

**Parish of Garvary  
Holy Trinity**

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

**for the year ended 31 December 2018**

**Charities Number: NIC 105423**

**Garvary Parish Church  
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**Garvary Parish Church**  
**References and administrative details**

Charity Name	Garvary Parish Church	
Charity Registration Number	NIC 105423	
Contact Address	The Rectory 2 Ballylucas Road Tamlaght Co Fermanagh	
Trustees	Rev'd Canon Betty Thompson Mr D Wilson Mrs M Porter Mr D Quinton Mr T Phair Mr J J Irvine Mrs A Rowley Mr G Wilson Mr I McGoldrick	Mrs S Curran Mr J Wilson Mr W Edwards Miss H Lucy Mr R Rowley Mrs E Phair Mrs L Hicks Mr N Wilson Mrs D Wilson
<b>Principal Office Bearers</b>		
Clergy	Rev'd Canon Betty Thompson	
Treasurer	Mr D Wilson	
Secretary	Mrs M Porter	
Church Warden - Clergy	Mr R Rowley	
Church Warden - People	Mrs D Wilson	
Independent Examiner	Mrs C Wilson 5 Derryhillagh Road Enniskillen Co Fermanagh BT93 3AJ	
Bankers	Danske Bank 24 Townhall Street Enniskillen Co Fermanagh	

**Garvary Parish Church  
Trustees' Annual Report  
for the year ended 31 December 2018**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Garvary Parish Church for the year ended 31 December 2018.

**Objectives and Activities**

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

The principal function of Garvary Parish Church, Church of Ireland, is to support the advancement of the Christian religion by promoting, through the work of Garvary Parish Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, Garvary Parish Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of Garvary Parish Church.

**Achievements, Performance & Public Benefit**

During the year the parish provided the advancement of religion through the provision of weekly public worship, sunday school for children and other activities through which Christian witness and outreach were delivered. The benefits of public worship contributed to spiritual well-being of participants and the reinforcement of Christian values. All sunday school teachers have been appropriately trained under Safeguarding Trust regulations and the parish has an elected Safeguarding Trust panel.

**Financial Review**

The parish's financial position at the year end was satisfactory. The parish had to use some reserves to cover the deficit in the year. The trustees' are going to focus on additional fundraising for the coming year in order to eliminate the deficit in the coming year with a view to turning it into a surplus and avoid having to deplete reserves for another year.

**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 2018 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.

**Garvary Parish Church  
Trustees' Annual Report (continued)  
for the year ended 31 December 2018**

**Recruitment and Appointment of Select Vestry (Trustees)**

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

**Organisational Structure**

The select vestry is responsible for the day to day management of 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.

The select vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The select vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2018 the Select Vestry met 9 times during 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 actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.



**Garvary Parish Church**  
**Independent Examiners Report to the Chairty Trustees of Garvary Parish Church**

I report on the accounts of Garvary Parish Church for the year ended 31 December 2018, which are set out on pages 7 to 12.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of 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 Charity Commission for Northern Ireland 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 our 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 accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Garvary Parish Church**  
**Independent Examiners Report to the Chariry Trustees of Garvary Parish Church (continued)**

**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.



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**Mrs Claire Wilson**  
*Retired Banker*

**5 Derryhillagh Road**  
**Enniskillen**  
**Co Fermanagh**  
**BT93 3AJ**

**Date:** *9/01/2020*

**Garvary Parish Church**  
**Receipts and Payments Account**  
**For the year ended 31 December 2018**

	Year ended 31 December 2018			Year ended 31 December 2017		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Receipts</b>						
Freewill Offering	20,648	-	20,648	21,571	-	21,571
Gift Aid Refund	4,222	-	4,222	4,124	-	4,124
Loose collection (refund of tax)	80	-	80	76	-	76
Plate Collections	459	-	459	303	-	303
Letting of land	400	-	400	400	-	400
Clogher Diocesan Magazine & Gazette	-	388	388	-	475	475
Christmas Pantomime	-	-	-	209	-	209
Greetings Cards	99	-	99	188	-	188
NIE Ground Rent	9	-	9	9	-	9
CMJ Ireland	112	-	112	-	142	142
Graveyard Maintenance	-	685	685	-	880	880
Clothes Collection	245	-	245	200	-	200
Christian Aid	-	339	339	-	1,017	1,017
CMS Box	-	270	270	-	269	269
LEMOS	-	213	213	-	211	211
Harvest Thanksgiving Offering	1,174	-	1,174	1,043	-	1,043
Bishop's Appeal - East Africa Appeal	-	-	-	-	131	131
R B L Poppy Appeal	-	145	145	-	95	95
Bishop's Appeal	-	495	495	-	55	55
Grants received	624	-	624	-	-	-
Burial Fees	-	-	-	900	-	900
Donations	1,110	-	1,110	1,145	-	1,145
Bus Collection	-	-	-	375	-	375
Other Hire of Church Hall	260	-	260	470	-	470
Church Auction	4	-	4	2,393	-	2,393
Chancellor's collection	-	2,005	2,005	-	-	-
Concert	2,150	-	2,150	-	-	-
Quiz sheets	869	-	869	-	-	-
Biscuit sales	157	-	157	-	-	-
Trustee income	18	-	18	-	-	-
Bank Interest received	30	-	30	43	5	48
RCB Distribution - Interest on bequests	803	-	803	781	-	781
<b>Total Receipts</b>	<b>33,473</b>	<b>4,540</b>	<b>38,013</b>	<b>34,230</b>	<b>3,280</b>	<b>37,510</b>

**Garvary Parish Church**  
**Receipts and Payments Account (continued)**  
**For the year ended 31 December 2018**

	Year ended 31 December 2018			Year ended 31 December 2017		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Payments</b>						
Clogher Diocesan Assessment	22,047	-	22,047	22,047	-	22,047
Church Accounts	6,079	-	6,079	5,865	-	5,865
Organ	-	2,005	2,005	-	-	-
Rectory Accounts	742	-	742	674	-	674
Graveyard Maintenance	-	700	700	-	700	700
Church Hall Accounts	3,387	-	3,387	2,138	-	2,138
Clogher Diocesan Magazine & Gazette	-	447	447	-	468	468
Communion Wine	25	-	25	19	-	19
Printing, Stationery & Postage	345	-	345	-	326	326
Charitable Donations	-	3,018	3,018	-	2,663	2,663
Visiting Preachers	80	-	80	237	-	237
Sunday School Accounts	618	-	618	681	-	681
Bus	-	-	-	-	375	375
Gifts	911	2,005	2,916	15	-	15
Organists	825	-	825	763	-	763
Bank Fees	100	-	100	106	-	106
<b>Total Payments</b>	<b>35,159</b>	<b>8,175</b>	<b>43,334</b>	<b>32,545</b>	<b>4,532</b>	<b>37,077</b>
<b>Surplus / (Deficit) for the year</b>	<b>( 1,686 )</b>	<b>( 3,635 )</b>	<b>( 5,321 )</b>	<b>1,685</b>	<b>( 1,252 )</b>	<b>433</b>

Signed on Behalf of the Trustees

*Margaret Porter*

Mrs M Porter

*Hilda Lucy*

Miss H Lucy

Date:

9/5/2019

**Garvary Parish Church**  
**Statement of Assets and Liabilities**  
**As at 31 December 2018**

	Unrestricted Funds 2018	Restricted Funds 2018	Total 2018	Total 2017
<b>Cash Funds</b>				
Current Accounts	24,570	-	24,570	29,889
Deposit Accounts	5,000	-	5,000	5,000
<b>Total Cash Funds</b>	<u>29,570</u>	<u>-</u>	<u>29,570</u>	<u>34,889</u>
<b>Investment Assets</b>				
Investments in RCB / CIT Unit Trusts	<u>31,279</u>	<u>-</u>	<u>31,279</u>	<u>31,858</u>
<b>Assets Retained for the Parish's own use</b>				
Land	30,000	-	30,000	30,000
Parish Hall	-	-	-	-
	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>

Signed on Behalf of the Trustees

*Margaret Porter*

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Mrs M Porter

*Hilda Lucy*

\_\_\_\_\_  
Miss H Lucy

Date: 9/5/2019

**Garvary Parish Church**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2018**

**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 for the parish's own use**

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

Church building and graveyard

Parish Hall

Land

The church building 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 as a cost commensurate with the benefit to the users of the accounts and to the parish.

The parish hall - there are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

The land is recognised at market value of the asset based on current values of agricultural lands in the area. No depreciation has been provided on the land as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

**(ii) Investments**

Investments in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

**2. Reconciliation of Cash Funds**

	£
Total Cash Funds at beginning of the year	34,889
Receipts for the year	38,013
Payments for the year	<u>( 43,334 )</u>
Total Cash Funds at end of the year	<u>29,568</u>

**Garvary Parish Church**  
**Notes to the Financial Statements (continued)**  
**For the year ended 31 December 2018**

**3. Movement in Funds**

	At 1 Jan 2018 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2018 £
<b>Restricted Funds</b>				
Organ Account	5,000	-	( 5,000 )	-
	<u>5,000</u>	<u>-</u>	<u>( 5,000 )</u>	<u>-</u>
<b>Unrestricted Funds</b>				
General Funds	29,889	38,013	( 38,334 )	29,568
	<u>29,889</u>	<u>38,013</u>	<u>( 38,334 )</u>	<u>29,568</u>
<b>Total Funds</b>	<u>34,889</u>	<u>38,013</u>	<u>( 43,334 )</u>	<u>29,568</u>

**Purposes of Restricted Funds**

- Organ Account: This was a fund to assist with the replacement of the church organ which has now been completed.

**4. Collections for third parties**

	2018 £	2017 £
Bible Society NI	50	50
Christian Aid	339	1,017
Crosslinks	150	150
Bishops Appeal	495	-
Bishops Appeal East Africa Appeal	-	131
Bishops Appeal Flood Appeal	-	-
Church Ministry of Healing	50	50
LEMOS	212	211
QUB C of I Centre	25	25
CMJ Ireland	270	142
CMS Ireland	359	228
Irish Church Missions	150	150
Leprosy Mission	150	150
SA Mission Society	150	150
CDBRE	40	40
Church Army	50	50
Earl Haig Fund	145	95
	<u>2,635</u>	<u>2,638</u>

**Garvary Parish Church**  
**Notes to the Financial Statements (continued)**  
**For the year ended 31 December 2018**

**5. Transactions with Trustees**

The parish paid expenses of £742 relating to the running costs of the glebe house which is occupied by the rector who is also a Trustee in the year.

Mrs M Porter, Trustee, was paid £36 during the year as a reimbursement of expenses for sundry expenses.

Mr R Rowley, Trustee, was paid £291 during the year as a reimbursement of expenses for stationery, cleaning and repairs.

Mrs A Rowley, Trustee, was paid £18 during the year as a reimbursement of expenses for repairs.

Mr I McGoldrick, Trustee, was paid £279 during the year as a reimbursement of expenses for the purchase of a laptop.