

# Killyleagh Parish Church

Annual report and financial statements  
For the year ended 31 December 2024



Priest-In-Charge:  
Rev Eben Grobbelaar (appointed 1 February 2024)

Northern Ireland Charity No. NIC 103591

## 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**

Rev Eben Grobbelaar  
(appointed 1 February 2024)  
Christine Patterson  
Esther Shaw  
Andy Ward (Deceased)  
Brenda Livingston

Margaret Murphy  
Karen Kirk  
Anthea McWilliams  
Judith Shortall  
Pauline Shepard

Brian Thompson  
Carol McCloy  
Tony Davies  
Edwina Marr  
Joyce McCormick

The following Trustees stood down during the year:

Lorna McCormick  
Shonagh Dagher

### **Principal Office-bearers**

Priest-In-Charge: Rev Eben Grobbelaar (appointed 1 February 2024)  
Honorary Secretary: Christine Patterson  
Honorary Treasurer: Judith Shortall  
Rector's Church Warden: Esther Shaw  
People's Church Warden: Margaret Murphy  
Rector's Glebe Warden: Brian Thompson  
People's Glebe Warden: Andy Ward (deceased)

### **Independent Examiner**

Iain Gillespie, FCA, Lisburn

### **Bankers**

Ulster Bank

## **Trustees' Report**

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 2024.

### **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 Eben Grobbelaar was appointed on 1 February 2024 by the Bishop of Down and Dromore as Priest in charge for a period of up to 5 years. For the month of January 2024 services were led by Rev Hector Wanliss who is licenced to officiate in Killyleagh Parish.

#### **Church Property**

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

#### **Public Worship**

Throughout 2024, St John the Evangelist, Parish Church of Killyleagh, provided weekly worship on Sunday mornings at 9am and 11am services together with occasional seasonal evening services (eg Holy Week, Harvest and Christmas).

Most Sunday mid-morning services and some others were streamed live allowing those who were unable to attend church to still join in worship. 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. Online views average around 75 on a Sunday, and in-person attendance average around 45.

Services and events were also held at other times to mark special civil and religious occasions, with members of the public warmly welcomed. Other public community services included:

- 14/02/24 Ash Wednesday Service
- 17/03/24 St Patrick's Beacon Service
- 31/03/24 Easter Morning Sunrise Service
- 09/05/24 Taizé service Ascension Thursday Prayer Service
- 14/06/24 Service of welcome for Bishop Leo Paul and his wife Sadaf from the Diocese of Multan, Pakistan
- 20/10/24 Harvest Festivals morning and evening
- 01/12/24 Christingle Service
- 22/12/24 Nativity Service
- 22/12/24 Carol Service
- 24/12/24 Midnight Holy Communion

These services allowed the church to open its doors to other community members and their families. Breakfast was provided after the Easter Sunrise Service and lunch was provided after the morning Harvest Festival and supper after the Service of welcome for Bishop Leo Paul and his wife Sadaf.

A series of teaching and learning events took place throughout the year:

- A weekly Lenten Course that ran throughout lent
- 'July with John' video series by Rev Eben
- An Alpha Course that ran for 12 weeks over winter, culminating with the Holy Spirit Weekend
- Weekly 'Friday Prayers' posted on Facebook

Unfortunately, a Christmas Festival in the Parish Church involving local singers, a brass band and a ukelele band, was cancelled because of bad weather. However during the year there were joint events with other churches and the local community including:

- Several joint prayer evenings with Killyleagh Presbyterian Church
- 16/11/24 Community Prayer Morning at Killyleagh Bridge Centre with participation by other churches in the town, local community organisations and PSNI
- 01/12/24 Carol singing around the town.

## **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. Provision of teaching, fun and fellowship for any young

members of the congregation and for the wider community remains an objective of St John the Evangelist, Parish Church of Killyleagh.

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

The Youth Club for primary school aged children of Killyleagh and the surrounding areas continued to meet throughout 2024. It aims to give children from across the community 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 had 70 children registered for membership. Two sessions are held each Thursday evening, to allow Safeguarding supervision ratios to be met. Children meet at different times according to age with 3 to 7 year-olds meeting earlier and 8 to 11 year-old children coming later. The Youth Club is led by a parishioner with 20+ years' experience in leading youth organisations. There were 5 other regular adult leaders.

A Summer Scheme was held in August for children between the ages of 3 and 11. The week-long programme of events included exposure to civic organisations like the fire brigade and the police, as well as outdoor activities. It culminated with a family fun, with parents joining a service and prize giving. Around 150 people attended that service.

The young members of the church are encouraged to attend and participate in acts of public service. A Nativity Service in December involving leaders and teenage parishioners was enjoyed by the congregation in the church and online.

## **Safeguarding Trust**

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

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

Safeguarding training was undertaken as required, by everyone involved in working with children.

## **Community Leadership**

St John the Evangelist, Parish Church of Killyleagh, provides leadership in the local Girl's Brigade, associated with Killyleagh Presbyterian Church. The GB Captain and some of the Officers are Parishioners and also serve 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, are members of the GB.

### **Services for lifetime 'Rites of passage'**

Throughout 2024 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 2024, the Parish charged no fees for funerals or baptism services, donations were encouraged. There are published fees for graveyard burials and the erection of headstones.

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 2024 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.

Moreover, the church building itself is available, on request, 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.

### **Communications**

The Parish communicates with its members and the wider community using a combination of traditional methods (church notices, posters, Christmas card and small gift to senior members and electronic methods (website, Facebook, texts and email). During 2024, 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 2024 and the Trustees acknowledge the efforts of those involved in publishing material on the website, posting on Facebook, and operating the sound and camera equipment in church.

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

## **Fund Raising**

During the year there were a number of fundraising activities undertaken, as detailed in Note 3 of the financial statements. They included:

- Charity shop staffed by volunteers;
- Catering as requested for funeral and baptismal services
- 21/06/24 to 23/06/24 Four Peaks Challenge
- 15/03/24 St Patrick's evening
- 19/04/24 Family quiz
- 29/06/24 Garden Party, 'Brass in the Garden'
- 31/08/24 Last Saturday Catering
- 08/11/24 Quiz
- 30/11/24 Christmas Wreath Making

## **Financial Review**

The receipts and payments account shows net incoming funds of £12,560 after payments made in relation to capital costs totaling £4,513.

Income has increased from £101,194 to £114,764, mainly as a result of increased fundraising and grants received for the rejuvenation of the parish. Of the income, £104,230 relates to unrestricted funds and £10,534 relates to restricted funds. The restricted funds represent churchyard fees of £2,520, General Building funds of £2,804, Sunday School / youth ministry donations of £2,260, baptisms of £415 and amounts raised for other charities of £2,535.

Expenditure (excluding payments to purchase fixed assets) have increased from £58,006 to £97,691, with the key decrease being Rector's stipend and associated costs following the appointment of Rev Eben Grobbelaar from 1 February 2024.

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. The balance on this fund at 31 December 2024 is £20,056.

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.

Whilst the parish is in a surplus position this year, it must be noted that the income from freewill offering or regular donations at £40,056 is not sufficient to cover the overheads of the parish. 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.

## **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 2024 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 priest in charge of the Parish was 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.

During the vacancy the relevant fees were paid to the Rev Hector Wanliss 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.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish – during January 2024 Select Vestry meetings were chaired by Rev Adrian Dorrian. 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 2024 the full Select Vestry met on 10 occasions. Issues were also dealt with by email. The average attendance was 62%.

## **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

Rev Eben Grobbelaar  
25 April 2025

## **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 2024, 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  
25 April 2025

St John the Evangelist, Parish Church of Killyleagh

Receipts and payments account for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2023 total funds £
<b>Income and endowments from:</b>						
Donations and legacies	2	56,909	8,014	-	<b>64,923</b>	62,265
Income from charitable activities	3	4,579	2,520	-	<b>7,099</b>	5,590
Other trading activities	4	32,907	-	-	<b>32,907</b>	29,073
Investments	5	3,344	-	-	<b>3,344</b>	3,066
Other income	6	6,491	-	-	<b>6,491</b>	1,200
<b>Total income</b>		<b>104,230</b>	<b>10,534</b>	-	<b>114,764</b>	101,194
<b>Expenditure on:</b>						
Raising funds	7	(3,890)	-	-	<b>(3,890)</b>	(4,394)
Expenditure on charitable activities	8	(89,031)	(4,770)	-	<b>(93,801)</b>	(53,612)
		<b>(92,921)</b>	<b>(4,770)</b>	-	<b>(97,691)</b>	(58,006)
<b>Payments to purchase fixed assets</b>	<b>9</b>	<b>-</b>	<b>(4,513)</b>	-	<b>(4,513)</b>	(40,190)
<b>Total expenditure</b>		<b>(92,921)</b>	<b>(9,283)</b>	-	<b>(102,204)</b>	(98,196)
<b>Net income / (expenditure) before transfer</b>		<b>11,309</b>	<b>1,251</b>	-	<b>12,560</b>	2,998
<b>Transfers</b>						
Transfers between funds		1,239	(1,239)	-	-	-
<b>Net movement in funds</b>		<b>12,548</b>	<b>12</b>	-	<b>12,560</b>	2,998

St John the Evangelist, Parish Church of Killyleagh

Statement of assets and liabilities as at 31 December 2024

	Notes	2024 £	2023 £
<b>Tangible fixed assets</b>	9	<b>694,437</b>	706,886
<b>Investments</b>	10	<b>58,298</b>	54,305
<b>Current assets:</b>			
<b>Loan debtor</b>		<b>8,453</b>	-
<b>Cash at bank and in hand</b>	11	<b>128,365</b>	115,805
<b>Net current assets</b>		<b>136,818</b>	115,805
<b>Total assets less current liabilities</b>	12	<b>889,553</b>	876,996

The accounts were approved and signed on 25 April 2025 on behalf of all trustees by:

Rev E Grobbelaar  
Trustee

Mrs J Shortall  
Trustee

Statement of changes in funds

	Opening Balance	Incoming funds	Outgoing funds	Transfers	Other movements	Closing Balance
<b>Restricted funds:</b>						
Property maintenance	651	-	-	-	-	651
Fixed assets inc. Parish Centre replacement	642,342	-	(4,513)	(1,173)	(10,909)	625,747
Choir fund	1,276	50	-	-	-	1,326
General building fund	17,252	2,804	-	-	-	20,056
Church Yard fund	19,678	2,520	-	(66)	-	22,132
Sunday School fund	2,229	611	(860)	-	-	2,619
Church restricted	7,880	-	-	-	-	7,880
Legacy	2,879	-	-	-	-	2,879
Special collections	28	2,390	(2,362)	-	-	28
<b>Sub-total for Restricted funds</b>	<b>694,215</b>	<b>10,534</b>	<b>(9,283)</b>	<b>(1,239)</b>	<b>(10,909)</b>	<b>683,318</b>
<b>Unrestricted funds</b>						
General fund	70,751	94,595	(92,921)	2,410	-	74,835
Designated fund for church rejuvenation	-	9,635	-	(1,171)	-	8,464
Loan	-	-	-	-	8,453	8,453
Fixed assets fund	48,886	-	-	-	(1,540)	47,346
<b>Sub-total for Unrestricted funds</b>	<b>119,637</b>	<b>104,230</b>	<b>(92,921)</b>	<b>1,239</b>	<b>6,913</b>	<b>139,098</b>
<b>Endowment funds</b>						
Endowment funds	63,144	-	-	-	3,993	67,137
<b>Sub-total for Endowment funds</b>	<b>63,144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,993</b>	<b>67,137</b>
<b>Grand total</b>	<b>876,996</b>	<b>114,764</b>	<b>(102,204)</b>	<b>-</b>	<b>(3)</b>	<b>889,553</b>

The other movements include revaluation adjustments for investments (£3,993), recognition of loan fund, asset additions in the year (£4,513) less depreciation on unrestricted fixed assets (£1,540) and depreciation on restricted assets (£15,422).

## St John the Evangelist, Parish Church of Killyleagh

### Notes to the accounts

For the year ended 31 December 2024

#### 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	2023
	£	£	£	£
Free Will Offering	18,997	-	18,997	19,288
Standing orders etc	21,059	-	21,059	19,672
Loose Collection	3,649	-	3,649	2,919
Gift Aid Refund	11,586	-	11,586	11,663
Sacramental Collection	-	415	415	60
Pentecost	-	736	736	204
Harvest	-	1,016	1,016	1,371
Special Collection - Poppy day appeal	-	250	250	120
Special Collection – Bishops Appeal	-	483	483	695
Sunday School	-	2,260	2,260	551
General building fund (inc funeral teas)	-	2,804	2,804	1,992
Bequests	1,000	-	1,000	1,000
Other donations	618	-	618	2,730
Total	56,909	8,014	64,923	62,265

**St John the Evangelist, Parish Church of Killyleagh**  
**Notes to the accounts**  
**For the year ended 31 December 2024**

**3. Income from charitable activities**

	Unrestricted £	Restricted £	This year £	2023 £
Parish Centre income	4,051	-	4,051	3,153
Church Yard - Grave Fees	-	2,520	2,520	1,900
Rent Received	528	-	528	537
Total	4,579	2,520	7,099	5,590

**4. Other trading activities**

Charity shop takings	23,434	-	23,434	23,962
Christmas tree festival	-	-	-	5,010
Other Income - Easy Fund Raising Quizzes, Fireside Quizzes, Knitted puds	101	-	101	101
Brass in the garden	1,349	-	1,349	-
Four peaks	965	-	965	-
St Patrick's supper	4,635	-	4,635	-
Wreath making	1,012	-	1,012	-
Black Saturday + breakfast	575	-	575	-
Black Santa	558	-	558	-
Other fundraising	232	-	232	-
	87	-	87	-
Total	32,907	-	32,907	29,073

**5. Investment income**

Income from investments	1,609	-	1,609	1,869
Bank Interest received	1,639	-	1,639	1,197
Other interest received	96	-	96	-
Total	3,344	-	3,344	3,066

**St John the Evangelist, Parish Church of Killyleagh**  
**Notes to the accounts**  
**For the year ended 31 December 2024**

**6. Other income**

	Unrestricted £	Restricted £	This year £	2021 £
Power NI	-	-	-	1,200
Rejuvenation grant	5,000	-	5,000	-
Loan repayments	1,491	-	1,491	-
Total	6,491	-	6,491	1,200

**7. Raising funds**

Shop expenses	3,828	-	3,828	3,982
Christmas tree festival exps	-	-	-	412
Fundraising fees	62	-	62	-
Total	3,890	-	3,890	4,394

**8. Expenditure on charitable activities**

Charitable Donations	25	2,485	2,510	5,444
Sunday School expenses	-	2,285	2,285	860
Communion wine	34	-	34	-
FWO Envelopes	235	-	235	247
Gifts	382	-	382	-
Printing, postage & stationery	-	-	-	65
Books and magazines	225	-	225	270
Professional fees	180	-	180	180
CCLI copyright license	413	-	413	395
Software and web costs	1,609	-	1,609	352
Parish Centre costs	1,173	-	831	478
Water rates	835	-	835	660
Rectory rates	1,073	-	1,073	1,021
Premises insurance	3,929	-	3,929	3,663
Heating and power	2,882	-	2,882	2,808
Fire extinguisher service	191	-	191	122
General repairs	496	-	496	827
Rectory repairs	239	-	239	144
Graveyard repairs	66	-	66	-
Bank charges	421	-	421	376
Rectors' stipend	29,692	-	29,692	10,768
Organist salary	5,000	-	5,000	5,000
Duty cover	2,674	-	2,674	4,063
Organist holiday cover	200	-	200	40
Superannuation	9,437	-	9,437	5,964
Locomotory allowance – Rector	6,417	-	6,417	1,750
Clergy office expenses	733	-	733	200
Diocesan levy	8,280	-	8,280	7,548
Safeguarding insurance	58	-	58	58
Courses	-	-	-	210
Contribution to relocation costs	1,967	-	1,967	-
Loan to finance car + insurance	9,945	-	9,945	-
Miscellaneous expenses	220	-	220	99
Total	89,031	4,770	93,801	53,612

**St John the Evangelist, Parish Church of Killyleagh**  
**Notes to the accounts**  
**For the year ended 31 December 2024**

**9. Fixed assets**

	Rectory and Glebe lands	Asset under construction	Plant	Streaming equipment	Parish Centre	Total
<b>Cost or valuation</b>						
At 1 January 2024	225,000	10,306	70,994	14,580	472,381	793,261
Additions	-	1,058	2,284	1,171	-	4,513
Transfers	-	(11,364)	11,364	-	-	-
At 31 December 2024	<u>225,000</u>	<u>-</u>	<u>84,642</u>	<u>15,751</u>	<u>472,381</u>	<u>797,774</u>
<b>Depreciation</b>						
At 1 January 2024	-	-	21,650	8,748	55,977	86,375
Charge for the year	-	-	4,364	3,150	9,448	16,962
At 31 December 2024	<u>-</u>	<u>-</u>	<u>26,014</u>	<u>11,898</u>	<u>65,424</u>	<u>103,337</u>
<b>Net book value:</b>						
At 31 December 2024	<u><b>225,000</b></u>	<u><b>-</b></u>	<u><b>58,628</b></u>	<u><b>3,853</b></u>	<u><b>406,957</b></u>	<u><b>694,437</b></u>
At 31 December 2023	<u>225,000</u>	<u>10,306</u>	<u>49,344</u>	<u>5,832</u>	<u>416,404</u>	<u>706,886</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 2024	11,314	5,779	37,212	54,305
Revaluation	210	197	3,586	3,993
At 31 December 2024	<u>11,524</u>	<u>5,976</u>	<u>40,798</u>	<u>58,298</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 2023 and 2024.

**11. Cash at bank**

Included within cash at bank is an amount of £8,839 (2023: £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 2024**

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

<b>Represented by</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total</b>
Fixed assets	47,346	647,091	-	694,437
Investments	-	-	58,298	58,298
Loan debtor	8,453	-	-	8,453
Cash at bank	83,299	36,226	8,839	128,364
	<u>139,098</u>	<u>683,317</u>	<u>67,137</u>	<u>889,552</u>

For the previous year:

<b>Represented by</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowment funds</b>	<b>Total</b>
Fixed assets	48,886	658,000	-	706,886
Investments	-	-	54,305	54,305
Cash at bank	70,751	36,215	8,839	115,805
	<u>119,637</u>	<u>694,215</u>	<u>63,144</u>	<u>876,996</u>

**13. Related party transactions**

During the year a loan was advanced to the priest in charge in the amount of £9,945, this is being repaid over 5 years and interest has been charged at commercial rate. At 31 December 2024 a balance of £8,453 was still owed.

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