

Larne/Kilwaughter & Cairncastle with All Saints, Craigyhill/St.Patrick,Cairncastle/Connor/Church of Ireland

Northern Ireland · Charity number 103581

Details

Known as	Kilwaughter & Cairncastle with All Saints
Status	Received
Registered	2015-07-01
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	9 Oakdene Ballyhampton Larne BT40 2fd BT40 2FD
Phone	07450284484
Email	kca@connor.anglican.org
Website	www.kcaparish.com

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish 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 is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,081	£87,063	£0	1

Trustees

Name	Role	Appointed
Mr Colin Stafford		
Mr Herbert Francis		
Mr Ian Mccallum		
Mr Ian Mcgarel		
Mr John Hamilton		
Mr Peter Kaye		
Mr William Patton		
Mr William Rutherford		
Mrs Edna Gibson		
Mrs Elizabeth Rutherford		
Mrs Jennifer Stafford		
Mrs Marie Hayes		
Rev Arlene Moore		

Larne/Kilwaughter & Cairncastle with All Saints, Craigyhill/St.Patrick,Cairncastle/Connor/Church of Ireland

Northern Ireland - Charity number 103581

Accounts

NIC 103581

THE PARISH OF KILWAUGHTER & CAIRNCastle
WITH ALL SAINT'S CRAIGYHILL

RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

**THE PARISH OF KILWAUGHTER & CAIRNCastle WITH ALL SAINT'S CRAIGYHILL
INDEPENDENT EXAMINER'S REPORT OT THE SELECT VESTRY
FOR THE YEAR ENDED 31 DECEMBER 2024**

I report on the following Receipts and Payments accounts of The Parish of Kilwaughter & Cairncastle with All Saint's Craigyhill for the year ended 31st December 2024 which comprise the following accounts:

- * Parish of Kilwaughter Main Account
- * Parish of Kilwaughter Broadford Account
- * Parish of Kilwaughter All Saint's Building Fund
- * Parish of Kilwaughter St Patricks Restoration Fund

Respective responsibilities of the Select Vestry and examiner

The charity's trustees are responsible for the preparation of the Receipts and Payments accounts
The church's select vestry consider that an audit is not required for this year and
that an independent examination is needed.

It is my responsibility to:

- examine the Receipts and Payments accounts
- to follow the procedures laid down in the general directions given by the Charity Commission
and
- to state whether particular matters have come to our attention

Basis of independent examiners' report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Receipts and Payments accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- a) to keep accounting records; and
- b) to prepare Receipts and Payments accounts which accord with the accounting records and comply with the accounting requirements have not been met;

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Receipts and Payments accounts to be reached.

J G Thompson

13 March 2025

THE PARISH OF KILWAUGHTER CAIRNCastle WITH ALL SAINT'S CRAIGYHILL
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	
Receipts	£	£
Opening balance		75,641.83
Voluntary giving		
Weekly envelopes	30,232.48	
Loose collection	2,031.70	
Standing orders	20,496.00	
Annual donations	488.20	
Gift Aid	<u>28,688.39</u>	
		81,936.77
Investment income		
CIT distribution	2,436.63	
RCB distribution	162.55	
		<u>2,599.18</u>
Special collections		
Harvest Appeal	697.00	
Black Santa	958.35	
Rarl Haig Fund	152.00	
Others		
		<u>1,807.35</u>
Donations		
Funeral fees	510.00	
Wedding fees	500.00	
Baptism fees	80.00	
Donations for specific purpose	4,396.50	
		<u>5,486.50</u>
Other income		
Church hall lettings	1,445.00	
Other general collections	3,683.47	
Parish sale	<u>1,123.00</u>	
		6,251.47
		<u><u>173,723.10</u></u>

THE PARISH OF KILWAUGHTER CAIRNCastle WITH ALL SAINT'S CRAIGYHILL
 RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Payments	2024	
	£	£
Stipend	36,181.75	
Organist	4,405.42	
Tax and national insurance	6,806.03	
Clergy cover	844.99	
	48,238.19	48,238.19
Property upkeep		
Insurance	3,498.14	
Church heat, light & power	2,559.16	
Church repairs & maintenance	5,792.95	
Equipment repair & maintenance	436.00	
Upkeep of grounds	2,220.00	
Rectory rates	801.12	
Water rates	202.42	
Rectory repairs & maintenance	285.00	
	15,794.79	15,794.79
Diocean payments		
Assessment & pensions	17,307.48	
Other	130.00	
	17,437.48	17,437.48
Donations		
Black santa appeal	500.00	
BC chairs appeal	300.00	
	800.00	800.00
Transfer		
All Saint's building fund	420.00	
	420.00	420.00
General overheads		
Payroll costs	360.00	
IT & software costs	437.99	
Telephone	870.06	
CCLI licence	194.00	
ICO fee	35.00	
Magheramourne Silver Band	75.00	
Sundry church supplies	1,461.58	
Community activity supplies	691.00	
Bank fees	247.81	
	4,372.44	4,372.44
Closing balance		86,660.20
		173,723.10

**THE PARISH OF KILWAUGHTER CAIRNCastle WITH ALL SAINT'S CRAIGYHILL
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

Broadford Account		£		£
Opening Balance		5,132.88	Sunday School supplies	345.98
DFC income		919.38	Sunday School trip	133.00
			Messy Church expense	26.89
			Closing Balance	5,546.39
		<u>6,052.26</u>		<u>6,052.26</u>
All Saint's Building Fund		£		£
Opening Balance		12,497.75		
Building fund		980.00	Roof repairs	6,587.06
Bucket collection		420.00	Closing Balance	7,310.69
		<u>13,897.75</u>		<u>13,897.75</u>
St Patricks Restoration Fund		£		£
Opening Balance		14,008.00	Closing balance	14,008.00
		<u>14,008.00</u>		<u>14,008.00</u>

Accounts

**The Parish of Kilwaughter & Cairncastle
with
All Saints, Craighill**

Registered with the Charity Commission for N Ireland

NIC 103581

Accounts for the period

1st January 2023 - 31st December 2023

Parish of Kilwaughter & Cairncastle with All Saint's Craighill - NIC 103581

Accounts for Year ended 31st December 2023

Account Balances

General Account

	£		£
Opening Bank Balance	98,866.73	Total Payments	86,277.39
Total Receipts lodged	63,052.49	Closing Balance	75,641.83
Funds Rec'd not lodged		Funds unaccounted	
	<u>161,919.22</u>		<u>161,919.22</u>

Broadford Account

Opening Bank Balance	4,629.81	Total Payments	416.31
Total Receipts	919.38	Closing Balance	5,132.88
	<u>5,549.19</u>		<u>5,549.19</u>

St Patrick's Restoration Fund

Opening Bank Balance	13,966.00	Total Payments	0.00
Total Receipts	42.00	Closing Balance	14,008.00
	<u>14,008.00</u>		<u>14,008.00</u>

All Saints Hall Account

Opening Bank Balance	12,227.00	Total Payments	0.00
Total Receipts	270.75	Closing Balance	12,497.75
	<u>12,497.75</u>		<u>12,497.75</u>

Notes to the accounts for the year ending 31st December 2023

These financial statements are prepared following church accounting guidelines using the Receipts and Payments basis.

The representative Church Body own the rectory, parish hall and both churches; thus, no fixed assets are recorded within the Financial Statements.

Approved on behalf of the Select Vestry

Date

17/4/24

Arlene Moore
Rev'd Arlene Moore

J. Jones
Janice Jones

Parish of Kilwaughter & Cairncastle with All Saint's Craigyhill - NIC 103581

Accounts for Year ended 31st December 2023

Income Totals for 2023

General Account	£ 63,052.49
St Pat's Restoration fund	£ 42.00
All Saints Bldg fund	£ 270.75
Broadford Account	£ 919.38

Total Parish Income £ 64,284.62

Expenditure Totals

General Account	£ 86,277.39
St Pat's Restoration fund	£ -
All Saints Bldg fund	£ -
Broadford Account	£ 416.31

Total Parish Expenditure £ 86,693.70

**The Parish of Kilwaughter & Cairncastle
with
All Saints, Craigyhill**

Year ending 31st December 2023

General Account

Income	2023	2022
Weekly Envelopes	£ 30,391.77	£ 29,691.27
Loose Collections	£ 1,208.35	£ 732.06
Annual Donations	£ 430.00	£ 700.00
Other General donations	£ 4,631.33	£ 831.30
Standing Orders	£ 17,507.00	£ 17,542.00
Dividends	£ 2,788.89	£ 5,640.23
Donations for Specific Purposes	£ 5,470.15	£ 1,830.00
Other planned givings	£ 85.00	£ 340.00
HMRC Gift Aid	£ -	£ 12,609.36
Hall Rental Income	£ -	£ 625.00
Funeral Income	£ 240.00	£ 320.00
Parish sale	£ 300.00	£ 88.00
Total Income	£ 63,052.49	£ 70,949.22
Expenditure		
Audit & Accountancy	£ 360.00	£ 360.00
Clergy Stipend	£ 36,766.97	£ 11,572.97
Other Donations paid out		£ 1,840.00
HMRC	£ 8,291.83	£ 363.87
Stationery	£ 81.98	£ 765.14
IT Support	£ -	£ 494.16
Bank fees	£ 252.04	£ 235.30
Diocesan of Conor	£ 65.60	£ 7,826.98
Diocesan of Connor Assessment & Pension	£ 18,226.39	£ 5,256.74
Church Heating	£ 616.90	£ 1,419.53
Church Repairs	£ 1,920.22	£ 2,257.94
Equipment Repairs	£ 1,560.91	£ -
Upkeep of grounds	£ 1,980.00	£ 2,640.00
Church Light & Power	£ 3,024.44	£ 2,088.57
Rectory Repairs	£ 125.00	£ 345.00
Rectory Heating	£ -	£ 549.00
Church Telephone	£ 261.51	£ 231.03
Office Maintenance	£ 392.08	£ 891.05
Payroll	£ 2,842.52	£ 2,644.00
Clergy Cover	£ 1,499.39	£ 2,240.70
Rates	£ 2,173.87	£ 680.69
Water Rates	£ 292.11	£ 365.24
Purchase hymn and prayer books	£ 474.30	£ 170.00
Sundry church supplies	£ 766.84	£ 483.40
Other Professional fees	£ 183.00	£ 606.40
Unpaid cheques/bank adjustments	£ 20.00	£ 250.00
CCI Licence	£ 348.00	£ 87.00
Insurance	£ 3,331.49	£ 3,278.57
Drumalis	£ 420.00	
Total Expenditure	£ 86,277.39	£ 49,943.28

Church Year ending 31st December 2023
St Patrick's Restoration Fund

St Patrick's Restoration Fund Income

Date	Description	Amount	
09.10.23	Collection from Bucket	£	42.00
		<hr/>	
	Total Income	£	42.00

St Patrick's Restoration Fund Expenses

		£	-
		<hr/>	
	Total expenses	£	-

Opening Balance	£	13,966.00
Income	£	42.00
Ependiture	£	-
Closing Balance	£	14,008.00

Church Year ending 31st December 2023
All Saints Building Fund

All Saints Building Fund Income

Date	Description	Amount	
10.01.23	320012 Claire Stewart Donation	£	33.75
21.02.23	320013 Bucket Money	£	85.00
21.02.23	320014 Fireside Quiz Money	£	152.00
Total Income		£	270.75

All Saints Building Fund Expenses

£ -

Total expenses

£ -

All Saints Building Fund

Opening Balance	£	12,227.00
Income	£	270.75
Ependiture	£	-
Closing Balance	£	12,497.75

Church Year ending 31st December 2023
Broadford Account

Broadford Account Income

Date	Description		
01.06.23	DFC Charities	£	417.90
01.12.23	DFC Charities	£	501.48
	Total Income	£	919.38

Broadford Account Expenses

16.05.23	200036 - Sunday school	£	15.29
18.05.23	200037 Messy church	£	38.92
29.06.23	200038 Belfast Zoo Trip	£	153.30
29.12.23	Arlene Sunday school expenses	£	142.68
29.12.23	Arlene Sunday school expenses	£	48.44
29.12.23	Arlene Sunday school expenses	£	17.68
	Total expenses	£	416.31

Broadford Account

Opening Balance	£	4,629.81
Income	£	919.38
Ependiture	£	416.31
Closing Balance	£	5,132.88

Larne/Kilwaughter & Cairncastle with All Saints, Craigyhill/St.Patrick,Cairncastle/Connor/Church of Ireland

Northern Ireland - Charity number 103581

Annual report

The Parish of Kilwaughter & Cairncastle with All Saints
Registered with the NI Charity Commission – NIC 10358

ANNUAL REPORT

For year ending 31st December 2023

For any queries arising from this report or the Parish Accounts, please contact:

Parish Treasurer

c/o 9 Oakdene, Larne BT40 2FD

Tel: 07450 284484

Email: kcaparish@gmail.com

The Church of Ireland, Parish of Kilwaughter and Cairncastle with All Saints includes two churches: St Patrick's Church, Cairncastle and All Saints Church, Craigyhill

Objectives and Activities

The principal function of the Parish of Kilwaughter and Cairncastle with All Saints is to support the advancement of the Christian religion by promoting, through the work of St Patrick's and All Saints Churches 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 parish has custody of the property and records, materials, and artefacts of significance to the cultural and religious heritage, the maintenance of which is undertaken by the Select Vestry of the Parish.

The Select Vestry is committed to enabling as many people as possible to worship at our churches and to become part of our parish community, fully supporting the clergy in the delivery of worship throughout the parish. To facilitate this work, it is essential that we maintain the fabric of both churches in the parish, and the church hall.

Achievements and Performance

Worship and Prayer – the provision of regular weekly services of Morning Prayer and Holy Communion continues in both churches. The traditional Psalm and Canticle chant repertoire was increased in St Patrick's, and choir anthems and sung blessings included more in special services.

A new more informal Kidz/Family Service of the Word was added on the fifth Sunday of the month. This included contemporary worship songs and children's action choruses as well as an interactive type object lesson. A Back to School Service was also introduced for the start of the new school year in September.

During Lent, a parish retreat day was held for the first time in Drumalis with 15 attending and very positive feedback. Mid week Communion services were restarted in All Saints and a new lectio group met in St Patrick's. Both had on average 6 people coming along.

Rogationtide is traditionally the period in the church calendar for 'beating the bounds' and a booklet was produced including short prayer walks around

various parish local areas with stops to pray for other churches, community groups and businesses. These were also distributed to local hotels and some community facilities for the use of casual visitors and the general public.

Sunday School and Messy Church - Enabled by a generous Diocesan grant, SS members, young people and leaders opted for an all age family day out at Belfast Zoo in the Spring as a means to reestablishing their fellowship and commitment post covid. A few new children have been added to SS class at St Patrick's and some have taken an active role in services.

The Children's Leadership Team planned a series of themed Sunday afternoon Messy Church sessions. Rev Arlene Moore developed links with local primary schools and started to take assemblies, as well as attend special events and open days. This facilitated the advertisement of MC on internal school-home communications.

Property – A complex legacy issue relating to an extremely narrow strip of land left over from the sale of the former Millbrook Hall took many months, considerable effort and the involvement of both Diocesan Council and RCB lawyers to resolve. Despite unsuccessful attempts at securing a realistic professional valuation, a mutual agreement was reached which resulted in maximum benefit to the parish in the form of a donation to the value of £1750.

In order to improve the livestream of the services at St Patrick's and to resolve the persistent buffering and weak signal issues it was agreed that a high speed Broadband connection should be installed in the church. This took much longer than expected as St Patrick's did not have an official postcode registered with Royal Mail, or the local Borough Council, and so no telephone/internet provider could action any installation. The process of rectifying this situation was delayed further by Royal Mail strikes and department closures. It was also discovered All Saints did not have a correct postcode registered either. Both churches have now been registered, postcodes secured and full fibre Broadband installed in St Patrick's. Additionally upgrades to the sound systems have been made in both churches.

The organ in All Saints had not been in use since pre Covid and was not working. Initial consultations with organ tuners seemed to suggest it was beyond repair and the need for a replacement was considered. However, a local specialist fixed the organ at minimal cost to the parish (labour and parts).

Financial Review

Total receipts (General Account) for the 2023 financial year amounted to £64284.62. Investment dividend income from Church of Ireland Trustees and RCB Unit Trusts accounted for £3708.27 of the total receipts (with £919.38 of the dividend total coming from the Broadford account). Endowment income may be used up to supplement clergy costs. Gift Aid for the benefit of the parish was not received during this reporting period.

Baptism, funeral and other donations contributed towards a closing balance in the St Patrick's restoration fund of £14008 (the slight increase of £42 in 2023 being due to a loose change bucket collection). The Select Vestry has approved the use of this account for the maintenance of St Patrick's Church as well as its adjoining graveyard and grounds. The account may also be used to help maintain the rectory (if required).

Donations, loose change collections plus income from a fireside quiz at All Saints raised £270.75. A major fundraising Harvest Concert (which included the sale of raffle tickets for some excellent donated prizes, and donations of £130) brought in a total of £4052 after all expenses had been paid. All Saints Hall rental agreements were initiated in 2023 with Dogs Trust NI and Larne School of Highland Dancing, but payments received do not show on the 2023 accounts, coming in rather in the early part of the 2024 accounting period. The 2023 end of year balance for the All Saints Hall Account totalled £12497.75. The All Saints account is designated for the maintenance of All Saints' Church, parish hall and grounds. This account may also be used to help maintain the rectory (if required)

Freewill offering through envelopes (£30,391.77), Standing Orders (£17507) loose plate collections (£1208.35) and annual donations (£430) totalled £63052.49 in 2023. This was a decrease of £7896.73 on the previous year's (2022) total of £70949.22 but it should be noted that the 2023 Gift Aid claim is not included in the 2023 figures, while Gift Aid is included in the 2022 figures. The 2023 Gift Aid was not received until 2024 (a total sum of £11347.28) If it had been received in 2023 it would actually have meant a final total of £74399 and an increase of £3450.55K over 2022 figures. An additional (2021 delayed) payment of £1500 in March 22 along with a one-off Diocesan post covid recovery grant of £400 towards the restart of SS/youth work placed the 2022 dividend income figures at a higher level than those for 2023.

In 2023, a total of £86693.70 was spent on the provision of Christian ministry within the parish. This includes diocesan quota contributions, staffing and superannuation costs, as well as repairs, maintenance and all other general running expenses. The net result for the 2023 financial year was a total increase in expenditure of £36750.42 over the previous year's total of £49943.28. The majority of this increased spend is due to clergy stipend/expenses. For six months of 2022 there was no full time minister in post, hence less expenses incurred in that year. It should also be noted that 2023 saw generally increased costs for light/power (additional +£1K), rates (+£1500) and more was spent on repairs / equipment (£1500) than in 2022.

The four bank balance totals carried forward on 31st December are as follows: General account (£75641.83) Broadford account (£5132.88) St Patrick's (£14008.00) and All Saints (£12497.75) providing an overall combined total balance of £107280.46

Reserves Policy

It is the Select Vestry's policy to maintain a balance on unrestricted funds (if possible) which equates to at least three months unrestricted payments, (equivalent to approximately £21,000 to cover emergencies that may arise. The balance held on unrestricted funds at year end is in excess of this target.

Volunteers

We would like to thank all the volunteers who work so hard to maintain our parish and give of their time freely to develop various activities and events.

Structures, governance and management

The method of appointing Select Vestry members (Trustees) is set out in the Church of Ireland Constitution.

Annually, during the month of February, if they have not already done so, individuals (proven to have subscribed to parish funds in a traceable form in the previous financial year) are encouraged to register as resident or accustomed members of the General Vestry (Electoral Roll). The General Vestry Register is revised annually at a public meeting which is well advertised in advance. Individuals who have moved from the parish, passed away or ceased subscribing are removed and new applications are considered (as above). All those named on the General Vestry Register are eligible for appointment to the

different offices of the church and to stand for election to the Select Vestry at the next Easter General Vestry (AGM), held within a given period around Easter.

In a united benefice with two churches, such as ours, a Select Vestry normally has an allocation of one appointed Rector's Churchwarden for each church site; and one Glebewarden shared between the two churches. At present the officially nominated Glebewarden comes from St Patrick's Cairncastle but an additional local Glebewarden role for All Saints ensures availability and coverage at the Craigyhill site. An Hon. Secretary, Hon. Treasurer and Two People's Churchwardens are then elected at the Easter General Vestry along with other members to make up the full complement of the Select Vestry. In the case of St Patrick's Cairncastle the role of People's Churchwarden is fulfilled not by a single elected individual, but by various Select Vestry and other General Vestry members operating a monthly rota system together in pairs.

Select Vestry members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds under the care of the Select Vestry are to be spent.

The Select Vestry had regular monthly meetings (with the exception of the summer months of July and August) in the 2023 financial year.

Administrative responsibilities

The Parish of Kilwaughter and Cairncastle with All Saints Craigyhill is part of the Diocese of Connor, within the Church of Ireland.

At the 2023 Easter General Vestry (AGM) Ms Lorraine Craig resigned her position as Treasurer and stood down from serving on the Select Vestry. Mr Brian McIlhinney also stood down. Their positions along with the vacancies created the previous year were filled by four new Trustees: Mr William Rutherford, Mrs Elizabeth Rutherford, Mrs Marie Hayes and Mrs Edna Gibson. A Commissioning Service for the complete Vestry for 23/24 took place during morning services on Pentecost Sunday, 28th May 2023.

The complete list of serving Trustees in this reporting period is as follows:

Rev Arlene Moore	Chairperson
Mrs Janice Jones	Honorary Treasurer
Mrs Jennifer Stafford	Honorary Secretary
Mr Peter Samuel Kaye	Churchwarden
Mrs Mabel Gilpin	Churchwarden
Mr Hugh Craig	Glebewarden
Mr Trevor Alexander Hassin MBE	Glebewarden
Mr Herbert Francis	
Mr Allan Jones	
Mr Colin Stafford	
Mr Ian McCallum	
Mr Ian McGarel	
Mr John Hamilton	
Mr William Patton	
Mr William Rutherford	
Mrs Elizabeth Rutherford	
Mrs Marie Hayes	
Mrs Edna Gibson	

This report was approved and signed on behalf of the Select Vestry at their monthly meeting on Wednesday 8th May, 2024

CHAIRPERSON

Rev Arlene Moore

Arlene Moore

HON TREASURER

Mrs Janice Jones

J. Jones

Annual return

**Independent Examiner's Report to the Charity Trustees of
The Parish of Kilwaughter and Cairncastle with All Saints, Craigyhill.
NIC 103581**

I report on the accounts of the above Trust for the year ended 31st December 2023, as detailed on Accounts documents issued 17th April 2024.

Respective responsibilities of charity trustees and examiner:

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the 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 stipulated above.

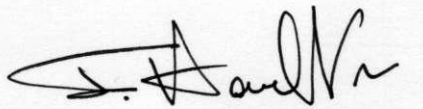
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as charity trustees, concerning any such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

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

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

Independent examiner's statement

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



Independent Examiner:

13/5/2024
Date:

Mr Jim Hamilton
10 Cairngorm Walk
Larne
BT40 2JP

Telephone: 075411 90691
Email: jwhamilton@live.co.uk

Accounts

**The Parish of Kilwaughter & Cairncastle
with
All Saints, Craigyhill**

Registered with the Charity Commission for N Ireland

NIC 103581

Accounts for the period

1st January 2022 - 31st December 2022

**The Parish of Kilwaughter & Cairncastle
with
All Saints, Craighill**

Year ending 31st December 2022

Income

Weekly Envelopes	£ 29,691.27
Loose Collections	£ 732.06
Annual Donations	£ 700.00
Other General donations	£ 831.30
Standing Orders	£ 17,542.00
Dividends	£ 5,640.23
Donations for Specific Purposes	£ 1,830.00
Other planned givings	£ 340.00
HMRC Gift Aid	£ 12,609.36
Hall Rental Income	£ 625.00
Funeral Income	£ 320.00
Parish sale	£ 88.00

Total Income **£ 70,949.22**

Expenditure

Audit & Accountancy	£ 360.00
Clergy Stipend	£ 11,572.97
Other Donations paid out	£ 1,840.00
HMRC	£ 363.87
Stationery	£ 765.14
IT Support	£ 494.16
Bank fees	£ 235.30
Diocesan of Conor	£ 7,826.98
Diocesan Assessment & Pension	£ 5,256.74
Church Heating	£ 1,419.53
Church Repairs	£ 2,257.94
Upkeep of grounds	£ 2,640.00
Church Light & Power	£ 2,088.57
Rectory Repairs	£ 345.00
Rectory Heating	£ 549.00
Church Telephone	£ 231.03
Office Maintenance	£ 891.05
Payroll	£ 2,644.00
Clergy Cover	£ 2,240.70
Rates	£ 680.69
Water Rates	£ 365.24
Purchase hymn and prayer books	£ 170.00
Sundry church supplies	£ 483.40
Other Professional fees	£ 606.40
Unpaid cheques/bank adjustments	£ 250.00
CCI Licence	£ 87.00
Insurance	£ 3,278.57

Total Expenditure **£ 49,943.28**

Parish of Kilwaughter & Cairncastle with All Saint's Craighill - NIC 103581

Accounts for Year ended 31st December 2022

Account Balances

General Account

	£		£
Opening Bank Balance	79616.96	Total Payments	49822.57
Total Receipts lodged	69072.34	Closing Balance	98866.73
Funds Rec'd not lodged	583.6	Funds unaccounted	583.6
	<u>149272.9</u>		<u>149272.9</u>

Broadford Account

Opening Bank Balance	3810.24	Total Payments	120.71
Total Receipts	940.28	Closing Balance	4629.81
	<u>4750.52</u>		<u>4750.52</u>

St Patrick's Restoration Fund

Opening Bank Balance	13878	Total Payments	0
Total Receipts	88	Closing Balance	13966
	<u>13966</u>		<u>13966</u>

All Saints Hall Account

Opening Bank Balance	11962	Total Payments	0
Total Receipts	265	Closing Balance	12227
	<u>12227</u>		<u>12227</u>

Notes to the accounts for the year ending 31st December 2022

These financial statements are prepared following church accounting guidelines using the Receipts and Payments basis.

The representative Church Body own the rectory, parish hall and both churches; thus, no fixed assets are recorded within the Financial Statements.

Approved on behalf of the Select Vestry

Date

13/3/24.

Arlehe Moore

Revd Arlehe Moore

J. Jones

Janice Jones

Larne/Kilwaughter & Cairncastle with All Saints, Craigyhill/St.Patrick,Cairncastle/Connor/Church of Ireland

Northern Ireland - Charity number 103581

Annual report

The Parish of Kilwaughter & Cairncastle with All Saints
Registered with the NI Charity Commission – NIC 10358

ANNUAL REPORT

For year ending 31st December 2022

For any queries arising from this report or the Parish Accounts, please contact:

Parish Treasurer

c/o 9 Oakdene, Larne BT40 2FD

Tel: 07450 284484

Email: kcaparish@gmail.com

The Church of Ireland, Parish of Kilwaughter and Cairncastle with All Saints includes two churches: St Patrick's Church, Cairncastle and All Saints Church, Craigyhill

Objectives and Activities

The principal function of the Parish of Kilwaughter and Cairncastle with All Saints is to support the advancement of the Christian religion by promoting, through the work of St Patrick's and All Saints Churches 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 parish has custody of the property and records, materials, and artefacts of significance to the cultural and religious heritage, the maintenance of which is undertaken by the Select Vestry of the Parish.

The Select Vestry is committed to enabling as many people as possible to worship at our churches and to become part of our parish community, fully supporting the clergy in the delivery of worship throughout the parish. To facilitate this work, it is essential that we maintain the fabric of both churches in the parish, and the church hall.

Achievements and Performance

Worship and Prayer – Following the departure of Rev Philip Benson in Feb 2022, regular Sunday worship at both churches; and occasional offices (baptisms, funerals) were maintained during the vacancy by various ordained clergy (mostly retired) operating under a rota administered by the Diocesan Curate, Dean John Bond, and by Diocesan Lay Readers. The arrival of the new minister was initially postponed due to covid, but the rescheduled **Service of Introduction** on 18th Oct 2022 was well attended and included visitors from various denominations and clergy from the local Rural Deanery as well as family & friends of the Rev Arlene Moore.

A united 60th Anniversary service for All Saints, Craigyhill followed (appropriately enough on All Saints Day – 1st Nov) – only a few weeks after the arrival of Rev Arlene Moore. It was a special day of celebration for the parish and included an historical display of memorabilia, old magazines, original

building plans, a video loop of the construction of the church and clips of some key services from the past 60 years. A fingerprint painting was completed as a record of all in attendance. Preacher at the service was Rev Harold Sharp who gave an overview of the parish's development and a biblical challenge and vision for the future. A soup lunch and celebration cake was enjoyed free of charge by all in attendance in All Saints Halls following the service.

Sunday School and Messy Church - Reestablishment of ministry for children and young people after covid involved considerable challenges. All parishes were allocated a Diocesan Grant of £200/benefice to encourage regathering. Messy Church remained inoperative during the 2022 reporting period but discussions took place with a view to recruiting team and initiating its reestablishment in early 2023.

Property - various minor refurbishments and repairs (as detailed in the Quinquennial inspection report for the Rectory dated November 2020) were carried out by the Glebe Warden during the vacancy and in advance of the new minister taking up residence. Significant work had already been carried out on the rectory and grounds in 2021.

Items needing attention in both the church and halls at All Saints Craighill and at St Patrick's Cairncastle are detailed in the Quinquennial inspection reports dated August 2020. Due to the covid-19 pandemic and the subsequent vacancy only a few of the recommendations have been attempted in this reporting period.

Mission - Helping those in need is a demonstration of our Christian faith and activities designed with this aim in mind serve as further opportunities for fellowship and connection with the local community. Local charities benefitting included the RBL Poppy appeal, Larne Food bank and the Black Santa Sitout at Belfast Cathedral. Donations from the Introduction service of Rev Arlene Moore totalled £91 and were forwarded to benefit the Church of Ireland Clergy Training Fund.

Community engagement & benefit –

During 2022 the parish sought to connect with and reach out to the local community in the following ways:

On Wednesday evenings 6th Larne Company continued to use the parish halls at All Saints, attracting 18 Rainbows and 40 Brownie Girl Guides from all across

the Larne area, with 15 volunteer leaders over all sections. To accommodate growing numbers and due to space considerations the Girl Guide (35 girls) and Rangers (15 girls) sections moved to meet in the local Craighill Community Hall in September 2022.

Teas/coffees and tray bakes are served free of charge in the Robinson Room following Sunday morning services in St Patrick's Cairncastle. The CAMEO group continue to meet in Ballygally Castle Hotel for monthly fellowship, rebuilding numbers again following the pandemic. A Parish Christmas Lunch at The Halfway House Hotel in Ballygally proved to be a very popular new initiative attracting 15 people from St Patrick's Cairncastle. It is proposed to develop this as an annual event across both churches.

Ecumenical engagement is encouraged through an Easter Dawn Service at Ballygally Slipway and various local community Christmas Carol services. Rev Arlene Moore along with many parishioners also attended the switching on of Christmas Tree lights in Cairncastle and Ballygally and enjoyed fellowship with members of the respective local communities.

Good relations with local businesses are maintained with personal visits and through advertisements of local events. Visitors staying at the local hotels over the holiday periods are likewise regularly signposted to our services. At the Candlelit Midnight Holy Communion in St Patrick's Cairncastle the minister of Cairncastle Presbyterian Church was the Guest preacher, and the service was attended not only by many Presbyterians but also those of other Christian denominations. This pulpit sharing was reciprocated when Rev Arlene Moore was invited to preach at Cairncastle Presbyterian Church on New Year's Eve.

Due to the vacancy (Feb-Oct) no fundraising events took place during 2022

Everyone is made welcome at all parish events /services and it is our experience that all our activities are always well supported by all sectors of the community.

Financial Review

Total receipts (General Account) for the 2022 financial year amounted to £69,655.94 of which £5,640.23 was investment dividend income from Church of Ireland Trustees and RCB Unit Trusts. Endowment income may be used up to supplement clergy costs. Gift Aid to the value of £12609 was also claimed for the benefit of the parish in 2022.

Events, wedding/baptism donations, and the sale of historical books contributed towards a closing balance in the St Patrick's restoration fund of £13966. The Select Vestry has approved the use of this account for the maintenance of St Patrick's Church as well as its adjoining graveyard and grounds. The account may also be used to help maintain the rectory (if required).

Donations at All Saints plus income from church hall lettings raised £625 (a decrease of £362.50 from the previous year's hall lettings of £987.50 due to the ending of the use of the hall by YMCA and Bowlers in 2022). The 2022 closing balance for the All Saints Hall Account totalled £12227. The All Saints account is designated for the maintenance of All Saints' Church, parish hall and grounds. This account may also be used to help maintain the rectory (if required)

Freewill offering through envelopes (£29691.27), Standing Orders (£17542) loose plate collections (£732.06) and annual donations (£700) totalled £48665.33 in the vacancy year of 2022. This was a decrease of £5548 on the previous year's total of £54213.

Following an extensive forensic audit by qualified personnel an unaccounted for loss of £583.60 is included in the accounts. This was reported to the Diocese of Connor, as well as to the PSNI (CC2023022401515) and CCNI (ENQ/23/1891) who deemed no further action necessary.

In 2022, £48103 was spent on the provision of Christian ministry within the parish, which includes diocesan quota contributions, staffing and superannuation costs, as well as repairs, maintenance and all other general running expenses. The net result for the year was a total decrease in expenditure of £49959 from the previous year's total of £98062. However, it should be noted that the previous year (2021) included £13K additional parish repairs as well as £7K rectory renovations, and would have included a Government Covid grant spend of 15K, as well as significantly greater (£15K) full time clergy (staff) costs and HMRC/NIns payments than in the 2022 vacancy year when there was only clergy cover expenses and no major maintenance projects.

The four bank balance totals carried forward on 31st December are as follows: General account (£98866.73) Broadford account (£4629.81) St Patrick's (£13966.00) and All Saints (£12227.00) providing an overall combined total balance of £129689.54

Reserves Policy

It is the Select Vestry's policy to maintain a balance on unrestricted funds (if possible) which equates to at least three months unrestricted payments, (equivalent to approximately £21,000 to cover emergencies that may arise. The balance held on unrestricted funds at the year end is in excess of this target.

Volunteers

We would like to thank all the volunteers who work so hard to maintain our parish and give of their time freely to develop various activities and events.

Structures, governance and management

The method of appointing Select Vestry members is set out in the Church of Ireland Constitution.

Annually, during the month of February, if they have not already done so, individuals (proven to have subscribed to parish funds in a traceable form in the previous financial year) are encouraged to register as resident or accustomed members of the General Vestry (Electoral Roll). The General Vestry Register is revised annually at a public meeting which is well advertised in advance. Individuals who have moved from the parish, passed away or ceased subscribing are removed and new applications are considered (as above). All those named on the General Vestry Register are eligible for appointment to the different offices of the church and to stand for election to the Select Vestry at the next Easter General Vestry (AGM), held within a given period around Easter.

In a united benefice with two churches, such as ours, a Select Vestry normally has an allocation of one appointed Rector's Churchwarden for each church site; and one Glebewarden shared between the two churches. At present the officially nominated Glebewarden comes from St Patrick's Cairncastle but an additional local Glebewarden role for All Saints ensures availability and coverage at the Craigyhill site. An Honorary Secretary, Honorary Treasurer and Two People's Churchwardens are then elected at the Easter General Vestry along with eight other members to make up the full complement of the Select Vestry. In the case of St Patrick's Cairncastle the role of People's Churchwarden is fulfilled not by a single elected individual, but by various Select Vestry and other General Vestry members operating a monthly rota system together in pairs.

Select Vestry members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds under the care of the Select Vestry are to be spent.

The Select Vestry met about eight times during the 2022 financial year for their regular monthly meetings. Due to the vacancy (Feb-Oct) some of these meetings were very brief indeed and dealt only with emergency matters. In the latter quarter of the year, the Select Vestry met an additional four times for extraordinary meetings to deal with urgent financial affairs.

Administrative responsibilities

The Parish of Kilwaughter and Cairncastle with All Saints Craigyhill is part of the Diocese of Connor, within the Church of Ireland.

The Rev Philip Benson (Chair) left the parish in Feb 2022 to take up a position in the Parish of Desertmartin and Termoneeny (Diocese of Derry & Raphoe) During the Vacancy period the Select Vestry was chaired by the Rural Dean, Revd Canon Mark Taylor. Meetings tend to be less frequent during a vacancy, invariably much shorter and deal primarily with urgent business or the practicalities and process of securing a new minister. The new minister (Rev Arlene Moore) officially took up the post of Priest in Charge in mid September 2022, and chaired her first Select Vestry Meeting on the evening of Wed 21st October, following her Service of Introduction on 18th Oct 2022.

Prior to the 2022 Easter General Vestry (AGM) Mr Victor Gordon, Mrs Barbara Stirling and Mr William Alexander Bell stood down. No replacements were made either during the vacancy, or would be made until the next AGM in April 2023, which would be chaired by the new minister.

The remaining Select Vestry (Trustees) of the Parish served from their appointment/election at the AGM in April 2022 through to the end of the financial year (Dec 22) and would continue on to the next AGM in April 2023. They are listed as follows:

Ms Lorraine Craig	Honorary Treasurer
Mrs Jennifer Stafford	Honorary Secretary
Mr Peter Samuel Kaye	Churchwarden
Mrs Mabel Gilpin	Churchwarden
Mr Hugh Craig	Glebewarden
Mr Trevor Alexander Hassin MBE	Glebewarden
Mr Herbert Francis	
Mr Allan Jones	
Mr Brian McIlhinney	
Mr Colin Stafford	
Mr Ian McCallum	
Mr Ian McGarel	
Mrs Janice Jones	
Mr John Hamilton	
Mr William Patton	

This report was approved and signed on behalf of the Select Vestry at their monthly meeting on Wednesday 13th March, 2024

CHAIR

Rev Arlene Moore Arlene Moore

HON TREASURER

Mrs Janice Jones J. Jones

Annual return

**Independent Examiner's Report to the Charity Trustees of
The Parish of Kilwaughter and Cairncastle with All Saints, Craigyhill.
NIC 103581**

I report on the accounts of the above Trust for the year ended 31st December 2022, as detailed on pages 1 and 2 of Accounts documents.

Respective responsibilities of charity trustees and examiner:

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the 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 stipulated above.

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

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

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

Independent examiner's qualified statement:

On my appointment as Independent Examiner the Chair of the Trustees informed me of discrepancies identified on accounts for year ending 31st December 2022 issued to the Trustees in January 2023.

The Charity Commission for Northern Ireland was informed; CCNI number ENQ/23/1891 details the concerns raised.

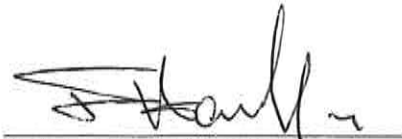
The PSNI were also informed and the resulting investigation concluded that no action was necessary.

An exhaustive examination/audit of the financial control system and procedures used by the Charity by suitably qualified personnel found that the specialised software used to generate the accounts had become contaminated, and attempted corrective action taken had further contaminated the software beyond repair.

Working from source documents (Freewill Offering envelopes, Church collection records, invoices etc.) new and accurate accounts were compiled and accepted by the Trustees on 13th March 2024 and it on these accounts that I report.

I note funds unaccounted to the value of £583.60 on the General Account, which remains unexplained.

I have completed my examination and other than the above I have no concerns in respect of the matters (1) to (4) listed on page 1, and I have found no other matters that require drawing to your attention.


Independent Examiner:

13/3/24
Date:

Mr Jim Hamilton
10 Cairngorm Walk
Larne
BT40 2JP

Telephone: 075411 90691
Email: jwhamilton@live.co.uk