

Independent Examiners Report to the Trustees of St Colman's Church, Parish of Kilroot

To be provided by Independent Examiner where the income threshold is less than £250,000.

The accounts have been examined and approved by our appointed independent auditor, Nichola Orr, NJB Accounts Services, 2 The Beeches, Larne, BT40 2DU. The original accounts, signed by the Honorary Treasurer and the Independent Auditor can be viewed by any member of the parish, by contacting the rector and making an appointment.

CHURCH OF IRELAND

PARISH OF KILROOT



ST. COLMAN'S CHURCH

(GROUPED PARISHES OF KILROOT AND TEMPLECORRAN)

RECTOR

Rev Nigel Kirkpatrick
29 Downshire Gardens
Carrickfergus
BT38 7LW

HONORARY SECRETARY

Mr Michael Butler
15 Harwood Park
Carrickfergus
BT38 7LZ

HONORARY TREASURER

Mrs Marion Magill
4 Downshire Gardens
Carrickfergus
BT38 7LW

ANNUAL ACCOUNTS 2024

Charity Registration Number NIC 102655

I have examined the accounts of St. Colman's Parish Church, Kilroot, for the year 2024 and certify they are correct and in accordance with the Records of Account.	The attached accounts of St. Colman's Parish Church have been prepared in accordance with the Parish Record of Account for the year 2024
Name <i>Nichola Orr</i> Honorary Auditor	Name <i>MARION MAGILL</i> Honorary Treasurer
Date <i>7-4-25</i>	Date <i>14-3-25.</i>

Honorary Treasurer's Overview

St. Colman's Church, Parish of Kilroot

Year ended 31 December 2024

Treasurer's Report

At the end of 2024 we had £38,414 in the bank, which is £3,348 less than the previous year.

Our Free Will Offering income reduced by £500 from the previous year, and when you consider that all our costs are increasing, then this becomes a problem.

Month on month, we are not bringing in enough to meet our costs, which is why we are having to use up our reserves, leading to the overall balance in the bank decreasing.

I would refer you to my letter in the November parish magazine giving more details on our financial position, and would again ask everyone to consider their approach to giving, with a view to sustaining the parish.

Marion Magill
12.03.25

St. Colman's Parish of Kilroot

Annual Accounts for the Year Ended 31 December 2024

	Current Account			Bricks and Mortar Account			Total
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
Income							
1 Voluntary Giving							
	51,106.06	0.00	0.00	0.00	0.00	6,240.00	57,346.06
2 Legacies							0.00
3 Fundraising							
	24,254.89	305.00	100.00	70.46	0.00	0.00	24,730.35
4 Property Related Income							
	1,635.00	0.00	0.00	0.00	0.00	0.00	1,635.00
5 Investment Income							
	14.29	0.00	0.00	0.00	0.00	58.75	73.04
6 Sundry Income							
	3,670.90	0.00	0.00	0.00	0.00	0.00	3,670.90
Income Totals	80,681.14	305.00	100.00	70.46	0.00	6,298.75	87,455.35
Expenditure							
7 Clergy Costs							
	60,697.36	0.00	0.00	0.00	0.00	0.00	60,697.36
8 Other Staff Costs							
	5,420.00	0.00	0.00	0.00	0.00	0.00	5,420.00
9 Property Costs							
	17,635.98	0.00	0.00	3,120.00	0.00	0.00	20,755.98
10 Fundraising Costs							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Administration Costs							
	2,785.87	0.00	0.00	43.00	0.00	0.00	2,828.87
12 Charitable & Mission Giving							
	450.00	305.00	0.00	0.00	0.00	0.00	755.00
13 Sundry Costs							
	345.86	0.00	0.00	0.00	0.00	0.00	345.86
Expenditure Totals	87,335.07	305.00	0.00	3,163.00	0.00	0.00	90,803.07

Summary

	Current	Bricks & Mortar	Combined
Opening Bank Balance	15,698.70	26,063.35	41,762.05
Add Income	81,086.14	6,369.21	87,455.35
Less Expenses	87,640.07	3,163.00	90,803.07
Closing Bank Balance	<u>9,144.77</u>	<u>29,269.56</u>	<u>38,414.33</u>

*V. P. O. D.
7/14/25*

St. Colman's Parish of Kilroot

Annual Accounts for the Year Ended 31 December 2024 - expanded

	Current Account			Bricks and Mortar Account			Total
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
Income							
1 Voluntary Giving							
FWO	40,454.62						40,454.62
HMRC Gift Aid	10,651.44						10,651.44
Building Fund						6,240.00	6,240.00
	51,106.06	0.00	0.00	0.00	0.00	6,240.00	57,346.06
2 Legacies							
							0.00
3 Fundraising							
Templecorran	15,268.00						15,268.00
CAF Sustenation	1,800.00						1,800.00
Easy Fundraising	18.94						18.94
Brick sales			100.00				100.00
Movie Nights	300.00						300.00
Murder Mystery Night	1,761.70						1,761.70
Summer Sale	2,236.00						2,236.00
Greenisland Church appeal		305.00					305.00
Book Sales	85.25			70.46			155.71
Auction	2,285.00						2,285.00
Bingo & Beetle Nights	500.00						500.00
	24,254.89	305.00	100.00	70.46	0.00	0.00	24,730.35
4 Property Related Income							
Hall Rental	875.00						875.00
Heat & Light Donations	760.00						760.00
	1,635.00	0.00	0.00	0.00	0.00	0.00	1,635.00
5 Investment Income							
Bank Interest	14.29					58.75	73.04
	14.29	0.00	0.00	0.00	0.00	58.75	73.04
6 Sundry Income							
Black Santa Grant	1,500.00						1,500.00
Parking income	400.00						400.00
Donations 'in memory of'	380.00						380.00
Donations for Baptism	100.00						100.00
Columbarium & Engraving	1,290.90						1,290.90
	3,670.90	0.00	0.00	0.00	0.00	0.00	3,670.90
Income Totals	80,681.14	305.00	100.00	70.46	0.00	6,298.75	87,455.35

St. Colman's Parish of Kilroot

Annual Accounts for the Year Ended 31 December 2024 - expanded

	Current Account			Bricks and Mortar Account			Total
	Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted	
Expenditure							
7 Clergy Costs							
Stipend	40,542.00						40,542.00
Diocese of Connor	17,687.16						17,687.16
HMRC NIC	2,443.20						2,443.20
Holiday Cover	25.00						25.00
	60,697.36	0.00	0.00	0.00	0.00	0.00	60,697.36
8 Other Staff Costs							
Organists	2,924.00						2,924.00
Cleaner	2,496.00						2,496.00
	5,420.00	0.00	0.00	0.00	0.00	0.00	5,420.00
9 Property Costs							
Car Park Lights				2,220.00			2,220.00
Rent for Eden House	2,700.00						2,700.00
Electricity	3,924.62						3,924.62
Rectory Expenses	3,052.99						3,052.99
General Repairs and Renewals	1,490.75						1,490.75
Heaters for Hall	1,620.00						1,620.00
Columbarium Engraving	288.00						288.00
Insurance	1,950.19						1,950.19
AED Training and prep kit	372.00						372.00
PAT Testing and electrical checks	477.60						477.60
Hedgecutting & trimming trees	460.00			900.00			1,360.00
Grit Spreader	396.00						396.00
Oil for Eden House	226.67						226.67
NI Water	591.10						591.10
Cleaning Products	86.06						86.06
	17,635.98	0.00	0.00	3,120.00	0.00	0.00	20,755.98
10 Fundraising Costs							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Administration Costs							
Broadband & Phone	460.80						460.80
Audit and Accountancy fees	65.00						65.00
City Office Supplies - printing	709.74						709.74
Office Line - photocopier	333.30						333.30
FWO Envelopes	280.00						280.00
Licences	334.40						334.40
Stationery	161.82						161.82
Book stand	30.74						30.74
Bank fees	149.49			43.00			192.49
Sunday School Resources	260.58						260.58
	2,785.87	0.00	0.00	43.00	0.00	0.00	2,828.87
12 Charitable & Mission Giving							
3 chairs in St. Annes Cathedral	450.00						450.00
Greenisland Church Appeal		305.00					305.00
	450.00	305.00	0.00	0.00	0.00	0.00	755.00
13 Sundry Costs							
Church Supplies	345.86						345.86
	345.86	0.00	0.00	0.00	0.00	0.00	345.86
Expenditure Totals	87,335.07	305.00	0.00	3,163.00	0.00	0.00	90,803.07

Summary

	Current	Bricks & Mortar	Combined
Opening Bank Balance	15,698.70	26,063.35	41,762.05
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**Notes to the Financial Statements for the period
1 January 2024 to 31 December 2024**

1. Accounting Policies

Set out below are the principle 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 in the Receipts and Payments Account have been accounted for on a cash receipts basis
- (b) **Statement of Assets and Liabilities:** The Parish does not hold any Investments Assets nor does it have any assets retained for the Parish's own use.

2. Reconciliation of Cash Funds

	£
Total Cash at 1 January 2024	41762.05
Receipts for the period 1/1 to 31/12/24	87455.35
Payments for the period 1/1 to 31/12/24	90803.07
Total Cash at 31 December 2024	38414.33

The cash balance is made up as follows:

CASH Balance @ 31/12/2024	38414.33
Designated	305.00
Development	
Fund (Restricted)	29269.56
Cash Available @ 31/12/2024	8839.77

3. Collections for Third Parties

	2024 £
Greenisland Church	305.00
TOTAL	305.00

4. Transactions with Trustees

During the period 1 January to 31 December 2024 the Incumbent received £40542.00 in respect the payment of his stipend, locomotory expenses and other office expenses. The following Trustees received reimbursement of other expenses during the period:

N/A