

Kilbride Parish Church

Trustees' Annual report and statement of receipts and payments, assets and liabilities

For year ended 31st December 2022

Charities number 103570

Annual report and financial statements for year ended 31st December 2022

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Kilbride Parish Church

References and administrative details:

Charity Name

Kilbride Parish Church

Charity registration number

103570

Contact address

53 Brook Meadow

Doagh

BT39 0QF

Trustees

Mrs K Henry

Mr R McDonald

Mr J Wilson

Mr C Gibson

Mrs L Lyttle

Mr N Cinnamon

Mr W Robinson

Mr I Topping

Mr S Aiken OBE

Rev Canon W D Humphries

Mr D Holmes

Mrs P Robinson resigned 5.4.2022

Mrs H McDonald

Mrs C Ireland

Mrs D Hurst

Ms Ashley Hurst resigned 5.4. 2022

Mrs Iris McCormick appointed 28.3.23

Mrs Valerie Bryans appointed 28.3.23

Principal office- bearers

Clergy:

Rev Canon W D Humphries

Church Secretary

Mr I Topping

Church Treasurer

Mrs L Lyttle

Church-warden – People

Mr C Gibson & Mrs H McDonald

Church warden - Glebe

Mr J Wilson & Mr W Robinson

Independent Examiner

CG Taggart Accountancy Services

Chartered Accountants and Registered Auditor

17 Cypress Crescent

Donaghadee

Co Down

BT21 0QG

Bankers

Danske Bank

18, The Square

Ballyclare, BT39 9BB

Kilbride Parish Church

Trustees' Annual Report for the year ended 31st December 2022

The trustees present the Annual report and statements of receipts and payments, assets and liabilities for Kilbride Parish Church for the year ended 31st December 2022.

Objectives and Activities

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

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

Achievements, Performance & Public benefit

Now that many of the restrictions are over we have been attempting to 'get back to normal'. Attendance at services is still low but we have been trying to engage our members and those in the local community in fellowship. Youth organisations are all up and running and our Ladies group and badminton group are meeting again.

In February there was a 'Day with God' to start the year when a suggested Prayer diary was included in the church magazine suggesting prayer times throughout the day and to thank God for the end of the pandemic. The magazine is circulated to every parishioner, well as being made available locally to others. During Lent there was a musical recital in the church each Wednesday followed by lunch which was well attended by both members and visitors.

We also opened the church throughout the year to various groups celebrating anniversaries including 50 years of the Brownie pack at Kilbride, 100 years of policing in Northern Ireland, 100 years of the (Masonic) Provincial Priory of East Ulster to name just a few.

We held many entertainment evenings such as hosting Killyglen orchestra, a beetle drive, a summer fete, an evening with the Rector in Advent which were all publicised on our Facebook page as well as the parish website.

In addition to money collected for charity, the Select Vestry donated £1,000 of funds to local charities. We continue to plan events for 2023 which we hope will attract both members and visitors alike to our church.

Kilbride Parish Church

Trustees' Annual Report for the year ended 31st December 2022 (continued)

Financial review:

Attendance figures continue to be low at services and therefore Freewill offering amounts have dropped by 4% over the past year. Some donations to the parish (total £1,750) as well as a grant to each parish from the Diocesan office (£1,510) brought the overall reduction in our income to just over three percent. A careful spending programme throughout the year kept costs to a minimum and we have been able to maintain a cash reserve of £23,004 in a deposit account. Attempts at fundraising activities have not produced the results we had hoped for but we remain undeterred for the year ahead.

Going Concern

The trustees have reviewed the budgets for the year and are satisfied that there are adequate funds in place to ensure that the parish can continue its activities for a period of twelve months from the date of approval and the financial statements for the year ending 31st December 2022 can be signed off as a going concern.

Post Balance Sheet:

Parish funds have held up throughout this year and the sum held in the deposit account for contingencies give us confidence for the coming year.

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 stipend and locum allowances of the incumbent of the Parish is paid by the Parish in accordance with the advice of the Diocese of Connor and in line with figures approved by the General Synod of the Church of Ireland. In addition the parish pays the incumbent's share of the pension contribution and some of the running expenses of the rectory. See note 5 for details of the amounts expended in the year ended 31 December 2022.

Kilbride Parish Church

Trustees annual report for year ending 31st December 2022 (continued)

Organisational structure

The Select Vestry is responsible for the day to day management of the parish and consists of: the member of the clergy serving in the parish, the churchwardens and generally not more than twelve members of the general vestry who are 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 how parish funds are 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 2022 the select vestry met 12 times with an average attendance of 75%.

Compliance with Public benefit

The parish has given consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year, while adhering to the government restrictions, have helped to achieve the Parish's purpose and objectives, as well as providing public benefit.

Statement of Trustees' responsibilities.


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

The law applicable to charities in Northern Ireland with an income less than £250,000 requires trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

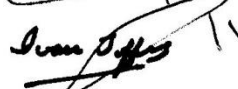
The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time, the assets and liabilities of the Parish. They are also responsible for the safeguarding the assets of the parish and hence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

Signed on behalf of Trustees:

Trustee 1: *W.D.Humphries*



Trustee 2: *Ivan Topping*



Date: 10 / 1 / 2023

CG Taggart

ACCOUNTANCY SERVICES

Independent Examiner's Report to the Trustees of Kilbride Parish Church

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's statement

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

Grace Taggart
CG Taggart Accountancy Services
Chartered Accountants and Registered Auditors

49 Ashcroft Way Lower
Ballinderry Lisburn
Co Antrim
BT28 2AY

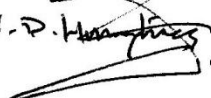
13 March 2023

Kilbride Parish Church

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

Receipts	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
Freewill offerings	67,105	-	67,105	69,628
Loose collections	2,113	-	2,113	395
Gifts and donations/grants	5,228	-	5,228	1,051
Gift Aid return	13,824	-	13,824	14,960
Rents	1,140	-	1,140	-
Bank and deposit interest	86	-	86	102
Investment income	2,033	10	2,043	2,181
Income for charity/3 rd parties	1,769	-	1,769	1,409
Proceeds from sale of old rectory	-	-	-	5,981
Utilities refund	223	-	223	802
Total receipts	93,522	10	93,532	96,509
Payments				
Wages, salaries and other entitlements	64,115	-	64,115	56,336
Diocesan costs/assessments	12,933	-	12,933	12,338
Church running costs	27,203	-	27,203	19,972
Charitable donations	2,186	-	2,186	4,273
Total payments	106,437	-	106,437	92,919
Excess of payments over receipts for year	(12,915)	10	(12,905)	3,591
Opening balance (see note 2)	36,640	1,880	38,520	34,929
Closing balance (see note 2)	23,725	1,890	25,615	38,520

Signed on behalf of Trustees:

Trustee 1: *W.D. Humphries* 

Trustee 2: *Ivan Topping* 

Date 12.3.2023

Kilbride Parish Church

Statement of assets and liabilities as at 31st December 2022

	2022	2022	2022	2021	2021	2021
Cash funds	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
Current account	-	721	721	-	11,636	11,636
Deposit account	-	23,004	23,004	-	25,004	25,004
RB surplus funds account	<u>1,890</u>	-	<u>1,890</u>	<u>1,880</u>	-	<u>1,880</u>
Total cash funds (see note 2)	1,890	23,725	25,615	1,880	36,640	38,520
Debtors – Gift Aid receivable	-	12,637	12,637	-	13,109	13,109
Investments in RCB/CIT unit trust	50,330	63,876	114,206	53,025	68,222	121,247
Total investment	<u>50,330</u>	<u>63,876</u>	<u>114,206</u>	<u>53,025</u>	<u>68,222</u>	<u>121,247</u>

Assets retained for Parish's own use:


Church hall	93,671	-	93,671	93,671	-	93,671
Rectory	225,000	-	225,000	225,000	-	225,000
Parish room (portacabin)	25,000	-	25,000	25,000	-	25,000
Less depreciation@10% per annum(15,000)	-	-	(15,000)	(12,500)	-	(12,500)
Fixtures and fittings	55,000	-	55,000	55,000	-	55,000
Less depreciation @ 10%per annum(33,000)	-	-	(33,000)	(27,500)	-	(27,500)
Storage unit	5,000	-	5,000	5,000	-	5,000
Less depreciation @ 10%per annum (1,000)	-	-	(1,000)	(500)	-	(500)
Total assets retained for Parish's own use	<u>354,671</u>	-	<u>354,671</u>	<u>363,171</u>	-	<u>363,171</u>

Liabilities:

Taxation and Social Security	-	-	-	-	(2,767)	(2,767)
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Signed on behalf of Trustees:

Trustee 1: *W.D.Humphries* 

Trustee 2: *Ivan Topping* 

Kilbride Parish Church

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

1. Accounting policies

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

a) Receipts and Payment account

All items of income and expenditure included within the receipts and payments account have been accounted for on a cash receipts basis.

b) Statement of Assets and Liabilities

i) Assets retained for Parish own use

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

	<u>2022</u> £	<u>2022</u> £	<u>2021</u> £
	Restricted funds	Unrestricted funds	Restricted funds
Church Hall	93,671	-	93,671
Rectory	225,000	-	225,000
Storage unit	4,000	-	4,500
Parish Room (portacabin)	10,000	-	12,500
Fixtures and fittings	22,000	-	27,500
Church building	See below		See below

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

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

The Church Hall is recognised at cost of construction/acquisition. No depreciation has been provided on the parish centre buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Rectory is recognised cost of acquisition. No depreciation value has been provided on the Rectory as the current estimated value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Storage unit is recognised at cost of acquisition as at October 2020 and is depreciated on a straight line basis over a 10 year period.

The Parish room is recognised at deemed cost (estimated value at 31st December 2016) and is depreciated on a straight line basis over a period of 10 years.

Fixtures and fittings are recognised at deemed cost (estimated value at 31st December 2016) and is depreciated on a straight line basis over a period of 10 years.

Kilbride Parish Church

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

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investments in RCB/CIT Unit trusts are initially recorded at cost and then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

2. Reconciliation of Cash funds:	2022	2021
	£	£
Total cash funds at beginning of year	38,520	34,929
Receipts for year	93,532	96,509
Payments for year	(106,437)	(92,919)
Total cash funds at end of year	<u>25,615</u>	<u>38,520</u>

3. Investment Assets	2022	2021
	£	£
Investments in RCB/CIT Unit Trusts:		
At beginning of year	121,247	105,759
Increase / (reduction) in value	(7,041)	15,488
At end of year	<u>114,206</u>	<u>121,247</u>

Of the total of £114,206 (2021: £121,247), £50,330 relates to restricted funds (2021: £53,025) and £63,876 to unrestricted funds (2021: £68,222)

4. Collections for Third parties	2022	2021
	£	£
Christian Aid	880	913
McCabe Educational Trust	70	221
World day of Prayer	-	275
Holyland dinner	779	-
Funeral gratuity to sexton	40	-
Totals	<u>1,769</u>	<u>1,409</u>

The above amounts have been included in Receipts for the Year under 'Income for Charity/3rd parties' and in payments for the year under 'Charitable Donations'.

Kilbride Parish Church**Notes to the financial statements for the year ended 31st December 2022 (continued)****5. Transactions with the Trustees**

The Rector was in receipt of a gross taxable salary of £41,958 (2021: £39,512) and additional sums totalling £4,774 (2021: £5,204). The Parish also paid the employer's and personal contribution to the Church of Ireland's centrally administrated Pension fund of £5,909 (2021 £5,737) plus a sum of £2,965 (2021: £2,626) relating to the running costs of the Glebe house occupied by the Rector.

No other trustee or person related to a trustee received remuneration, benefits or reimbursement of expenses nor had any personal interest in any contract or transaction entered into by the charity during the year.

6. Governance costs

Governance costs of £1,409 (2021 - £1,279) were incurred during the year of which £450 (2021 - £300) relates to fees paid to the independent examiner. Governance costs are included within the Church running costs in the receipts and payments account.

