

# **AGHANLOO AND TAMLAGHTARD PARISH CHURCH**

**Trustee's Annual Report and  
Receipts and Payments Account and  
Statement of Assets and Liabilities  
For the year ended 31 December 2023**

**Charities Number: NIC 104894**

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## **AGHANLOO AND TAMLAGHTARD PARISH CHURCH – CHARITIES NUMBER: NIC 104894**

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### **REFERENCES AND ADMINISTRATIVE DETAILS**

Charity Name: Aghanloo and Tamlaghtard Parish Church

Charity Registration Number: NIC 104894

Contact Address: Aghanloo and Tamlaghtard Parish  
115 Drumsurn Road  
Limavady  
Co. Londonderry  
BT49 0PD

### **TRUSTEES (SELECT VESTRY)**

Rev Rhys Jones	Eddie Conn
Iris Smyth	Nicola Clyde
Brian Robinson	Alice Conn
William Moore	Samuel Clyde
Hugh Smyth	John Clyde
Elizabeth Scott	Patricia McGranaghan
Albert Mullan	Robert McGranaghan
Margaret Mullan	William McCausland
Brian Smyth	Robert Kelly
Audrey Moore	Michael Sellers
Heather Baird	Rebecca Cuckoo
	Collette Cuckoo

### **PRINCIPAL OFFICE-BEARERS**

Rector:	Rev Rhys Jones
Treasurer:	Iris Smyth
Secretary:	Elizabeth Scott
Rector's Churchwarden - Aghanloo:	Margaret Mullan
Rector's Churchwarden - Tamlaghtard:	Brian Smyth
People's Churchwarden - Aghanloo:	William Moore
People's Churchwarden - Tamlaghtard:	Patricia McGranaghan
Rector's Glebewarden:	William McCausland
Supplementary Glebewarden	Albert Mullan

### **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 2023**

#### **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 Aghanloo and Tamlaghtard Parish Church Limavady, for the year ended 31 December 2023.

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

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

The principal function of the Aghanloo and Tamlaghtard 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 Aghanloo and Tamlaghtard 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 Aghanloo and Tamlaghtard Parish Church.

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

Aghanloo and Tamlaghtard 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 alongside the morning service. During the year, Aghanloo and Tamlaghtard 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, Horseshoe 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. The Parish income for the year ended 31 December 2023 was £89,357 with outgoings of £90,626 resulting in a deficit of £1,269, decreasing the total cash funds held at 31 December 2023 to £65,580 Aghanloo & Tamlaghtard Parish Church also holds investment assets totalling £131,000.

#### **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 2023**

**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 2023 the Select Vestry met three times during the year and the average attendance was 95%.

***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 2023**

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 27/10/24

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

***Independent Examiners Report to the Trustees of Aghanloo & Tamlaghtard Parish Church***

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 8 to 13.

***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.



Mark Riley BSc (Hons) ACA

27/10/2024

Date

45 Newline Road  
Limavady  
BT49 9NF


**AGHANLOO AND TAMLAGHTARD PARISH CHURCH – CHARITIES NUMBER: NIC 104894**

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

		Unrestricted Funds	Restricted Funds	Total	Total
	Note	2023	2023	2023	2022
		£	£	£	£
<b>Receipts</b>					
Donations and plate collection	3	23,075	-	23,075	22,194
Gift Aid		2,422	-	2,422	1,774
Special Collections/Missionary	4	1,055	-	1,055	747
Interest		81	-	81	67
Other receipts	5	34,908	-	34,908	14,522
RCB Income		-	27,816	27,816	6,173
<b>Total Receipts</b>		<b>61,541</b>	<b>27,816</b>	<b>89,357</b>	<b>45,478</b>
<b>Payments</b>					
Diocesan Assessment		26,130	-	26,130	23,973
Visting Speakers		80	-	80	711
Diocesan Reader		1,401	-	1,401	1,306
Sunday School Expenses		175	-	175	110
Church Running Expenses	6	7,423	-	7,423	6,345
Charity Donations	7	-	905	905	568
Event Expenses	8	-	-	-	144
Parish Expenses (Share)	9	3,607	-	3,607	3,766
Bank Charges		201	-	201	224
Other Expenses	10	50,704	-	50,704	2,452
<b>Total Payments</b>		<b>89,722</b>	<b>905</b>	<b>90,626</b>	<b>39,598</b>
<b>Net of receipts/(payments)</b>		<b>(28,180)</b>	<b>26,911</b>	<b>(1,269)</b>	<b>5,880</b>

Signed as approved on behalf of the Trustees by:

  
RECTOR

  
TREASURER

Date 27/10/24

**AGHANLOO AND TAMLAGHTARD PARISH CHURCH – CHARITIES NUMBER: NIC 104894**

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Cash funds</b>					
Current Account		29,135	-	29,135	27,160
No 2 Account		1,447	-	1,447	1,651
No 3 Account		15,972	-	15,972	14,605
No 4 Account		19,026	-	19,026	23,434
<b>Total Cash Funds</b>		<b>65,580</b>	<b>-</b>	<b>65,580</b>	<b>66,849</b>
<b>Investment assets</b>					
Glebe House - Aghanloo	1	-	105,000	105,000	105,000
Chalice	1	-	26,000	26,000	26,000
<b>Total Investment Assets</b>		<b>-</b>	<b>131,000</b>	<b>131,000</b>	<b>131,000</b>
<b>Assets held for Parish's own use</b>					
Rectory	1	-	-	-	-
<b>Total Assets</b>		<b>65,580</b>	<b>131,000</b>	<b>196,580</b>	<b>197,849</b>
<b>Total Charity Funds</b>		<b>65,580</b>	<b>131,000</b>	<b>196,580</b>	<b>197,849</b>

Signed as approved on behalf of the Trustees by:

  
RECTOR

  
TREASURER

Date 27/10/24

**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**

**Investment Assets**

- ◆ The Glebe House located at 69 Aghanloo Road, Limavady is recognised at cost/ deemed cost, being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the Glebe House as the current estimated residual value is not less than its carrying value.  
The Glebe House is held by the Trustees of Aghanloo and Tamlaghtard Parish Church.
- ◆ The Chalice, a cup historically used by Tamlaghtard Parish Church to hold the sacramental of wine during significant ceremonies such as the Holy Communion was valued in the year ended 31 December 2022.  
It was agreed by the Trustees of Aghanloo and Tamlaghtard Parish Church to recognise the Chalice at cost/ deemed cost, being the estimated fair value of the asset at 31 December 2022, following a re-valuation during the year. No depreciation has been provided on the Chalice as the current estimated residual value is not less than its carrying value.  
The Chalice is currently on display in St Columb's Cathedral, Londonderry.

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

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

- Tamlaghtard's Church Building and Graveyard
- Aghanloo's Church Building
- Rectory

The Church Buildings 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 Rectory is recognised at cost, being the estimated fair value of the property at 31 December 2023. 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 Aghanloo and Tamlaghtard as the value is recognised in Balteagh Parish Church.

## AGHANLOO AND TAMLAGHTARD PARISH CHURCH – CHARITIES NUMBER: NIC 104894

### ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 2. Reconciliation of Cash Funds

	No 1 Account £	No 2 Account £	No 3 Account	No 4 Account	Total
Opening balance at 1 January 2023	27,160	1,651	14,605	23,434	66,849
Income	58,814	2	4,438	26,104	89,357
Expenditure	(56,839)	(205)	(3,071)	(30,511)	(90,626)
Closing balance at 31 December 2023	<b>29,135</b>	<b>1,447</b>	<b>15,972</b>	<b>19,026</b>	<b>65,580</b>

#### 3. Donations and plate collection

	Total Funds	
	2023	2022
FWO & Plate Collection	22,330	21,023
Donations	-	26
Gift Day Collection	745	1,145
	<b>23,075</b>	<b>22,194</b>

#### 4. Special Collections/Missionary

	Total Funds	
	2023	2022
Harvest - Service	382	277
Remembrance - Service (Restricted)	142	132
CMS Lent Project Sale Bucket (Restricted)	-	100
Good Friday Collection	174	232
Commonwealth War (Restricted)	-	6
Bishop's Appeal & Syria Earthquake Fund	357	-
	<b>1,055</b>	<b>747</b>

#### 5. Other Receipts

	Total Funds	
	2023	2022
Government Energy Bonus (£600 - Tamlaghtard, £1,200 Aghanloo)	1,800	-
Letting of Glebe Land	2,500	2,350
Donations in Lieu	-	520
Donations/Fundraising - Tamlaghtard	4,165	5,074
Donations/Fundraising - Aghanloo	4,414	3,673
CIT	72	80
Grave Registration, opening & headstone erection	-	200
Tamlaghtard roof repair donation	-	500
Transfers	21,069	982
Men's Shed Christmas Baubles	-	351
Derry & Raphoe Grants	870	793
Overpayment received	18	-
	<b>34,908</b>	<b>14,522</b>

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. Church Running Costs**

	Total Funds	
	2023	2022
Oil	1,449	1,078
Power NI	278	196
SCT Fire Safety	100	54
Insurance	930	899
NI Water	126	115
Repairs/ Maintenance/Miscellaneous	434	732
Tamlaghtard Church Repairs	3,030	1,995
Hedge Cutting (4 years)	138	400
Rates - Glebe House	938	877
	<b>7,423</b>	<b>6,345</b>

Tamlaghtard Church Repairs in 2023 related entirely to the cost of painting the church of £3,030.

**7. Charity Donations**

	Total Funds	
	2023	2022
Monies to Seafarers - Harvest (Restricted)	48	63
CMS Sale Buckets (Restricted)	196	157
MSI - Harvest (Restricted)	-	69
Bishops Appeal (Restricted)	357	90
RBL Poppy Appeal (Restricted)	257	127
Intercom CH Society (Restricted)	48	63
	<b>905</b>	<b>568</b>

**8. Event Expenses**

	Total Funds	
	2023	2022
Jubilee Tea	-	100
Carol Service	-	19
Harvest Expenses	-	25
	<b>-</b>	<b>144</b>

**9. Parish Expenses (Share)**

Details of the shared expenses are as follows:

	Shared Expenses	
	2023	2022
Office Expenses	393	437
Electricity	1,411	1,105
Insurance	383	589
Oil	2,256	2,378
Rates	938	877
Rectory Repairs and Maintenance	390	2,075
BT	869	564
Printing	1,792	1,280
Shared Parish Costs	1,162	538
	<b>9,594</b>	<b>9,843</b>

Aghanloo and Tamlaghtard Parish Church contributed £3,479 in the year ended December 2023 and £3,766 in the year ended December 2022 in relation to the above expenses.

**10. Other Expenses**

	<b>Total Funds</b>	
	<b>2023</b>	<b>2022</b>
Transfers	21,069	982
K M Contracts - Aghanloo re new toilet	29,520	-
Architect Fees	-	890
Gifts within Parish	-	330
Donations in Lieu	-	160
Hall Hire	55	30
David Thomas - Valuation of Chalice	60	60
	<b>50,704</b>	<b>2,452</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.