

Enniskillen/Killadeas/Priory Church/Clogher/Church of Ireland

Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31 December 2022

Charities Number: NIC 105476

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

Contents

References and administrative details of the Charity

Trustees' report

Independent Examiners Report to the Trustees

Receipts and payments account

Statement of assets and liabilities

Notes to the financial statements

Killadeas Priory Church

References and administrative details

Charity Name: Killadeas Priory Church

Charity Registration Number: NIC 105476

Contact Address: **C/O 121 Lettermoney Road
Ballinamallard
Co Fermanagh
BT94 2NF**

Trustees

Rev Mark Gallagher	Rector/Chairperson
David William Allen	Diocesan Synodsmen
Ronald G A Balfour	People's Glebewarden
Noel Deane	Rector's Glebewarden & Parochial Nominator
Paul Roycroft	Parochial Nominator/Rector's Churchwarden
Elizabeth (Betty) Booth	People's Churchwarden
Colin Irvine	
Erica McClean	Honorary Secretary
Jennifer W. Kirkpatrick	Honorary Treasurer
Evelyn A Cruwys	
Ella Deane	Stewardship Recorder
Iris K Deane	
Mark Rogers	
Margaret (Greta) Beacom	Gift Aid Secretary
Diana Armstrong	
Ingrid McKeon	

Principal Office-bearer

Clergy: Rev. Mark Gallagher

Church Treasurer: Jennifer Kirkpatrick (Mrs)

Church Warden- Clergy Paul Roycroft

Church Warden - People: Elizabeth (Betty) Booth

Independent Auditor

Mr Timothy Elliott MA(Hons)Edin
Munville House
Lisnaskea BT92 0QU

Bankers

Ulster Bank, 16 Darling Street, Enniskillen BT74 7HR. (Current A/C)

First Trust (AIB) 2-4 East Bridge Street, Enniskillen BT74 7BT. (Deposit)

Trustees' Annual Report for the year ended 31 December 2022

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Killadeas Priory Church for the year ended 31 December 2022

Objectives and Activities

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

The principal function of the Killadeas Priory Church of Ireland Parish is to support the advancement of the Christian religion by promoting, through the work of the Killadeas Priory Parish 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, the Killadeas Priory Church of Ireland Parish 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 the Killadeas Priory Church of Ireland Parish.

Achievements, Performance & Public Benefit,

The Killadeas Priory Church has in its congregation a majority ageing population and therefore caters adequately for them. There is an active Mothers Union Group who meet monthly and organise outings as well. A Tuesday Club exists and meet weekly. They organise days away for their members, friends, relations and non members are also made welcome to come along. Sunday Worship takes place weekly and on occasions such as Lent worship extends to twice weekly. During Holy Week nightly Services are held as are other Holy days celebrated. Unfortunately Sunday School is not active yet after the pandemic and due to a low number of children and absence of teachers. However they are welcome to come to Church with parents and the Rector sets out a Service to include children on one Sunday per month. Child protection policy is adhered to as stated per Church of Ireland Safeguarding Trust instructions.

The Outreach Group formed in 2015 is open to anybody interested and they have started a walking group every Monday night. The Killadeas Priory Church of Ireland is available for weddings and baptisms of persons not resident in the area and of mixed religion. The Old Graveyard within the Church Grounds is home to the Bishops Stone plus several other ancient Stones and remains a popular Northern Ireland Tourist attraction. Health & Safety Rules and Safeguarding Trust continue to be taken seriously by the Killadeas Priory Church of Ireland Parish.

The Parish has 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 have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Financial Review

Killadeas Priory Church of Ireland is in a healthy position at 31 December 2022.

Going Concern

The trustees have reviewed the finances for the year ahead. The Church Tower Repair Project is complete and we are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

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

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 Incumbent of the Parish stipend is paid in accordance with figures approved by the General Synod of the Church of Ireland as is his office and locomotory allowances.

Organisational Structure

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the member of the clergy serving in the Parish, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the incumbent or other member of the clergy officiating in the Parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how Parish funds are to be applied.

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 3 times during the year and the average attendance was 90%.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered into during the year 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 statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

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

Independent Examiners Report to the Trustees of Killadeas Priory Church of Ireland

I report on the Financial Statements of the Killadeas Priory Church for year ended 31 December 2022

The Parish is responsible for the preparation of the Financial Statements and considers that an audit is not required under Section 43(2) of the Charities Act and that an Independent Examination is needed.

The examination includes a review of the accounting records kept by the Parish and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanations concerning such matters.

In connection with my examination nothing came to my attention which gave me cause to believe otherwise than that the Financial Statements accord with the accounting records of the Parish, and those records satisfied the requirements of the Charities Act.

I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Signed:

Timothy Elliott
Accountant and Independent Examiner

Killadeas Priory Church of Ireland

Receipts & Payments Account for year ended 31 December 2022

RECEIPTS	Unrestr'd	Restr'd	Endowm't	Total	Total
	Funds	Funds	Funds	2022	2021
	2022	2022	2022	2022	2021
	£	£	£	£	£
Christian Stewardship Envelopes	22554.9	0	0	22554.9	22804.1
Plate Collections	947.6	0	0	947.6	233.3
Special Collections	0	505.5	0	505.5	15
Donations	5305	0	0	5305	4615
Special Efforts	1850	532.5	0	2382.5	2799.67
Gift Aid 'Planned' on 2021 giving	5751.78	0	0	5751.78	4950.5
Gift Aid 'Once Off' on 2021 giving	0	0	0	0	0
Baptism/Burial/Grave Plots	1000	0	0	1000	430
Interest on RCB/CIT Unit Trusts	674.57	0	0	674.57	654.16
Power NI - Wayleave	13.96	0	0	13.96	13.58
Diocesan Magazine	0	0	0	0	84
Missionary Box	0	0	0	0	24.85
Total Receipts	38097.81	1038	0	39135.81	36624.16

Receipts & Payments Account for year ended 31 December 2022

	Unrestr'd Funds	Restr'd Funds	Endow'mt Funds	Total 2022	Total 2021
	2022	2022	2022	2022	2021
	£	£	£	£	£
PAYMENTS					
Diocesan Assessment	20414.08	0	0	20414.08	15874.16
Church Expenses	884.4	0	0	884.4	3970.95
Insurance - Church & Hall	2444.24	0	0	2444.24	Included i
Power NI	5223.91	0	0	5223.91	Included i
Church Repairs	0	0	0		1320
Rectory Expenses (1/3 share)	1345.01	0	0	1345.01	879.54
Rectory Repairs	0	0	0		0
Gratuities - Lay Preacher & Gift	100	0	0	100	231.98
Organist/Sexton & Grounds	3086	0	0	3086	1600
Ancient Graves maintenance	0	0	0		500
S.School Prizes/Printing & Postage	463.47	0	0	463.47	588.85
Charitable Donations	1350	211	0	1561	1139.85
Gift Aid Admin fees (RCB)	349.75	0	0	349.75	321.01
Clogher Diocesan MU Area Service	0	294.5	0	294.5	0
Chamber Choir West Choir	0	532.5	0	532.5	0
Diocesan Magazine	0	0	0		84
Bank Fees	129.71	0	0	129.71	128.09
Transfer to Business Reserve A/C	0	0	0	0	6300
Total Payments	35790.57	1038	0	36828.57	32938.43
Excess of Receipts over Payments for the year 2022 before transfers	2307.24	0	0	2307.24	9985.73

On behalf of the Trustees:

Trustee 1

Trustee 2

	Unrstr'd Funds	Restr'd Funds	Endow'mt Funds	Total 2022	Total 2021
	2022	2022	2022	2022	2021
	£	£	£	£	£
Cash Funds					
Current Account	42130	0	0	42130	39822
Deposit Accounts	6341	3575	0	9916	9909
Total Cash Funds	48471	3575	0	52046	49731
Investment Assets					
Equity Investments	0	0	0	0	0
Other listed Investments	0	0	0	0	0
Investment in RCB/CIT Unit Trust	0	0	37348	37348	35499
Other unlisted Investments	0	0	0	0	0
Investment Properties	0	0	0	0	0
Total Investment Assets	0	0	37348	37348	35499
Assets retained for Parish own use					
Parish Centre	98000	0	0	98000	98000
Glebe House	0	0	0	0	0
Fixtures & Fittings	5000	0	0	5000	5000
Total Assets retained for Parish's own use.	103000	0	0	103000	103000

On behalf of the Trustees

Trustee 1

Trustee 2

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting Policies

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

(a) Receipts and Payments 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

(1) Assets retained for the Parish's own use

The Assets of the Parish, retained for its own use comprise:-

Church Building and Graveyard
Parish Hall
Fixtures and Fittings

The Church Building and Graveyard are deemed to be Heritage Assets as defined by the Charities SORP (FRS 102). 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 Parish Centre

The Parish Centre (Hall) is recognised at cost of construction, £98,000 in 2011. It is situated in Church Grounds but not attached to Church building. No depreciation has been provided on the Parish Centre as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House

The Glebe House is the property of our Sister Parish of St. Michael's, Trory and is therefore included in their Return. However, they have rewarded us with a 10% equity of the building (should it ever be sold) in return for providing 1/3 cost (£20,000) of extensive renovations 2018/2019.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of five years.

No threshold set for any item to be considered to be capitalised as a fixed asset.

(2) Investments

Fixed Asset Investments comprising investment in properties, investment in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are 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.

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

2. Reconciliation of Cash Funds

Total Cash Funds at beginning of year 2022		39822.82
Receipts for the year 2022		<u>39135.81</u>
	TOTAL	78958.63
Payments for the year 2022		<u>36828.57</u>
Total Cash Funds at end of year 2022		42130.06

3. Movement of Funds	At 1 Jan 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
	£	£	£	£	£
Endowment Funds	40271		2923	0	37348
RESTRICTED FUNDS					
Organ Fund (Moved to Unrestricted)	0	0	0	0	0
General Fund:-					
Charitable Donations	0	1038	1038	0	0
UNRESTRICTED FUNDS	£	£	£	£	£
Business Reserve A/C	6334.94	6.07	0	0	6341.01
Organ Fund (from Restricted)	3575.27	0.35	0	0	3575.62
General Annual Transactions	<u>39822.8</u>	<u>39135.81</u>	<u>36828.57</u>		<u>42130.06</u>
	49733				52046.69

Note: Two amounts from 2021 A/C £744 & £1851.26 are now included in General Transactions

TOTAL FUNDS AT 31 DECEMBER 2022

52046.69

4. Collections for Third Parties

	2022	2021
	£	£
Royal British Legion	311	115
Chamber Choir	532.50	0
Church Missionary Society	250	250
Aisling Centre Enniskillen	250	0
Chernobyl Children	0	0
Home Start	0	0
Extern Youth Village	0	250
Arc Healthy Living Centre, Irvinestown	250	250
Air Ambulance N. Ireland	250	250
Healing Mission Box	0	24.85
Enniskillen Foodbank	250	0
	2093.50	1139.85

The above amounts have been included in Receipts for the year under 'Special Efforts' and "Special Collections" and in Payments for the year under 'Charitable Donations'. Other Special Efforts proceeds have been retained in "Unrestricted" Parish Funds should a Diocesan or other worthy appeal be made in the event of an occurring emergency.

5. Transactions with Trustees

The Parish paid expenses of £1345 (1/3 share) relating to expenses incurred at the Glebe House occupied by Rev Mark Gallagher and who is also Rector of our sister Parish, namely St. Michael's, Trory who pay two thirds of costs.

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

6. Governance Costs

Governance costs of **£100** was incurred during the year of which £100 relates to fees paid to the Independent Examiner. Governance costs are included within 'Church Expenses' in the Receipts and Payments Accounts.