

**Parish of Garvary
Holy Trinity**

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

for the year ended 31 December 2024

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 S Curran
	Mrs M Porter	Mr J Wilson
	Mr J J Irvine	Miss H Lucy
	Mrs A Rowley	Mr R Rowley
	Mr G Wilson	Mrs L Hicks
	Mr I McGoldrick	Mr N Wilson
	Mr R Forde	Mrs D Wilson
	Ms G Forde	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 2024**

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 2024.

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 2024 can be signed off as a going concern.

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

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 2024 the Select Vestry met 5 times during the year and the average attendance was 80%.

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 2024**


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.

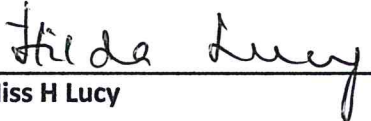
The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

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



Mrs M Porter



Miss H Lucy

Date: 20/10/2025

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 2024, 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: 21/10/25

Garvary Parish Church
Receipts and Payments Account
For the year ended 31 December 2024

	Year ended 31 December 2023			Year ended 31 December 2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Receipts						
Freewill Offering	23,457	-	23,457	23,352	-	23,352
Gift Aid Refund	4,689	-	4,689	4,584	-	4,584
Plate Collections	392	-	392	515	-	515
Letting of land	400	-	400	400	-	400
Clogher Diocesan Magazine & Gazette	-	556	556	-	520	520
NIE Ground Rent	-	-	-	11	-	11
Graveyard Maintenance	5,200	-	5,200	1,035	-	1,035
Clothes Collection	228	-	228	-	-	-
Confirmation collection	-	-	-	128	-	128
Christian Aid	255	-	255	-	465	465
LEMOS	180	-	180	-	181	181
Harvest Thanksgiving Offering	1,003	-	1,003	-	874	874
Lenten collection	60	-	60	-	115	115
R B L Poppy Appeal	66	-	66	-	94	94
Charity Table	-	-	-	250	-	250
Sunday School	-	-	-	725	-	725
Donations	4,095	-	4,095	3,050	-	3,050
Bowling club	1,311	-	1,311	493	-	493
Bowling club rent	300	-	300	300	-	300
Church Auction	-	-	-	4,644	-	4,644
unpresented cheque	-	-	-	50	-	50
FODC Grant	270	-	270	-	-	-
Power NI	4,682	-	4,682	-	-	-
Clogher Diocese - CIT	-	-	-	20	-	20
Bank Interest received	154	-	154	153	-	153
RCB Distribution - Interest on bequests	951	-	951	877	-	877
Total Receipts	47,693	556	48,249	40,587	2,249	42,836

Garvary Parish Church
Receipts and Payments Account (continued)
For the year ended 31 December 2024

	Year ended 31 December 2024			Year ended 31 December 2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Payments						
Clogher Diocesan Assessment	15,688	-	15,688	10,024	-	10,024
Church Accounts	8,529	-	8,529	8,461	-	8,461
Graveyard Maintenance	1,200	-	1,200	1,500	-	1,500
Church Hall Accounts	2,612	-	2,612	4,543	-	4,543
Clogher Diocesan Magazine & Gazette	-	552	552	-	520	520
Printing, Stationery & Postage	276	-	276	328	-	328
Charitable Donations	1,023	-	1,023	-	1,166	1,166
LEMOS	180	-	180	-	181	181
Visiting Preachers	-	-	-	-	-	-
Queen's Jubilee books	-	-	-	-	-	-
Sunday School Accounts	321	-	321	642	-	642
PAC Testing	-	-	-	60	-	60
Gifts	-	-	-	100	-	100
Organists	1,260	-	1,260	1,200	-	1,200
Bowling club	518	-	518	587	-	587
Bowling club rent	300	-	300	-	-	-
Christian Aid	255	-	255	-	465	465
RBL Poppy Appeal	91	-	91	-	119	119
Communion wine	66	-	66	-	-	-
Bank Fees	102	-	102	103	-	103
Total Payments	32,421	552	32,973	27,548	2,451	29,999
Surplus / (Deficit) for the year	15,272	4	15,276	13,039	(202)	12,837

Signed on Behalf of the Trustees

Margaret Porter

 Mrs M Porter

Hilda Lucy

 Miss H Lucy

Date: *20/10/2025*

Garvary Parish Church
Statement of Assets and Liabilities
As at 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Cash Funds				
Current Accounts	34,050	-	34,050	53,774
Deposit Accounts	40,000	-	40,000	5,000
Total Cash Funds	<u>74,050</u>	<u>-</u>	<u>74,050</u>	<u>58,774</u>
Investment Assets				
Investments in RCB / CIT Unit Trusts	<u>36,211</u>	<u>-</u>	<u>36,211</u>	<u>36,182</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: 20/10/2025

Garvary Parish Church
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 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	58,774
Receipts for the year	48,249
Payments for the year	<u>(32,973)</u>
Total Cash Funds at end of the year	<u><u>74,050</u></u>

Garvary Parish Church
Notes to the Financial Statements (continued)
For the year ended 31 December 2024

3. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	At 31 Dec 2024 £
Restricted Funds	-	-	-	-
Unrestricted Funds				
General Funds	58,774	48,249	(32,973)	74,050
Total Funds	58,774	48,249	(32,973)	74,050

Purposes of Restricted Funds

There are currently no restricted funds.

4. Collections for third parties

	2024 £	2023 £
Christian Aid	255	465
LEMOS	180	181
CMJ Ireland	60	115
RBL Poppy Appeal	66	94
	561	855

Garvary Parish Church
Notes to the Financial Statements (continued)
For the year ended 31 December 2024

5. Transactions with Trustees

Mr R Rowley, Trustee, was paid £284 during the year as a reimbursement of expenses.

Mrs A Rowley, Trustee, was paid £57 during the year as a reimbursement of expenses.

Ms G Forde, Trustee, was paid £1,020 during the year as a reimbursement of expenses and a gratuity for organist duties.

Mr J Irvine, Trustee, was paid £1,413 during the year as a reimbursement of expenses.

Mr D Wilson, Trustee, was paid £36 during the year as a reimbursement of expenses.