

Killyleagh Parish Church

Annual report and financial statements
For the year ended 31 December 2022



Rector: Rev Colin Darling

Northern Ireland Charity No. NIC 103591

St John the Evangelist, Parish Church of Killyleagh

Contents

	Page
Reference and administrative details	1
Trustees report	2
Independent examiners report	11
Receipts and payments account	12
Statement of assets and liabilities	13
Statement of changes in funds	13
Notes to the accounts	14
<i>Pages not forming part of the financial statements:</i>	
Summary of members contributions	20

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

Stewart Poole

Andy Ward

Shonagh Dagher

Rev Colin Darling

Christine Patterson

Brenda Livingston

Hilary Patterson

Esther Shaw

Anthea McWilliams

Karen Kirk

Lorna McCormick

Sue McCrum

Michael Scott

Judith Shortall

Joyce McCormick

Brian Thompson

Kenny Thompson

Principal Office-bearers

Clergy: Rev Colin Darling (left 26 March 2023)

Honorary Secretary: Christine Patterson

Honorary Treasurer: Judith Shortall

Church Warden- Clergy: Esther Shaw

Church Warden - People: Sue McCrum

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 2022

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 2022.

The trustees note that a review of 2022 should not overlook the unusual year that it was. Restrictions because of the Omicron variant still limited parish life a little in the early part of the year. Moreover, in the latter part of the year, with less restrictions, the parish then went through a re-building phase.

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 2022 and also served as Area Dean for the Lecale Area Deanery, in which the parish is situated..

The parish also called upon the experience of Rev Hector Wanliss, licenced to officiate in Killyleagh Parish and Emeritus Diocesan Reader, Mrs Hilary Patterson who assisted leading services.

St John the Evangelist, Parish Church of Killyleagh

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

Church Property

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

During 2022, reports were commissioned to assess the potential repair work to the church roof, to upgrade the side door entrance, and to install new lighting. A contractor was engaged late in 2022 to carry out the work of improving the lights and installing emergency lighting.

Public Worship

Throughout 2022, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on a Sunday morning, occasionally on a Sunday afternoon and on a Wednesday morning, including prayers for the sick and those in need.

The Trustees record that the average congregation size in 2022 was 25% - 30% lower than pre-COVID, although some festival services had larger attendances. Additionally, when the online worshippers are included, albeit without confirmation of the online data, the combined in-person and online worshipping numbers are higher than pre-COVID times.

Most Sunday mid-morning services and some others were streamed live allowing those who wished to worship an option of either coming to the church or joining online. With the facility to join the worship via the Parish YouTube channel, worshippers also could choose a time to view and participate in the service at a time to suit themselves.

Services were also held at other times to mark special civil and religious occasions, with members of the public warmly welcomed. In June, a service was held to mark Her Majesty Queen Elizabeth's 70 years as monarch. Attendees included local politicians, the Lord Lieutenant, Sea Cadets, clergy of other local churches and other members of the community. A Presbyterian / Church of Ireland joint choir sang a special anthem composed for the occasion. 7 trees were planted in the graveyard by Sea Cadets, one for each decade of the Queen's reign, with the Lord Lieutenant putting the finishing planting touches to the most prominent tree in the turning circle grass area.

Other public community services included a service marking the death of Her Majesty Queen Elizabeth II, Harvest Thanksgiving in October, British Legion Remembrance Day Commemoration and Festival of 9 Lessons and Carols in December, again with a joint Presbyterian / Church of Ireland choir. These public services allowed the church to open its doors to other community members and their families.

St John the Evangelist, Parish Church of Killyleagh

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

Youth Work

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

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

Young parishioners between the ages of 4 and 14 met each Sunday January to June 2022 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, provided teaching and structure to Sunday's Activities. The leaders all come from within the church community.

The Killyleagh Hub was launched in September 2022 to replace Sunday School, with a radical move away from meeting each Sunday. The Killyleagh Hub aim was to incorporate gathering for events, some simple teaching, a limited commitment to attending certain services and building up a greater connection with the Parish. A dark walk, a trip to Ice Hockey and a Pantomime visit were all planned in Autumn 2022.

A team of leaders and assistants who previously had supervised Sunday School agreed to provide leadership and supervision for The Killyleagh Hub. They were supplemented on a one-off basis by parents and others.

The young members of the church additionally are encouraged in acts of public service. A Nativity Service involving The Killyleagh Hub members, leaders and teenage parishioners was enjoyed by the congregation in the church and online in December.

Killyleagh Parish Church continued its sponsorship of two children in Honduras and Burkina Faso, through the Christian charity Compassion.

Although regular attendance on Sunday mornings is lower, attendance at major church festivals increased. And the numbers registering for The Killyleagh Hub was considerably higher than for the Sunday School.

St John the Evangelist, Parish Church of Killyleagh

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

Youth Work (continued)

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 was 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 2022, with occasional breaks for COVID related illness in the early part of the year.

In September, the lower age limit for membership was reduced to 3, with the result that 64 registered for membership. Two sessions are held each Thursday evening, to allow Safeguarding supervision ratios to be met. Children were split into groups dependant on age, with 3–7-year-olds coming at an early time and 8–11-year-old children coming later. 14 members from previous years who had passed the upper age limit stayed connected as assistant leaders in 2022.

The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 5 other regular adult leaders.

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.

A diocesan-led Safeguarding Audit was carried out towards the end of 2022, with some administrative issues to be addressed and leaders who hadn't received Safeguarding training, or refresher training, within the past 3 years required to undergo further training.

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.

St John the Evangelist, Parish Church of Killyleagh

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

Community Leadership

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

Public outdoor services marking Remembrance Day and the 40th anniversary of the Falklands war, with special tribute being paid to the only person from Northern Ireland to die in the war, were led by the Rector.

A memorial service was led by the Rector and Rev Wanliss at Killyleagh Yacht Club, following the death of Her Majesty Queen Elizabeth II.

Services for lifetime 'Rites of passage'

Throughout 2022 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 2022, the Parish charged no fees for funerals or baptism services, though there are published fees for graveyard burials and the erection of tombstones.

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 360-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 Glebe Wardens and some other 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. During 2022 the gates to the graveyard were unlocked or left open for the whole year. Local residents are aware they can enter it at any time. The Trustees are committed to maintain this sensitive support to local residents and those with loved ones interred within.

St John the Evangelist, Parish Church of Killyleagh

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

Services for lifetime 'Rites of passage' (continued)

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, Christmas card and small gift to senior members and electronic methods (website, Facebook, texts and email).

During 2022, the Parish continued to stream services (live) using its own YouTube Channel. In so doing, the Parish is able to reach out to members both in-person and online.

Online communication was prevalent during 2022 and the Trustees acknowledge the efforts of those involved in publishing material on the website, posting on Facebook, operating sound and camera equipment in-church.

Additionally at times, material was distributed to parishioners by email, for example church magazines.

Those without access to the internet received paper copies of Church Magazines.

Trustees are satisfied that communication is appropriate and within general guidelines and that record-keeping of member's data meets requirements of GDPR legislation.

St John the Evangelist, Parish Church of Killyleagh

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

Financial Review

The receipts and payments account shows net outgoing funds of £17,468 after payments made in relation to capital costs totalling £14,376.

Income has decreased from £118,752 to £82,767, mainly due to the reduction in Gift Aid receipts for the year down from £15,484 in prior year and the one-off local restriction support scheme funds received in the prior year of £14,284. Of the income, £73,853 relates to unrestricted funds and £8,914 relates to restricted funds. The restricted funds represent funding for the streaming equipment of £110, church year fees of £1,400, General Building funds of £2,299, Sunday School donations of £1,134, baptisms of £230 and amounts raised for other charities of £3,741.

Expenditure (excluding payments to purchase fixed assets) have increased from £75,591 to £85,859, with the key increase being to Rector's stipend. Payments to the Rector were understated in the prior year and therefore additional top up was required to be paid in 2022, and the charge for the year returned to correct levels.

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.

The parish is in a deficit position this year due to the continued reduction in regular giving via either freewill offering or regular donations. However, it should be noted that a gift aid claim for the year to 31 December 2022 has not been submitted. There continues to be a reliance on the work of the charity shop to bridge the gap between donations and outgoings. The Trustees acknowledge the work of the volunteers at the shop and would like to express our gratitude for their contributions.

The Trustees do not take lightly the fact that normal income, including from the shop, does not comfortably exceed outgoings from the General operating account. 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 regularly.

St John the Evangelist, Parish Church of Killyleagh

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

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 2022 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 Rector 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 Meeting.

St John the Evangelist, Parish Church of Killyleagh

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

Organisational Structure (continued)

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 2022 the full Select Vestry met on 4 occasions. Issues were also dealt with by email. The average attendance was 70%.

Additionally, 5 separate Select Vestry sub-groups were set up in 2020 to progress matters where possible. Each sub-group reports back to the whole Select Vestry which retains the final authority. The sub-groups are in the areas of Finance, Technology, Property Maintenance & Property Projects, Governance and Stewardship, Parish Centre, and Shop. These sub-groups met in addition to the full Select Vestry meetings.

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 activities 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

Signed on behalf of the Trustees
12 April 2023

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 2022, 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
12 April 2023

St John the Evangelist, Parish Church of Killyleagh

Receipts and payments account for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2021 total funds £
Income and endowments from:						
Donations and legacies	2	43,550	7,514	-	51,064	70,737
Income from charitable activities	3	2,876	1,400	-	4,276	3,478
Other trading activities	4	23,766	-	-	23,766	24,946
Investments	5	2,151	-	-	2,151	3,244
Other income	6	1,510	-	-	1,510	16,347
Total income		73,853	8,914	-	82,767	118,752
Expenditure on:						
Raising funds	7	(5,457)	-	-	(5,457)	(3,769)
Expenditure on charitable activities	8	(75,148)	(5,254)	-	(80,402)	(71,822)
		(80,605)	(5,254)	-	(85,859)	(75,591)
Payments to purchase fixed assets	9	-	(14,376)	-	(14,376)	(10,490)
Total expenditure		(80,605)	(19,630)	-	(100,235)	(86,081)
Net (expenditure)/ income before transfer		(6,752)	(10,716)	-	(17,468)	32,671
Transfers						
Transfers between funds		-	-	-	-	-
Net movement in funds		(6,752)	(10,716)	-	(17,468)	32,671

St John the Evangelist, Parish Church of Killyleagh

Statement of assets and liabilities as at 31 December 2022

	Notes	2022 £	2021 £
Tangible fixed assets	9	682,229	681,757
Investments	10	52,010	58,655
Current assets - Cash at bank and in hand	11	112,807	130,275
Net current assets		112,807	130,275
Total assets less current liabilities	12	847,046	870,687

The accounts were approved and signed on 12 April 2023 on behalf of all trustees by:

Trustee

Mrs J Shortall
Trustee

Statement of changes in funds

	Opening Balance	Incoming funds	Outgoing funds	Transfers	Other movements	Closing Balance
Restricted funds:						
Property maintenance	651	-	-	-	-	651
Fixed assets inc. Parish Centre replacement	647,461	110	(14,376)	-	2,012	635,207
Choir fund	1,276	-	-	-	-	1,276
General building fund	12,961	2,299	-	-	-	15,260
Church Yard fund	16,378	1,400	-	-	-	17,778
Sunday School fund	2,362	1,364	(1,248)	-	-	2,478
Church restricted	7,880	-	-	-	-	7,880
Legacy	2,879	-	-	-	-	2,879
Special collections	265	3,741	(4,006)	-	-	-
Sub-total for Restricted funds	692,113	8,914	(19,630)	-	2,012	683,409
Unrestricted funds						
General fund	37,986	73,853	(80,605)	-	-	31,234
Designated fund for church lighting	21,128	-	-	-	-	21,128
Fixed assets fund	51,966	-	-	-	(1,540)	50,426
Sub-total for Unrestricted funds	111,080	73,853	(80,605)	-	(1,540)	102,788
Endowment funds						
Endowment funds	67,494	-	-	-	(6,645)	60,849
Sub-total for Endowment funds	67,494	-	-	-	(6,645)	60,849
Grand total	870,687	82,767	(100,235)	-	(6,173)	847,046

The other movements include revaluation adjustments for investments (£6,645) and asset additions in the year (£14,376) less depreciation on unrestricted fixed assets (£1,540) and depreciation on restricted assets (£12,364).

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

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	2021
	£	£	£	£
Free Will Offering	21,256	-	21,256	22,423
Standing orders and one offs	19,161	-	19,161	18,846
Loose Collection	2,070	-	2,070	1,565
Gift Aid Refund	-	-	-	15,484
Sacramental Collection	-	230	230	-
Pentecost	-	1,205	1,205	990
Harvest	-	1,691	1,691	1,757
Special Collection - Poppy day appeal	-	290	290	130
Special Collection – Ukraine	-	405	405	-
Special Collection – Christmas	-	150	150	-
Special Collection – Bishops Appeal	-	-	-	275
Special Collection – Confirmation service	-	-	-	200
Sunday School	-	1,134	1,134	435
General building fund	-	2,299	2,299	1,988
Capital donations	-	110	110	4,650
Other donations	1,063	-	1,063	1,754
Total	43,550	7,514	51,064	70,737

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

3. Income from charitable activities

Parish Centre income	2,400	-	2,400	729
Church Yard - Grave Fees	-	975	975	1,865
Church Yard - Other income	-	425	425	-
Rent Received	476	-	476	884
Total	2,876	1,400	4,276	3,478

4. Other trading activities

Charity shop takings	23,568	-	23,568	24,897
Other Income - Easy Fund Raising	198	-	198	49
Total	23,766	-	23,766	24,946

5. Investment income

Investment Income from investments	1,958	-	1,958	3,229
Bank Interest Received	193	-	193	15
Total	2,151	-	2,151	3,244

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

6. Other income

	Unrestricted £	Restricted £	This year £	2021 £
Job Retention Scheme	-	-	-	2,063
Local Restrictions Support Scheme	-	-	-	14,284
RCB grant	1,510	-	1,510	-
Total	1,510	-	1,510	16,347

7. Raising funds

Shop expenses	5,457	-	5,457	3,769
Total	5,457	-	5,457	3,769

8. Expenditure on charitable activities

Charitable Donations	1,245	4,006	5,251	3,087
Sunday School expenses	-	1,248	1,248	672
FWO Envelopes	268	-	268	562
Gifts	40	-	40	-
Printing, postage & stationery (2021: inc new photocopier)	156	-	156	1,358
Books and magazines	300	-	300	-
Professional fees	270	-	270	180
CCLI copyright license	369	-	369	429
Software and web costs	116	-	116	116
Water Rates	759	-	759	571
Rectory Rates	962	-	962	954
Premises Insurance	3,515	-	3,515	3,214
Heating and power	2,975	-	2,975	2,181
Parish Centre costs	-	-	-	208
General repairs	421	-	421	606
Bank Charges	370	-	370	334
Rectors Stipend	32,243	-	32,243	24,772
Organist Salary	5,000	-	5,000	4,875
Duty Cover	535	-	535	300
Organist Holiday Cover	110	-	110	80
Superannuation	9,952	-	9,952	9,663
Locomotory Allowance – Rector	6,591	-	6,591	6,591
Clergy Office Expenses	800	-	800	800
Diocesan Levy	7,464	-	7,464	6,804
Safeguarding insurance	62	-	62	62
Online services filming	-	-	-	3,340
Miscellaneous expenses	479	-	479	63
Total	75,148	5,254	80,402	71,822

St John the Evangelist, Parish Church of Killyleagh
Notes to the accounts
For the year ended 31 December 2022

9. Fixed assets

	Rectory and Glebe lands	Asset under construction	Plant	Streaming equipment	Parish Centre	Total
Cost or valuation						
At 1 January 2022	225,000	910	30,804	14,580	467,401	738,695
Additions	-	9,396	-	-	4,980	14,376
At 31 December 2022	<u>225,000</u>	<u>10,306</u>	<u>30,804</u>	<u>14,580</u>	<u>472,381</u>	<u>753,071</u>
Depreciation						
At 1 January 2022	-	-	16,941	2,916	37,081	56,938
Charge for the year	-	-	1,540	2,916	9,448	13,904
At 31 December 2022	<u>-</u>	<u>-</u>	<u>18,481</u>	<u>5,832</u>	<u>46,529</u>	<u>70,842</u>
Net book value:						
At 31 December 2022	<u>225,000</u>	<u>10,306</u>	<u>12,323</u>	<u>8,748</u>	<u>425,852</u>	<u>682,229</u>
At 31 December 2021	<u>225,000</u>	<u>910</u>	<u>13,863</u>	<u>11,664</u>	<u>430,320</u>	<u>681,757</u>

Depreciation is recorded as within other 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 2022	11,838	6,221	40,596	58,655
Revaluation	(854)	(759)	(5,032)	(6,645)
At 31 December 2022	<u>10,984</u>	<u>5,462</u>	<u>35,564</u>	<u>52,010</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 2021 and 2022.

11. Cash at bank

Included within cash at bank is an amount of £8,839 (2021: £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 2022

12. Analysis of net assets between funds

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	50,426	631,803	-	682,229
Investments	-	-	52,010	52,010
Cash at bank	52,362	51,606	8,839	112,807
	<u>102,788</u>	<u>683,409</u>	<u>60,849</u>	<u>847,046</u>

For the previous year:

Represented by	Unrestricted funds	Restricted funds	Endowment funds	Total
Fixed assets	51,966	629,791	-	681,757
Investments	-	-	58,655	58,655
Cash at bank	59,680	61,756	8,839	130,275
	<u>111,646</u>	<u>691,547</u>	<u>67,494</u>	<u>870,687</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.