

# **CARRICK PARISH CHURCH**

**Trustee's Annual Report and  
Receipts and Payments Account and  
Statement of Assets and Liabilities  
For the year ended 31 December 2022**

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**Charities Number: NIC 105077**

**CONTENTS**

	<b>Page(s)</b>
References and administrative details of the Charity	3
Trustees' Report	4 – 6
Independent Examiners Report to the Trustees	7
Receipts and Payments Account	8
Statement of Assets and Liabilities	9
Notes to the Financial Statements	10 - 13

## CARRICK PARISH CHURCH – CHARITIES NUMBER: NIC 105077

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### ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### REFERENCES AND ADMINISTRATIVE DETAILS

Charity Name:	The Carrick Parish Church
Charity Registration Number:	NIC 105077
Contact Address:	Carrick Parish Office 13 Tyler Avenue Limavady Co Londonderry BT47 4RG

#### TRUSTEES (SELECT VESTRY)

Rev Rhys Jones	Orla McDonald
Kenneth McCaughey	Betty McDonald
Albert McDonald	Anne Gordon
Noel Crawford	Hannah Dickson
William Moore	Elizabeth Dickson
Margaret McSparron	Olive Kearney
Alistair McSparron	George Stewart
Cindy Fowler	David Cooper
Jim Thompson	

#### PRINCIPAL OFFICE-BEARERS

Rector:	Rev Rhys Jones
Treasurer:	Anne Gordon
Assistant Treasurer:	Elizabeth Dickson
Secretary:	Margaret McSparron
Rector's Churchwarden:	Hannah Dickson
Rector's Glebewarden:	William Moore
People's Churchwarden:	Orla McDonald
People's Glebewarden:	George Stewart

#### INDEPENDENT EXAMINER

Mark Riley BSc (Hons) ACA

#### BANKERS

Danske Bank  
46 Catherine Street  
Limavady  
Co Londonderry  
BT49 9DB

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Carrick Parish Church, Ballyquin Road, Limavady for the year ended 31 December 2022.

#### **Charity Purpose and Activities**

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

The principal function of the Carrick Parish Church 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 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 Carrick 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 the Carrick Parish Church.

#### **Achievements, Performance & Public Benefit**

Carrick Parish Church provides weekly services of Morning Prayer along with Holy Communion, Baptisms, Weddings, Funeral Services and Pastoral Support. We hold Sunday School each week for the children prior to the morning service. During the year, Carrick Parish Church held their annual Harvest Thanksgiving Service, Orange Service and joint services for Easter and Christmas with its sister parishes which were well supported by the parishioners of the church and visitors.

We have numerous groups and clubs running in our parish which cater for all ages and interests, such as Mother's Union, Horse Shoe Fellowship, Monday Club, Bible Study, and Knit and Natter. These activities fulfil our objective and charitable purpose and have provided public benefit. Through our activities we aim to contribute not only to the spiritual well-being of people but their physical, practical, social and emotional needs also.

We have mitigated any potential harm from the activities i.e. we uphold the standards of the Church of Ireland's Child protection policy – Safeguarding Trust.

#### **Financial Review**

Financial reports are reviewed throughout the year and the year-end financial report is approved by the Trustees at the Easter Vestry. Total receipts of £47,356 for the year ended 31 December 2022 were more than total payments of £29,879, a surplus of £17,476, thereby increasing the total cash funds held as at 31 December 2022 to £61,988. Carrick Church also holds investment funds of £14,804.

#### **Going Concern**

The Trustees have reviewed the plans for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities. Furthermore, the Trustees have considered the consequences of the current economic climate and other events and conditions, and they have determined that they do not create a material uncertainty that casts significant doubt upon the Parish's ability to continue as a going concern.

### ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### **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 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.

##### ***Pay and remuneration***

The payment of salary and remuneration is determined by the Church Of Ireland Office.

##### ***Organisational Structure***

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the Rector serving in the parish, the churchwardens, the glebe wardens and generally not more than sixteen other members of the General Vestry elected at the Easter Vestry.

The Select Vestry is chaired by the incumbent. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding on how parish funds are to be applied.

The Select Vestry meet at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the church wardens. In 2022 the Select Vestry met on three occasions during the year and the average attendance was 90%.

##### ***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***

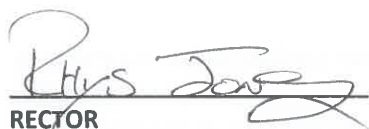
The trustees are responsible for preparing the Trustees' Report and the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable law and regulations.

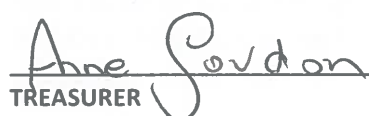
The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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 by:**

  
RECTOR

  
TREASURER

Date 29/10/2023

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

***Independent Examiners Report to the Trustees of Carrick Parish Church***

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 8 to 12.

***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:

- ◆ That accounting records were not kept in accordance with section 63 of the Charities Act
- ◆ That the accounts do not accord with those accounting records
- ◆ That the accounts do not comply with the accounting requirements of the Charities Act
- ◆ 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.

  
Mark Riley BSc (Hons) ACA

29/10/2023 .  
Date

45 Newline Road  
Limavady  
BT49 9NF

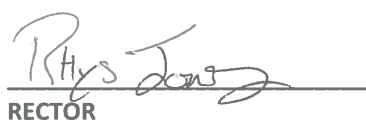
# CARRICK PARISH CHURCH – CHARITIES NUMBER: NIC 105077

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
	Note				
<b>Receipts</b>					
Donations and plate collection	3	22,088	4,916	27,004	26,928
Bishops Appeal		-	-	-	104
Proceeds from fundraising events	4	-	11,139	11,139	-
Gift Aid		3,500	-	3,500	2,664
Other receipts	5	2,734	2,010	4,744	14,181
Share of Parish expenses	6	956	-	956	476
Interest		13	-	13	31
<b>Total Receipts</b>		29,290	18,065	47,356	44,384
<b>Payments</b>					
Diocesan Assessment		19,161	-	19,161	18,603
Visting Speakers		200	-	200	100
Organist		940	-	940	760
Diocesan Reader		450	-	450	425
Sunday School Expenses	7	178	-	178	-
Church Running Expenses	8	2,983	-	2,983	2,322
Charity Donations		-	130	130	320
Parish Expenses (Share)	9	3,503	-	3,503	2,738
Bank Charges		185	-	185	116
Other Expenses	10	2,149	-	2,149	4,448
<b>Total Payments</b>		29,749	130	29,879	29,833
<b>Net of receipts/(payments)</b>		(459)	17,935	17,476	14,552

Signed as approved on behalf of the Trustees by:

  
RECTOR

  
TREASURER

Date 29/10/2023



## CARRICK PARISH CHURCH – CHARITIES NUMBER: NIC 105077


ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Cash funds</b>					
Current Account		13,372	-	13,372	11,922
Building Fund		-	48,616	48,616	32,590
<b>Total Cash Funds</b>		<b>13,372</b>	<b>48,616</b>	<b>61,988</b>	<b>44,512</b>
<b>Investment assets</b>					
Investment Account		-	14,804	14,804	14,803
<b>Assets held for Parish's own use</b>					
Rectory	1	-	-	-	-
<b>Total Assets</b>		<b>13,372</b>	<b>63,420</b>	<b>76,792</b>	<b>59,315</b>
<b>Total Charity Funds</b>		<b>13,372</b>	<b>63,420</b>	<b>76,792</b>	<b>59,315</b>

Signed as approved on behalf of the Trustees by:

  
RECTOR

  
TREASURER

Date 29/10/2023

##### 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

As total income is less than £250k the Trustees have elected in accordance with the Provisions of The Charities (Accounts and Reports Regulations (Northern Ireland) to prepare its accounts on a cash receipts basis.

###### (b) Classification of Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- ◆ Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish;
- ◆ Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the Parish; and
- ◆ Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

###### (c) Statement of Assets and Liabilities

###### *Assets retained for the Parish's own use*

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

- ◆ Church Building
- ◆ Rectory

The Church Building is 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 Rectory is recognised at cost, being the estimated fair value of the property at 31 December 2020. No depreciation has been provided on the Rectory as the current estimated residual value is not less than its carrying value and remaining useful life currently exceeds 50 years.

Ultimate control of the Rectory is held in the following proportions between the Trustees of the three sister Parishes:

- Balteagh Parish Church (30%);
- Carrick Parish Church (30%); and
- Aghanloo & Tamlaghtard Parish Church (40%)

No asset value is included in the Statement of Assets and Liabilities for Carrick as the value is recognised in Balteagh Parish Church.

## CARRICK PARISH CHURCH – CHARITIES NUMBER: NIC 105077

### ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 2. Reconciliation of Cash Funds

	Current Account £	Building Fund £	Total
Opening balance at 1 January 2022	11,922	32,590	44,512
Income	29,394	20,290	49,684
Expenditure	(27,944)	(4,264)	(32,208)
Closing balance at 31 December 2022	<b>13,372</b>	<b>48,616</b>	<b>61,988</b>

#### 3. Donations and plate collection

	Total Funds	
	2022	2021
Freewill Offering and Collection	22,034	18,082
Freewill Offering and Collection (Restricted)	4,566	4,005
RCB Distribution (Restricted) Bequests	54	51
Donations (Weddings & in lieu)	350	4,789
<b>Total</b>	<b>27,004</b>	<b>26,928</b>

#### 4. Proceeds from fundraising events

	Total Funds	
	2022	2021
Carrick Parish Donation Cards	7,088	-
McCaughey Family Donation from "2nd Time Around Sale"	2,001	-
Carrick Parish Wedding Dress Festival	1,905	-
Men's Shed Christmas Bauble - Carrick	145	-
<b>Total</b>	<b>11,139</b>	<b>-</b>

#### 5. Other Receipts

	Total Funds	
	2022	2021
Co-Operation Ireland Grant	-	2,313
Vacancy Refund	-	11,868
WHST	100	-
Garfield Weston Foundation	2,000	-
Grant for Organ (Restricted)	2,010	-
RCB Covid Grant	634	-
<b>Total</b>	<b>4,744</b>	<b>14,181</b>

### 6. Share of Parish expenses (Received)

	Total Funds	
	2022	2021
Balteagh Expenses	384	204
Aghanloo & Tamlaghtard Expenses	572	272
	<b>956</b>	<b>476</b>

These monies are receipts from, Balteagh, Aghanloo and Tamlaghtard in respect of shared expenses paid by Carrick and recharged accordingly.

Shared expenses are analysed further at **Note 9**.

### 7. Sunday School Expenses

	Total Funds	
	2022	2021
Easter Egg Hunt	97	-
Sunday School Prizes	81	-
	<b>178</b>	<b>-</b>

### 8. Church Running Expenses

	Total Funds	
	2022	2021
NI Power	321	111
NI Water	72	70
Insurance	1,277	1,162
Charge for envelopes	187	195
Oil	927	256
General Repairs/Maintenance	200	278
Sound System Installation	-	250
	<b>2,983</b>	<b>2,322</b>

### 9. Parish Expenses

Details of the shared expenses are as follows:

	Shared Expenses	
	2022	2021
Office Expenses	437	-
Electricity	1,105	902
Insurance	589	544
Oil	2,378	1,287
Rates	877	1,726
Rectory Repairs and Maintenance	2,075	2,616
BT	564	416
Printing	1,280	608
Shared Parish Costs	538	673
	<b>9,843</b>	<b>8,772</b>

Carrick Parish Church contributed a total £3,503 to the above shared expenses in the year ended December 2022 and £2,738 in the year ended December 2021. £1,315.24 of this was paid to Balteagh Parish Church for costs they incurred relating to the above expenses in the current year.

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022****10. Other Expenses**

Details of other expenses relates to miscellaneous costs incurred as follows:

	<b>Total Funds</b>	
	<b>2022</b>	<b>2021</b>
Co-Operation Ireland Grant	-	2,313
W J Dickson - Architect	-	310
Balteagh Rectory Repairs	-	1,715
Gifts within Parish	235	110
Donation in Lieu	100	-
Carrick Marketing Material - History of Carrick	90	-
Exorna Kitchens - Vestry Cabinets	912	-
Gravel for Carrick	450	-
Carrick Wedding Festival Expenses	105	-
Causeway Coast & Glen - Planning Application	257	-
	<b>2,149</b>	<b>4,448</b>

**11. Transactions with the Trustees**

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.