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**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 2023**

**Charities Number: NIC 105476**

**Killadeas Priory Church**

**Annual report and financial statements for the year ended 31 December 2023**

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## 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

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

### Principal Office-bearer

Clergy: Rev. Mark Gallagher M.Sc. M.Th.  
Church Treasurer: Jennifer Kirkpatrick (Mrs) B.A.  
Church Warden- Clergy Ingrid McKeon  
Church Warden - People: Paul Roycroft

### Independent Auditor

Mr Timothy ELLIOTT M.A. (Hons) Edin.  
Munville House  
LISNASKEA BT92 0QU

### Bankers

Ulster Bank, 16 Darling Street, Enniskillen BT74 7HR. (Current A/C) + (Business Reserve A/c)  
First Trust (AIB) 2-4 East Bridge Street, Enniskillen BT74 7BT. (Deposit)

## **Trustees' Annual Report for the year ended 31 December 2023**

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 2023

### **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. The former Tuesday Club has been renamed as Parish Fellowship Group and meet regularly. 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 a walking group has been added on Monday nights. 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 actives 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 2023.

### **Going Concern**

The trustees have reviewed the finances for the year ahead. The Trustees are satisfied there is adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

## **Trustees' Annual Report for the year ended 31 December 2023 (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 2023 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.

**Trustees Annual Report for the year ended 31 December 2023 (continued)**

**Statement of Trustees' Responsibilities (continued)**

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**

Trustee 1 *J Kirkpatrick* Jennifer Kirkpatrick (Hon Treasurer)

Trustee 2 *Mark Gallagher* Rev Mark Gallagher (Chairman)

Date *17.10.24*

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

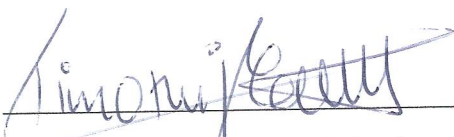
I report on the Financial Statements of the Killadeas Priory Church of Ireland for year ended 31 December 2023.

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 (BA Hons) Business Studies Edin.  
Accountant and Independent Examiner

## Killadeas Priory Church of Ireland

### Receipts & Payments Account for year ended 31 December 2023

RECEIPTS	Unrestr'd	Restr'd	Endowm't	Total	Total
	Funds	Funds	Funds		
	2023	2023	2023	2023	2022
	£	£	£	£	£
Christian Stewardship Envelopes	23228.7	0	0	23228.7	22554.9
Plate Collections	897.1	0	0	897.1	947.6
Special Collections	0	135	0	135	505.5
Donations	4466.9	0	0	4466.9	5305
Special Efforts	1815	0	0	1815	2382.5
Gift Aid 'Planned' on 2021 giving	4763.5	0	0	4763.5	5751.78
Gift Aid 'Once Off' on 2021 giving	0	0	0	0	0
Baptism/Burial/Grave Plots	150	0	0	150	1000
Interest on RCB/CIT Unit Trusts	708.16	0	0	708.16	674.57
Power NI - Wayleave	15.47	0	0	15.47	13.96
Diocesan Magazine	0	306	0	306	0
Missionary Box	0	0	0	0	0
<b>Total Receipts</b>	<b>36044.83</b>	<b>441</b>	<b>0</b>	<b>36485.83</b>	<b>39135.81</b>

**Receipts & Payments Account for year ended 31 December 2023**

	Unrestr'd Funds	Restr'd Funds	Endow'mt Funds	Total 2023	Total 2022
	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>PAYMENTS</b>					
Diocesan Assessment	24575.04	0	0	24575.04	20414.08
Church Expenses	1026.54	0	0	1026.54	884.4
Insurance - Church & Hall	2627.56	0	0	2627.56	2444.24
Power NI	3573.87	0	0	3573.87	5223.91
Church Repairs	0	0	0	0	0
Rectory Expenses (1/3 share)	1711.88	0	0	1711.88	1345.01
Rectory Repairs	0	0	0	0	0
Gratuities - Visiting Preacher	30	0	0	30	100
Organist/Sexton & Grounds	1136	0	0	1136	3086
Ancient Graves maintenance	1950	0	0	1950	0
S.School Prizes/Printing & Postage	483.87	0	0	483.87	463.47
Charitable Donations	0	235.5	0	235.5	1561
Gift Aid Admin fees (RCB)	315.41	0	0	315.41	349.75
Clogher Diocesan MU Area Service	0	0	0	0	294.5
Chamber Choir West Choir	0	0	0	0	532.5
Diocesan Magazine	0	306	0	306	0
Bank Fees	124.17	0	0	124.17	129.71
Youth Football Academy	300	0	0	300	0
Cheque returned unpaid	250	0	0	250	0
<b>Total Payments</b>	<b>38104.34</b>	<b>541.5</b>	<b>0</b>	<b>38645.84</b>	<b>36828.57</b>
<b>Excess of Receipts over Payments for the year 2022 before transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2307.24</b>
<b>Defecit of Receipts over Payments for the year 2023 - no transfers</b>	<b>2160.01</b>	<b>0</b>	<b>0</b>	<b>2160.01</b>	<b>0</b>

On behalf of the Trustees:

Trustee 1 *J Kirkpatrick*

Trustee 2 *Mark Gallagher*

Killadeas Priory Church of Ireland

**Statement of Assets & Liabilities as at 31 December 2023**

	Unrstr'd Funds	Restr'd Funds	Endow'mt Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>Cash Funds</b>					
Current Account	39970	0	0	39970	42130
Deposit Accounts	9998	0	0	9998	9916
<b>Total Cash Funds</b>	<b>49968</b>	<b>0</b>	<b>0</b>	<b>49968</b>	<b>52046</b>
<b>Investment Assets</b>					
Equity Investments	0	0	0	0	0
Other listed Investments	0	0	0	0	0
Investment in RCB/CIT Unit Trust	0	0	38475	38475	37348
Other unlisted Investments	0	0	0	0	0
Investment Properties	0	0	0	0	0
<b>Total Investment Assets</b>	<b>0</b>	<b>0</b>	<b>38475</b>	<b>38475</b>	<b>37348</b>
<b>Assets retained for Parish own use</b>					
Parish Centre	98000	0	0	98000	98000
Glebe House	0	0	0	0	0
Fixtures & Fittings	5000	0	0	5000	5000
<b>Total Assets retained for Parish's own use.</b>	<b>103000</b>	<b>0</b>	<b>0</b>	<b>103000</b>	<b>103000</b>

On behalf of the Trustees

Trustee 1 *J Kirkpatrick*

Trustee 2 *Mark Gallagher*

## Notes to the Financial Statements for the year ended 31 December 2023

### 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.

**2. Reconciliation of Cash Funds**

	£
Total Cash Funds at beginning of year 2023	42130.06
Receipts for the year 2023	36485.83
<b>TOTAL</b>	<b>78615.89</b>
Payments for the year 2023	38645.84
<b>Total Cash Funds at end of the year 2023</b>	<b>39970.05</b>

**3. Movement of Funds**

	At 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2023
	£	£	£	£	
Endowment Funds	37348	1127	0	0	<u>38475</u>
<b><u>RESTRICTED FUNDS</u></b>	0	0	0	0	0
<b>General Fund:-</b>					
Charitable Donations	0	135	135	0	0
Diocesan Magazine	0	306	306	0	0
	0	441	441	0	0
<b><u>UNRESTRICTED FUNDS</u></b>					
<b>General Fund:-</b>					
Business Reserve Account	6341.01	69.52	0	0	6410.53
Organ Fund	3575.62	12.64	0	0	3588.26
General Annual Transactions	42130.06	36485.83	38645.84	0	
	<b>52046.69</b>	<b>36567.99</b>	<b>38645.84</b>	<b>0</b>	<b>49968.84</b>
<b>TOTAL FUNDS AT 31 DECEMBER 2023</b>				<b>=</b>	<b>£49968.84</b>

Notes to the financial statements for the year ended 31 December 2023 (continued)

**4. Collection for Third Parties**

	<b>2023</b>	<b>2022</b>
Royal British Legion	£235.50	£311
Chamber Choir	£0	£532.50
Church Missionary Society	£0	£250
Aisling Centre, Enniskillen	£0	£250
ARC Healthy Living Centre	£0	£250
Air Ambulance NI	£0	£250
Enniskillen Foodbank	£0	£250
Youth Football Academy	£300	0
	<b>£535.50</b>	<b>£2093.50</b>

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 £1711 (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 £75 was incurred during the year of which £75 relates to fees paid to the Independent Examiner. Governance costs are included within 'Church Expenses' in the Receipts and Payments Accounts.