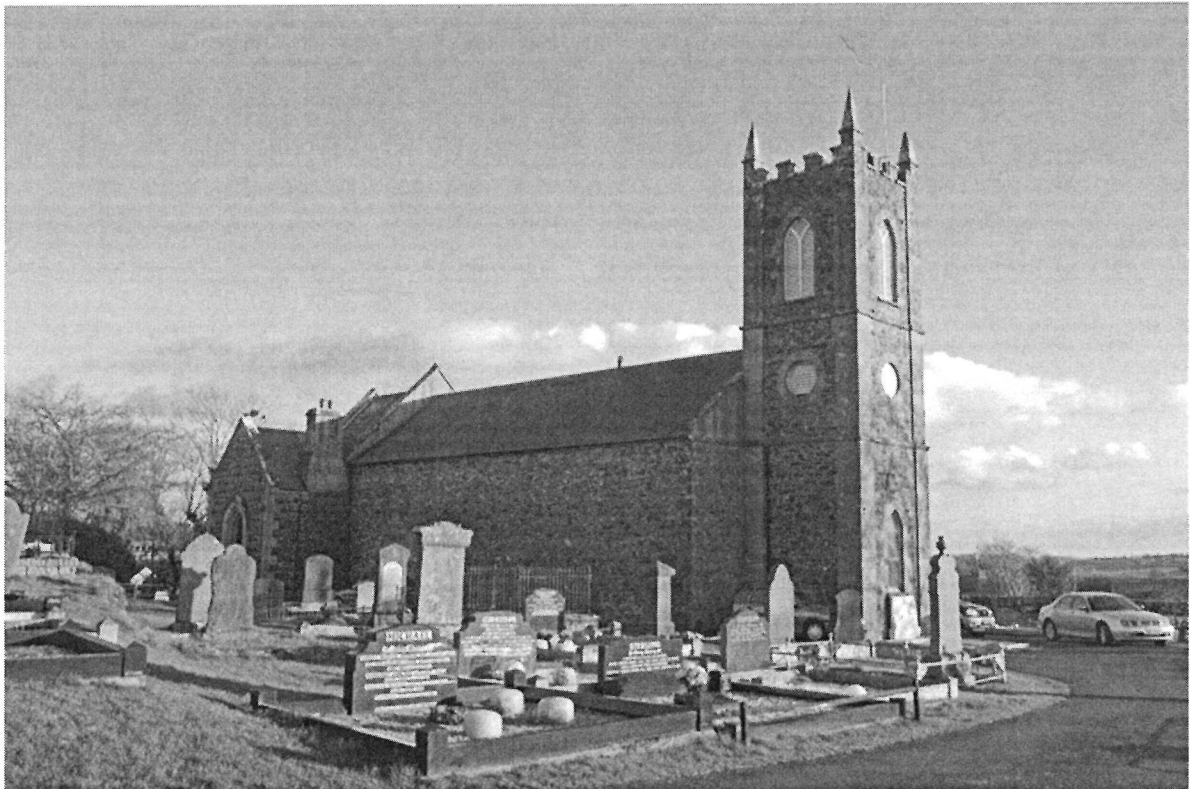


# **Parish of Tamlaght O'Crilly Upper**

## **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 31<sup>st</sup> 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 31<sup>st</sup> 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**

# 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 £
<b><u>Receipts</u></b>					
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
<b>Total Receipts</b>		<b>38,554.94</b>	<b>17,465.04</b>	<b>56,019.98</b>	<b>40,718.07</b>
<b><u>Payments</u></b>					
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
<b>Total Payments</b>		<b>33,697.60</b>	<b>22,730.84</b>	<b>56,428.44</b>	<b>35,926.23</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>4,857.34</b>	<b>(5,265.80)</b>	<b>(408.46)</b>	<b>4,791.84</b>
<b>Capital payments (Church Windows) Transfers</b>	15	-	(15,360.00)	(15,360.00)	-
<b>Excess of Receipts over Payments for the year</b>	13	<b>4,857.34</b>	<b>(5,265.80)</b>	<b>(408.46)</b>	<b>4,791.84</b>

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

## Statement of Assets and Liabilities as at 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Funds Reconciliation</b>					
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
<b>Bank and Cash at end of year</b>		<b>30,679.58</b>	<b>9,413.15</b>	<b>40,092.73</b>	<b>40,501.19</b>
<b>Bank &amp; Cash Balances</b>					
Current Accounts		30,679.58	9,413.15	40,092.73	40,501.19
Deposit Accounts					
Cash		-	-	-	-
<b>Total Cash Funds</b>		<b>30,679.58</b>	<b>9,413.15</b>	<b>40,092.73</b>	<b>40,501.19</b>
<b>OTHER ASSETS</b>					
<b>Investment Assets</b>					
Investments in RCB / CIT Unit Trusts		275,297.93		268,440.99	275,297.93
<b>Total Investment Assets</b>	<b>15</b>	<b>275,297.93</b>	<b>-</b>	<b>268,440.99</b>	<b>275,297.93</b>
<b>Assets retained for the Parish's own use</b>					
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
<b>Total Assets retained for the Parish's own use</b>	<b>14</b>	<b>536,638.48</b>	<b>-</b>	<b>536,638.48</b>	<b>536,638.48</b>

Signed on Behalf of the Trustees

X 

Rev Gary Mullar  
Trustee

X 

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	-
<b>TOTAL</b>	<b>1,090.20</b>	<b>2,447.10</b>	<b>3,537.30</b>	<b>2,604.80</b>

#### 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	-
<b>TOTAL</b>	<b>10,520.00</b>	<b>-</b>	<b>10,520.00</b>	<b>570.00</b>

#### 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
<b>TOTAL</b>	<b>4,371.65</b>	<b>-</b>	<b>4,371.65</b>	<b>5,627.86</b>

## 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
<b>TOTAL</b>	<b>-</b>	<b>15,017.94</b>	<b>15,017.94</b>	<b>9,016.50</b>

#### 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	-
<b>TOTAL</b>	<b>7,216.90</b>	<b>-</b>	<b>7,216.90</b>	<b>6,612.35</b>

#### 7. Sunday School costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Sundries	95.00	-	95.00	-
<b>TOTAL</b>	<b>95.00</b>	<b>-</b>	<b>95.00</b>	<b>-</b>

#### 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
<b>TOTAL</b>	<b>2,517.34</b>	<b>-</b>	<b>2,517.34</b>	<b>2,552.14</b>

## 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	-	-	-	-
<b>TOTAL</b>	<b>566.82</b>	<b>-</b>	<b>566.82</b>	<b>480.00</b>

#### 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
<b>TOTAL</b>	<b>2,216.14</b>	<b>-</b>	<b>2,216.14</b>	<b>1,681.45</b>

#### 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	-
<b>TOTAL</b>	<b>500.00</b>	<b>2,478.80</b>	<b>2,978.80</b>	<b>1,580.00</b>

#### 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
<b>TOTAL</b>	<b>-</b>	<b>20,252.04</b>	<b>20,252.04</b>	<b>4,135.29</b>

## Parish of Tamlaght O'Crilly Upper

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

#### 13. Movement in Funds

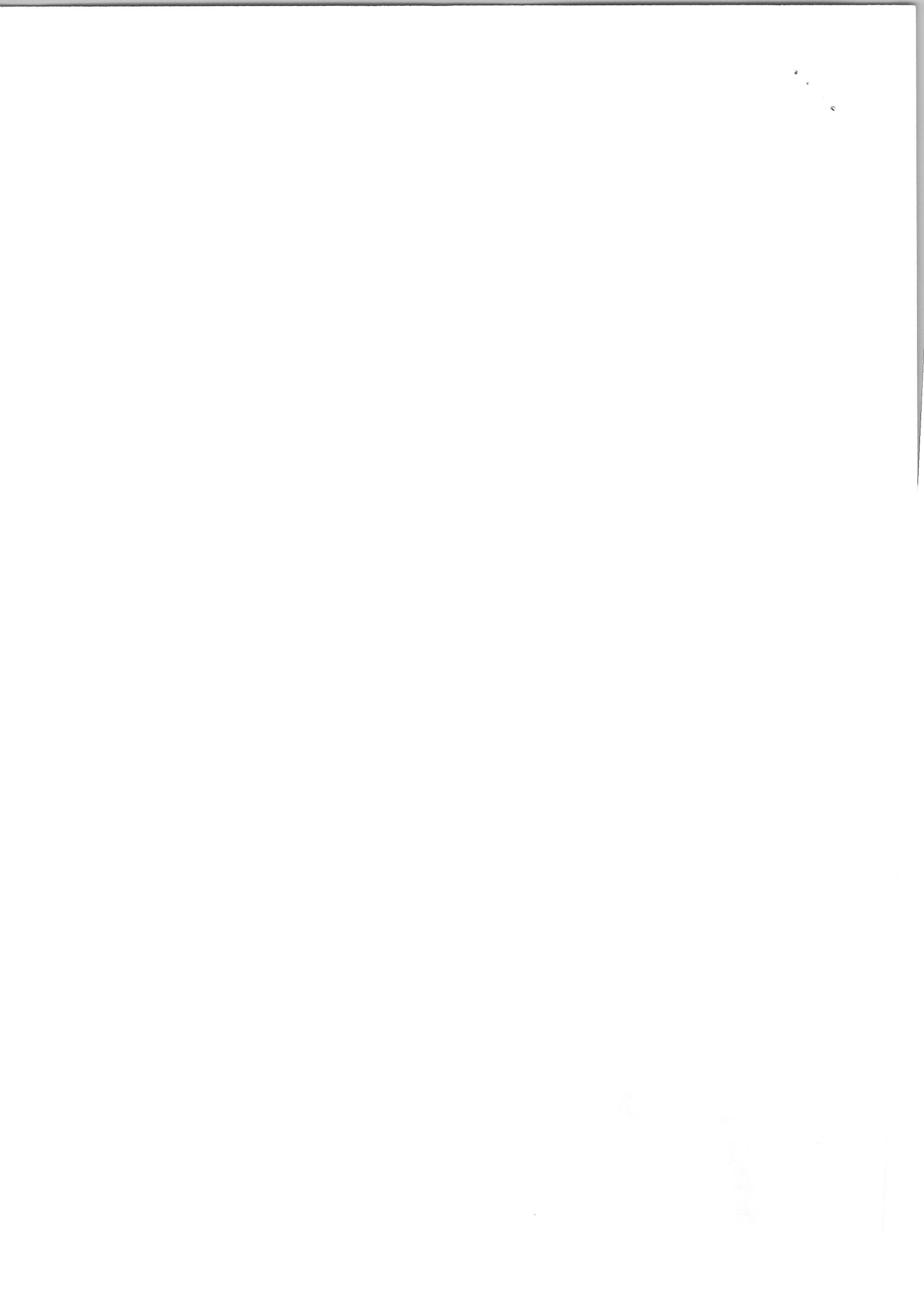
	At 1 Jan 2023 £	Incoming Resource s £	Outgoing Resource s £	Transfer s £	At 31 Dec 2023 £
<b>Restricted funds</b>					
Bowling Club Fund	1,061.69	1,465.80	935.95	-	1,591.54
Tamlaght O'Crilly Parish Vintage Group Fund	13,380.26	13,552.14	19,316.09	-	7,616.31
Special Collections	237.00	2,447.10	2,478.80	-	205.30
	<u>14,678.95</u>	<u>17,465.04</u>	<u>22,730.84</u>		<u>9,413.15</u>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<u><b>40,501.19</b></u>	<u><b>56,019.98</b></u>	<u><b>56,428.44</b></u>	<u><b>-</b></u>	<u><b>40,092.73</b></u>

#### 14. Assets retained for the Parish's own use

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

#### 15. Investment Assets

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