

**Parish of Garvary
Holy Trinity**

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

for the year ended 31 December 2023

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	Rev William Jeffrey The Rectory Faughard Lisbellaw Co Fermanagh	
Trustees	Mr D Wilson Mrs M Porter Mr J J Irvine Mrs A Rowley Mr G Wilson Mr I McGoldrick Mr R Forde Ms G Forde	Mrs S Curran Mr J Wilson Miss H Lucy Mr R Rowley Mrs L Hicks Mr N Wilson Mrs D Wilson Miss G Wilson
Principal Office Bearers		
Clergy	Vacant	
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 2023**

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 2023.

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 has achieved an operating surplus in the period which has increased reserves. The trustees are going to focus on additional fundraising for the coming year in order to continue achieving an operating surplus and avoid having to deplete reserves.

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.

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

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

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 2023 the Select Vestry met 7 times during the year and the average attendance was 83%.

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

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

Margaret Porter
Mrs M Porter

Hilda Lucy
Miss H Lucy

Date: 15 Oct. 2024

Garvary Parish Church
Independent Examiners Report to the Charity Trustees of Garvary Parish Church

I report on the accounts of Garvary Parish Church for the year ended 31 December 2023, 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 Chairty 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.



Mrs Claire Wilson

5 Derryhillagh Road
Enniskillen
Co Fermanagh
BT93 3AJ

Date: 15/10/2024.

Garvary Parish Church
Receipts and Payments Account
For the year ended 31 December 2023

	Year ended 31 December 2023			Year ended 31 December 2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Receipts						
Freewill Offering	23,352	-	23,352	20,800	-	20,800
Gift Aid Refund	4,584	-	4,584	3,852	-	3,852
Plate Collections	515	-	515	265	-	265
Letting of land	400	-	400	400	-	400
Clogher Diocesan Magazine & Gazette	-	520	520	-	423	423
NIE Ground Rent	11	-	11	-	-	-
Graveyard Maintenance	1,035	-	1,035	2,110	-	2,110
Clothes Collection	-	-	-	248	-	248
Confirmation collection	128	-	128	-	-	-
Christian Aid	-	465	465	-	201	201
LEMOS	-	181	181	-	140	140
Harvest Thanksgiving Offering	-	874	874	-	785	785
Lenten collection	-	115	115	-	52	52
R B L Poppy Appeal	-	94	94	-	60	60
Charity Table	250	-	250	93	-	93
Sunday School	725	-	725	-	-	-
Donations	3,050	-	3,050	679	-	679
Bowling club	493	-	493	296	-	296
Other Hire of Church Hall	300	-	300	-	-	-
Church Auction	4,644	-	4,644	-	-	-
unpresented cheque	50	-	50	-	-	-
CDYC	-	-	-	450	-	450
Clogher Diocese - CIT	20	-	20	19	-	19
Bank Interest received	153	-	153	104	-	104
RCB Distribution - Interest on bequests	877	-	877	840	-	840
Total Receipts	40,587	2,249	42,836	30,156	1,661	31,817

Garvary Parish Church
Receipts and Payments Account (continued)
For the year ended 31 December 2023

	Year ended 31 December 2023			Year ended 31 December 2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Payments						
Clogher Diocesan Assessment	10,024	-	10,024	13,586	-	13,586
Church Accounts	8,461	-	8,461	12,413	-	12,413
Graveyard Maintenance	1,500	-	1,500	1,200	-	1,200
Church Hall Accounts	4,543	-	4,543	1,715	-	1,715
Clogher Diocesan Magazine & Gazette	-	520	520	-	414	414
Refund funeral	-	-	-	100	-	100
Printing, Stationery & Postage	328	-	328	557	-	557
Charitable Donations	-	1,166	1,166	-	785	785
LEMOS	-	181	181	-	140	140
Visiting Preachers	-	-	-	50	-	50
Queen's Jubilee books	-	-	-	80	-	80
Sunday School Accounts	642	-	642	51	-	51
PAC Testing	60	-	60	-	-	-
Gifts	100	-	100	20	-	20
Organists	1,200	-	1,200	1,300	-	1,300
Bowling club	587	-	587	65	-	65
Christian Aid	-	465	465	-	201	201
RBL Poppy Appeal	-	119	119	-	85	85
Bank Fees	103	-	103	99	-	99
Total Payments	<u>27,548</u>	<u>2,451</u>	<u>29,999</u>	<u>31,236</u>	<u>1,625</u>	<u>32,861</u>
Surplus / (Deficit) for the year	<u>13,039</u>	<u>(202)</u>	<u>12,837</u>	<u>(1,080)</u>	<u>36</u>	<u>(1,044)</u>

Signed on Behalf of the Trustees

Margaret Porter
 Mrs M Porter

Hilae Lucy
 Miss H Lucy

Date: 15 Oct. 2024

Garvary Parish Church
Statement of Assets and Liabilities
As at 31 December 2023

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Cash Funds				
Current Accounts	53,774	-	53,774	40,937
Deposit Accounts	5,000	-	5,000	5,000
Total Cash Funds	<u>58,774</u>	<u>-</u>	<u>58,774</u>	<u>45,937</u>
 Investment Assets				
Investments in RCB / CIT Unit Trusts	<u>36,182</u>	<u>-</u>	<u>36,182</u>	<u>35,148</u>
 Assets Retained for the Parish's own use				
Land	40,000	-	40,000	40,000
Parish Hall	-	-	-	-
	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>

Signed on Behalf of the Trustees

Margaret Porter.
 Mrs M Porter

Hilda Lucy
 Miss H Lucy

Date: 15 Oct. 2024

Garvary Parish Church
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 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	45,937
Receipts for the year	42,836
Payments for the year	<u>(29,999)</u>
Total Cash Funds at end of the year	<u><u>58,774</u></u>

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Garvary Parish Church
Notes to the Financial Statements (continued)
For the year ended 31 December 2023

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2023 £
Restricted Funds	-	-	-	-
Unrestricted Funds				
General Funds	45,937	42,836	(29,999)	58,774
Total Funds	45,937	42,836	(29,999)	58,774

Purposes of Restricted Funds

There are currently no restricted funds.

4. Collections for third parties

	2023 £	2022 £
Christian Aid	465	201
LEMOS	181	140
CMJ Ireland	115	52
RBL Poppy Appeal	94	60
	855	453

Garvary Parish Church
Notes to the Financial Statements (continued)
For the year ended 31 December 2023

5. Transactions with Trustees

Mr R Rowley, Trustee, was paid £222 during the year as a reimbursement of expenses.

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

Ms G Forde, Trustee, was paid £1,085 during the year as a reimbursement of expenses and a gratuity for organist duties.