

**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 2024

Charities Number: NIC104699

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

Annual report and financial statements for the year ended 31 December 2024

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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
Mr 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 2024

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 2024

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 – Café Church, Daffodil Tea and Coffee Evening, Beetle Drive, Irish Stew and Entertainment, 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 2024 can be signed off as a going concern.

Trustees' Annual Report for the year ended 31 December 2024 (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 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.

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.

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 2024 (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: 28-4-2025

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 2024, 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 28-4-2025


15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Freewill offerings		19,524.10	-	19,524.10	19,296.00
Loose collections		1,066.00	-	1,066.00	770.20
Special Collections	2	91.00	696.00	787.00	553.50
Gift aid rebate (including GASDS)		4,940.77	-	4,940.77	4,866.50
HMRC Gift aid interest		-	-	-	70.07
New hall building fund	3	-	1,050.00	1,050.00	300.00
Disabled Toilet Block fund		-	4,203.03	4,203.03	
Bank & Deposit interest		19.85	326.56	346.41	272.79
Investment income	4	3,144.62	-	3,144.62	2,903.88
Other receipts	5	14,189.19	-	14,189.19	11,248.30
Receipts regarding Parish Organisations	6	-	542.90	542.90	554.09
<u>Total Receipts</u>		42,975.53	6,818.49	49,794.02	40,835.33
<u>Payments</u>					
Diocesan Assessment		21,388.00	-	21,388.00	20,585.00
Church & Hall Running Costs	7	6,979.10	-	6,979.10	8,528.12
Sunday School expenses	8	231.50	-	231.50	284.33
Administration Costs	9	10,081.98	-	10,081.98	10,679.54
Charitable Donations	10	110.00	396.00	506.00	767.50
Payments regarding Parish Organisations	11	-	450.00	450.00	450.00
<u>Total Payments</u>		38,790.58	846.00	39,636.58	41,294.49
 Excess of Receipts over Payments for the year before transfers		4,184.95	5,972.49	10,157.44	(459.16)
 Capital payments		8,425.47	9,208.03	17,633.50	-
Capital Grant received - Benefact grant		-	-	-	2,100.00
Transfers		-	-	-	-
 Excess of Receipts over Payments for the year		(4,240.52)	(3,235.54)	(7,476.06)	1,640.84

Signed on Behalf of the Trustees


Reverend Gary Millar
Trustee

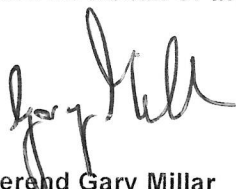

Robin Clark
Trustee

Date: 28-4-2025

STATEMENT OF ASSETS & LIABILITIES AS AT 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Funds Reconciliation					
Bank and Cash at start of year		27,812.21	27,463.31	55,275.52	53,634.68
Net movement in funds		(4,240.52)	(3,235.54)	(7,476.06)	1,640.84
Bank and Cash at end of year		23,571.69	24,227.77	47,799.46	55,275.52
Bank & Cash Balances					
Current Accounts		14,853.89	685.71	15,539.60	24,392.22
Deposit Accounts		8,717.80	23,542.06	32,259.86	30,883.30
Cash		-	-	-	-
Total Cash Funds	12	23,571.69	24,227.77	47,799.46	55,275.52
OTHER ASSETS					
Investment Assets					
Investments in RCB / CIT Unit Trusts		110,152.17	-	110,152.17	107,895.66
Other unlisted investments		-	-	-	-
Total Investment Assets	14	110,152.17	-	110,152.17	107,895.66
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
Disabled Toilet Block		15,533.50	-	15,533.50	-
Total Assets retained for the Parish's own use	13	170,242.50	-	170,242.50	154,709.00

Signed on Behalf of the Trustees



Reverend Gary Millar
Trustee



Robin Clark
Trustee

Date: 28-4-2025

Notes to the financial statements for the year ended 31 December 2024

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
- Disabled Toilet Block

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.

The value of the disabled toilet block 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 2024 (continued)

2. Special collections

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Bishops' Appeal	-	300.00	300.00	240.00
Lent Boxes	91.00	200.00	291.00	276.00
Leprosy Mission	-	110.00	110.00	-
Poppy Appeal	-	86.00	86.00	37.50
TOTAL	91.00	696.00	787.00	553.50

3. New Hall building fund

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donation	-	250.00	250.00	-
In lieu of flowers - Late Jean Mulholland	-	-	-	300.00
In lieu of flowers - Late Ellen Clark	-	800.00	800.00	-
	-	1,050.00	1,050.00	300.00

4. Investment Income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
RCB Glebe Sale interest	2,866.83	-	2,866.83	2,642.86
RCB investment income	200.03	-	200.03	184.40
COI Trustees investment income	77.76	-	77.76	76.62
TOTAL	3,144.62	-	3,144.62	2,903.88

Notes to the financial statements for the year ended 31 December 2024 (continued)

5. Other receipts	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Aluminium cans	60.00	-	60.00	-
Auction 2023	2,100.00	-	2,100.00	-
Baptism thanks offering	-	-	-	80.00
Burial & Grave Fees	2,805.00	-	2,805.00	2,075.00
Calander 2025	2,725.00	-	2,725.00	-
Clothing Bank	672.00	-	672.00	1,196.00
Coach to Londonderry	280.00	-	280.00	-
Daffodil tea	430.00	-	430.00	460.00
Donation	-	-	-	50.00
Donation - Barkley family Tyanee	-	-	-	50.00
Donation Calvin family - repair fund	-	-	-	100.00
Donation - Harvest	-	-	-	30.00
Donation for Leprosy Mission	-	-	-	100.00
Easy Fund Raising	34.75	-	34.75	53.88
Energy support grant - Church	-	-	-	600.00
Energy support grant - hall	-	-	-	600.00
Kilrea for stationery/photocopier	828.72	-	828.72	981.71
Tamlaght Upper for stationery/photocopier	828.72	-	828.72	981.71
Land rental	1,500.00	-	1,500.00	1,300.00
Parish News	785.00	-	785.00	530.00
Pew Bibles	-	-	-	578.00
RCB revenue grant	-	-	-	667.00
Table Quiz	200.00	-	200.00	100.00
Treasure Hunt	350.00	-	350.00	385.00
Use of hall	440.00	-	440.00	180.00
Wedding thanks offering	150.00	-	150.00	150.00
TOTAL	14,189.19	-	14,189.19	11,248.30

6. Receipts regarding Parish Organisations	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Sunday School Projects	-	542.90	542.90	554.09
TOTAL	-	542.90	542.90	554.09

7. Church & Hall running costs	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Church carpark lights	-	-	-	1,020.00
Ear piece for mic	100.00	-	100.00	-
Electricity	2,498.08	-	2,498.08	1,921.18
Fire protection	-	-	-	68.40
Insurance	1,314.91	-	1,314.91	1,232.72
Repairs - painting Church	2,500.00	-	2,500.00	3,000.00
Painting Church plant hire	-	-	-	330.00
Sundry expenses	69.40	-	69.40	60.00
Topping Yew trees	-	-	-	690.00
Vestry carpets	280.00	-	280.00	-
Water rates	216.71	-	216.71	205.82
TOTAL	6,979.10	-	6,979.10	8,528.12

Notes to the financial statements for the year ended 31 December 2024 (continued)

8. Sunday school expenses	Unrestricted 2024 £	Restricted 2024 £	Restricted 2024 £	Total 2023 £
Easter eggs	51.00	-	51.00	58.19
Prizes	122.00	-	122.00	178.14
Selection Boxes	58.50	-	58.50	48.00
TOTAL	231.50	-	231.50	284.33

9. Administration costs	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Audit & accountancy	720.00	-	720.00	690.00
Bank fees	147.93	-	147.93	131.59
Bible notes	-	-	-	13.99
Calander 2025	615.00	-	615.00	-
Coach to Londonderry	380.00	-	380.00	-
Communion Wine	-	-	-	22.50
Confirmation Bibles	-	-	-	110.96
Coronation pens	-	-	-	69.60
Donation - Charlotte Dowie	-	-	-	100.00
Donation in lieu of flowers	150.00	-	150.00	30.00
First aid kits	-	-	-	9.98
Flowers Mothering Sunday	36.00	-	36.00	-
FWO Envelopes	259.38	-	259.38	259.38
Gifts	-	-	-	100.00
Grave invoice book	114.00	-	114.00	-
Grave register	-	-	-	17.00
Grave registration advert	120.00	-	120.00	-
Groundsmen	600.00	-	600.00	600.00
Hope Magazine/Faithful Queen	-	-	-	58.57
Internet security	34.99	-	34.99	34.99
Kilrea Rectory 1/3 IT expenses	152.00	-	152.00	152.00
Kilrea Rectory 1/3 repairs	641.65	-	641.65	157.00
Kilrea Rectory 1/3 running costs	1,238.28	-	1,238.28	2,131.83
Kilrea 1/3 Church Robes	106.67	-	106.67	-
Office allowance	300.00	-	300.00	300.00
Organist	1,950.00	-	1,950.00	2,200.00
Parish News articles	51.99	-	51.99	49.99
Pew Bibles	-	-	-	626.48
Photocopier costs	574.19	-	574.19	418.33
Photocopier	-	-	-	810.00
Printing - Parish News	1,310.00	-	1,310.00	1,100.00
Stationery & postage	471.50	-	471.50	485.35
Sundry expenses	23.40	-	23.40	-
Visiting preachers	85.00	-	85.00	-
TOTAL	10,081.98	-	10,081.98	10,679.54

Notes to the financial statements for the year ended 31 December 2024 (continued)

10. Charitable donations	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Bishops' Appeal	-	-	-	240.00
Church Army	-	100.00	100.00	100.00
Crosslinks	-	100.00	100.00	100.00
Irish Church Missions	-	-	-	100.00
Leprosy Mission	-	110.00	110.00	100.00
Poppy Appeal	-	86.00	86.00	37.50
Shoe Box appeal	110.00	-	110.00	90.00
Total	110.00	396.00	506.00	767.50

11. Payments regarding Parish Organisations	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Sunday School Projects - Donations	-	450.00	450.00	450.00
TOTAL	-	450.00	450.00	450.00

12. Movement in Cash Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Special Collections	-	696.00	396.00	-	300.00
Sunday School	292.81	542.90	450.00	-	385.71
Church repairs fund	2,905.00	-	-	(2,905.00)	-
New Hall building fund	22,165.50	1,376.56	-	-	23,542.06
Benefact Capital grant - disabled toilets	2,100.00	-	-	(2,100.00)	-
Disabled Toilet Block	-	4,203.03	9,208.03	5,005.00	-
Other amounts for specific expenditure	-	-	-	-	-
	27,463.31	6,818.49	10,054.03	-	24,227.77
Unrestricted funds					
General Fund	27,812.21	42,975.53	47,216.05	-	23,571.69
	27,812.21	42,975.53	47,216.05	-	23,571.69
Total funds	55,275.52	49,794.02	57,270.08	-	47,799.46

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 has been used for disabled toilets

Disabled Toilet Block: This has been used for disabled toilets

Notes to the financial statements for the year ended 31 December 2024 (continued)

13. Assets retained for the Parish's own use

	Glebe Land	Car park	Equipment	Disabled Toilet Block	Total
	£	£	£	£	£
Opening cost at 1 Jan 2024	90,000.00	63,379.00	1,330.00		154,709.00
Additions				17,633.50	17,633.50
Capital Grant				(2,100.00)	(2,100.00)
					-
	-	-	-	15,533.50	15,533.50
Closing cost at 31 Dec 2024	90,000.00	63,379.00	1,330.00	15,533.50	170,242.50

14. Investment Assets

	CIT Investment	Representative Church Body	Total
	£		£
Opening value at 1 Jan 2024	3,256.70	104,638.96	107,895.66
Changes in valuation	313.74	1,942.77	2,256.51
Additions	-	-	-
Disposals	-	-	-
Closing value at 31 Dec 2024	3,570.44	106,581.73	110,152.17

15. Transactions with the Trustees

No trustee received any remuneration during the year except for one trustee who received payment of £13,326 for the building of a disabled toilet block.

The Parish paid a contribution of £2,031.93 towards Kilrea rectory which is occupied by the Rector. Running costs £1,238.28, repairs £641.65 and rectory IT expenses £152.

The Rector was paid £300 being office expenses payment.

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