

Charity registration number: 101227

Kilhorne Parish Church

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Kilhorne Parish Church

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4 to 5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

Kilhorne Parish Church

Reference and Administrative Details

Charity Registration Number	101227
Principal Office	173 Kilkeel Road Annalong Co. Down BT34 4TN
Independent Examiner	KPS Accountants Limited 50A Main Street Newcastle Co. Down BT33 0AD

Kilhorne Parish Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Mr Cecil Crutchley
- Mr Richard Annett
- Mrs Wendy Campbell
- Mr David Crutchley
- Mr Leslie Campbell (resigned 31 March 2023)
- Mrs Rhoda Heaney
- Mrs Karalyn Hill
- Mr Robert Edwards (resigned 31 March 2023)
- Mrs Cynthia Crutchley
- Mr Mel Campbell
- Mr John White
- Mr Gordon White
- Mr George Campbell
- Rev Geoffrey Hamilton
- Ms Jackie Edwards
- Mr James McMath
- Stanley Campbell (appointed 31 March 2023)
- Ryan Annett (appointed 31 March 2023)

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Kilhorne Parish Church
Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 11 December 2024 and signed on its behalf by:

W Campbell
11/Dec/2024 12:20:56

Wendy Campbell

.....
Mrs Wendy Campbell
Trustee

C crutchley
11/Dec/2024 12:25:37

Cynthia crutchley

.....
Mrs Cynthia Crutchley
Trustee

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church

I report to the trustees on my examination of the accounts of Kilhorne Parish Church for the year ended 31 December 2023.

Responsibilities and basis of report

The charity's trustees 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
- to follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland (under Section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Kilhorne Parish Church

Independent Examiner's Report to the trustees of Kilhorne Parish Church (continued)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 63 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N Toner
11/Dec/2024 11:16:30

Nicole Toner

.....
Nicole Toner
ACCA
KPS Accountants Limited
50A Main Street
Newcastle
Co. Down
BT33 0AD

11 December 2024

Kilhorne Parish Church

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		182,968	61,862	244,830
Charitable activities		-	5,440	5,440
Investment income	4	<u>23,880</u>	<u>18</u>	<u>23,898</u>
Total income		<u>206,848</u>	<u>67,320</u>	<u>274,168</u>
Expenditure on:				
Charitable activities		<u>(88,366)</u>	<u>(20,720)</u>	<u>(109,086)</u>
Total expenditure		<u>(88,366)</u>	<u>(20,720)</u>	<u>(109,086)</u>
Net income		118,482	46,600	165,082
Gross transfers between funds		<u>9,000</u>	<u>(9,000)</u>	<u>-</u>
Net movement in funds		127,482	37,600	165,082
Reconciliation of funds				
Total funds brought forward		<u>154,263</u>	<u>300,556</u>	<u>454,819</u>
Total funds carried forward	11	<u><u>281,745</u></u>	<u><u>338,156</u></u>	<u><u>619,901</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 11.

Kilhorne Parish Church
(Registration number: 101227)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	440,366	254,412
Investments	8	<u>108,110</u>	<u>121,460</u>
		<u>548,476</u>	<u>375,872</u>
Current assets			
Cash at bank and in hand		157,882	160,632
Creditors: Amounts falling due within one year	9	<u>(2,457)</u>	<u>(685)</u>
Net current assets		<u>155,425</u>	<u>159,947</u>
Total assets less current liabilities		703,901	535,819
Creditors: Amounts falling due after more than one year	10	<u>(84,000)</u>	<u>(81,000)</u>
Net assets		<u>619,901</u>	<u>454,819</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		338,156	300,556
Unrestricted income funds			
Unrestricted funds		(173,074)	(266,132)
Other reserves		<u>454,819</u>	<u>420,395</u>
Total unrestricted funds		<u>281,745</u>	<u>154,263</u>
Total funds	11	<u>619,901</u>	<u>454,819</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 11 December 2024 and signed on their behalf by:

W Campbell
11/Dec/2024 12:20:56

Wendy Campbell

.....
Mrs Wendy Campbell
Trustee

C crutchley
11/Dec/2024 12:25:37

Cynthia crutchley

.....
Mrs Cynthia Crutchley
Trustee

The notes on pages 8 to 13 form an integral part of these financial statements.

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared under the historical cost convention, the Charities Act (Northern Ireland) 2008, and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Income and endowments

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost
Fixtures and fittings - 20% on Cost
Computer equipment - 20% on Cost

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	151,462	61,862	213,324
Gift aid reclaimed	19,664	-	19,664
Grants, including capital grants;			
Grants from other charities	11,842	-	11,842
Total for 2023	<u>182,968</u>	<u>61,862</u>	<u>244,830</u>
Total for 2022	<u>154,314</u>	<u>47,583</u>	<u>201,897</u>

3 Income from charitable activities

	Restricted funds £	Total 2023 £	Total 2022 £
	5,440	5,440	4,790

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	27	18	45
Other investment income	13,937	-	13,937
Income from rents	9,916	-	9,916
	<u>23,880</u>	<u>18</u>	<u>23,898</u>

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	45,128	42,244
Pension costs	10,848	9,056
	<u>55,976</u>	<u>51,300</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Number of employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

7 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2023	250,360	36,138	286,498
Additions	176,120	13,350	189,470
At 31 December 2023	<u>426,480</u>	<u>49,488</u>	<u>475,968</u>
Depreciation			
At 1 January 2023	-	32,086	32,086
Charge for the year	-	3,516	3,516
At 31 December 2023	<u>-</u>	<u>35,602</u>	<u>35,602</u>
Net book value			

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Land and buildings £	Furniture and equipment £	Total £
At 31 December 2023	426,480	13,886	440,366
At 31 December 2022	250,360	4,052	254,412

8 Fixed asset investments

	2023 £	2022 £
Shares in group undertakings and participating interests	108,110	121,460

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,457	686
Other creditors	-	(1)
	2,457	685

10 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	84,000	81,000

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	154,263	206,848	(88,366)	9,000	281,745
Restricted funds	<u>300,556</u>	<u>67,320</u>	<u>(20,720)</u>	<u>(9,000)</u>	<u>338,156</u>
Total funds	<u>454,819</u>	<u>274,168</u>	<u>(109,086)</u>	<u>-</u>	<u>619,901</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	91,076	174,400	(170,761)	59,548	154,263
Restricted funds	<u>329,319</u>	<u>52,400</u>	<u>(21,615)</u>	<u>(59,548)</u>	<u>300,556</u>
Total funds	<u>420,395</u>	<u>226,800</u>	<u>(192,376)</u>	<u>-</u>	<u>454,819</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	440,366	-	440,366
Fixed asset investments	-	108,110	108,110
Current assets	31,480	126,402	157,882
Current liabilities	(2,457)	-	(2,457)
Creditors over 1 year	<u>-</u>	<u>(84,000)</u>	<u>(84,000)</u>
Total net assets	<u>469,389</u>	<u>150,512</u>	<u>619,901</u>

Kilhorne Parish Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	254,412	-	254,412
Fixed asset investments	-	121,460	121,460
Current assets	15,321	145,311	160,632
Current liabilities	(685)	-	(685)
Creditors over 1 year	-	(81,000)	(81,000)
	-	(81,000)	(81,000)
Total net assets	269,048	185,771	454,819

13 Related party transactions

The following related party transactions occurred during this financial year:

- Trustee Mr David Crutchley received a monthly sum of £500.00 alongside weekly envelopes towards his mission. The sum is made payable to CEF, the charitable organisation which he works for.

- Trustee Mel Campbell worked as the main contractor for the repairs to the Church and was paid £223,448 (inclusive of VAT) in the year ended 31 December 2023.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	244,830	201,897
Charitable activities (analysed below)	5,440	4,790
Investment income (analysed below)	<u>23,898</u>	<u>20,113</u>
Total income	<u>274,168</u>	<u>226,800</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(109,086)</u>	<u>(192,376)</u>
Total expenditure	<u>(109,086)</u>	<u>(192,376)</u>
Net income	<u>165,082</u>	<u>34,424</u>
Reconciliation of funds		
Total funds carried forward	<u><u>165,082</u></u>	<u><u>34,424</u></u>

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	7,479	10,344
Appeals and donations	54,383	37,239
Appeals and donations	151,462	137,418
Gift Aid tax reclaimed	19,664	13,736
Grants - other agencies	11,842	2,860
Other income	-	300
	<u>244,830</u>	<u>201,897</u>
<i>Charitable activities</i>		
Burial and maintenance fees	5,440	4,790
	<u>5,440</u>	<u>4,790</u>
<i>Investment income</i>		
Rental income	9,916	9,512
Dividends received	13,386	10,000
RCB Income Scheme	551	574
Bank account interest	-	17
Bank account interest	13	9
Bank account interest	5	1
Bank account interest	27	-
	<u>23,898</u>	<u>20,113</u>
<i>Charitable activities</i>		
Fundraising costs	(5,359)	(4,653)
Depreciation of plant and machinery	(325)	(651)
Depreciation of fixtures and fittings	(3,191)	(4,504)
Charitable donations	(18,870)	(19,305)
Bank charges	(33)	(26)
Bank charges	(95)	(34)
Bank charges	(21)	(19)
Bank charges	(117)	(85)
Wages and salaries	(45,128)	(42,244)
Pensions	(10,848)	(9,056)
Subcontract cost	(850)	(2,080)
Staff training	-	(555)
Rates	(3,302)	(2,950)

This page does not form part of the statutory financial statements.

Kilhorne Parish Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023	Total 2022
	£	£
Light, heat and power	(3,314)	(5,243)
Insurance	(4,158)	(3,884)
Repairs and maintenance	9,414	(58,309)
Upkeep of grounds	(1,701)	(2,231)
Telephone and fax	(350)	(362)
Printing, postage and stationery	(973)	(1,195)
Hire of other assets (Operating leases)	(432)	(380)
Sundry expenses	(6,370)	(7,133)
Diocesan Assessment	(8,508)	(9,056)
Advertising	(250)	-
Accountancy fees	(600)	(420)
Legal and professional fees	(3,705)	(18,001)
	<u>(109,086)</u>	<u>(192,376)</u>
	<u>(109,086)</u>	<u>(192,376)</u>



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Author Nicole Toner (ntoner@kpsca.co.uk)

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Document Signers Scan/Click the QR Code to view signature information

Name [Wendy Campbell](#)

Email wcampbell130@hotmail.com

Status **SIGNED** at Wed, 11 Dec 2024 12:20:56 GMT(+0000)

Signature Fingerprint e9269fc6-1d00-4fb0-b0f9-531503101aeb



Name [Nicole Toner](#)

Email ntoner@kpsca.co.uk

Status **SIGNED** at Wed, 11 Dec 2024 11:16:30 GMT(+0000)

Signature Fingerprint f27818b1-aca2-4415-8298-81bb19d95765



Name [Cynthia Crutchley](#)

Email cecilcrutchley@gmail.com

Status **SIGNED** at Wed, 11 Dec 2024 12:25:37 GMT(+0000)

Signature Fingerprint e3330ab6-7959-4630-baee-1571ee2189e6



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Wed, 11 Dec 2024 11:16:31 **Nicole Toner** Signed the Document (IP: 151.2.214.200)



