

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland · Charity number 104855

Details

Known as	Killaloo
Status	Received
Registered	2016-03-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	91 Cumber Road Claudy Londonderry BT47 4ja BT47 4JA
Phone	02871337883

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	£42,808	£26,434	£0	0

Trustees

Name	Role	Appointed
Claire		
Daphne		
David Slater		
Freda Curry		
Kenny Kincaid		
Leona Kincaid		
Linda Nicholl		
Mr Raymond Magee		
Mr William Ernest Mccay		
Mrs Hilary Scobie		
Mrs Yvonne Simpson		
Norman Cheshire		
Rhonda		
Roy Simpson		
Samuel Hill		
Sidney		
Trevor Curry		

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland - Charity number 104855

Accounts

Cumber Lower Parish Church
Receipts and Payments Account for the year ended 31st December 2024

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
<u>Income</u>					
Freewill offerings and plate collections		23,673.76	-	23,673.76	21,367.14
Donations		7,350.00	-	7,350.00	2,094.00
Special collections		-	160.00	160.00	-
Fund raising		-	1,725.00	1,725.00	-
Graveyard income		700.00	-	700.00	700.00
Income from land					
Land lettings (2 years)		7,100.00	-	7,100.00	-
Wayleave		27.33	-	27.33	24.91
Sundry income		-	-	-	600.00
Sunday School income		-	260.00	260.00	930.83
Bank and deposit interest		98.40	20.21	118.61	90.63
Investment income		<u>1,511.45</u>	<u>182.60</u>	<u>1,694.05</u>	<u>1,576.83</u>
Total Income		<u>40,460.94</u>	<u>2,347.81</u>	<u>42,808.75</u>	<u>27,384.34</u>
<u>Expenditure</u>					
Diocesan assessments		13,332.00	-	13,332.00	13,332.00
Visiting clergy		777.00	-	777.00	630.00
Organists		2,210.00	-	2,210.00	2,050.00
Church running costs:		3,140.90	-	3,140.90	4,209.02
Graveyard costs		1,096.64	-	1,096.64	1,394.86
Rectory running costs		2,825.49	-	2,825.49	2,540.88
Sunday School costs		895.23	429.30	1,324.53	2,119.26
Sundry costs		<u>1,695.52</u>	<u>32.34</u>	<u>1,727.86</u>	<u>3,840.05</u>
Total expenditure		<u>25,972.78</u>	<u>461.64</u>	<u>26,434.42</u>	<u>30,116.07</u>
Excess of Income over Expenditure		<u>14,488.16</u>	<u>1,886.17</u>	<u>16,374.33</u>	<u>(2,731.73)</u>

The notes part of these financial statements and should be read in conjunction therewith.

On Behalf of the Trustees

David Slater

15:4:2025

Date:

Cumber Lower Parish Church
Statement of Assets and Liabilities as at 31st December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Cash Funds					
Cash on hand		2,785.00	2,088.28	4,873.28	202.73
Current Accounts		10,241.94	24,820.01	35,061.95	23,448.34
Investment account		5,506.39	-	5,506.39	5,416.22
Total Cash Funds	2	18,533.33	26,908.29	45,441.62	29,067.29

Investment Assets					
Investments in RCB / CIT Unit Trusts				312,860.99	306,846.08
Total Investment Assets				312,860.99	306,846.08

Assets retained for the Parish's own use					
Glebe lands				260,000.00	260,000.00
Fixtures, fittings and equipment				720.00	900.00
Total Assets retained for the Parish's own use				260,720.00	260,900.00

The notes form part of these financial statements and should be read in conjunction therewith.

On Behalf of the Trustees

.....
David Slater.....

Date: 15.4.2025

Charity Registration Number: NIC 104855

Cumber Lower Parish Church
Notes to the financial statements for the year ended 31st December 2024

2. Movement in Cash Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31Dec 2024 £
Unrestricted funds					
General Fund	11,867.57	40,460.94	(25,972.78)	(7,822.40)	18,533.33
Restricted Funds					
General Fund	-	2,067.60	-	277.28	2,344.88
Repair Fund	16,570.54	20.21	(32.34)	8,005.00	24,563.41
Sunday School	629.18	260.00	(429.30)	(459.88)	-
Total restricted funds	<u>17,199.72</u>	<u>2,347.81</u>	<u>(461.64)</u>	<u>7,822.40</u>	<u>26,908.29</u>
Total Cash Funds	<u>29,067.29</u>	<u>42,808.75</u>	<u>(26,434.42)</u>	<u>-</u>	<u>45,441.62</u>

Purposes of restricted funds

Repair fund:

this is to assist the Parish with the costs of maintaining the Church, graveyard and glebe lands.

Balance of £2,344.88 held in General Funds includes £1,725.00 from fund raising, £160.00 collection Bishop's Appeal and £459.88 Sunday School funds.

3. Transactions with the Trustees

The parish paid expenses of £2,825.49 (2023-£2,540.88) relating to the running costs and repairs of the Rectory which is occupied by the Rector.

Cumber Lower Parish Church

Notes to the financial statements for the year ended 31st 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

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

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

- Church Building and Graveyard
- Glebe lands
- Rectory

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 owns approximately 26 acres of glebe lands located at Killaloo. These are vested in the RCB. Responsibility for the maintenance and upkeep of the glebe lands rests with the Select Vestry. The glebe lands are recorded in the Statement of Assets and Liabilities at a valuation placed on them by the trustees.

The Rectory is owned by the 4 churches within the group and has not been included in the Statement of Assets and Liabilities. The Rectory is included in the Statement of Assets and Liabilities of Cumber Upper Parish Church.

ii) Investments

Fixed asset investments in RCB and CIT are initially recorded at cost and are then subsequently stated at fair value at each year end date. The Church holds 415 shares in a pooled investment in DFC. The Church is entitled to receive dividends but cannot sell the shares. These are not included in the Statement of Assets and Liabilities.

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland - Charity number 104855

Accounts

Cumber Lower Parish Church
Receipts and Payments Account for the year ended 31st December 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
<u>Income</u>					
Freewill offerings and plate collections		21,367.14	-	21,367.14	21,457.55
Donations		2,094.00	-	2,094.00	1,455.00
Gift Aid		-	-	-	4,006.37
Graveyard income		700.00	-	700.00	40.00
Income from land					
	Land lettings	-	-	-	3,500.00
	Wayleave	24.91	-	24.91	22.49
Sundry income		600.00	-	600.00	425.51
Sunday School income		-	930.83	930.83	1,774.43
Bank and deposit interest		75.00	15.63	90.63	23.60
Investment income		<u>1,394.23</u>	<u>182.60</u>	<u>1,576.83</u>	<u>1,523.83</u>
Total Income		<u>26,255.28</u>	<u>1,129.06</u>	<u>27,384.34</u>	<u>34,228.78</u>
<u>Expenditure</u>					
Diocesan assessments		13,332.00	-	13,332.00	13,332.00
Visiting clergy		630.00	-	630.00	700.00
Organists		2,050.00	-	2,050.00	2,000.00
Church running costs:		4,209.02	-	4,209.02	3,511.69
Graveyard costs		1,394.86	-	1,394.86	1,171.63
Rectory running costs		2,540.88	-	2,540.88	2,381.44
Sunday School costs		536.47	1,582.79	2,119.26	2,010.80
Purchase of fixed assets		-	-	-	2,800.00
Sundry costs		<u>3,806.73</u>	<u>33.32</u>	<u>3,840.05</u>	<u>1,162.37</u>
Total expenditure		<u>28,499.96</u>	<u>1,616.11</u>	<u>30,116.07</u>	<u>29,069.93</u>
Excess of Expenditure over Income		<u>(2,244.68)</u>	<u>(487.05)</u>	<u>(2,731.73)</u>	<u>5,158.85</u>

The notes part of these financial statements and should be read in conjunction therewith

On Behalf of the Trustees

Daniel Slater

Date: 14.3.2024.

Cumber Lower Parish Church
Statement of Assets and Liabilities as at 31st December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Cash on hand		-	202.73	202.73	390.00
Current Accounts		6,451.35	16,996.99	23,448.34	26,059.81
Investment account		5,416.22	-	5,416.22	5,349.21
Total Cash Funds	2	11,867.57	17,199.72	29,067.29	31,799.02

Investment Assets					
Investments in RCB / CIT Unit Trusts				306,846.08	298,094.84
Total Investment Assets				306,846.08	298,094.84

Assets retained for the Parish's own use					
Glebe lands				260,000.00	260,000.00
Fixtures, fittings and equipment				900.00	1,080.00
Total Assets retained for the Parish's own use				260,900.00	261,080.00

The notes form part of these financial statements and should be read in conjunction therewith.

On Behalf of the Trustees

David Slater

Date: 14:3:2024.

Charity Registration Number: NIC 104855

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland - Charity number 104855

Annual report

Cumber Lower Parish Church Trustees' Annual Report for the year ended 31st December 2023

The trustees of Cumber Lower Parish Church present the annual report and statements of Receipts and Payments and Assets and Liabilities for the year ended 31st December 2023.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of Cumber Lower Parish Church is to support the advancement of the Christian religion by promoting, through the work of Cumber Lower Parish Church 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, Cumber Lower Parish Church 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 Cumber Lower Parish Church.

Achievements, Performance & Public Benefit

Cumber Lower Parish Church is established to be a charity whose purpose is to advance the Christian religion by:

1. Offering regular services of worship.
2. Undertaking religious ceremonies such as baptisms, weddings and funerals at the church.
3. Providing religious education, such as Sunday School programmes.
4. Providing pastoral care to members to nurture their spiritual development.
5. Providing activities and programmes commonly provided by such organisations to enhance the community and social experiences of children, young people and adults who attend them.
6. Providing a safe and secure environment for all consistent with the relevant and legally binding health and safety guidelines and the Church of Ireland Child Protection policy Safeguarding Trust.

Financial Review

The Parish held net cash funds at year end of E29,067.29 (2022- E31,799.02).

Going Concern

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

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 Organisations.

The Church is a registered charity — Charity Registration number NIC104855. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

Cumber Lower Parish Church Trustees' Annual Report for the year ended 31st December 2023
(continued)

Pay and remuneration

Stipend is not paid directly to the incumbent from the church. The church pays a parochial assessment to the diocese, who then pays a stipend to the incumbent.

Organisational Structure

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the member of the clergy serving in the parish, the churchwardens, the glebe wardens and other members of the general vestry elected at the General Vestry.

The select vestry is chaired by 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.

Compliance of the 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 E250,000 requires the trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

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

David Slater

Date...14/3/2024

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland - Charity number 104855

Annual return

Cumber Lower Parish Church
Independent Examiner's Report to the Members of the Select Vestry
Year Ended 31st December 2023

I report on the accounts for the year ended 31 December 2023 which consist of Receipts and Payments Account, Statement of Assets and Liabilities and related notes.

Respective responsibilities of the 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 Charity Commission for Northern Ireland under section 65(9) 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 a consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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) 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.

.....*M. Thompson*.....

.....25/10/2024.....

May Thompson B.A., F.C.A.
Chartered Accountant
128 Terrydoo Road
Limavady
Co. Londonderry
BT49 0PF

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland - Charity number 104855

Accounts

Cumber Lower Parish Church
Receipts and Payments Account for the year ended 31st December 2022

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<u>Income</u>					
Freewill offerings and plate collections		21,457.55	-	21,457.55	18,632.30
Donations		1,455.00		1,455.00	1,370.99
Gift Aid		4,006.37	-	4,006.37	-
Graveyard income		40.00	-	40.00	100.00
Income from land					
	Land lettings	3,500.00	-	3,500.00	3,000.00
	Wayleave	22.49	-	22.49	21.87
Sundry income		425.51	-	425.51	-
Sunday School income		-	1,774.43	1,774.43	197.21
Bank and deposit interest		10.73	12.87	23.60	17.10
Investment income		<u>1,337.08</u>	<u>186.75</u>	<u>1,523.83</u>	<u>1,479.81</u>
Total Income		<u>32,254.73</u>	<u>1,974.05</u>	<u>34,228.78</u>	<u>24,819.28</u>
<u>Expenditure</u>					
Diocesan assessments		13,332.00	-	13,332.00	13,332.00
Visiting clergy		700.00	-	700.00	280.00
Organists		2,000.00	-	2,000.00	1,200.00
Church running costs:		3,511.69	-	3,511.69	3,161.21
Graveyard costs		1,171.63	-	1,171.63	1,088.31
Rectory running costs		2,381.44	-	2,381.44	2,176.14
Sunday School costs		221.57	1,789.23	2,010.80	480.00
Purchase of fixed assets		2,800.00	-	2,800.00	-
Sundry costs		<u>1,131.51</u>	<u>30.86</u>	<u>1,162.37</u>	<u>2,375.74</u>
Total expenditure		<u>27,249.84</u>	<u>1,820.09</u>	<u>29,069.93</u>	<u>24,093.40</u>
Excess of Income over Expenditure		<u>5,004.89</u>	<u>153.96</u>	<u>5,158.85</u>	<u>725.88</u>

The notes part of these financial statements and should be read in conjunction therewith

On Behalf of the Trustees

David Slater

18:10:2023

Cumber Lower Parish Church
Statement of Assets and Liabilities as at 31st December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
Cash on hand		240.00	150.00	390.00	453.85
Current Accounts		9,719.44	16,340.37	26,059.81	20,843.61
Investment account		5,349.21	-	5,349.21	5,342.71
Total Cash Funds	2	15,308.65	16,490.37	31,799.02	26,640.17

Investment Assets					
Investments in RCB / CIT Unit Trusts				298,094.84	321,242.00
Total Investment Assets				298,094.84	321,242.00

Assets retained for the Parish's own use					
Glebe lands				260,000.00	260,000.00
Fixtures, fittings and equipment				1,080.00	1,260.00
Total Assets retained for the Parish's own use				261,080.00	261,260.00

The notes form part of these financial statements and should be read in conjunction therewith.

On Behalf of the Trustees

David Slater.....

18:10:2023.....

Charity Registration Number: NIC 104855

Cumber Lower Parish Church**Notes to the financial statements for the year ended 31st December 2022****2. Movement in Cash Funds**

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31Dec 2022 £
Unrestricted funds					
General Fund	<u>11,274.50</u>	<u>32,254.73</u>	<u>(27,249.84)</u>	<u>(970.74)</u>	<u>15,308.65</u>
Restricted Funds					
General Fund	-	186.75	-	(186.75)	-
Repair Fund	14,069.73	12.87	(30.86)	1,157.49	15,209.23
Sunday School	<u>1,295.94</u>	<u>1,774.43</u>	<u>(1,789.23)</u>	<u>-</u>	<u>1,281.14</u>
Total restricted funds	<u>15,365.67</u>	<u>1,974.05</u>	<u>(1,820.09)</u>	<u>970.74</u>	<u>16,490.37</u>
Total Cash Funds	<u>26,640.17</u>	<u>34,228.78</u>	<u>(29,069.93)</u>	<u>-</u>	<u>31,799.02</u>

Purposes of restricted funds**Repair fund:**

this is to assist the Parish with the costs of maintaining the Church, graveyard and glebe lands.

Sunday School fund:

this is to be used to acquire teaching materials and to fund activities for the benefit of the children.

3. Transactions with the Trustees

The parish paid expenses of £2,381.44 (2021-£2,176.14) relating to the running costs and repairs of the Rectory which is occupied by the Rector. £1,000.00 was paid to Mr. Kenneth Kincaid for graveyard upkeep. Mr. Kincaid is a trustee of the Parish.

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland - Charity number 104855

Annual report

Cumber Lower Parish Church Trustees' Annual Report for the year ended 31st December 2022

The trustees of Cumber Lower Parish Church present the annual report and statements of Receipts and Payments and Assets and Liabilities for the year ended 31st December 2022.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of Cumber Lower Parish Church is to support the advancement of the Christian religion by promoting, through the work of Cumber Lower Parish Church 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, Cumber Lower Parish Church 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 Cumber Lower Parish Church.

Achievements, Performance & Public Benefit

Cumber Lower Parish Church is established to be a charity whose purpose is to advance the Christian religion by:

1. Offering regular services of worship.
2. Undertaking religious ceremonies such as baptisms, weddings and funerals at the church.
3. Providing religious education, such as Sunday School programmes.
4. Providing pastoral care to members to nurture their spiritual development.
5. Providing activities and programmes commonly provided by such organisations to enhance the community and social experiences of children, young people and adults who attend them.
6. Providing a safe and secure environment for all consistent with the relevant and legally binding health and safety guidelines and the Church of Ireland Child Protection policy *Safeguarding Trust*.

Financial Review

The Parish held net cash funds at year end of £31,799.02 (2021- £26,640.17).

Going Concern

The Trustees have reviewed budgets for the year ahead and are satisfied that there are adequate funds in place to ensure the Parish can continue its activities and the financial statements for the year ended 31st December 2022 can be signed off as a going concern.

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 Organisations.

The Church is a registered charity – Charity Registration number NIC104855. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

**Cumber Lower Parish Church
Trustees' Annual Report for the year ended 31st December 2022 (continued)**

Pay and remuneration

Stipend is not paid directly to the incumbent from the church. The church pays a parochial assessment to the diocese, who then pays a stipend to the incumbent.

Organisational Structure

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the member of the clergy serving in the parish, the churchwardens, the glebe wardens and other members of the general vestry elected at the General Vestry.

The select vestry is chaired by 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.

Compliance of the 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.

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

David Slater

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Date *18:10:2023*

Claudy/Cumber Lower/Derry/Church of Ireland

Northern Ireland - Charity number 104855

Annual return

Cumber Lower Parish Church
Independent Examiner's Report to the Members of the Select Vestry
Year Ended 31st December 2022

I report on the accounts for the year ended 31 December 2022 which consist of Receipts and Payments Account, Statement of Assets and Liabilities and related notes.

Respective responsibilities of the 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 Charity Commission for Northern Ireland under section 65(9) 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.

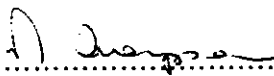
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

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) 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.

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16:10:2023

May Thompson B.A., F.C.A.
Chartered Accountant
128 Terrydoo Road
Limavady
Co. Londonderry
BT49 0PF