Parish Church of Killyleagh, adheres to the Church of Ireland Safeguarding Trust policies for protection of children and vulnerable individuals. Any potential harm from activities carried out on its premises, the Trustees believe, has been mitigated as far as is possible. A 3-person Safeguarding Trust panel, chaired by the Rector, and all of whom have received Church of Ireland central training, has responsibility for overseeing the Parish's adherence to the Safeguarding Trust policies.

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 in the Community-run Boys Brigade held in the premises of 2nd Presbyterian Church, where 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.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2017

Achievements, Performance & Public Benefit (continued)

Services for lifetime 'Rites of passage'

Throughout 2017 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 £200 in addition to payment of heat and light expenses of £100 for a wedding ceremony.

In 2017, 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.

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.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2017

Achievements, Performance & Public Benefit (continued)

Financial Review

The receipts and payments account shows net outgoing of funds of £278,335 after payments made in relation to the construction of the Parish Centre of £347,994.

Income has increased from £95k to £141k of which £68k relates to unrestricted funds and £74k relates to restricted funds. The restricted funds are predominantly in relation to the Parish Centre funding and included one off grants and donations from charitable foundations of £36,100. In October our annual Harvest service was designated a gift Sunday and the congregation were extremely generous contributing £12,352 to be used for the Parish Centre construction.

Expenditure (excluding payments to purchase fixed assets) has increased from £52k to £72k mainly as a result of the full year's cost of the Rector's stipend and associated costs. In addition the church was required to make arrears payments to the Diocese in relation to superannuation costs of £4k.

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 is in the fortunate position of not having to deal with an issue of deficit following the end of the 2017 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.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2017

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 2017 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

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

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and remuneration

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

Organisational Structure

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the 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.

St John the Evangelist, Parish Church of Killyleagh

Trustees' Annual Report for the year ended 31 December 2017

Structure, Governance and Management (continued)

Organisational Structure (continued)

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 2017 the Select Vestry met 10 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

Date:

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 2017, 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

Date:

St John the Evangelist, Parish Church of Killyleagh

Receipts and payments account for the year ended 31 December 2017

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2016 total funds £
Income and endowments from:						
Donations and legacies	2	65,609	64,753	-	130,362	85,738
Income from charitable activities	3	544	1,000	-	1,544	2,178
Other trading activities	4	89	7,513	-	7,602	2,770
Investments	5	1,562	323	-	1,885	3,760
Other income	6	-	-	-	-	422
Total income		67,804	73,589	-	141,393	94,869
Expenditure on:						
Raising funds	7	-	(3,500)	-	(3,500)	(385)
Expenditure on charitable activities	8	(65,743)	(2,491)	-	(68,234)	(50,092)
Other expenditure	9	-	-	-	-	(1,668)
		(65,743)	(5,991)	-	(71,734)	(52,407)
Payments to purchase fixed assets		-	(347,994)	-	(347,994)	(6,260)
Total expenditure		(65,743)	(353,985)	-	(419,728)	(58,407)
Net income / (expenditure) resources before transfer		2,061	(280,396)	-	(278,335)	36,462
Transfers						
Transfers between funds		(12,352)	12,352	-	-	-
Net movement in funds		(10,291)	(268,044)	-	(278,335)	36,462

St John the Evangelist, Parish Church of Killyleagh

Statement of assets and liabilities as at 31 December 2017

	Notes	2017 £	2016 £
Tangible fixed assets	10	406,120	59,666
Investments	11	50,296	46,771
Current assets - Cash at bank and in hand	12	83,822	362,157
Net current assets		83,822	362,157
Total assets less current liabilities	13	540,238	468,594

Statement of changes in funds

	Opening	Incoming	Outgoing	Transfers	Non cash movements	Closing
Restricted funds:						
Property maintenance	737	-	(86)	-	-	651
Parish Centre replacement	333,229	57,937	(3,867)	17,352	-	404,651
Choir fund	1,385	50	(309)	-	-	1,126
Church Yard fund	1,553	1,000	-	-	-	2,553
Sunday School fund	1,766	1,332	(378)	-	-	2,720
Church restricted	1,000	-	-	-	-	1,000
Elvis concert	-	3,000	-	-	-	3,000
Legacy	-	9,979	(1,060)	(5,000)	-	3,919
Special collections	9	291	(291)	-	-	9
Sub-total for Restricted funds	339,679	73,589	(5,991)	12,352		419,629
Unrestricted funds						
General fund	73,305	67,804	(65,743)	(12,352)	(1,540)	61,474
Sub-total for Unrestricted funds	73,305	67,804	(65,743)	(12,352)	-	61,474
Endowment funds						
Endowment funds	55,610	-	-	-	3,525	59,135
Sub-total for Endowment funds	55,610	-	-	-	3,525	59,135
Grand total	468,594	141,393	(71,734)	-	1,985	540,238

St John the Evangelist, Parish Church of Killyleagh

Notes to the accounts

For the year ended 31 December 2017

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

Fixed assets

The trustees have determined the church building to be a heritage asset and information pertaining to its valuation or cost is not readily available and the cost of obtaining such information would not be commensurate with the benefit to the users of the accounts, accordingly the heritage asset has not been included on the statement of assets and liabilities.

Depreciation is calculated to write off the cost of fixed assets over their useful lives as follows:

Plant and equipment over 20 years

Assets in the course of construction will not be depreciated until they are under control of the charity and economic benefits can flow to the charity.

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	2016
	£	£	£	£
Free Will Offering	32,441	-	32,441	29,623
Standing orders and one offs	11,845	-	11,845	8,310
Loose Collection	2,703	-	2,703	2,646
Gift Aid Refund	4,006	830	4,836	16,727
Sacramental Collection	-	35	35	26
Pentecost	1,629	-	1,629	2,033
Harvest	12,352	-	12,352	2,169
New Hall Fund	-	16,235	16,235	10,917
New Hall Grants received (see below)	-	36,100	36,100	-
Special Collection Poppy day appeal	-	165	165	363
Special Collections GB/BB	-	126	126	-
Special Collection – Lenten services	128	-	128	-
Special Collection – Bishop ordination	-	-	-	1,210
Daily bread contribution	46	-	46	9
Sunday School	-	1,092	1,092	553
Rectory refurbishment	-	-	-	10,083
Choir	-	50	50	70
Legacies	-	9,979	9,979	1,000
Other donations	459	141	600	-
Total	65,609	64,753	130,362	85,739

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2017

2. Donations and legacies (continued)

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

	Unrestricted	Restricted	This year	2016
	£	£	£	£
Esme Mitchell Trust	-	1,000	1,000	-
Garfield Weston Trust	-	20,000	20,000	-
H D Wills 1965 Trust	-	500	500	-
Laing Family Trust	-	5,000	5,000	-
Archer Trust	-	3,000	3,000	-
Hans Sloan Chocolate	-	100	100	-
All Churches Trust	-	4,500	4,500	-
Halifax Foundation	-	2,000	2,000	-
Total	-	36,100	36,100	-

3. Income from charitable activities

Church Yard - Grave Fees	-	980	980	1,750
Church Yard - Other income	-	20	20	-
Rent Received	544	-	544	428
Total	544	1,000	1,544	2,178

4. Other trading activities

Quiz in support of new hall	-	480	480	-
Concert in support of new hall	-	1,450	1,450	-
Castle cake stall	-	677	677	-
Fire side quiz	-	590	590	-
Elvis concert funding	-	3,000	3,000	-
Brass in the garden	-	1,111	1,111	920
Other Income - Easy Fund Raising	89	-	89	39
Bring and buy sale	-	-	-	1,054
Kergyma concert	-	-	-	152
Davies – Christmas	-	205	205	605
Total	89	7,513	7,602	2,770

5. Investment income

RCB Interest Received	-	323	323	838
Investment Income from investments	1,540	-	1,540	2,792
Bank Interest Received	22	-	22	130
Total	1,562	323	1,885	3,760

6. Other income

BBC	-	-	-	200
Single farm payment	-	-	-	222
Total	-	-	-	422

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2017

7. Raising funds

	Unrestricted £	Restricted £	This year £	2016 £
Concert expenses	-	130	130	-
Brass in the Garden expenses	-	150	150	150
Fund raising fees for grants received	-	3,220	3,220	-
Kergyma concert	-	-	-	235
Total	-	3,500	3,500	385

8. Expenditure on charitable activities

Charitable Donations – General	1,729	1,060	2,789	-
Choir Expenses	-	309	309	-
Sunday School expenses	-	378	378	264
Reimburse special collections – GB/BB and Poppy appeal (2016 includes Bishop ordination)	-	291	291	1,573
Holy Communion Wine	53	-	53	64
FWO Envelopes	526	-	526	410
Gifts	50	-	50	-
Printing, postage & stationery	221	-	221	263
Payroll fees	180	-	180	-
Diocesan expenses	163	-	163	333
CCLI copyright license	192	-	192	-
Water Rates	300	-	300	320
Rectory Rates	869	-	869	851
Premises Insurance	2,750	-	2,750	2,519
Heating and power	2,169	-	2,169	1,691
Rectory refurbishment expenses	205	-	205	12,198
Fire Extinguisher Servicing	-	453	453	53
Organ service	-	-	-	132
Bunded oil tank	-	-	-	852
Bank Charges	370	-	370	371
Rectors Stipend	26,570	-	26,570	8,308
Organist Salary	5,000	-	5,000	5,000
Duty Cover	104	-	104	2,392
Organist Holiday Cover	125	-	125	30
Superannuation (including prior year arrears)	10,755	-	10,755	3,623
Locomotory Allowance - Rector	6,591	-	6,591	2,197
Clergy Office Expenses	800	-	800	267
Diocesan Levy	6,021	-	6,021	6,176
Miscellaneous expenses	-	-	-	205
Total	65,743	2,491	68,234	50,092

9. Other expenditure

Depreciation	-	-	-	1,540
Unrealised loss on investments	-	-	-	128
Total	-	-	-	1,668

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2017

10. Fixed assets

	Plant	Parish Centre	Total
Cost			
At 1 January 2017	30,804	38,103	68,907
Additions	-	347,994	347,994
At 31 December 2017	<u>30,804</u>	<u>386,097</u>	<u>416,901</u>
Depreciation			
At 1 January 2017	9,241	-	9,241
Charge for the year	1,540	-	1,540
At 31 December 2017	<u>10,781</u>	<u>-</u>	<u>10,781</u>
Net book value:			
At 31 December 2017	<u>20,023</u>	<u>386,097</u>	<u>406,120</u>
At 31 December 2016	<u>21,563</u>	<u>38,103</u>	<u>59,666</u>

Depreciation is provided on fixed assets in accordance with the accounting policies and is charged against funds as a non-cash movement.

11. Investments

	RCB Trust	Dept for Communities NI Central investment fund	Church of Ireland Trustees	Total
At 1 January 2017	9,173	7,116	30,482	46,771
De-recognised element	-	(2,398)	-	(2,398)
Revaluation	967	320	4,636	5,923
At 31 December 2017	<u>10,140</u>	<u>5,038</u>	<u>35,118</u>	<u>50,296</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 the investment which is not attributable to St John the Evangelist has been derecognized in the balance sheet as at 31 December 2017.

12. Cash at bank

Included within cash at bank is an amount of £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 2017

13. Analysis of net assets between funds

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
	<u>61,474</u>	<u>419,629</u>	<u>59,135</u>	<u>540,238</u>

For the previous year:

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	59,666	-	-	59,666
Investments	-	-	46,771	46,771
Cash at bank	13,639	339,679	8,839	362,157
	<u>73,305</u>	<u>339,679</u>	<u>55,610</u>	<u>468,594</u>

14. 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.

St John the Evangelist, Parish Church of Killyleagh

Summary of members contribution for the year ended 31 December 2017

Killyleagh Parish Church 2017

New Hall

No.	FWO	Pentecost	Harvest	Repl. Fund	Total
2	94.70				94.70
3	100.00			50.00	150.00
4	520.00	20.00	20.00		560.00
5	265.00	150.00	200.00		615.00
6	109.00		5.00		114.00
7	22.00				22.00
8	475.00	10.00	15.00	220.00	720.00
9	17.00		5.00		22.00
11	300.00		20.00	140.00	460.00
13	20.00				20.00
15	520.00	20.00	40.00	50.00	630.00
16	65.00		5.00		70.00
17	200.00				200.00
18	200.00		1000.00		1200.00
20	10.00				10.00
21	140.00				140.00
22	95.00			70.00	165.00
24	25.00				25.00
25	40.00		100.00	60.00	200.00
26	200.00	40.00	100.00	100.00	440.00
27	27.00				27.00
28	120.00			120.00	240.00
29	132.50			20.00	152.50
30	250.00		25.00		275.00
31	90.00		20.00		110.00
32	510.00	20.00	50.00		580.00
35	290.00		5.00		295.00
36	170.00				170.00
37	22.00		5.00		27.00
38	240.00	20.00	20.00		280.00

St John the Evangelist, Parish Church of Killyleagh

Summary of members contribution for the year ended 31 December 2017

Killyleagh Parish Church 2017

New Hall

No.	FWO	Pentecost	Harvest	Repl. Fund	Total
39	87.00				87.00
40	800.00		100.00	20.00	920.00
41	53.00		5.00	3.00	61.00
42	100.00				100.00
44	295.00	5.00	5.00	60.00	365.00
45	785.00	100.00	100.00		985.00
46	40.00		10.00	65.00	115.00
49	45.00		10.00		55.00
51	350.00	50.00	50.00	125.00	575.00
52	25.00	20.00	100.00	330.00	475.00
53	120.00	20.00	50.00	100.00	290.00
55	505.00	20.00	500.00	130.00	1155.00
56	110.00				110.00
57	270.00				270.00
58	264.00		20.00		284.00
59	33.00				33.00
60	54.00	2.00	2.00	24.00	82.00
61	82.50	5.00	5.00	27.00	119.50
62	100.00		20.00		120.00
63	117.35		10.00	12.00	139.35
64	105.00	10.00		120.00	235.00
65	25.00				25.00
70	150.00	10.00	10.00	120.00	290.00
71	42.50		3.00	25.50	71.00
73	265.00	10.00	20.00	120.00	415.00
74	245.00		20.00		265.00
75	150.00			25.00	175.00
76	73.00				73.00
77	320.00	5.00	5.00	5.00	335.00
78	44.00	5.00	10.00	19.00	78.00
79	1940.00	50.00	100.00	240.00	2330.00

St John the Evangelist, Parish Church of Killyleagh

Summary of members contribution for the year ended 31 December 2017

Killyleagh Parish Church 2017

New Hall

No.	FWO	Pentecost	Harvest	Repl. Fund	Total
80	220.00				220.00
81	88.00		10.00		98.00
82	487.00	10.00	30.00	140.00	667.00
83	100.00				100.00
84	357.00	2.00	5.00	43.40	407.40
85	122.00			30.00	152.00
86	122.00			30.00	152.00
87	530.00	20.00	50.00	40.00	640.00
89	170.00				170.00
90	550.00	20.00	30.00	130.00	730.00
91	58.00		5.00	60.00	123.00
92	480.00		40.00		520.00
94	1130.00		100.00		1230.00
96	75.00		5.00	25.00	105.00
98	1040.00	30.00	250.00	590.00	1910.00
99	157.00		10.00		167.00
100	57.00				57.00
101	25.81	1.00	1.00	6.44	34.25
102	1320.00	50.00	5100.00	260.00	6730.00
104	252.00	2.00		40.00	294.00
105	180.00				180.00
107	530.00	50.00	500.00		1080.00
109	157.00	10.00	10.00	140.00	317.00
110	970.00		150.00	1100.00	2220.00
111	215.00				215.00
112	270.00				270.00
113	270.00	20.00	50.00	100.00	440.00
114	265.00				265.00
116	96.00	3.00	3.00		102.00
117	500.00		50.00		550.00
119	119.00		5.00		124.00

St John the Evangelist, Parish Church of Killyleagh

Summary of members contribution for the year ended 31 December 2017

Killyleagh Parish Church 2017

New Hall

No.	FWO	Pentecost	Harvest	Repl. Fund	Total
120	29.00				29.00
121	540.00	50.00		240.00	830.00
122	48.00		10.00		58.00
123	140.00		60.00	60.00	260.00
124	265.00				265.00
125	100.00				100.00
126	7.50	2.00	2.00	12.00	23.50
127			50.00		50.00
128	20.00				20.00
129	520.00		20.00	50.00	590.00
130	110.00		5.00	60.00	175.00
132	291.50	5.00	10.00	60.00	366.50
133	54.00	2.00	2.00	24.00	82.00
134	250.00	30.00	40.00	35.00	355.00
135	50.00				50.00
136	30.00				30.00
137	285.00	20.00	60.00		365.00
139	84.50				84.50
141	275.00	20.00	20.00		315.00
142	245.00				245.00
143	96.00		5.00		101.00
144	550.00	40.00	100.00	240.00	930.00
145	620.00		50.00		670.00
149				250.00	250.00
150	107.00	5.00	5.00	54.00	171.00
153	214.90	5.00	20.00	34.88	274.78
154	320.00				320.00
155	151.40		10.00		161.40
156	117.42		5.00		122.42
157	240.00		20.00		260.00
158	12.00				12.00

St John the Evangelist, Parish Church of Killyleagh

Summary of members contribution for the year ended 31 December 2017

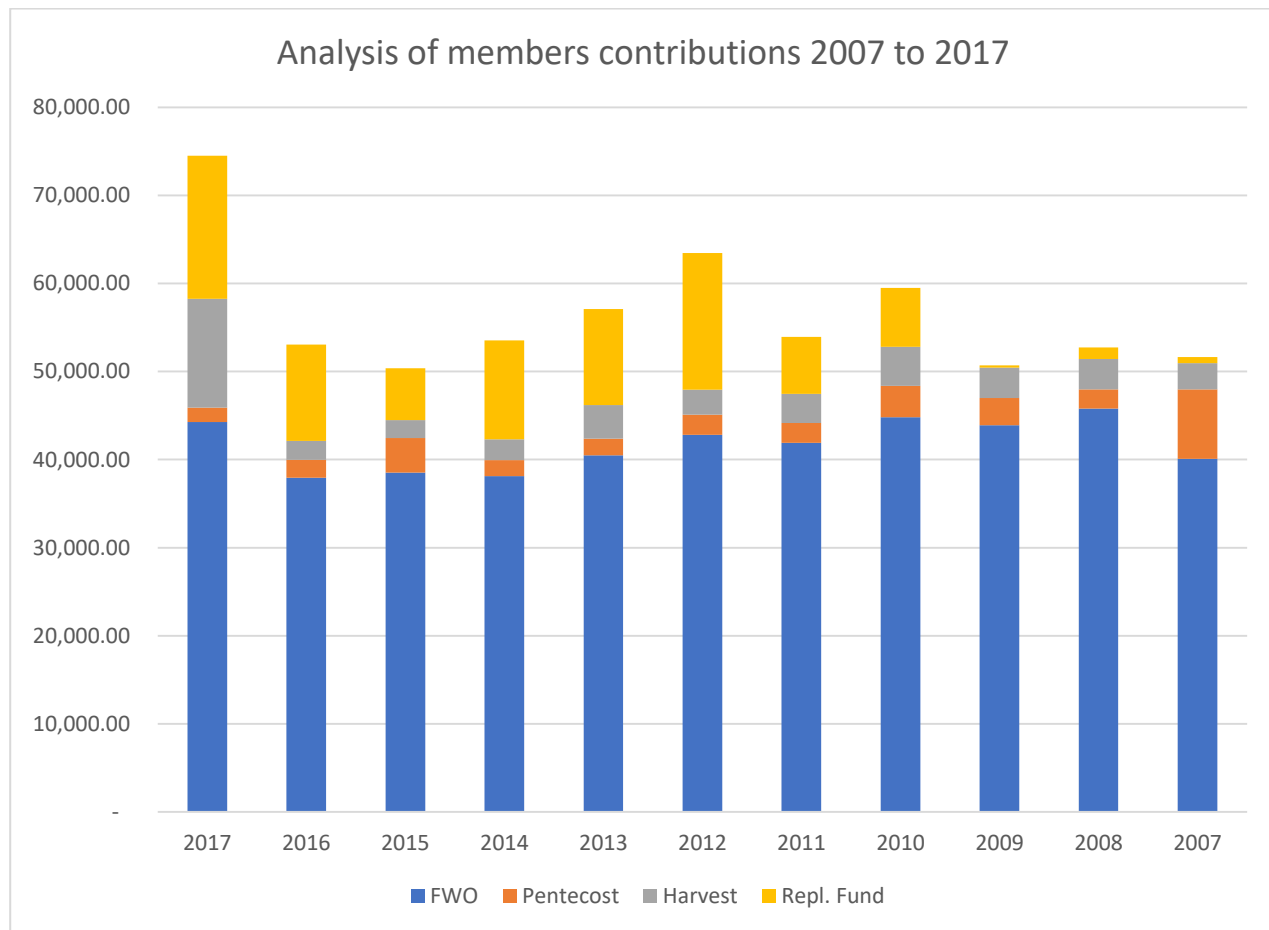
Killyleagh Parish Church 2017

New Hall

No.	FWO	Pentecost	Harvest	Repl. Fund	Total
159	240.00	20.00	20.00	100.00	380.00
160	240.00	20.00	20.00	100.00	380.00
161	54.00	2.00	2.00	24.00	82.00
162	65.00				65.00
163	55.00				55.00
164	12.00			5.00	17.00
165	255.00		5.00		260.00
167	9.00		5.00		14.00
168	35.00				35.00
169	495.00		20.00		515.00
170	530.00	250.00	1000.00	40.00	1820.00
171	165.00				165.00
172	270.00	10.00	20.00	65.00	365.00
173	66.00				66.00
174	44.00				44.00
175	190.00	5.00	10.00	65.00	270.00
176	165.00		20.00	60.00	245.00
Standing orders and one offs	11,845.00	333.00	1542.00	9521.00	23241.00
	44285.58	1629.00	12352.00	16235.22	74501.80

St John the Evangelist, Parish Church of Killyleagh

Summary of members contribution for the year ended 31 December 2017



Summary Members contributions 2007 to 2017

YEAR	FWO + standing orders and one offs	Pentecost	Harvest	New Hall
				Repl. Fund
2017	44,285.58	1,629.00	12,352.00	16,235.22
2016	37,932.93	2,033.00	2,169.00	10,916.50
2015	38,528.00	3,907.00	2,059.00	5,888.00
2014	38,112.00	1,833.00	2,369.00	11,221.20
2013	40,493.37	1,878.30	3,834.50	10,887.46
2012	42,808.02	2,299.00	2,850.40	15,522.80
2011	41,908.83	2,262.50	3,314.10	6,442.15
2010	44,819.83	3,540.00	4,464.00	6,692.70
2009	43,905.88	3,081.00	3,477.00	250.00
2008	45,787.93	2,190.00	3,460.90	1,288.00
2007	40,089.25	7,882.95	2,998.50	676.50