

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland · Charity number 104702

Details

Known as	Tamlaght O'Crilly Upper Parish Church
Status	Received
Registered	2016-02-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	15 Moyagoney Road Upperlands Maghera BT46 5xn BT46 5XN
Phone	028 25822105

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	£76,298	£91,344	£0	0
2024-12-31	£91,532	£78,702	£0	0

Trustees

Name	Role	Appointed
Miss Dorothy Young		
Mr Aaron Lamont		
Mr Archibald Pollock Campbell		
Mr James Alexander Lennox		
Mr Trevor Jones		
Mr Trevor Campbell Mcombe		
Mr William Crockett		
Mrs Caroline Neely		
Mrs Fiona May Lennox		
Mrs Jean Anne Mcombe		
Mrs Margaret Ruth Lamont		
Mrs Mary Graham		
Mrs Melissa Mcombe		
Mrs Sylwia Marta Rowe		
Mrs Victoria Seviour-Crockett		
William Anderson		

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

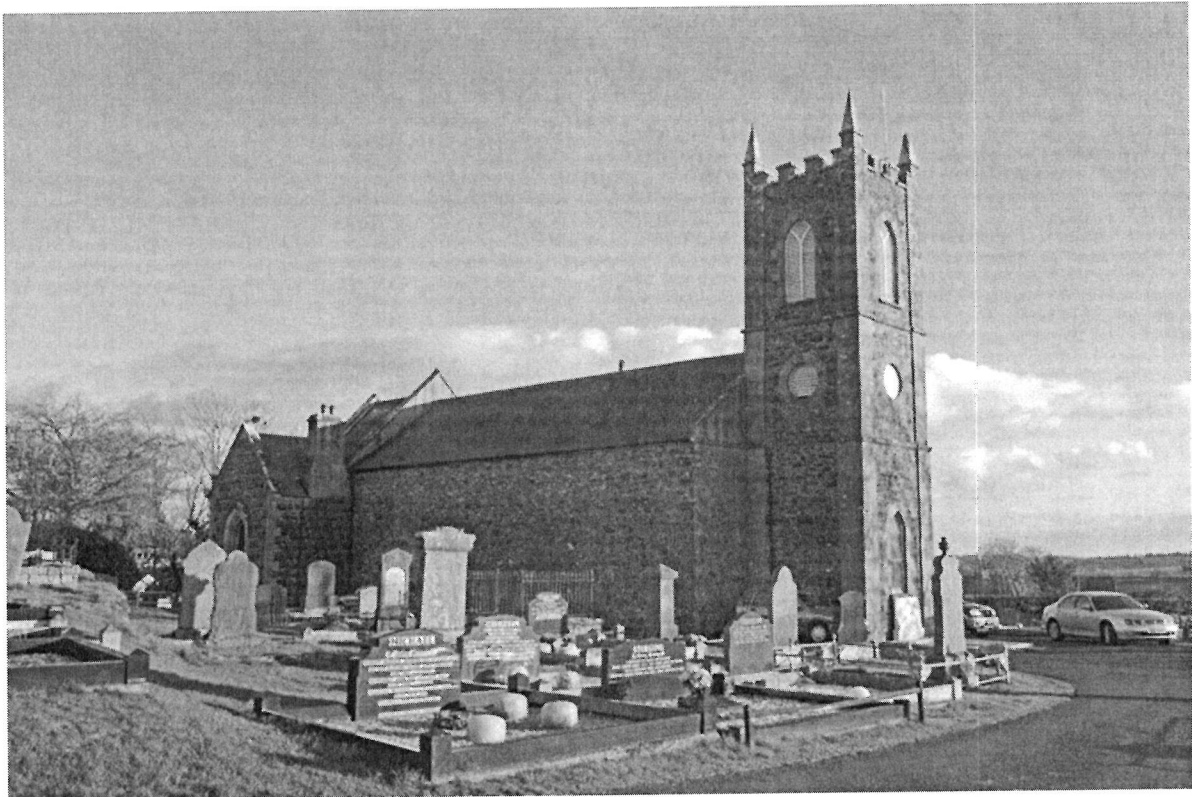
Accounts

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31 December 2025

Charities Number: NIC104702



Parish of Tamlaght O'Crilly Upper

Annual report and financial statements for the year ended 31 December 2025

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Parish of Tamlaght O'Crilly Upper

References and administrative details

Charity Name: Parish of Tamlaght O'Crilly Upper
Charity Registration Number: 104702
Contact Address: 15 Moyagoney Road
Upperlands
Maghera
County Londonderry
BT46 5XN

Trustees

Mr William Anderson
Mr Archie Campbell
Dr Sylwia Rowe
Mrs Vicky Seviour-Crockett
Mr William Crockett
Mrs Mary Graham
Mr Trevor Jones
Mrs Ruth Lamont
Mrs Fiona Lennox
Mrs Hannah McIlhatton
Mr James Lennox
Mrs Jean McCombe
Mrs Melissa McCombe
Mr Trevor McCombe
Mrs Caroline Neely

Principal Office-bearers

Clergy	Rev Gary Millar
Honorary Treasurer	Mrs Caroline Neely
Honorary Secretary	Mrs Vicky Seviour-Crockett
Rector's Church Warden	Mr William Anderson
People's Church Warden	Mrs Caroline Neely

Independent Auditor

David Lyttle + Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31st December 2025

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Church for the year ended 31st December 2025.

Objectives and Activities

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

The principal function of the Parish of Tamlaght O'Crilly Upper is to support the advancement of the Christian religion by promoting, through their work the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help and fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Tamlaght O'Crilly Upper has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the Parish of Tamlaght O'Crilly Upper.

Achievements, Performance & Public Benefit

The Parish holds public worship at a variety of services each week throughout the church year – Holy Communion, Morning and Evening Prayer, Baptisms, Marriages and Funerals. There are services focussing on Advent, Christmas, Lent, Easter, Harvest, Young Peoples Service etc.

In June Bishop Andrew Forster led the service of confirmation of five young people. In September Bishop Andrew was back to dedicate work which had been ongoing. This was the completion of replacing the windows of the church, painting the inside of the building and repairs inside the vestry. Several gifts were donated in memory of past members.

The purpose of our charitable fund raising is not only for our own costs, for example the Building Fund, but also for a variety of needs, Bishop's Appeal, Leprosy, CMSI, Christian Aid and others.

At all times we keep in mind our Safe Guarding Trust policy, Health and Safety requirements and catering regulations.

Financial Review

- The results for the year are set out on page 7, which the Trustees consider to be satisfactory.
- The reserves of the Parish are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose – see note 13.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2025 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 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 who are annual subscribers of a sum not less than £50.00 per annum and are either resident within the parish or live elsewhere but have been accustomed members of the congregation 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.

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31 December 2025 (continued)

Organisational Structure

The Select Vestry takes responsibility for the managing of certain activities and decision making within the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the General Vestry elected at the General Vestry Meeting.

The Select Vestry meetings have been chaired by our rector the Rev Gary Millar.

The Select Vestry meets at times fixed by the members of by the Diocesan Synod. Special meetings may be convened at any time by the chairperson or churchwardens. In 2025 the Select Vestry met five times through the year and the average attendance was 70%.

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.

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



Rev Gary Millar
Trustee



Caroline Neely
Trustee

Date: 26/04/2026

Parish of Tamlaght O'Crilly Upper

Independent Examiner's Report to the Trustees of Parish of Tamlaght O'Crilly Upper

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 7 to 14.

Respective responsibilities of charity trustees and examiner

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh BA Hons FCA GTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

Date: 26/4/26.

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Parish of Tamlaght O'Crilly Upper

Receipts and Payments Account for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>					
Sustentation		20,161.58	-	20,161.58	16,829.57
Plate collection		1,864.46	-	1,864.46	1,419.84
Gift Aid		2,858.75	-	2,858.75	2,425.00
Gift Aid - Small Donations Scheme		1,960.00	-	1,960.00	1,682.34
Special Collections	2	880.00	2,563.37	3,443.37	3,513.05
Building and maintenance fund	3	7,380.00	-	7,380.00	10,490.00
Bank & Deposit interest		70.36	-	70.36	69.54
Investment income		390.68	-	390.68	377.01
Other receipts	4	6,789.35	-	6,789.35	13,431.10
Receipts regarding Parish Organisations	5	-	10,943.85	10,943.85	41,294.76
Total Receipts		42,355.18	13,507.22	55,862.40	91,532.21
<u>Payments</u>					
Diocesan Assessment		21,816.00	-	21,816.00	21,388.20
Church Running Costs	6	46,432.49	-	46,432.49	10,505.58
Rectory Costs	8	1,522.20	-	1,522.20	2,220.70
Hall Costs	9	367.00	-	367.00	433.27
Administration Costs	10	2,480.84	-	2,480.84	2,217.79
Charitable Donations	11	514.80	2,370.15	2,884.95	3,192.46
Sunday School Costs	7	-	-	-	75.92
Payments regarding Parish Organisations	12	-	15,840.75	15,840.75	38,667.62
Total Payments		73,133.33	18,210.90	91,344.23	78,701.54
Excess of Receipts over Payments for the year before transfers		(30,778.15)	(4,703.68)	(35,481.83)	12,830.67
Transfer from RCB Glebe Investment Capital payments		20,436.00	-	20,436.00	-
Transfers	15	-	-	-	-
Excess of Receipts over Payments for the year	13	(10,342.15)	(4,703.68)	(15,045.83)	12,830.67

Signed on Behalf of the Trustees


Rev Gary Millar
Trustee


Caroline Neely
Trustee

Date:

26/04/2026

Parish of Tamlaght O'Crilly Upper

Statement of Assets and Liabilities as at 31 December 2025

Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Funds Reconciliation				
Bank and Cash at start of year	41,088.41	11,834.99	52,923.40	40,092.73
Net movement in funds	(10,342.15)	(4,703.68)	(15,045.83)	12,830.67
Bank and Cash at end of year	30,746.26	7,131.31	37,877.57	52,923.40
Bank & Cash Balances				
Current Accounts	30,746.26	7,131.31	37,877.57	52,923.40
Deposit Accounts	-	-	-	-
Cash	-	-	-	-
Total Cash Funds	30,746.26	7,131.31	37,877.57	52,923.40
OTHER ASSETS				
Investment Assets				
Investments in RCB / CIT Unit Trusts	274,088.00	-	262,395.20	274,088.00
Total Investment Assets 15	274,088.00	-	262,395.20	274,088.00
Assets retained for the Parish's own use				
Church Hall	310,681.58	-	310,681.58	310,681.58
Rectory	-	-	-	-
Glebe Land	216,000.00	-	216,000.00	216,000.00
Glebe Cottage	-	-	-	-
Fixtures and Fittings	9,956.90	-	9,956.90	9,956.90
Total Assets retained for the Parish's own use 14	536,638.48	-	536,638.48	536,638.48

Signed on Behalf of the Trustees

Rev Gary Millar
Trustee



Caroline Neely
Trustee



Date:

26/06/2026

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2025

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 Buildings and Graveyard
- Parish Hall
- Glebe Land
- Fixtures and fittings

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 Parish Hall has been recognised at its insurance value. Glebe land has been recognised at a value which the Select Vestry deem to represent the estimated fair value of the property at 1 January 2018. No depreciation has been provided on this building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and fittings are state at cost.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2025 (continued)

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Harvest	880.00	-	880.00	1,245.00
Bishop's Appeal - Envelopes	-	345.70	345.70	408.16
Christian Aid	-	141.95	141.95	284.00
Poppy appeal	-	97.00	97.00	92.70
Fun Run	-	545.00	545.00	1,020.00
Derry & Raphoe Ministry Teaching	-	367.00	367.00	-
Youth Enrolment Collection	-	288.20	288.20	233.69
Leprosy Mission	-	-	-	84.50
Tearfund	-	74.30	74.30	145.00
Bishop Kondoa Appeal	-	193.22	193.22	-
World Day of Prayer	-	210.00	210.00	-
Uganda 2025	-	301.00	301.00	-
TOTAL	880.00	2,563.37	3,443.37	3,513.05

3. Building and maintenance fund

Donor	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Hall fund donations	380.00	-	380.00	490.00
Vintage Group	7,000.00	-	7,000.00	10,000.00
TOTAL	7,380.00	-	7,380.00	10,490.00

4. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Glebe land letting	2,820.00	-	2,820.00	2,820.00
Church of Ireland Gazettes	150.00	-	150.00	140.00
NIE Wayleave	14.35	-	14.35	13.90
Parish News subscriptions	265.00	-	265.00	230.00
Graveyard fees	1,650.00	-	1,650.00	800.00
Sundry	-	-	-	233.00
Cecil & Jean McCombe Window	-	-	-	1,000.00
Donations	1,850.00	-	1,850.00	3,745.00
RCB Window Repairs Refund	-	-	-	3,200.00
RCB Altar Cloth Repairs Refund	-	-	-	1,249.20
Cheque Not Cashed	40.00	-	40.00	-
TOTAL	6,789.35	-	6,789.35	13,431.10

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2025 (continued)

5. Receipts regarding Parish Organisations	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Bowling Club Fund	-	257.80	257.80	-
Tamlaght O'Crilly Parish Vintage Group	-	10,686.05	10,686.05	22,748.76
Tamlaght O'Crilly Parish Vintage Group National Lottery Grant	-	-	-	18,546.00
TOTAL	-	10,943.85	10,943.85	41,294.76

6. Church running costs	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Electricity	4,302.81	-	4,302.81	2,233.34
Insurance	2,010.71	-	2,010.71	1,967.98
Innisrush Stationery & Magazines	939.23	-	939.23	828.72
Water rates	199.65	-	199.65	184.56
CCLI	207.00	-	207.00	200.00
Ballymena Fire Extinguisher	821.70	-	821.70	-
Repairs	15,974.99	-	15,974.99	4,823.98
Repairs to Stained Glass Windows	20,436.00	-	20,436.00	-
Sundry	1,540.40	-	1,540.40	267.00
TOTAL	46,432.49	-	46,432.49	10,505.58

7. Sunday School costs	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Sundries	-	-	-	75.92
TOTAL	-	-	-	75.92

8. Rectory costs	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Water	85.53	-	85.53	82.10
Rectory Costs Kilrea (1/3)	1,436.67	-	1,436.67	2,138.60
TOTAL	1,522.20	-	1,522.20	2,220.70

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2025 (continued)

9. Hall costs	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Heating oil	367.00	-	367.00	433.27
Sundries	-	-	-	-
TOTAL	367.00	-	367.00	433.27

10. Administration costs	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Bank fees	112.56	-	112.56	85.86
Donation envelopes	103.75	-	103.75	95.75
Gazettee	142.50	-	142.50	142.50
Gift aid expenses	250.14	-	250.14	212.18
Office expenses	295.00	-	295.00	295.00
Accountancy	900.00	-	900.00	840.00
Confirmation Expenses	42.89	-	42.89	-
Sundry	634.00	-	634.00	546.50
TOTAL	2,480.84	-	2,480.84	2,217.79

11. Charitable donations	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
The Poppy Appeal	3.00	97.00	100.00	100.00
Children's Heartbeat Fun Run	-	545.00	545.00	1,020.00
Christian Aid	-	141.95	141.95	284.00
Bishop's Appeal - Envelopes	-	345.70	345.70	613.46
Boys Brigade	255.90	144.10	400.00	375.00
Girl Guides	255.90	144.10	400.00	555.00
Derry & Raphoe Ministry Teaching	-	367.00	367.00	-
Leprosy Mission	-	-	-	100.00
Tearfund	-	74.30	74.30	145.00
World Day of Prayer	-	210.00	210.00	-
Uganda 2025	-	301.00	301.00	-
TOTAL	514.80	2,370.15	2,884.95	3,192.46

12. Payments regarding Parish Organisations	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Bowling Club Fund	-	-	-	-
Tamlaght O'Crilly Parish Vintage Group	-	15,840.75	15,840.75	20,121.72
Tamlaght O'Crilly Parish Vintage Group National Lottery Grant Expenditure	-	-	-	18,546.00
TOTAL	-	15,840.75	15,840.75	38,667.72

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2025 (continued)

13. Movement in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Restricted funds					
Bowling Club Fund	1,591.54	257.80	-	-	1,849.34
Tamlaght O'Crilly Parish Vintage Group	10,243.45	10,686.05	15,840.75	-	5,088.75
Special Collections	-	2,563.37	2,370.15	-	193.22
	11,834.99	13,507.22	18,210.90		7,131.31
Unrestricted funds					
General Fund	41,088.41	42,355.18	52,697.33	-	30,746.26
	41,088.41	42,355.18	52,697.33	-	30,746.26
Total funds	52,923.40	55,862.40	70,908.23	-	37,877.57

Purposes of Restricted Funds

- Bowling Club: This is a fund for the use of the Bowling Club.
- Tamlaght O'Crilly Parish Vintage Group: This fund is for the use of the Group.
- Special collections relate to funds collected during the year for specific Church Charities which are then subsequently donated to these organisations.

14. Assets retained for the Parish's own use

	Church Hall £	Glebe Land £	Fixtures & Fittings £	Total £
Opening cost at 1 Jan 2025	310,681.58	216,000.00	9,956.90	536,638.48
Additions	-	-	-	-
Disposals	-	-	-	-
	310,681.58	216,000.00	9,956.90	536,638.48
Closing cost at 31 Dec 2025	310,681.58	216,000.00	9,956.90	536,638.48

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2025 (continued)

15. Investment Assets

	CIT Investment £	Representative Church Body £	RCB Deposit Account £	Total £
Opening cost at 1 Jan 2025	14,509.27	11,407.00	248,171.73	274,088.00
Interest	-	-	7,351.98	7,351.98
Changes in valuation	367.83	1,023.39	-	1,391.22
Transfer to Current Account	-	-	(20,436.00)	(20,436.00)
Closing cost at 31 Dec 2025	14,877.10	12,430.39	235,087.71	262,395.20

16. Transactions with the Trustees

There were no transactions with the Trustees during the year. No trustee received any remuneration or reimbursement of expenses 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.

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

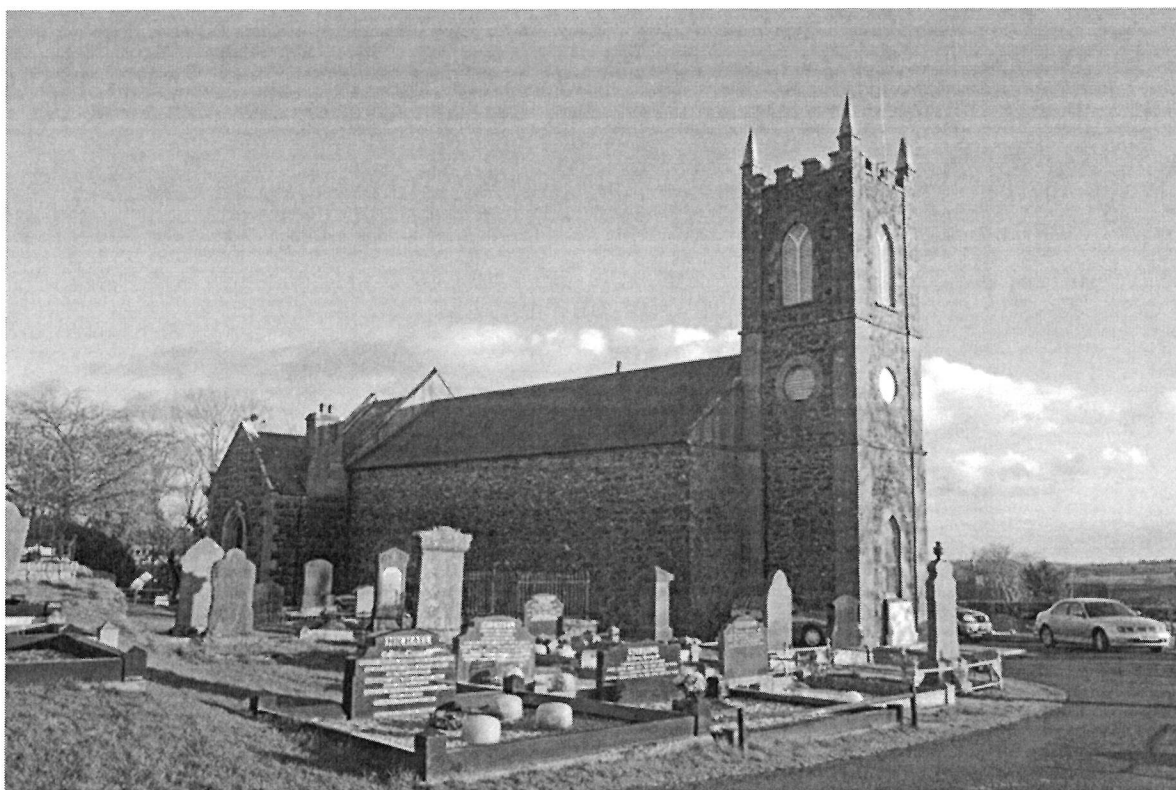
Accounts

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31 December 2024

Charities Number: NIC104702



Parish of Tamlaght O'Crilly Upper

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

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Parish of Tamlaght O'Crilly Upper

• References and administrative details

Charity Name: Parish of Tamlaght O'Crilly Upper
Charity Registration Number: 104702
Contact Address: 15 Moyagoney Road
Upperlands
Maghera
County Londonderry
BT46 5XN

Trustees

Mr William Anderson
Mr Archie Campbell
Dr Sylwia Rowe
Mrs Vicky Seviour-Crockett
Mr William Crockett
Mrs Mary Graham
Mr Trevor Jones
Mrs Ruth Lamont
Mrs Fiona Lennox
Mrs Hannah McIlhatton
Mr James Lennox
Mr Cecil McCombe
Mrs Jean McCombe
Mrs Melissa McCombe
Mr Trevor McCombe
Mrs Caroline Neely

Principal Office-bearers

Clergy	Rev Gary Millar
Honorary Treasurer	Mrs Caroline Neely
Honorary Secretary	Mrs Vicky Seviour-Crockett
Rector's Church Warden	Mr Cecil McCombe
People's Church Warden	Mrs Caroline Neely

Independent Auditor

David Lyttle + Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31st December 2024

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Church for the year ended 31st December 2024

Objectives and Activities

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

The principal function of the Parish of Tamlaght O'Crilly Upper is to support the advancement of the Christian religion by promoting, through their work the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help and fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Tamlaght O'Crilly Upper has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the Parish of Tamlaght O'Crilly Upper.

Achievements, Performance & Public Benefit

The Parish holds public worship at a variety of services each week throughout the church year – Holy Communion, Morning and Evening Prayer, Baptisms, Marriages and Funerals. There are services focussing on Advent, Christmas, Lent, Easter, Harvest, Young Peoples Service etc.

The purpose of our charitable fund raising is not only for our own costs, for example the Building Fund, but also for a variety of needs, Bishop's Appeal, Leprosy, CMSI, Christian Aid and others.

Our building fund has concentrated in the past on the practical rebuild of our Church Hall and now concentrates on the upkeep of the church and general maintenance with new windows being the main project. There are seven windows in total and four so far have been replaced. The other three are to be completed in early 2025.

At all times we keep in mind our Safe Guarding Trust policy, Health and Safety requirements and catering regulations.

Financial Review

- The results for the year are set out on page 7, which the Trustees consider to be satisfactory.
- The reserves of the Parish are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose – see note 13.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2024 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 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 who are annual subscribers of a sum not less than £50.00 per annum and are either resident within the parish or live elsewhere but have been accustomed members of the congregation 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.

Parish of Tamlaght O'Crilly Upper

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

Organisational Structure

The Select Vestry takes responsibility for the managing of certain activities and decision making within the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the General Vestry elected at the General Vestry Meeting.

The Select Vestry meetings have been chaired by our rector the Rev Gary Millar.

The Select Vestry meets at times fixed by the members of by the Diocesan Synod. Special meetings may be convened at any time by the chairperson or churchwardens. In 2024 the Select Vestry met five times through the year and the average attendance was 70%.

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.

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



Rev Gary Millar
Trustee



Caroline Neely
Trustee

Date: 1st May 2025

Parish of Tamlaght O'Crilly Upper

Independent Examiner's Report to the Trustees of Parish of Tamlaght O'Crilly Upper

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 7 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.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

Date: 01-05-2025

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Parish of Tamlaght O'Crilly Upper

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Sustentation		16,829.57	-	16,829.57	16,916.69
Plate collection		1,419.84	-	1,419.84	1,397.24
Gift Aid		2,425.00	-	2,425.00	1,996.25
Gift Aid - Small Donations Scheme		1,682.34	-	1,682.34	1,848.74
Special Collections	2	1,245.00	2,268.05	3,513.05	3,537.30
Building and maintenance fund	3	10,490.00	-	10,490.00	10,520.00
Bank & Deposit interest		69.54	-	69.54	44.81
Investment income		377.01	-	377.01	369.36
Other receipts	4	13,431.10	-	13,431.10	4,371.65
Receipts regarding Parish Organisations	5	-	41,294.76	41,294.76	15,017.94
Total Receipts		47,969.40	43,562.81	91,532.21	56,019.98
<u>Payments</u>					
Diocesan Assessment		21,388.20	-	21,388.20	20,585.40
Church Running Costs	6	10,505.58	-	10,505.58	7,216.90
Rectory Costs	8	2,220.70	-	2,220.70	2,517.34
Hall Costs	9	433.27	-	433.27	566.82
Administration Costs	10	2,217.79	-	2,217.79	2,216.14
Charitable Donations	11	719.11	2,473.35	3,192.46	2,978.80
Sunday School Costs	7	75.92	-	75.92	95.00
Payments regarding Parish Organisations	12	-	38,667.62	38,667.62	20,252.04
Total Payments		37,560.57	41,140.97	78,701.54	56,428.44
Excess of Receipts over Payments for the year before transfers		10,408.83	2,421.84	12,830.67	(408.46)
Capital payments		-	-	-	(15,360.00)
Transfers	15	-	-	-	15,360.00
Excess of Receipts over Payments for the year	13	10,408.83	2,421.84	12,830.67	(408.46)

Signed on Behalf of the Trustees


Rev Gary Millar
Trustee


Caroline Neely
Trustee

Date: 1st May 2025

Parish of Tamlaght O'Crilly Upper

Statement of Assets and Liabilities as at 31 December 2024

Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Funds Reconciliation				
Bank and Cash at start of year	30,679.58	9,413.15	40,092.73	40,501.19
Net movement in funds	10,408.83	2,421.84	12,830.67	(408.46)
Bank and Cash at end of year	41,088.41	11,834.99	52,923.40	40,092.73
Bank & Cash Balances				
Current Accounts	41,088.41	11,834.99	52,923.40	40,092.73
Deposit Accounts				
Cash	-	-	-	-
Total Cash Funds	41,088.41	11,834.99	52,923.40	40,092.73
OTHER ASSETS				
Investment Assets				
Investments in RCB / CIT Unit Trusts	268,440.99	-	274,088.00	268,440.99
Total Investment Assets	268,440.99	-	274,088.00	268,440.99
Assets retained for the Parish's own use				
Church Hall	310,681.58	-	310,681.58	310,681.58
Rectory	-	-	-	-
Glebe Land	216,000.00	-	216,000.00	216,000.00
Glebe Cottage	-	-	-	-
Fixtures and Fittings	9,956.90	-	9,956.90	9,956.90
Total Assets retained for the Parish's own use	536,638.48	-	536,638.48	536,638.48

Signed on Behalf of the Trustees


Rev Gary Millat
Trustee


Caroline Neely
Trustee

Date: 1st May 2025

Parish of Tamlaght O'Crilly Upper

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

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

(b) Statement of Assets and Liabilities

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

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

- Church Buildings and Graveyard
- Parish Hall
- Glebe Land
- Fixtures and fittings

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 Parish Hall has been recognised at its insurance value. Glebe land has been recognised at a value which the Select Vestry deem to represent the estimated fair value of the property at 1 January 2018. No depreciation has been provided on this building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and fittings are state at cost.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Parish of Tamlaght O'Crilly Upper

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

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Harvest	1,245.00	-	1,245.00	1,242.20
Bishop's Appeal - Envelopes	-	408.16	408.16	527.30
Christian Aid	-	284.00	284.00	490.60
Poppy appeal	-	92.70	92.70	100.00
Charis Fun Run	-	1,020.00	1,020.00	515.00
Derry & Raphoe Ministry Teaching	-	-	-	474.20
Youth Enrolment Collection	-	233.69	233.69	188.00
Leprosy Mission	-	84.50	84.50	-
Tearfund	-	145.00	145.00	-
TOTAL	1,245.00	2,268.05	3,513.05	3,537.30

3. Building and maintenance fund

Donor	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Hall fund donations	490.00	-	490.00	520.00
Vintage Group	10,000.00	-	10,000.00	10,000.00
TOTAL	10,490.00	-	10,490.00	10,520.00

4. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Glebe land letting	2,820.00	-	2,820.00	2,308.00
Church of Ireland Gazettes	140.00	-	140.00	145.00
NIE Wayleave	13.90	-	13.90	13.65
Parish News subscriptions	230.00	-	230.00	205.00
Graveyard fees	800.00	-	800.00	400.00
Sundry	233.00	-	233.00	383.00
Derry & Raphoe Grant	-	-	-	667.00
Bowling Club Donation	-	-	-	250.00
Cecil & Jean McCombe Window	1,000.00	-	1,000.00	-
Donations	3,745.00	-	3,745.00	-
RCB Window Repairs Refund	3,200.00	-	3,200.00	-
RCB Altar Cloth Reairs Refund	1,249.20	-	1,249.20	-
TOTAL	13,431.10	-	13,431.10	4,371.65

Parish of Tamlaght O'Crilly Upper

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

5. Receipts regarding Parish Organisations

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Bowling Club Fund	-	-	-	1,465.80
Tamlaght O'Crilly Parish Vintage Group Fund	-	22,748.76	22,748.76	13,552.14
Tamlaght O'Crilly Parish Vintage Group National Lottery Grant	-	18,546.00	18,546.00	-
TOTAL	-	41,294.76	41,294.76	15,017.94

6. Church running costs

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Electricity	2,233.34	-	2,233.34	3,296.38
Insurance	1,967.98	-	1,967.98	1,880.77
Innisrush Stationery & Magazines	828.72	-	828.72	981.71
Water rates	184.56	-	184.56	175.28
CCLI	200.00	-	200.00	161.00
Ballymena Fire Extinguisher	-	-	-	513.20
Repairs	4,823.98	-	4,823.98	118.56
Sundry	267.00	-	267.00	90.00
TOTAL	10,505.58	-	10,505.58	7,216.90

7. Sunday School costs

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Sundries	75.92	-	75.92	95.00
TOTAL	75.92	-	75.92	95.00

8. Rectory costs

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Water	82.10	-	82.10	76.51
Rectory Costs Kilrea (1/3)	2,138.60	-	2,138.60	2,440.83
TOTAL	2,220.70	-	2,220.70	2,517.34

Parish of Tamlaght O'Crilly Upper

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

9. Hall costs

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Heating oil	433.27	-	433.27	566.82
Sundries	-	-	-	-
TOTAL	433.27	-	433.27	566.82

10. Administration costs

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Bank fees	85.86	-	85.86	89.03
Donation envelopes	95.75	-	95.75	95.75
Gazettee	142.50	-	142.50	135.00
Gift aid expenses	212.18	-	212.18	214.67
Office expenses	295.00	-	295.00	295.00
Accountancy	840.00	-	840.00	750.00
Confirmation expenses	-	-	-	69.35
Sundry	546.50	-	546.50	567.34
TOTAL	2,217.79	-	2,217.79	2,216.14

11. Charitable donations

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
The Poppy Appeal	7.30	92.70	100.00	100.00
Charis Fun Run	-	1,020.00	1,020.00	-
Christian Aid	-	284.00	284.00	490.60
Bishop's Appeal - Envelopes	-	613.46	613.46	559.00
Boys Brigade	258.16	116.84	375.00	420.00
Girl Guides	438.15	116.85	555.00	420.00
Air Ambulance Fun Run	-	-	-	515.00
Derry & Raphoe Ministry Teaching	-	-	-	474.20
Leprosy Mission	15.50	84.50	100.00	-
Tearfund	-	145.00	145.00	-
TOTAL	719.11	2,473.35	3,192.46	2,978.80

12. Payments regarding Parish Organisations

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Bowling Club Fund	-	-	-	935.95
Tamlaght O'Crilly Parish Vintage Group Fund	-	20,121.72	20,121.72	19,316.09
Tamlaght O'Crilly Parish Vintage Group National Lottery Grant Expenditure	-	18,546.00	18,546.00	-
TOTAL	-	38,667.72	38,667.72	20,252.04

Parish of Tamlaght O'Crilly Upper

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

13. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Bowling Club Fund	1,591.54	-	-	-	1,591.54
Tamlaght O'Crilly Parish Vintage Group Fund	7,616.31	41,294.76	38,667.62	-	10,243.45
Special Collections	205.30	2,268.05	2,473.35	-	-
	<u>9,413.15</u>	<u>43,562.81</u>	<u>41,140.97</u>	<u>-</u>	<u>11,834.99</u>
Unrestricted funds					
General Fund	30,679.58	47,969.40	37,560.57	-	41,088.41
Designated Funds (Building and Maintenance Fund)	-	-	-	-	-
	<u>30,679.58</u>	<u>47,969.40</u>	<u>37,560.57</u>	<u>-</u>	<u>41,088.41</u>
Total funds	<u>40,092.73</u>	<u>91,532.21</u>	<u>78,701.54</u>	<u>-</u>	<u>52,923.40</u>

Purposes of Restricted Funds

- Bowling Club: This is a fund for the use of the Bowling Club.
- Tamlaght O'Crilly Parish Vintage Group Fund: This fund is for the use of the Group.
- Special collections relate to funds collected during the year for specific Church Charities which are then subsequently donated to these organisations.

15. Investment Assets

	CIT Investment £	Representative Church Body £	RCB Deposit Account £	Total £
Opening cost at 1 Jan 2024	13,234.16	11,203.42	244,003.41	268,440.99
Interest	-	-	8,617.52	8,617.52
Changes in valuation	1,275.11	203.58	(4,449.20)	(2,970.51)
Transfer to Current Account	-	-	-	-
Closing cost at 31 Dec 2024	<u>14,509.27</u>	<u>11,407.00</u>	<u>248,171.73</u>	<u>274,088.00</u>

16. Transactions with the Trustees

There were no transactions with the Trustees during the year. No trustee received any remuneration or reimbursement of expenses 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.

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

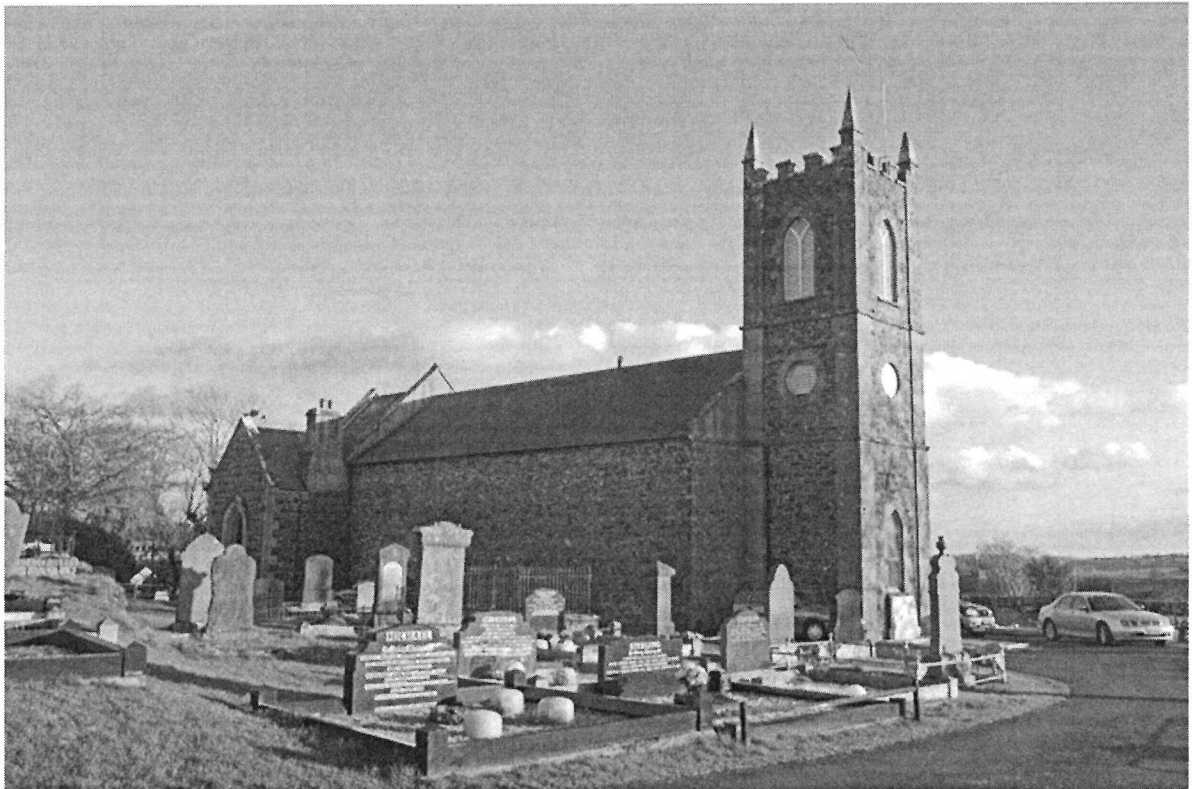
Accounts

Parish of Tamlaght O'Crilly Upper

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities**

For the year ended 31 December 2023

Charities Number: NIC104702



Parish of Tamlaght O'Crilly Upper

Annual report and financial statements for the year ended 31 December 2023

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Parish of Tamlaght O'Crilly Upper

References and administrative details

Charity Name: Parish of Tamlaght O'Crilly Upper
Charity Registration Number: 104702
Contact Address: 15 Moyagoney Road
Upperlands
Maghera
County Londonderry
BT46 5XN

Trustees

Mr William Anderson
Mr Archie Campbell
Dr Sylwia Rowe
Mrs Vicky Seviour-Crockett
Mr William Crockett
Mrs Mary Graham
Mr Trevor Jones
Mrs Ruth Lamont
Mrs Fiona Lennox
Miss Hannah Lennox
Mr James Lennox
Mr Cecil McCombe
Mrs Jean McCombe
Mrs Melissa McCombe
Mr Trevor McCombe
Mrs Caroline Neely

Principal Office-bearers

Clergy	Rev Gary Millar
Honorary Treasurer	Mrs Caroline Neely
Honorary Secretary	Mrs Vicky Seviour-Crockett
Rector's Church Warden	Mr Cecil McCombe
People's Church Warden	Mrs Caroline Neely

Independent Auditor

David Lyttle + Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31st December 2023

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Church for the year ended 31st December 2023

Objectives and Activities

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The principal function of the Parish of Tamlaght O'Crilly Upper is to support the advancement of the Christian religion by promoting, through their work the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help and fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Tamlaght O'Crilly Upper has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the Parish of Tamlaght O'Crilly Upper.

Achievements, Performance & Public Benefit

The Parish holds public worship at a variety of services each week throughout the church year – Holy Communion, Morning and Evening Prayer, Baptisms, Marriages and Funerals. There are services focussing on Advent, Christmas, Lent, Easter, Harvest, Young Peoples Service etc.

This year of 2023 things in our church life had come back to our usual way of worshipping. A special service to celebrate the Coronation of our new Monarch King Charles III was held in May and was attended by the Lord Lieutenant and Deputy for County Londonderry. In June Bishop Andrew Forster led the service of confirmation of sixteen young people and adults.

The purpose of our charitable fund raising is not only for our own costs, for example the Building Fund, but also for a variety of needs, Bishop's Appeal, Leprosy, CMSI, Christian Aid and others.

Our building fund has concentrated in the past on the practical rebuild of our Church Hall and now concentrates on the upkeep of the church and general maintenance with new windows being the next project. There are seven windows in total and four so far have been replaced. The other three are to be done in due course.

At all times we keep in mind our Safe Guarding Trust policy, Health and Safety requirements and catering regulations.

Financial Review

- The results for the year are set out on page 7, which the Trustees consider to be satisfactory.
- The reserves of the Parish are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose – see note 13.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 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 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 who are annual subscribers of a sum not less than £50.00 per annum and are either resident within the parish or live elsewhere but have been accustomed members of the congregation 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.

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31 December 2023 (continued)

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 takes responsibility for the managing of certain activities and decision making within the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the General Vestry elected at the General Vestry Meeting.

The Select Vestry meetings have been chaired by our rector the Rev Gary Millar.

The Select Vestry meets at times fixed by the members of by the Diocesan Synod. Special meetings may be convened at any time by the chairperson or churchwardens. In 2023 the Select Vestry met five times through the year and the average attendance was 70%.

Compliance with Public Benefit

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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

X 

Rev Gary Millar
Trustee

X 

Caroline Neely
Trustee

Date 22 April 2024

Parish of Tamlaght O'Crilly Upper

Independent Examiner's Report to the Trustees of Parish of Tamlaght O'Crilly Upper

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 7 to 14.

Respective responsibilities of charity trustees and examiner

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

22 April 2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Parish of Tamlaght O'Crilly Upper

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Receipts					
Sustentation		18,912.94	-	18,912.94	19,575.67
Plate collection		1,397.24	-	1,397.24	1,293.95
Gift Aid - Small Donations Scheme		1,848.74	-	1,848.74	1,591.25
Special Collections	2	1,090.20	2,447.10	3,537.30	2,604.80
Building and maintenance fund	3	10,520.00	-	10,520.00	570.00
Bank & Deposit interest		44.81	-	44.81	35.23
Investment income		369.36	-	369.36	402.81
Other receipts	4	4,371.65	-	4,371.65	5,627.86
Receipts regarding Parish Organisations	5	-	15,017.94	15,017.94	9,016.50
Total Receipts		38,554.94	17,465.04	56,019.98	40,718.07
Payments					
Diocesan Assessment		20,585.40	-	20,585.40	18,885.00
Church Running Costs	6	7,216.90	-	7,216.90	6,612.35
Rectory Costs	8	2,517.34	-	2,517.34	2,552.14
Hall Costs	9	566.82	-	566.82	480.00
Administration Costs	10	2,216.14	-	2,216.14	1,681.45
Charitable Donations	11	500.00	2,478.80	2,978.80	1,580.00
Sunday School Costs	7	95.00	-	95.00	-
Payments regarding Parish Organisations	12	-	20,252.04	20,252.04	4,135.29
Total Payments		33,697.60	22,730.84	56,428.44	35,926.23
Excess of Receipts over Payments for the year before transfers		4,857.34	(5,265.80)	(408.46)	4,791.84
Capital payments (Church Windows) Transfers	15	-	(15,360.00)	(15,360.00)	-
Excess of Receipts over Payments for the year	13	4,857.34	(5,265.80)	(408.46)	4,791.84

Signed on Behalf of the Trustees



Rev Gary Millar
Trustee



Caroline Neely
Trustee

Date 22 April 2024

Parish of Tamlaght O'Crilly Upper

Statement of Assets and Liabilities as at 31 December 2023

Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Funds Reconciliation				
Bank and Cash at start of year	25,822.24	14,678.95	40,501.19	35,709.35
Net movement in funds	4,857.34	(5,265.80)	(408.46)	4,791.84
Bank and Cash at end of year	30,679.58	9,413.15	40,092.73	40,501.19
Bank & Cash Balances				
Current Accounts	30,679.58	9,413.15	40,092.73	40,501.19
Deposit Accounts				
Cash	-	-	-	-
Total Cash Funds	30,679.58	9,413.15	40,092.73	40,501.19
OTHER ASSETS				
Investment Assets				
Investments in RCB / CIT Unit Trusts	275,297.93		268,440.99	275,297.93
Total Investment Assets 15	275,297.93	-	268,440.99	275,297.93
Assets retained for the Parish's own use				
Church Hall	310,681.58	-	310,681.58	310,681.58
Rectory	-	-	-	-
Glebe Land	216,000.00	-	216,000.00	216,000.00
Glebe Cottage	-	-	-	-
Fixtures and Fittings	9,956.90	-	9,956.90	9,956.90
Total Assets retained for the Parish's own use 14	536,638.48	-	536,638.48	536,638.48

Signed on Behalf of the Trustees



Rev Gary Mullar
Trustee



Caroline Neely
Trustee

Date 22 April 2024

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 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

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 Buildings and Graveyard
- Parish Hall
- Glebe Land
- Fixtures and fittings

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 Parish Hall has been recognised at its insurance value. Glebe land has been recognised at a value which the Select Vestry deem to represent the estimated fair value of the property at 1 January 2018. No depreciation has been provided on this building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and fittings are state at cost.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2023 (continued)

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Harvest	1,090.20	152.00	1,242.20	1,185.80
Bishop's Appeal - Envelopes	-	527.30	527.30	215.00
Christian Aid	-	490.60	490.60	55.00
Poppy appeal	-	100.00	100.00	94.00
Charis Fun Run	-	515.00	515.00	780.00
CMSI Project	-	-	-	275.00
Derry & Raphoe Ministry Teaching	-	474.20	474.20	-
Youth Enrolment Collection	-	188.00	188.00	-
TOTAL	1,090.20	2,447.10	3,537.30	2,604.80

3. Building and maintenance fund

Donor	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Hall fund donations	520.00	-	520.00	570.00
Vintage Group	10,000.00	-	10,000.00	-
TOTAL	10,520.00	-	10,520.00	570.00

4. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Glebe land letting	2,308.00	-	2,308.00	2,308.00
Church of Ireland Gazettes	145.00	-	145.00	125.00
NIE Wayleave	13.65	-	13.65	12.45
Parish News subscriptions	205.00	-	205.00	220.00
Graveyard fees	400.00	-	400.00	330.00
Covid 2020 Rebate	-	-	-	1,528.00
Sundry	383.00	-	383.00	351.41
Derry & Raphoe Covid Grant	-	-	-	503.00
Derry & Raphoe Grant	667.00	-	667.00	-
Bowling Club Donation	250.00	-	250.00	250.00
TOTAL	4,371.65	-	4,371.65	5,627.86

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2023 (continued)

5. Receipts regarding Parish Organisations	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Bowling Club Fund	-	1,465.80	1,465.80	600.00
Ladies Fellowship Fund	-	-	-	-
Tamlaght O'Crilly Parish Vintage Group Fund	-	13,552.14	13,552.14	8,416.50
TOTAL	-	15,017.94	15,017.94	9,016.50

6. Church running costs	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Electricity	3,296.38	-	3,296.38	3,040.54
Insurance	1,880.77	-	1,880.77	1,759.11
Innisrush Stationery & Magazines	981.71	-	981.71	728.48
Water rates	175.28	-	175.28	161.21
CCLI	161.00	-	161.00	180.00
Ballymena Fire Extinguisher	513.20	-	513.20	457.76
Repairs	118.56	-	118.56	285.25
Sundry	90.00	-	90.00	-
TOTAL	7,216.90	-	7,216.90	6,612.35

7. Sunday School costs	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Sundries	95.00	-	95.00	-
TOTAL	95.00	-	95.00	-

8. Rectory costs	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Rates	-	-	-	-
Water	76.51	-	76.51	71.85
Rectory Costs Kilrea (1/3)	2,440.83	-	2,440.83	2,480.29
TOTAL	2,517.34	-	2,517.34	2,552.14

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2023 (continued)

9. Hall costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Heating oil	566.82	-	566.82	480.00
Sundries	-	-	-	-
TOTAL	566.82	-	566.82	480.00

10. Administration costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Bank fees	89.03	-	89.03	77.00
Donation envelopes	95.75	-	95.75	133.59
Gazette	135.00	-	135.00	120.00
Gift aid expenses	214.67	-	214.67	424.13
Office expenses	295.00	-	295.00	-
Accountancy	750.00	-	750.00	690.00
Confirmation Expenses	69.35	-	69.35	-
Sundry	567.34	-	567.34	236.73
TOTAL	2,216.14	-	2,216.14	1,681.45

11. Charitable donations

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
LPOS	-	-	-	15.00
CMSI	-	-	-	275.00
The Poppy Appeal	-	100.00	100.00	100.00
Charis Fun Run	-	-	-	780.00
Christian Aid	-	490.60	490.60	55.00
Bishop's Appeal - Envelopes	-	559.00	559.00	135.00
Boys Brigade	250.00	170.00	420.00	110.00
Girl Guides	250.00	170.00	420.00	110.00
Air Ambulance Fun Run	-	515.00	515.00	-
Derry & Raphoe Ministry Teaching	-	474.20	474.20	-
TOTAL	500.00	2,478.80	2,978.80	1,580.00

12. Payments regarding Parish Organisations

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Bowling Club Fund	-	935.95	935.95	905.79
Ladies Fellowship Fund	-	-	-	-
Tamlaght O'Crilly Parish Vintage Group Fund	-	19,316.09	19,316.09	3,229.50
TOTAL	-	20,252.04	20,252.04	4,135.29

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2023 (continued)

13. Movement in Funds

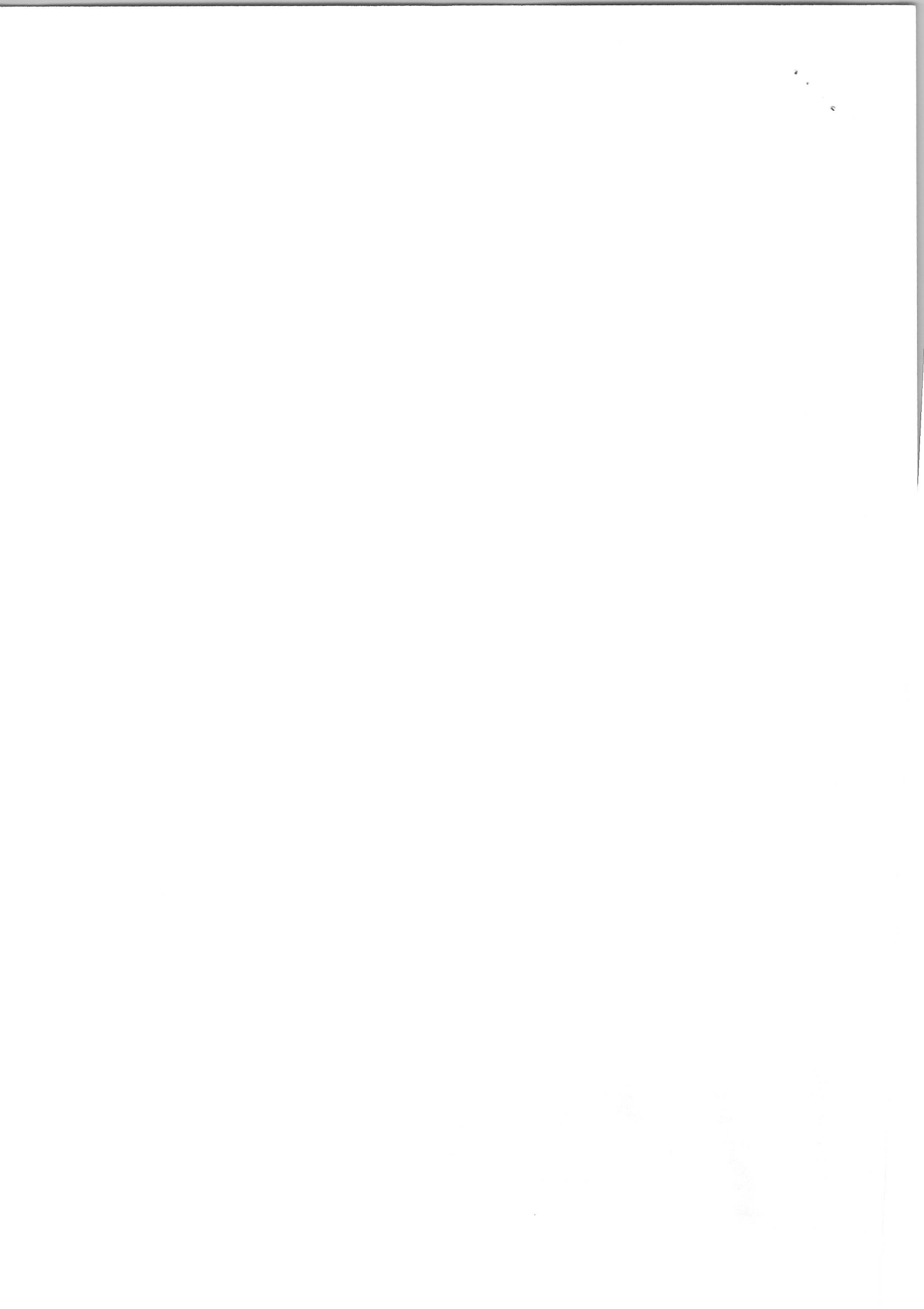
	At 1 Jan 2023 £	Incoming Resource s £	Outgoing Resource s £	Transfer s £	At 31 Dec 2023 £
Restricted funds					
Bowling Club Fund	1,061.69	1,465.80	935.95	-	1,591.54
Tamlaght O'Crilly Parish Vintage Group Fund	13,380.26	13,552.14	19,316.09	-	7,616.31
Special Collections	237.00	2,447.10	2,478.80	-	205.30
	<u>14,678.95</u>	<u>17,465.04</u>	<u>22,730.84</u>		<u>9,413.15</u>
Unrestricted funds					
General Fund	25,822.24	38,554.94	33,697.60	-	30,679.58
Designated Funds (Building and Maintenance Fund)	-	-	-	-	-
	<u>25,822.24</u>	<u>38,554.94</u>	<u>33,697.60</u>	<u>-</u>	<u>30,679.58</u>
Total funds	<u>40,501.19</u>	<u>56,019.98</u>	<u>56,428.44</u>	<u>-</u>	<u>40,092.73</u>

14. Assets retained for the Parish's own use

	Church Hall £	Glebe Land £	Fixtures & Fittings £	Total £
Opening cost at 1 Jan 2023	310,681.58	216,000.00	9,956.90	536,638.48
Additions		-		-
Disposals				-
	<u>310,681.58</u>	<u>216,000.00</u>	<u>9,956.90</u>	<u>536,638.48</u>
Closing cost at 31 Dec 2023	<u>310,681.58</u>	<u>216,000.00</u>	<u>9,956.90</u>	<u>536,638.48</u>

15. Investment Assets

	CIT Investment £	Representative Church Body £	RCB Deposit Account £	Total £
Opening cost at 1 Jan 2023	12,648.06	10,876.92	251,772.95	275,297.93
Interest	-	-	7,590.46	7,590.46
Changes in valuation	586.10	326.50	-	912.60
Transfer to Current Account	-	-	(15,360.00)	(15,360.00)
Closing cost at 31 Dec 2023	<u>13,234.16</u>	<u>11,203.42</u>	<u>244,003.41</u>	<u>268,440.99</u>



Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2023 (continued)

16. Transactions with the Trustees

There were no transactions with the Trustees during the year. No trustee received any remuneration or reimbursement of expenses 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.

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

Annual report

Parish of Tamlaght O'Crilly Upper

References and administrative details

Charity Name: Parish of Tamlaght O'Crilly Upper
Charity Registration Number: 104702
Contact Address: 15 Moyagoney Road
Upperlands
Maghera
County Londonderry
BT46 5XN

Trustees

Mr William Anderson
Mr Archie Campbell
Dr Sylwia Rowe
Mrs Vicky Seviour-Crockett
Mr William Crockett
Mrs Mary Graham
Mr Trevor Jones
Mrs Ruth Lamont
Mrs Fiona Lennox
Miss Hannah Lennox
Mr James Lennox
Mr Cecil McCombe
Mrs Jean McCombe
Mrs Melissa McCombe
Mr Trevor McCombe
Mrs Caroline Neely

Principal Office-bearers

Clergy	Rev Gary Millar
Honorary Treasurer	Mrs Caroline Neely
Honorary Secretary	Mrs Vicky Seviour-Crockett
Rector's Church Warden	Mr Cecil McCombe
People's Church Warden	Mrs Caroline Neely

Independent Auditor

David Lyttle + Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31st December 2023

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Church 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 the Parish of Tamlaght O'Crilly Upper is to support the advancement of the Christian religion by promoting, through their work the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help and fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Tamlaght O'Crilly Upper has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the Parish of Tamlaght O'Crilly Upper.

Achievements, Performance & Public Benefit

The Parish holds public worship at a variety of services each week throughout the church year – Holy Communion, Morning and Evening Prayer, Baptisms, Marriages and Funerals. There are services focussing on Advent, Christmas, Lent, Easter, Harvest, Young Peoples Service etc.

This year of 2023 things in our church life had come back to our usual way of worshipping. A special service to celebrate the Coronation of our new Monarch King Charles III was held in May and was attended by the Lord Lieutenant and Deputy for County Londonderry. In June Bishop Andrew Forster led the service of confirmation of sixteen young people and adults.

The purpose of our charitable fund raising is not only for our own costs, for example the Building Fund, but also for a variety of needs, Bishop's Appeal, Leprosy, CMSI, Christian Aid and others.

Our building fund has concentrated in the past on the practical rebuild of our Church Hall and now concentrates on the upkeep of the church and general maintenance with new windows being the next project. There are seven windows in total and four so far have been replaced. The other three are to be done in due course.

At all times we keep in mind our Safe Guarding Trust policy, Health and Safety requirements and catering regulations.

Financial Review

- The results for the year are set out on page 7, which the Trustees consider to be satisfactory.
- The reserves of the Parish are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose – see note 13.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 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 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 who are annual subscribers of a sum not less than £50.00 per annum and are either resident within the parish or live elsewhere but have been accustomed members of the congregation 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.

Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31 December 2023 (continued)

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 takes responsibility for the managing of certain activities and decision making within the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the General Vestry elected at the General Vestry Meeting.

The Select Vestry meetings have been chaired by our rector the Rev Gary Millar.

The Select Vestry meets at times fixed by the members of by the Diocesan Synod. Special meetings may be convened at any time by the chairperson or churchwardens. In 2023 the Select Vestry met five times through the year and the average attendance was 70%.

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.

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

X 

Rev Gary Millar
Trustee

X 

Caroline Neely
Trustee

Date 22 April 2024

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

Annual return

Parish of Tamlaght O'Crilly Upper

Independent Examiner's Report to the Trustees of Parish of Tamlaght O'Crilly Upper

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 7 to 14.

Respective responsibilities of charity trustees and examiner

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

22 April 2024

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

Accounts

Parish of Tamlaght O'Crilly Upper

**Trustees' Annual Report and Statement of Receipts and Payments
and Assets and Liabilities**

For the year ended 31 December 2022

Charities Number: NIC104702



Parish of Tamlaght O'Crilly Upper

Annual report and financial statements for the year ended 31 December 2022

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Receipts and payments account	7
Statement of assets and liabilities	8
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Parish of Tamlaght O'Crilly Upper

References and administrative details

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Charity Registration Number: 104702
Contact Address: 15 Moyagoney Road
Upperlands
Maghera
County Londonderry
BT46 5XN

Trustees

Mr William Anderson
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Mr Trevor B Crockett
Mrs Vicky Seviour-Crockett
Mr William Crockett
Mrs Mary Graham
Mr Trevor Jones
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Miss Hannah Lennox
Mr James Lennox
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Principal Office-bearers

Clergy	Rev Gary Millar
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Parish of Tamlaght O'Crilly Upper

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 the Church for the year ended 31st December 2022

Objectives and Activities

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The principal function of the Parish of Tamlaght O'Crilly Upper is to support the advancement of the Christian religion by promoting, through their work the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help and fundamental to the practical delivery of the benefits of Christianity.

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- The results for the year are set out on page 7, which the Trustees consider to be satisfactory.
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Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Statement of Trustees' Responsibilities (continued)

Organisational Structure

The Select Vestry takes responsibility for the managing of certain activities and decision making within the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry Meeting.

The Select Vestry meetings have been chaired by the rural dean Canon Colin Welsh in the absence of our rector Rev Gary Millar who has been ill.

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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.

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Signed on Behalf of the Trustees



Rev Gary Millar
Trustee



Caroline Neely
Trustee

Date 19 May 2023

Parish of Tamlaght O'Crilly Upper

Independent Examiner's Report to the Trustees of Parish of Tamlaght O'Crilly Upper

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 7 to 14.

Respective responsibilities of charity trustees and examiner

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

19 May 2023

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Parish of Tamlaght O'Crilly Upper

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Receipts					
Sustentation		19,575.67	-	19,575.67	14,443.00
Plate collection		1,293.95	-	1,293.95	408.00
Gift Aid Rebate		1,591.25	-	1,591.25	-
Special Collections	2	965.80	1,639.00	2,604.80	1,737.00
Building and maintenance fund	3	570.00	-	570.00	530.00
Increase in Valuation of Investments		-	-	-	-
Bank & Deposit interest		35.23	-	35.23	45.11
Investment income		402.81	-	402.81	770.26
Other receipts	4	5,627.86	-	5,627.86	9,156.60
Receipts regarding Parish Organisations	5	-	9,016.50	9,016.50	5.26
Total Receipts		30,062.57	10,655.50	40,718.07	27,095.23
Payments					
Diocesan Assessment		18,885.00	-	18,885.00	18,336.00
Church Running Costs	6	6,612.35	-	6,612.35	9,291.84
Rectory Costs	8	2,552.14	-	2,552.14	2,261.82
Hall Costs	9	480.00	-	480.00	459.00
Administration Costs	10	1,681.45	-	1,681.45	1,877.67
Charitable Donations	11	6.00	1,574.00	1,580.00	640.00
Sunday School Costs	7	-	-	-	-
Payments regarding Parish Organisations	12	-	4,135.29	4,135.29	682.06
Total Payments		30,216.94	5,709.29	35,926.23	33,548.39
Excess of Receipts over Payments for the year before transfers		(154.37)	4,946.21	4,791.84	(6,453.16)
Capital payments Transfers	14	-	-	-	-
Excess of Receipts over Payments for the year	13	(154.37)	4,946.21	4,791.84	(6,453.16)

Signed on Behalf of the Trustees

Rev Gary Millar
Trustee

Caroline Neely
Trustee

Date 19 May 2023

Parish of Tamlaght O'Crilly Upper

Statement of Assets and Liabilities as at 31 December 2022

Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Funds Reconciliation				
Bank and Cash at start of year	25,976.61	9,732.74	35,709.35	42,162.51
Net movement in funds	(154.37)	4,946.21	4,791.84	(6,453.16)
Bank and Cash at end of year	25,822.24	14,678.95	40,501.19	35,709.35
Bank & Cash Balances				
Current Accounts	25,822.24	14,678.95	40,501.19	-
Deposit Accounts	-	-	-	-
Cash	-	-	-	-
Total Cash Funds	25,822.24	14,678.95	40,501.19	-
OTHER ASSETS				
Investment Assets				
Investments in RCB / CIT Unit Trusts	275,297.93	-	275,297.93	272,913.75
Total Investment Assets	275,297.93	-	275,297.93	272,913.75
Assets retained for the Parish's own use				
Church Hall	310,681.58	-	310,681.58	310,681.58
Rectory	-	-	-	-
Glebe Land	216,000.00	-	216,000.00	216,000.00
Glebe Cottage	-	-	-	-
Fixtures and Fittings	9,956.90	-	9,956.90	9,956.90
Total Assets retained for the Parish's own use	536,638.48	-	536,638.48	536,638.48

Signed on Behalf of the Trustees


Rev Gary Miller
Trustee


Caroline Neely
Trustee

Date 19 May 2023

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2022

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 Buildings and Graveyard
- Parish Hall
- Rectory
- Glebe Land
- Glebe Cottage
- Fixtures and fittings

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 Parish Hall, Rectory and Glebe Cottage have been recognised as their insurance value. Glebe land has been recognised at a value which the Select Vestry deem to represent the estimated fair value of the property at 1 January 2018. No depreciation has been provided on this building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and fittings are state at cost.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2022 (continued)

2. Special collections

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Harvest	965.80	220.00	1,185.80	1,060.00
Bishop's Appeal - Envelopes	-	215.00	215.00	87.00
Christian Aid	-	55.00	55.00	140.00
Poppy appeal	-	94.00	94.00	100.00
Charis Fun Run	-	780.00	780.00	350.00
CMSI Project	-	275.00	275.00	-
TOTAL	965.80	1,639.00	2,604.80	1,737.00

3. Building and maintenance fund

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Hall fund donations	570.00	-	570.00	530.00
TOTAL	570.00	-	570.00	530.00

4. Other receipts

Donor	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Gift Aid - Small Donations Scheme	-	-	-	-
Glebe land letting	2,308.00	-	2,308.00	2,308.00
Church of Ireland Gazettes	125.00	-	125.00	120.00
NIE Wayleave	12.45	-	12.45	-
Parish News subscriptions	220.00	-	220.00	265.00
In Lieu of flowers Robert Holmes	-	-	-	1,760.00
Donation Jill & Alan Ater	-	-	-	80.00
Donation of Church Flowers	-	-	-	50.00
Donation from Ladies Fellowship	-	-	-	310.00
Graveyard fees	330.00	-	330.00	-
Covid 2020 Rebate	1,528.00	-	1,528.00	-
Sundry	351.41	-	351.41	-
Derry & Raphoe Covid Grant	503.00	-	503.00	-
RCB Window Repairs Refund	-	-	-	4,263.60
Bowling Club Donation	250.00	-	250.00	-
TOTAL	5,627.86	-	5,627.86	9,156.60

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2022 (continued)

5. Receipts regarding Parish Organisations

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Bowling Club Fund	-	600.00	600.00	-
Ladies Fellowship Fund	-	-	-	0.26
Tamlaght O'Crilly Parish Vintage Group Fund	-	8,416.50	8,416.50	5.00
TOTAL	-	9,016.50	9,016.50	5.26

6. Church running costs

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Electricity	3,040.54	-	3,040.54	1,997.30
Insurance	1,759.11	-	1,759.11	1,650.98
Innisrush Stationery & Magazines	728.48	-	728.48	744.73
Water rates	161.21	-	161.21	152.03
CCLI	180.00	-	180.00	83.00
Ballymena Fire Extinguisher	457.76	-	457.76	-
Repairs	285.25	-	285.25	4,663.80
TOTAL	6,612.35	-	6,612.35	9,291.84

7. Sunday School costs

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Sundries	-	-	-	-
TOTAL	-	-	-	-

8. Rectory costs

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Rates	-	-	-	400.07
Water	71.85	-	71.85	68.06
Rectory Costs Kilrea (1/3)	2,480.29	-	2,480.29	1,793.69
TOTAL	2,552.14	-	2,552.14	2,261.82

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2022 (continued)

9. Hall costs

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Heating oil	480.00	-	480.00	459.00
Sundries	-	-	-	-
TOTAL	480.00	-	480.00	459.00

10. Administration costs

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Bank fees	77.00	-	77.00	72.98
Donation envelopes	133.59	-	133.59	123.69
Gazettee	120.00	-	120.00	120.00
Gift aid expenses	424.13	-	424.13	-
Office expenses	-	-	-	295.00
Accountancy	690.00	-	690.00	690.00
Gift to Rev. Norris & Mrs Wilson	-	-	-	125.00
In Lieu of flowers - Albert Moore	-	-	-	100.00
Laptop purchased	-	-	-	280.00
Confirmation Expenses	-	-	-	71.00
Sundry	236.73	-	236.73	-
TOTAL	1,681.45	-	1,681.45	1,877.67

11. Charitable donations

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
LPOS	-	15.00	15.00	-
CMSI	-	275.00	275.00	-
The Poppy Appeal	6.00	94.00	100.00	100.00
Charis Fun Run	-	780.00	780.00	350.00
Christian Aid	-	55.00	55.00	140.00
Bishop's Appeal - Envelopes	-	135.00	135.00	50.00
Boys Brigade	-	110.00	110.00	-
Girl Guides	-	110.00	110.00	-
TOTAL	6.00	1,574.00	1,580.00	640.00

12. Payments regarding Parish Organisations

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Bowling Club Fund	-	905.79	905.79	50.00
Ladies Fellowship Fund	-	-	-	632.06
Tamlaght O'Crilly Parish Vintage Group Fund	-	3,229.50	3,229.50	-
TOTAL	-	4,135.29	4,135.29	682.06

Parish of Tamlaght O'Crilly Upper

Notes to the financial statements for the year ended 31 December 2022 (continued)

13. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Restricted funds					
Bowling Club Fund	1,367.48	600.00	905.79	-	1,061.69
Tamlaght O'Crilly Parish Vintage Group Fund	8,193.26	8,416.50	3,229.50	-	13,380.26
Special Collections	172.00	1,639.00	1,574.00	-	237.00
	9,732.74	10,655.50	5,709.29		14,678.95
Unrestricted funds					
General Fund	25,976.61	30,062.57	30,216.94	-	25,822.24
Designated Funds (Building and Maintenance Fund)	-	-	-	-	-
	25,976.61	30,062.57	30,216.94	-	25,822.24
Total funds	35,709.35	40,718.07	35,926.23	-	40,501.19

Purposes of Restricted Funds

- Bowling Club: This is a fund for the use of the Bowling Club.
- Ladies Fellowship Fund: This is a fund for the use of the Ladies Fellowship.
- Tamlaght O'Crilly Parish Vintage Group Fund: This fund is for the use of the Group.

14. Assets retained for the Parish's own use

	Church Hall £	Glebe Land £	Fixtures & Fittings £	Total £
Opening cost at 1 Jan 2022	310,681.58	216,000.00	9,956.90	536,638.48
Additions	-	-	-	-
Disposals	-	-	-	-
	310,681.58	216,000.00	9,956.90	536,638.48
Closing cost at 31 Dec 2022	310,681.58	216,000.00	9,956.90	536,638.48

15. Transactions with the Trustees

There were no transactions with the Trustees during the year. No trustee received any remuneration or reimbursement of expenses 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.

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

Annual report

Parish of Tamlaght O'Crilly Upper

References and administrative details

Charity Name: Parish of Tamlaght O'Crilly Upper
Charity Registration Number: 104702
Contact Address: 15 Moyagoney Road
Upperlands
Maghera
County Londonderry
BT46 5XN

Trustees

Mr William Anderson
Mr Archie Campbell
Mr Trevor B Crockett
Mrs Vicky Seviour-Crockett
Mr William Crockett
Mrs Mary Graham
Mr Trevor Jones
Mrs Ruth Lamont
Mrs Fiona Lennox
Miss Hannah Lennox
Mr James Lennox
Mr Cecil McCombe
Mrs Jean McCombe
Mrs Melissa McCombe
Mr Trevor McCombe
Mrs Caroline Neely

Principal Office-bearers

Clergy	Rev Gary Millar
Honorary Treasurer	Mrs Caroline Neely
Honorary Secretary	Mrs Vicky Seviour-Crockett
Rector's Church Warden	Mr Cecil McCombe
People's Church Warden	Mrs Caroline Neely

Independent Auditor

David Lyttle + Co Ltd
15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Parish of Tamlaght O'Crilly Upper

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 the Church 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 the Parish of Tamlaght O'Crilly Upper is to support the advancement of the Christian religion by promoting, through their work the whole mission of the Church, pastoral, evangelical, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help and fundamental to the practical delivery of the benefits of Christianity.

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Parish of Tamlaght O'Crilly Upper

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Statement of Trustees' Responsibilities (continued)

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The Select Vestry meetings have been chaired by the rural dean Canon Colin Welsh in the absence of our rector Rev Gary Millar who has been ill.

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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.

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Signed on Behalf of the Trustees



Rev Gary Millar
Trustee



Caroline Neely
Trustee

Date 19 May 2023

Maghera/Tamlaght O'Crilly Upper/Derry/Church of Ireland

Northern Ireland - Charity number 104702

Annual return

Parish of Tamlaght O'Crilly Upper

Independent Examiner's Report to the Trustees of Parish of Tamlaght O'Crilly Upper

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 7 to 14.

Respective responsibilities of charity trustees and examiner

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- 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

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2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lyttle + Co Ltd
Chartered Accountants
Statutory Auditors

19 May 2023

15 Meeting Street
Magherafelt
Co Londonderry
BT45 6BN