

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

Contents

	Pages
References and administrative details of the Charity	3
Trustees' report	4 - 5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 13

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.

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 2022 things in our church life had come back to our usual way of worshipping.

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, Bishops' 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. Covid 19 has held up this work but will commence as soon as possible.

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 2022 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial 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 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.

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 2022 the Select Vestry met several 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 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 £
<u>Receipts</u>					
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
<u>Payments</u>					
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

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
	<u>9,732.74</u>	<u>10,655.50</u>	<u>5,709.29</u>		<u>14,678.95</u>
Unrestricted funds					
General Fund	25,976.61	30,062.57	30,216.94	-	25,822.24
Designated Funds (Building and Maintenance Fund)	-	-	-	-	-
	<u>25,976.61</u>	<u>30,062.57</u>	<u>30,216.94</u>	<u>-</u>	<u>25,822.24</u>
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	-	-	-	-
	<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 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.