

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland · Charity number 106384

Details

Status Received

Registered 2017-02-16

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 24 Eastburn Avenue
Ballymoney
BT53 6pl
BT53 6PL

Phone 07503 454709

Website www.kilraughtsrpc.com

Activities

Purposes: The purpose of the RPCI is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland.

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	£89,039	£69,810	£0	0

Trustees

Name	Role	Appointed
Mr Charles Knox		
Mr David Alan Kennedy		
Mr David Elliott Robinson		
Mr James William Harold Kerr		
Mr Michael William Kennedy		
Mr Robert Arthur Pinkerton		
Mr Robert James Pinkerton		
Mr William James Loughridge		
Mr William Robert Hanna		
Rev Jonny Mccollum		

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland - Charity number 106384

Accounts

Kilraughts Reformed Presbyterian Church



Reformed
Presbyterian Church
OF IRELAND

STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT) FOR YEAR ENDED 31 DECEMBER 2024

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Receipts						
Donations & legacies	2	78,848	0	0	78,848	85,606
Charitable activities	3	339	264	0	603	296
Other activities	4	21	369,373	0	369,394	8,244
Investment income	5	0	2,809	2,335	5,144	2,569
Total receipts		79,208	372,446	2,335	453,989	96,715
Payments						
Raising funds	6	140	0	0	140	149
Charitable activities	7	51,821	16,667	1,182	69,670	73,939
Total payments		51,961	16,667	1,182	69,810	74,088
Net receipts/(payments)		27,247	355,779	1,153	384,179	22,627
Transfers between funds		(13,270)	13,370	(100)	0	0
Net movement in funds		13,977	369,149	1,053	384,179	22,627
Reconciliation of funds:						
Total funds brought forward		32,024	119,424	56,149	207,597	184,970
Total funds carried forward	9	46,001	488,573	57,202	591,776	207,597

Kilraughts Reformed Presbyterian Church



Reformed
Presbyterian Church
OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Funds Reconciliation					
Total funds brought forward	32,024	119,424	56,149	207,597	184,970
Net movement in funds	13,977	369,149	1,053	384,179	22,627
Total funds carried forward	<u>46,001</u>	<u>488,573</u>	<u>57,202</u>	<u>591,776</u>	<u>207,597</u>
Bank & cash balances					
Bank current accounts & cash on hand				<u>591,776</u>	<u>207,597</u>
				<u>591,776</u>	<u>207,597</u>
Other assets					
Fixed assets - note 8					

Approved by the Kirk Session at a meeting on 25th October 2025 and signed on its behalf by


Mr Elliott Robinson


Mr Harold Kerr

Kilraughts Reformed Presbyterian Church

NOTES TO THE ACCOUNTS
31 DECEMBER 2024



1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total trading income of the congregation is less than €250,000 the congregation have elected in accordance with the provision in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis. The proceeds from sale of the manse in note 4 is not part of the trading income of the church and so should be excluded from trading income

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS €	RESTRICTED FUNDS €	ENDOWMENT FUNDS €	TOTAL 2024 €	TOTAL 2023 €
Recorded giving	59,804	0	0	59,804	62,957
Loose collections	2,394	0	0	2,394	6,265
Donations and gifts	3,405	0	0	3,405	2,500
Gift Aid	13,245	0	0	13,245	13,884
	<u>78,848</u>	<u>0</u>	<u>0</u>	<u>78,848</u>	<u>85,606</u>

Kilraughts Reformed Presbyterian Church

NOTES TO THE ACCOUNTS
31 DECEMBER 2024



3 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Organisation income	0	264	0	264	0
Sale of study books etc.	339	0	0	339	296
	<u>339</u>	<u>264</u>	<u>0</u>	<u>603</u>	<u>296</u>

4 OTHER ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Miscellaneous income-Sale of Manse	0	364,950	0	364,950	0
Trading income- NIEWayleave+land letting	21	4,423	0	4,444	8,244
	<u>21</u>	<u>369,373</u>	<u>0</u>	<u>369,394</u>	<u>8,244</u>

5 INVESTMENT INCOME

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Bank interest	0	2,809	2,335	5,144	2,569
	<u>0</u>	<u>2,809</u>	<u>2,335</u>	<u>5,144</u>	<u>2,569</u>

Kilraughts Reformed Presbyterian Church

NOTES TO THE ACCOUNTS
31 DECEMBER 2024



6 RAISING FUNDS

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
FWO envelopes	140	0	0	140	149
	<u>140</u>	<u>0</u>	<u>0</u>	<u>140</u>	<u>149</u>

7 CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	TOTAL 2023 £
Synodical					
Assessments	18,018	0	0	18,018	17,965
Presbytery fees	311	0	0	311	299
Ministry & support staff costs	4,040	0	0	4,040	17,831
Congregational running expenses	19,589	16,667	32	36,288	24,055
Donations to missions & charities	9,863	0	1,150	11,013	13,789
	<u>51,821</u>	<u>16,667</u>	<u>1,182</u>	<u>69,670</u>	<u>73,939</u>

8 FIXED ASSETS

The congregation owns the church premises situated at 175 Kilraughts Road , Ballymoney together with the associated fixtures, fittings, plant and machinery. The manse was sold 29/11/2024

At 31st December 2024 the church buildings have an insurance value of £1,670,343.

Kilraughts Reformed Presbyterian Church

NOTES TO THE ACCOUNTS
31 DECEMBER 2024



9 FUND BALANCES

FUND	BALANCE AT START £	RECEIPTS £	PAYMENTS £	TRANSFER £	SURPLUS/ DEFICIT £	BALANCE AT END £
Unrestricted funds						
General account	32,024	79,208	51,961	(13,270)	13,977	46,001
General fund	32,024	79,208	51,961	(13,270)	13,977	46,001
Restricted funds						
Kilraughts Women's Fellowship	138	266	500	370	136	274
Church repair fund	119,286	372,180	16,167	13,000	369,013	488,299
Parent and toddler	0	0	0		0	0
	119,424	372,446	16,667	13,370	369,149	488,573
Endowment funds						
Financial & Property Trustees	4,408	0	1,182	(100)	(1,282)	3,126
Fixed term deposit	51,741	2,335		0	2,335	54,076
	55,149	2,335	1,182	(100)	1,053	57,202
Total	207,597	453,988	69,810	0	384,179	591,776

10 RELATED PARTY TRANSACTIONS

Previously one of the trustees was the minister of the congregation, however the congregation had no minister in 2024 so no remuneration or expenses to disclose.

None of the other trustees received any remuneration or expenses during the year in connection with their duties.

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland - Charity number 106384

Accounts

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2023**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Receipts						
Donations & legacies	2	85,606	0	0	85,606	89,946
Charitable activities	3	296	0	0	296	328
Other trading activities	4	620	7,624	0	8,244	3,639
Investment income	5	0	1,381	1,188	2,569	76
Total receipts		<u>86,522</u>	<u>9,005</u>	<u>1,188</u>	<u>96,715</u>	<u>93,989</u>
Payments						
Raising funds	6	149	0	0	149	149
Charitable activities	7	<u>67,222</u>	<u>6,687</u>	<u>30</u>	<u>73,939</u>	<u>87,774</u>
Total payments		<u>67,371</u>	<u>6,687</u>	<u>30</u>	<u>74,088</u>	<u>87,923</u>
Net receipts/(payments)		19,151	2,318	1,158	22,627	6,066
Transfers between funds		<u>(13,000)</u>	<u>13,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		6,151	15,318	1,158	22,627	6,066
Reconciliation of funds:						
Total funds brought forward		25,873	104,106	54,991	184,970	178,904
Total funds carried forward	9	<u>32,024</u>	<u>119,424</u>	<u>56,149</u>	<u>207,597</u>	<u>184,970</u>

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Funds Reconciliation					
Total funds brought forward	25,873	104,106	54,991	184,970	178,904
Net movement in funds	6,151	15,318	1,158	22,627	6,066
Total funds carried forward	<u>32,024</u>	<u>119,424</u>	<u>56,149</u>	<u>207,597</u>	<u>184,970</u>
Bank & cash balances					
Bank current accounts & cash on hand				<u>207,597</u>	<u>184,970</u>
				<u>207,597</u>	<u>184,970</u>
Other assets					
Fixed assets - note 8					

Approved by the Kirk Session at a meeting on 22nd October 2024 and signed on its behalf by

Elliott Robinson

Mr Elliott Robinson

Harold Kerr

Mr Harold Kerr

NOTES TO THE ACCOUNTS
31 DECEMBER 2023

1 ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provision in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

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Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2 DONATIONS & LEGACIES

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2023 £	TOTAL 2022 £
Recorded giving	62,957	0	0	62,957	62,836
Loose collections	6,265	0	0	6,265	11,647
Donations and gifts	2,500	0	0	2,500	2,000
Gift Aid	13,884	0	0	13,884	13,463
	<u>85,606</u>	<u>0</u>	<u>0</u>	<u>85,606</u>	<u>89,946</u>

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland - Charity number 106384

Annual report



Reformed
Presbyterian Church
OF IRELAND

KILRAUGHTS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities at that time.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilraughts Congregation of the Reformed Presbyterian Church of Ireland
175 Kilraughts Road
Ballymoney
BT53 8NL

Charity Number: NIC106384

CHARITY TRUSTEES

The Charity Trustees who served during the year were:-

Rev. David Fallows	Mr Charles Knox
Mr William Hanna	Mr William James Loughridge
Mr Alan Kennedy	Mr Robert Pinkerton
Mr Michael Kennedy	Mr Roy Pinkerton
Mr Harold Kerr	Mr Elliott Robinson

PRINCIPAL OFFICE BEARERS

Minister:	Rev. David Fallows (until June)
Clerk of Session:	Mr Elliott Robinson
Treasurer (Income):	Mrs Audrey Kennedy
Treasurer (Expenditure):	Mrs Margaret Knox

INDEPENDENT EXAMINER

Mr Edwin McLaughlin
DT Carson & Co – Chartered Accountants
51-53 Thomas Street
Ballymena
BT43 6AZ

BANKERS

Ulster Bank
11 Church Street
Ballymoney
BT53 6HS

SOLICITORS

Thomas Taggart & Sons
27 Church Street
Ballymoney
BT53 6HS



KILRAUGHTS CONGREGATION OF THE REFORMED PRESBYTERIAN CHURCH OF IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The Kilraughts congregation has been worshipping in its present location since 1805. Our congregation is currently made up of around 40 households. There are people of all ages from early primary school age to those in their nineties.

The governing document of our charity was issued by the Reformed Presbyterian Church of Ireland in June 2016. Our purpose as a denomination is to support and advance the Christian faith according to the Word of God, and in accordance with the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

Our worship services, morning and evening on the Lord's Day, are open to members of the public who may wish to attend. We listen to what God says to us through the public reading of the Bible and our minister's sermons which explain to us the meaning and relevance of what has been read. We sing praise to God using the Psalms and sing without musical accompaniment, believing that this was the way Christians worshipped in the days of the apostles. We also pray to God, thanking Him for His goodness to us, confessing our sins and bringing Him our requests.

Our worship services are recorded and are available for download on the congregation's website: www.kilraughtsrpc.com

Our supreme standard for belief and practice is the Bible. Our primary responsibility to the community is that of evangelism. Our congregation is the centre from which the gospel message is communicated to the surrounding neighbourhood through outreach services and other activities.

Our minister accepted a Call to another congregation in June. Our Interim Moderator ensured that we had preachers each Lord's Day as a vacant congregation.

Midweek meetings for prayer were held in the church hall during the year. We also had a number of meetings when we had special speakers. On 14th February Mr Colin Jenkins from Seamen's Christian Friend Society told of his work in Cork with the seamen. On 18th April Mr Phil Dunn, the European Mission Fellowship representative spoke on their work in Portugal.

On 31st May Rev. Gary Glasgow, minister of First Kilraughts and Armoy Presbyterian Churches, spoke about his call to the Presbyterian ministry. We had a good number of visitors.

On 12th December Mr Andrew Boyd and Mr Ross Fallows told something of the work of Operation Mobilisation Ships.

The Sabbath School classes met weekly during the year, except July and August. The Senior Covenanter Youth Group met fortnightly with a break during the summer months.

There were some opportunities for fellowship during the year. We had a congregational walk in Portrush on 25th July. Our church barbecue was held on 18th August. On 27th August we had our church picnic, followed by an afternoon worship service. Our Family Night was on 8th December.

The Sacrament of the Lord's Supper (Communion) was observed in January, May and September



2023. Only those who meet the membership requirements of our church may participate in the Lord's Supper.

In order to achieve our aim of transparency our Annual General Meeting took place on 28th February 2023 when reports from the church organisations were received and adopted by the congregation as true and accurate accounts. We met our targets set by the Synod of the R.P. Church for Ministry and Mission.

We long to see people conforming more and more to the highest ethical and moral standards in accordance with the Christian faith. The benefit of our charity to the public is demonstrated as those who interact with the church are led to a better manner of life.

As a congregation we seek to demonstrate the benefits of living according to Christian principles. We are conscious that we are living in difficult and uncertain times. We seek to give practical help to people in need in our community, and we give generously to worthy causes. We seek to love our neighbours as ourselves, as the Bible commands.

FINANCIAL REVIEW

The congregation's main source of income is members' and adherents' contributions through the Weekly Freewill Offering. There were 45 contributors during the year (47 in 2022) donating a total of £ 62,957 (£ 62,836 in 2022).

Total income of the congregation during the year was £96,715 compared to £ 93,989 in 2022.

Total expenditure decreased from £87,923 in 2022 to £74,088 in 2023.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Session at a meeting on 22nd October 2024 and signed on its behalf by



Mr Elliott Robinson



Mr Harold Kerr

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland - Charity number 106384

Annual return



Kilraughts Reformed Presbyterian Church

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

I report on the accounts for the year ended 31 December 2023, which are set out on pages 5 to 10.

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 our 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 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. The 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.

Mr Edwin McLaughlin
D T Carson & Co
Chartered Accountants
Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date: 22 October 2024

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland - Charity number 106384

Accounts



**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 31 DECEMBER 2022**

	NOTE	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Receipts						
Donations & legacies	2	89,946	0	0	89,946	85,358
Charitable activities	3	328	0	0	328	514
Other trading activities	4	17	3,622	0	3,639	3,534
Investment income	5	0	0	76	76	79
Total receipts		<u>90,291</u>	<u>3,622</u>	<u>76</u>	<u>93,989</u>	<u>89,485</u>
Payments						
Raising funds	6	149	0	0	149	149
Charitable activities	7	81,404	6,340	30	87,774	68,108
Total payments		<u>81,553</u>	<u>6,340</u>	<u>30</u>	<u>87,923</u>	<u>68,257</u>
Net receipts/(payments)		8,738	(2,718)	46	6,066	21,228
Transfers between funds		(12,650)	12,650	0	0	0
Net movement in funds		<u>(3,912)</u>	<u>9,932</u>	<u>46</u>	<u>6,066</u>	<u>21,228</u>
Reconciliation of funds:						
Total funds brought forward		29,785	94,174	54,945	178,904	157,676
Total funds carried forward	9	<u>25,873</u>	<u>104,106</u>	<u>54,991</u>	<u>184,970</u>	<u>178,904</u>



**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022**

	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	TOTAL 2021 £
Funds Reconciliation					
Total funds brought forward	29,785	94,174	54,945	178,904	157,676
Net movement in funds	(3,912)	9,932	46	6,066	21,228
Total funds carried forward	<u>25,873</u>	<u>104,106</u>	<u>54,991</u>	<u>184,970</u>	<u>178,904</u>
Bank & cash balances					
Bank current accounts & cash on hand				<u>184,970</u>	<u>178,904</u>
				<u>184,970</u>	<u>178,904</u>
Other assets					
Fixed assets - note 8					

Approved by the Kirk Session at a meeting on 17th October 2023 and signed on its behalf by

Elliott Robinson

Mr Elliott Robinson

Harold Kerr

Mr Harold Kerr

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland - Charity number 106384

Annual report



**Kilraughts Reformed Presbyterian Church
Trustees' Report 2022
Charity Number: NIC106384**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities at that time.

REFERENCE AND ADMINISTRATIVE DETAILS

Kilraughts Congregation of the Reformed Presbyterian Church of Ireland
175 Kilraughts Road
Ballymoney
BT53 8NL

CHARITY TRUSTEES

The Charity Trustees who served during the year were:-

Rev. David Fallows	Mr Charles Knox
Mr William Hanna	Mr William James Loughridge
Mr Alan Kennedy	Mr Robert Pinkerton
Mr Michael Kennedy	Mr Roy Pinkerton
Mr Harold Kerr	Mr Elliott Robinson

PRINCIPAL OFFICE BEARERS

Minister:	Rev. David Fallows
Clerk of Session:	Mr Elliott Robinson
Treasurer (Income):	Mrs Audrey Kennedy
Treasurer (Expenditure):	Mrs Margaret Knox

INDEPENDENT EXAMINER

Mr Edwin McLaughlin
DT Carson & Co – Chartered Accountants
51-53 Thomas Street
Ballymena
BT43 6AZ

BANKERS

Ulster Bank
11 Church Street
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Kilraughts Reformed Presbyterian Church Trustees' Report (cont'd)

The Kilraughts congregation has been worshipping in its present location since 1805. Our congregation is currently made up of around 40 households. There are people of all ages from early primary school age to those in their nineties.

The governing document of our charity was issued by the Reformed Presbyterian Church of Ireland in June 2016. Our purpose as a denomination is to support and advance the Christian faith according to the Word of God, and in accordance with the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

Our worship services, morning, and evening on the Lord's Day, are open to members of the public who may wish to attend. We listen to what God says to us through the public reading of the Bible and our minister's sermons which explain to us the meaning and relevance of what has been read. We sing praise to God using the Psalms and sing without musical accompaniment, believing that this was the way Christians worshipped in the days of the apostles. We also pray to God, thanking Him for His goodness to us, confessing our sins and bringing Him our requests.

Our worship services are recorded and are available for download on the congregation's website:
www.kilraughtsrpc.com

Our supreme standard for belief and practice is the Bible. Our primary responsibility to the community is that of evangelism. Our congregation is the centre from which the gospel message is communicated to the surrounding neighbourhood through outreach services and other activities.

All our worship services were held in the church building from 27th March, following the Covid-19 restrictions.

A Discipleship Explored Course was held early in the year with 8 studies from Philipians. There were encouraging attendances at these meetings.

Midweek meetings for prayer were held in the church hall during the year. We had a number of meetings when we had special speakers. On 18th January Mr Phil Dunn spoke on the work of the European Mission Fellowship in Poland. On 20th September Mr Richard Pollock and Mrs Katie Lowry told of their work with the Street Pastors. On 27th October Mr Peter Rollins told of the work of Ballymoney Food Bank. On 13th December Mr Callum Webster from the Christian Institute was the speaker.

The Sabbath School classes met weekly during the year, except July and August. The Senior Covenanter Youth Group met fortnightly with a break during the summer months.

There were some opportunities for fellowship during the year. We had a congregational walk in Portballintrae on 26th July. Our church barbecue was held on 19th August. On 28th August we had our church picnic, followed by an afternoon worship service. Our Family Night was on 9th December.

The Sacrament of the Lord's Supper (Communion) was observed in January, May and September 2022. Only those who meet the membership requirements of our church may participate in the Lord's Supper.

Kilraughts Reformed Presbyterian Church Trustees' Report (cont'd)

In order to achieve our aim of transparency our Annual General Meeting took place on 1st March 2022 when reports from the church organisations were received and adopted by the congregation as true and accurate accounts. We met our targets set by the Synod of the R.P. Church for Ministry and Mission.

We long to see people conforming more and more to the highest ethical and moral standards in accordance with the Christian faith. The benefit of our charity to the public is demonstrated as those who interact with the church are led to a better manner of life.

As a congregation we seek to demonstrate the benefits of living according to Christian principles. We are conscious that we are living in difficult and uncertain times. We seek to give practical help to people in need in our community, and we give generously to worthy causes. We seek to love our neighbours as ourselves, as the Bible commands.

FINANCIAL REVIEW

The congregation's main source of income is members' and adherents' contributions through the Weekly Freewill Offering. There were 47 contributors during the year (47 in 2021) donating a total of £ 62,836 (£63,744 in 2021).

Total income of the congregation during the year was £93,989 compared to £89,485 in 2021.

Total expenditure increased from £68,257 in 2021 to £87,923 in 2022.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payments account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Session at a meeting on 17th October 2023 and signed on its behalf by



Mr Elliott Robinson



Mr Harold Kerr

KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

Northern Ireland - Charity number 106384

Annual return



Kilraughts Reformed Presbyterian Church

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF KILRAUGHTS REFORMED PRESBYTERIAN CHURCH

I report on the accounts for the year ended 31 December 2022, which are set out on pages 5 to 10.

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 our 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 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. The 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.

Mr Edwin McLaughlin
D T Carson & Co
Chartered Accountants
Registered Auditor
51-53 Thomas Street
Ballymena
BT43 6AZ

Date: 17 October 2023