

# Londonderry/Learmount/Derry/Church of Ireland

Northern Ireland · Charity number 104964

## Details

**Known as** Learmount Parish Church

**Status** Received

**Registered** 2016-05-18

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

## Contact

**Address** 91 Cumber Road  
Claudy  
Londonderry  
Bt47 4ja  
BT47 4JA

**Phone** 02871337883

**Email** [david287slater@btinternet.com](mailto:david287slater@btinternet.com)

## 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
2025-12-31	£11,745	£12,471	£0	0

## Trustees

Name	Role	Appointed
Mr James Mcsparron		
Mr John Nixon		
Mr Leslie Mcsparron		
Mr Malcolm Mcsparron		
Mr Peter Mcsparron		
Mr Stephen Falconer		
Mrs Clare Mcsparron		
Mrs Heather Mcsparron		
Rev David Slater		

**Londonderry/Learmount/Derry/Church of Ireland**

Northern Ireland - Charity number 104964

---

# Accounts

---

LEARMOUNT PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
<b>Income</b>					
Collections:					
Freewill Offerings		8,276.00	-	8,276.00	7,668.55
Plate collections		459.60	-	459.60	413.50
Donations:					
In lieu		-	-	-	-
In memoriam		150.00	1,000.00	1,150.00	50.00
Gift Aid Refund		929.98	-	929.98	1,553.23
Charity Appeals - Special Collections	2	-	-	-	50.00
Graveyard income:					
RCB Trust Income		-	6.75	6.75	6.40
Sunday School receipts		-	484.66	484.66	649.13
Sundry income		95.00	-	95.00	45.00
Bank and deposit interest		148.04	-	148.04	121.73
Investment income		195.23	-	195.23	150.08
<b>Total Income</b>		<b>10,253.85</b>	<b>1,491.41</b>	<b>11,745.26</b>	<b>10,707.62</b>
<b>Expenditure</b>					
Diocesan assessments		3,773.00	-	3,773.00	3,645.18
Visiting clergy		714.00	-	714.00	675.10
Church running costs		3,689.77	-	3,689.77	597.50
Donations	2	-	50.00	50.00	-
Church repairs		-	-	-	-
Graveyard and grounds maintenance		2,500.00	-	2,500.00	-
Rectory running costs		857.66	-	857.66	909.78
Sunday School costs		225.64	381.52	607.16	321.22
Sundry costs		280.31	-	280.31	735.15
<b>Total expenditure</b>		<b>12,040.38</b>	<b>431.52</b>	<b>12,471.90</b>	<b>6,883.93</b>
<b>Excess of Expenditure over Income</b>		<b>- 1,786.53</b>	<b>1,059.89</b>	<b>- 726.64</b>	<b>3,823.69</b>

The notes on pages 6-7 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees

David Slater

Date: 24.3.2026

**STATEMENT OF ASSETS AND LIABILITIES  
AT 31 DECEMBER 2025**

<u>Note</u>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Total investment assets</b>				
Investments in RCB/CIT Unit Trusts			214,040.70	196,494.89
<b>Total investment assets</b>			<u>214,040.70</u>	<u>196,494.89</u>
<b>Cash Funds</b>				
Cash on hand	-	-	-	-
Current accounts	15,584.42	13,549.51	29,133.93	30,055.80
Investment account	19,698.84	-	19,698.84	19,503.61
<b>Total cash funds</b>	<u>35,283.26</u>	<u>13,549.51</u>	<u>48,832.77</u>	<u>49,559.41</u>
<b>Total Assets</b>			<u>262,873.47</u>	<u>246,054.30</u>

The notes on pages 6-7 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees

*David Slater*

Date: *24.3.2026*

Charity Registration Number: NIC104964

**LEARMOUNT PARISH CHURCH  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2025**

**1 Accounting Policies**

The principal accounting policies applied in the preparation of the Receipts and Payments Accounts and the Statement of Assets and Liabilities are as follows:

**(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) Fund Accounting**

Endowment funds are funds, the capital of which must be retained either permanently or at the trustees' 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 church activity intended by the donor.

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

**(c) 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  
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 of the parish.

The Rectory is owned by the 4 Churches within the group and has not been included in the Statement of Assets and Liabilities.

**(ii) Investments**

Investments in RCB/CIT are initially recorded at cost and are then subsequently stated at fair value at each year end date.

**2 Charity appeals: special collections**

	2025	2024
Bishop's Appeal	-	<u>50.00</u>

Donations received during 2024 have been paid out in 2025.

**LEARMOUNT PARISH CHURCH  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31ST DECEMBER 2025**

<b>3 Total cash funds</b>	<b>At 1st Jan 2025</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31st Dec 2025</b>
<b>Restricted funds</b>					
General fund	285.90	6.75	-50.00	-202.65	40.00
School Residence fund	8,782.71	1,000.00	-	-	9,782.71
Sunday School fund	3,427.76	484.66	-381.52	195.90	3,726.80
	<u>12,496.37</u>	<u>1,491.41</u>	<u>-431.52</u>	<u>-6.75</u>	<u>13,549.51</u>
<b>Unrestricted funds</b>					
General fund	37,063.04	10,253.85	-12,040.38	6.75	35,283.26
<b>Total cash funds</b>	<u>49,559.41</u>	<u>11,745.26</u>	<u>-12,471.90</u>	<u>-</u>	<u>48,832.77</u>

**Purposes of restricted funds**

School residence fund: This is to assist the Parish with the costs of maintaining the Church, graveyard and schoolhouse.

Sunday School fund: This is be used to acquire teaching materials and to fund activities for the benefit of the children.

**4 Transactions with the Trustees**

The parish paid expenses of £857.66 relating to the running costs of the Rectory which is occupied by the Rector.

**Londonderry/Learmount/Derry/Church of Ireland**

Northern Ireland - Charity number 104964

---

# Accounts

---

## LEARMOUNT PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>Income</b>					
Collections:					
Freewill Offerings		7,668.55	-	7,668.55	6,959.00
Plate collections		413.50	-	413.50	514.10
Donations:					
In lieu		-	-	-	1,385.00
In memoriam		50.00	-	50.00	50.00
Gift Aid Refund		1,553.23	-	1,553.23	296.33
Charity Appeals - Special Collections	2	-	50.00	50.00	51.00
Graveyard income:					
Burial fee		-	-	-	-
RCB Trust Income		-	6.40	6.40	5.90
Grant from RCB		-	-	-	600.00
Sunday School receipts		-	649.13	649.13	304.84
Sundry income		45.00	-	45.00	40.00
Bank and deposit interest		121.73	-	121.73	124.29
Investment income		150.08	-	150.08	18.00
<b>Total Income</b>		<b>10,002.09</b>	<b>705.53</b>	<b>10,707.62</b>	<b>10,348.46</b>
<b>Expenditure</b>					
Diocesan assessments		3,645.18	-	3,645.18	4,445.50
Visiting clergy		675.10	-	675.10	510.00
Church running costs		597.50	-	597.50	2,490.78
Donations		-	-	-	230.00
Church repairs		-	-	-	-
Graveyard and grounds maintenance		-	-	-	2,000.00
Rectory running costs		909.78	-	909.78	1,195.51
Sunday School costs		90.00	231.22	321.22	832.60
Sundry costs		735.15	-	735.15	389.40
<b>Total expenditure</b>		<b>6,652.71</b>	<b>231.22</b>	<b>6,883.93</b>	<b>12,093.79</b>
<b>Excess of Income over Expenditure</b>		<b>3,349.38</b>	<b>474.31</b>	<b>3,823.69</b>	<b>1,745.33</b>

The notes on pages 6-7 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees

*David Slater*

Date: 4/4/2025

LEARMOUNT PARISH CHURCH

STATEMENT OF ASSETS AND LIABILITIES  
AT 31 DECEMBER 2024

	<u>Note</u>	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Total investment assets</b>					
Investments in RCB/CIT Unit Trusts				196,494.89	192,913.19
<b>Total investment assets</b>				<u>196,494.89</u>	<u>192,913.19</u>
<b>Cash Funds</b>					
Cash on hand		-	-	-	1,082.50
Current accounts		17,559.43	12,496.37	30,055.80	25,299.69
Investment account		19,503.61	-	19,503.61	19,353.53
<b>Total cash funds</b>	3	<u>37,063.04</u>	<u>12,496.37</u>	<u>49,559.41</u>	<u>45,735.72</u>
<b>Total Assets</b>				<u>246,054.30</u>	<u>238,648.91</u>

The notes on pages 6-7 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees

*David Slater*

Date: 4/4/2025

Charity Registration Number: NIC104964

**Londonderry/Learmount/Derry/Church of Ireland**

Northern Ireland - Charity number 104964

---

# Annual report

---

**LEARMOUNT PARISH CHURCH  
REPORT OF THE TRUSTEES**

The trustees of Learmount Parish Church present their report and statements of Receipts and Payments and Assets and Liabilities 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 Learmount Parish Church is to support the advancement of the Christian religion by promoting, through the work of the 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, Learmount 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 Learmount Parish Church.

**ACHIEVEMENTS, PERFORMANCE & PUBLIC BENEFIT**

Learmount 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 £49,559.41 (2023- £45,735.72).

**GOING CONCERN**

The Trustees have reviewed budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31st December 2024 can be signed off as a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing Document and Constitution of the Charity

Chapter 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations.

The Church is a registered charity - Charity Registration number NIC104964. The Select Vestry members are the Charity Trustees.

**Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 16 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.

**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 church wardens, the glebe wardens and other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the 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.

**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 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*

Date: 4/4/2025

**Londonderry/Learmount/Derry/Church of Ireland**

Northern Ireland - Charity number 104964

---

# Annual return

---

**LEARMOUNT PARISH CHURCH  
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SELECT VESTRY  
YEAR ENDED 31 DECEMBER 2024**

---

I report on the accounts of Learmount Parish Church for the year ended 31 December 2024, which comprise the 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)(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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

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

**Londonderry/Learmount/Derry/Church of Ireland**

Northern Ireland - Charity number 104964

---

# Accounts

---

LEARMOUNT PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<b>Income</b>					
Collections:					
Freewill Offerings		6,959.00	-	6,959.00	7,384.00
Plate collections		514.10	-	514.10	107.00
Donations:					
In lieu		1385.00	-	1385.00	-
In memoriam		50.00	-	50.00	250.00
Gift Aid Refund		296.33	-	296.33	850.18
Charity Appeals - Special Collections	2	-	51.00	51.00	187.00
Graveyard income:					
Burial fee		-	-	-	200.00
RCB Trust Income		-	5.90	5.90	5.65
Grant from RCB		600.00	-	600.00	-
Sunday School receipts		-	304.84	304.84	185.92
Sundry income		40.00	-	40.00	40.00
Bank and deposit interest		124.29	-	124.29	163.50
Investment income		18.00	-	18.00	1.93
<b>Total Income</b>		<b>9,986.72</b>	<b>361.74</b>	<b>10,348.46</b>	<b>9,375.18</b>
<b>Expenditure</b>					
Diocesan assessments		4445.50	-	4445.50	3781.50
Visiting clergy		510.00	-	510.00	630.00
Church running costs		2490.78	-	2490.78	1805.81
Donations		32.00	198.00	230.00	-
Church repairs		-	-	-	-
Graveyard and grounds maintenance		2000.00	-	2000.00	1000.00
Rectory running costs		1195.51	-	1195.51	674.95
Sunday School costs		211.57	621.03	832.60	180.91
Sundry costs		389.40	-	389.40	384.65
<b>Total expenditure</b>		<b>11,274.76</b>	<b>819.03</b>	<b>12,093.79</b>	<b>8,457.82</b>
<b>Excess of Income over Expenditure</b>		<b>- 1,288.04</b>	<b>- 457.29</b>	<b>- 1,745.33</b>	<b>917.36</b>

The notes on pages 6-7 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees

.....  
*David Slater.*  
.....

Date: 26.3.2024

LEARMOUNT PARISH CHURCH

STATEMENT OF ASSETS AND LIABILITIES  
AT 31 DECEMBER 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Total investment assets</b>					
Investments in RCB/CIT Unit Trusts			-	192,913.19	187,290.90
<b>Total investment assets</b>		-	-	192,913.19	187,290.90
<b>Cash Funds</b>					
Cash on hand		1,082.50	-	1,082.50	1,402.00
Current accounts		13,271.23	12,028.46	25,299.69	26,743.52
Investment account		19,353.53	-	19,353.53	19,335.53
<b>Total cash funds</b>	3	33,707.26	12,028.46	45,735.72	47,481.05
<b>Total Assets</b>				238,648.91	234,771.95

The notes on pages 6-7 form part of these financial statements and should be read in conjunction herewith.

On behalf of the Trustees

*David Slater*

Date: 26.3.2024.

Charity Registration Number: NIC104964

**Londonderry/Learmount/Derry/Church of Ireland**

Northern Ireland - Charity number 104964

---

# Annual report

---

**LEARMOUNT PARISH CHURCH  
REPORT OF THE TRUSTEES**

---

The trustees of Learmount Parish Church present their report and statements of Receipts and Payments and Assets and Liabilities 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 Learmount Parish Church is to support the advancement of the Christian religion by promoting, through the work of the 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, Learmount 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 Learmount Parish Church.

**ACHIEVEMENTS, PERFORMANCE & PUBLIC BENEFIT**

THE CHURCH ON A WEEKLY BASIS THROUGHOUT THE YEAR PROVIDES THE OPPORTUNITY FOR THE ENTIRE COMMUNITY TO WORSHIP ACCORDING TO THE RITES AND CEREMONIES OF THE CHURCH OF IRELAND. IN TANDEM WITH THIS THE CHURCH PROVIDES SPIRITUAL, EMOTIONAL AND SOCIAL SUPPORT TO ALL SECTIONS OF THE COMMUNITY IRRESPECTIVE OF AGE, RACE, RELIGIOUS OR SEXUAL ORIENTATION OR PREFERENCE. THIS IS ACHIEVED PASTORALLY BY THE CLERGY AND LAITY ALIKE WHETHER PRIVATELY OR THROUGH THE OUTREACH OF YOUTH WORK, PENSIONER CLUBS, WOMENS AND MENS FELLOWSHIP GROUPS. THE CHURCH IS GOVERNED BY AND ADHERES TO THE CONSTITUTION OF THE CHURCH OF IRELAND AND ADHERES TO THE CHURCH OF IRELAND CODE OF GOOD PRACTICE, SAFEGUARDING TRUST, WHICH ENSURES THAT YOUNG PEOPLE AND VULNERABLE ADULTS ARE PROTECTED WHILST ENGAGING IN CHURCH ORGANISED ACTIVITIES.

**FINANCIAL REVIEW**

The Parish held net cash funds at year end of £45,735.72 (2022- £47,481.05).

**GOING CONCERN**

The Trustees have reviewed budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that 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 111 of the Constitution of the Church of Ireland governs Parishes and Parochial Organisations.

The Church is a registered charity - Charity Registration number NIC104964 . The Select Vestry members are the Charity Trustees.

**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.

**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 church wardens, the glebe wardens and other members of the general vestry elected at the General Vestry.

The select vestry is chaired by the 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.

**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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

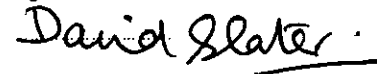
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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



Date: 26/03/2024

**Londonderry/Learmount/Derry/Church of Ireland**

Northern Ireland - Charity number 104964

---

# Annual return

---

**LEARMOUNT PARISH CHURCH  
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SELECT VESTRY  
YEAR ENDED 31 DECEMBER 2023**

---

I report on the accounts of Learmount Parish Church for the year ended 31 December 2023, which comprise the 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) (b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

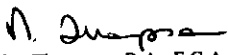
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

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

Date: 26.3.2024.