

**Parish of Tamlaght O'Crilly Lower
Saint Nossonus' Church, Innisrush**

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities**

For the year ended 31 December 2023

Charities Number: NIC104699

Parish of Tamlaght O'Crilly Lower, Saint Nossonus' Church, Innisrush

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

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References and administrative details

Charity Name:	Portglenone/Innisrush/Tamlaght O'Crilly Lower/Derry/Church of Ireland
Charity Registration Number:	NIC104699
Contact Address:	2 Moneygran Road Kilrea Coleraine Co Londonderry BT51 5SJ Northern Ireland

Trustees

Mr Mervyn Moore
Mr Warren Elgin
Mr Emerson Lowry
Mr Robin Clark
Mrs Margaret Clark
Mr Ray Moore
Miss Jean Rogers
Mrs Agnes Moore
Mrs Pearl Moore
Richard Lowry
Richard Mulholland
Miss Heather Moore
Rev Gary Millar

Principal Office-bearers

Clergy:	Rev Gary Millar
Honorary Secretary:	Mr Warren Elgin
Honorary Treasurer:	Mr Robin Clark
Rector's Churchwarden:	Mr Mervyn Moore
People's Churchwarden:	Mr Warren Elgin

Independent Auditor

David Lyttle + Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Parish of St. Nossonus, Innisrush

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 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 Parish of Innisrush is to support the advancement of the Christian religion by promoting through their work the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to 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 of Innisrush 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 Parish of Innisrush.

Achievements, Performance & Public Benefit

The Parish holds public worship at services each week throughout the year – Holy Communion, Morning and Evening Prayer, Baptisms, Marriages and Funerals.

The purpose of our charitable fund raising is not only for our own costs, for example, building maintenance, but also for a variety of needs (see donations in Financial Report). This is a tangible demonstration of our mission and outreach.

Our Parish Hall is used regularly for the promotion of Church ethos – Beetle Drive, Daffodil Tea, Irish Stew and Entertainment, Christmas Dinner, Auction, all events are open to parishioners and non-parishioners as well as the wider community.

At all times we keep in mind our Safe Guarding Trust policy, Health and Safety requirements and catering regulations.

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Financial Review

The results for the year are set out in the Financial Report, which the Trustees consider to be satisfactory.

The reserves of the Parish are held for the advancement of its charitable purpose.

Going Concern

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

Parish of St. Nossonus, Innisrush

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 the Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 who are resident within the parish or live elsewhere but have been accustomed members of the congregation and may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and 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.

Organisational Structure

The Select Vestry takes responsibility for the managing of certain activities and decision making within the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry Meeting.

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.

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 activities 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.

Parish of St. Nossonus, Innisrush

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

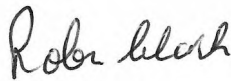
Statement of Trustees' Responsibilities (continued)

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



Reverend Gary Millar
Trustee



Robin Clark
Trustee

Date: 12/02/2024

Independent Examiner's Report to the Trustees of Parish of Tamlaght O'Crilly Lower

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 2 to 14.

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 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. 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.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

Date 12/02/2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>					
Freewill offerings		19,296.00	-	19,296.00	19,233.50
Loose collections		770.20	-	770.20	502.65
Special Collections	2	-	553.50	553.50	2,077.00
Gift aid rebate (including GASDS)		4,841.50	25.00	4,866.50	5,098.55
HMRC Gift aid interest		70.07	-	70.07	-
New hall building fund	3	-	300.00	300.00	3,597.23
Bank & Deposit interest		20.53	252.26	272.79	45.65
Investment income	4	2,903.88	-	2,903.88	2,791.94
Other receipts	5	10,470.30	778.00	11,248.30	8,714.31
Receipts regarding Parish Organisations	6	-	554.09	554.09	259.00
<u>Total Receipts</u>		38,372.48	2,462.85	40,835.33	42,319.83
<u>Payments</u>					
Diocesan Assessment		20,585.00	-	20,585.00	18,885.00
Church & Hall Running Costs	7	8,528.12	-	8,528.12	3,298.44
Sunday School expenses	8	284.33	-	284.33	326.22
Administration Costs	9	10,101.54	578.00	10,679.54	9,996.24
Charitable Donations	10	114.00	653.50	767.50	945.00
Payments regarding Parish Organisations	11	-	450.00	450.00	400.00
<u>Total Payments</u>		39,612.99	1,681.50	41,294.49	33,850.90
Excess of Receipts over Payments for the year before transfers		(1,240.51)	781.35	(459.16)	8,468.93
Capital payments		-	-	-	-
Capital Grant received - Benefact grant		-	2,100.00	2,100.00	-
Transfers		-	-	-	-
Excess of Receipts over Payments for the year		(1,240.51)	2,881.35	1,640.84	8,468.93

Signed on Behalf of the Trustees



**Reverend Gary Millar
Trustee**



**Robin Clark
Trustee**

Date: 12/02/2024

STATEMENT OF ASSETS & LIABILITIES AS AT 31 December 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
		£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year		29,052.72	24,581.96	53,634.68	45,165.75
Net movement in funds		(1,240.51)	2,881.35	1,640.84	8,468.93
Bank and Cash at end of year		27,812.21	27,463.31	55,275.52	53,634.68
Bank & Cash Balances					
Current Accounts		19,094.41	5,297.81	24,392.22	23,303.64
Deposit Accounts		8,717.80	22,165.50	30,883.30	30,331.04
Cash		-	-	-	-
Total Cash Funds	12	27,812.21	27,463.31	55,275.52	53,634.68
OTHER ASSETS					
Investment Assets					
Investments in RCB / CIT Unit Trusts		107,895.66	-	107,895.66	105,102.02
Other unlisted investments		-	-	-	-
Total Investment Assets	14	107,895.66	-	107,895.66	105,102.02
Assets retained for the Parish's own use					
Glebe land		90,000.00	-	90,000.00	90,000.00
Car park		63,379.00	-	63,379.00	63,379.00
Equipment		1,330.00	-	1,330.00	1,330.00
Total Assets retained for the Parish's own use	13	154,709.00	-	154,709.00	154,709.00

Signed on Behalf of the Trustees



Reverend Gary Millar
Trustee



Robin Clark
Trustee

Date: 12/02/2024

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

The congregation has reviewed the basis on which it has prepared its accounts and in order that these are prepared on a strict receipts and payments basis it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments, are disclosed on the Statement of Assets & Liabilities.

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

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

- Church Buildings and Graveyard
- Parish Hall
- Car Park
- Glebe land

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102). 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 Hall is 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 Glebe land has been recognised at a value which the select Vestry deem to represent the estimate fair value of the property at 1 January 2017.

The value of the car park has been recognised at cost.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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

2. Special collections

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bishops' Appeal	-	240.00	240.00	505.00
Harvest Gift Envelopes	-	-	-	1,120.00
Lent Boxes	-	276.00	276.00	392.00
Poppy Appeal	-	37.50	37.50	60.00
TOTAL	-	553.50	553.50	2,077.00

3. New Hall building fund

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donation	-	-	-	250.00
Table top sale	-	-	-	1,470.00
In lieu of flowers - Late Jean Mulholland	-	300.00	300.00	-
In lieu of flowers - Late May Greenwood	-	-	-	600.00
Estate Frances Campbell	-	-	-	1,277.23
	-	300.00	300.00	3,597.23

4. Investment Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
RCB Glebe Sale interest	2,642.86	-	2,642.86	2,530.88
RCB investment income	184.40	-	184.40	176.59
COI Trustees investment income	76.62	-	76.62	84.47
TOTAL	2,903.88	-	2,903.88	2,791.94

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

5. Other receipts	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Baptism thanks offering	80.00	-	80.00	-
Burial & Grave Fees	2,075.00	-	2,075.00	1,300.00
Christmas dinner	-	-	-	490.00
Clothing Bank	1,196.00	-	1,196.00	728.00
Coins in jar	-	-	-	5.00
Daffodil tea	460.00	-	460.00	-
Donation	50.00	-	50.00	150.00
Donation - Barkley family Tyanee	50.00	-	50.00	80.00
Donation Calvin family - repair fund	-	100.00	100.00	100.00
Donation - Harvest	30.00	-	30.00	-
Donation for Leprosy Mission	-	100.00	100.00	80.00
Donation The Link Maghera	-	-	-	600.00
Easy Fund Raising	53.88	-	53.88	59.04
Energy support grant - Church	600.00	-	600.00	-
Energy support grant - hall	600.00	-	600.00	-
Kilrea for stationery/photocopier	981.71	-	981.71	728.49
Tamlaght Upper for stationery/photocopier	981.71	-	981.71	728.48
Land rental	1,300.00	-	1,300.00	1,300.00
MUDC Fun Day grant	-	-	-	385.30
Parish News	530.00	-	530.00	697.00
Pew Bibles	-	578.00	578.00	-
RCB revenue grant	667.00	-	667.00	503.00
Table Quiz	100.00	-	100.00	280.00
Treasure Hunt	385.00	-	385.00	500.00
Use of hall	180.00	-	180.00	-
Wedding thanks offering	150.00	-	150.00	-
TOTAL	10,470.30	778.00	11,248.30	8,714.31

6. Receipts regarding Parish Organisations	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Sunday School Projects	-	554.09	554.09	259.00
TOTAL	-	554.09	554.09	259.00

7. Church & Hall running costs	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Church disabled toilets	-	-	-	662.50
Church carpark lights	1,020.00	-	1,020.00	-
Electricity	1,921.18	-	1,921.18	1,192.84
Fire protection	68.40	-	68.40	68.40
Insurance	1,232.72	-	1,232.72	1,121.37
Repairs	-	-	-	29.95
Repairs - painting Church	3,000.00	-	3,000.00	-
Painting Church plant hire	330.00	-	330.00	-
Sundry expenses	60.00	-	60.00	30.25
Topping Yew trees	690.00	-	690.00	-
Water rates	205.82	-	205.82	193.13
TOTAL	8,528.12	-	8,528.12	3,298.44

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

8. Sunday school expenses	Unrestricted 2023 £	Restricted 2023 £	Restricted 2023 £	Total 2022 £
Easter eggs	58.19	-	58.19	45.00
Prizes	178.14	-	178.14	236.22
Selection Boxes	48.00	-	48.00	45.00
TOTAL	284.33	-	284.33	326.22

9. Administration costs	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Audit & accountancy	690.00	-	690.00	630.00
Bank fees	131.59	-	131.59	135.87
Bible notes	13.99	-	13.99	12.99
CCTV signs	-	-	-	42.00
Christmas dinner	-	-	-	490.00
Communion Wine	22.50	-	22.50	-
Confirmation Bibles	110.96	-	110.96	-
Coronation pens	69.60	-	69.60	-
Donation - Charlotte Dowie	100.00	-	100.00	-
Donation in lieu of flowers	30.00	-	30.00	150.00
First aid kits	9.98	-	9.98	-
Fun day expenditure	-	-	-	385.30
FWO Envelopes	259.38	-	259.38	189.00
Gifts	100.00	-	100.00	50.00
Grave register	17.00	-	17.00	-
Groundsmen	600.00	-	600.00	600.00
Hope Magazine/Faithful Queen	58.57	-	58.57	222.00
Internet security	34.99	-	34.99	34.99
Jubilee pens	-	-	-	58.80
Kilrea 1/3 IT expenses	152.00	-	152.00	152.00
Kilrea Rectory 1/3 repairs	157.00	-	157.00	355.00
Kilrea Rectory 1/3 running costs	2,131.83	-	2,131.83	2,106.62
Office allowance	300.00	-	300.00	-
Organist	2,200.00	-	2,200.00	2,250.00
Parish News articles	49.99	-	49.99	47.99
Pew Bibles	48.48	578.00	626.48	-
Photocopier costs	418.33	-	418.33	411.67
Photocopier	810.00	-	810.00	-
Printing - Parish News	1,100.00	-	1,100.00	1,150.00
Stationery & postage	485.35	-	485.35	522.01
TOTAL	10,101.54	578.00	10,679.54	9,996.24

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

10. Charitable donations	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bishops' Appeal	-	240.00	240.00	550.00
Church Army	8.00	92.00	100.00	100.00
Crosslinks	8.00	92.00	100.00	100.00
Irish Church Missions	8.00	92.00	100.00	-
Leprosy Mission	-	100.00	100.00	80.00
Poppy Appeal	-	37.50	37.50	60.00
Shoe Box appeal	90.00	-	90.00	55.00
Total	114.00	653.50	767.50	945.00

11. Payments regarding Parish Organisations	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Sunday School Projects - Donations	-	450.00	450.00	400.00
TOTAL	-	450.00	450.00	400.00

12. Movement in Cash Funds

	At 1 Jan 23 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Special Collections	-	553.50	553.50	-	-
Sunday School	188.72	554.09	450.00	-	292.81
Church repairs fund	2,780.00	125.00	-	-	2,905.00
New Hall building fund	21,613.24	552.26	-	-	22,165.50
Benefact Capital grant - disabled toilets	-	2,100.00	-	-	2,100.00
Other amounts for specific expenditure	-	678.00	678.00	-	-
	24,581.96	4,562.85	1,681.50	-	27,463.31
Unrestricted funds					
General Fund	29,052.72	38,372.48	39,612.99	-	27,812.21
	-	-	-	-	-
	29,052.72	38,372.48	39,612.99	-	27,812.21
Total funds	53,634.68	42,935.33	41,294.49	-	55,275.52

Purposes of Restricted Funds

Sunday School: This is a fund for the use of the Sunday School for charitable projects

Church Repair fund: This fund is to be used for Church Building repairs

New Hall Building Fund: This is a fund to assist with the cost of building a new hall

Benefact Capital grant: This is to be used for disabled toilets

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

13. Assets retained for the Parish's own use

	Glebe Land £	Car park £	Equipment £	Total £
Opening cost at 1 Jan 2023	90,000.00	63,379.00	1,330.00	154,709.00
Additions				-
	-	-	-	-
Closing cost at 31 Dec 2023	90,000.00	63,379.00	1,330.00	154,709.00

14. Investment Assets

	CIT Investment £	Representative Church Body	Total £
Opening value at 1 Jan 2023	3,112.47	101,989.55	105,102.02
Changes in valuation	144.23	2,649.41	2,793.64
Additions	-	-	-
Disposals	-	-	-
Closing value at 31 Dec 2023	3,256.70	104,638.96	107,895.66

15. Transactions with the Trustees

There were no transactions with the Trustees during the year. No trustee received any remuneration 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.

The Parish paid a contribution of £2,440.83 towards Kilrea rectory which is occupied by the Rector. Running costs £2,131.83, repairs £157 and rectory IT expenses £152.

16. Governance Costs

Governance costs of £300 were incurred during the year of which £300 relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts