



Patton Rainey Stenson Limited
Chartered Accountants and Registered Auditors

Garrison Parish Church

Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31 December 2023

Charities Number: 105441

Garrison Parish Church

Annual report and financial statements for the year ended 31 December 2023

Contents

	Pages
Contents	1
References and administrative details of the Charity	2
Trustees' report	3-5
Independent Examiners Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9-12

Garrison Parish Church

References and administrative details

Charity Name: Garrison/Garrison/Clogher/Church of Ireland

Charity Registration Number: 105441

Contact Address: 39 Brollagh Road
Garrison
BT93 4AE

Trustees

Christina Breen
Lorraine Boyd
Sarah Acheson
Lisa Beacom
Jason Acheson
Dorothy Barlow
Neville Elliott
Adrian Elliott
George Carson
Joy Graham

Edward Graham
Rev Rebecca Guildea
Steven Irwin
Noel Carson – Ceased 30/03/23
Austin Acheson – From 30/03/23
Helen Thomspson - From 30/03/23
Jane Weir – From 30/03/23
Philip Gurner – From 30/03/23
Helen Gurner – From 30/03/23

Principal Office-bearers

Clergy:

Rev Rebecca Guildea

Church Treasurer:

Lorraine Boyd

Church Warden – Clergy:

Helen Gurner – From 30/03/23

Jason Acheson – Ceased 30/03/23

Church Warden – People:

Adrian Elliott

Independent Examiner

Stephanie Stenson FCA
Patton Rainey Stenson Limited
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Bankers

Bank of Ireland
7 Townhall Street
Enniskillen
BT74 7BD

Garrison 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 the Best Church for the year ended 31 December 2023.

Objectives and Activities

The people of Garrison Parish Church are committed to working for and maintaining kingdom values and the advancement of the Christian Faith; our main mission is to be united in the Gospel of Jesus Christ, to pray for and forgive one another. To embrace and welcome everyone, without losing our identity in Christ Jesus.

The book of Hebrews encourages us not to forsake the assembling of ourselves together, with that in mind we, as a Group of Parishes (Garrison Parish, Belleek Parish, Slavin and Kiltyclogher Parish) support and care for all in the group and worship together when the occasion demands, such as Remembrance Service, Harvest Thanksgiving Services, 5th Sundays, Christmas Eve and Carol Services.

We encourage one another to grow in the Christian faith. Our activities are being carried out through pastoral care, the holding of public worship, teaching through the exploration of the Word of God, prayer and Holy Communion in order to see God's kingdom here on earth.

Being a Cross Border Community we engage in social activities, such as ecumenical choir, fundraising, sports and mission outreach. We also offer benevolent to anyone in need.

Garrison Parish Church has property, records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of Garrison Parish Church.

Achievements, Performance & Public Benefit

Garrison Parish Church fulfils its functions in the weekly services, Holy Communion, Morning Prayer, family services, contemporary Worship, Lent Bible and prayer meetings.

Our usual Harvest service extends an open invitation to the wider community, proving to be a very sociable occasion for the Church, as people love to come and see the Church decorated for the Harvest Thanksgiving Service.

The Parish offers pastoral care and assistance, where feasible, to all in the parish, with visits to homes, hospitals, residential and nursing homes. We offer the provision of home communions to the sick, elderly and housebound but this was limited throughout the year.

Sunday School and Bible Study classes resumed in September 2023.

Garrison Parish Church

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

The trustees are responsible for the upkeep of all church properties including the church hall, graveyard and rectory. They continuously carry out maintenance to the surrounds of the parish, church rectory and hall to ensure that all buildings and grounds are safe and accessible to all its members and public.

The above mentioned activities provide evidence of how Garrison Parish Church continues to implement its charitable purposes, the advancement of religion and meets the Public Benefit requirement as set out in the guidance issued by the Charity Commission for Northern Ireland.

Garrison Parish Church through the implementation of the Church of Ireland safeguarding trust mitigated the potential for harm from its activities.

Financial Review

The main sources of income were planned giving and freewill offerings. Fundraising events held during the year raised £1,182. An energy support payment of £600 was received during the year.

The Financial statements show a deficit for the year of £773.

Going Concern

The activities of the congregation are dependent on the ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of the signing of this report and subject to the continuing support from its members to fund on an ongoing basis the congregation's current activities and other financial commitments.

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 members 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.

Garrison Parish Church**Trustees' Annual Report for the year ended 31 December 2023 (continued)****Pay and remuneration**

The Incumbent is paid directly by the Diocese and receives stipend in accordance with figures approved by the General Synod of the Church of Ireland.

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, 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 or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 3 times during the year and the average attendance was 90%.

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.


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 Rebecca Guildea

21/4/24
Date


Lorraine Boyd (Treasurer)

21/4/24
Date



Garrison Parish Church

Independent Examiners Report to the Trustees of Garrison Parish Church

I report on the accounts of the Trust 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 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 Report

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.

S Stenson FCA
Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
BT74 7BT


Date:

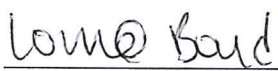
Garrison Parish Church

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>						
Donations & plate collection		24,860	-	-	24,860	25,250
Proceeds from Fund Raising Events	2	1,182	-	-	1,182	-
Investment income		785	-	-	785	752
Rental of premises		50	-	-	50	-
Burial Fees		560	-	-	560	1,000
Other Receipts	3	1,242	-	-	1,242	623
Grants	4	900	-	-	900	-
Total Receipts		29,579	-	-	29,579	27,634
<u>Payments</u>						
Diocesan Costs/Assessment		22,708	-	-	22,708	13,483
Church Running Costs		2,129	-	-	2,129	4,826
Glebe Costs		2,374	-	-	2,374	2,529
Parish Centre Costs		363	-	-	363	775
Administration Costs		1,456	-	-	1,456	1,429
Charitable Donations	5	125	-	-	125	1,548
Sundry Expenses	6	1,197	-	-	1,147	1,398
Total Payments		30,352	-	-	30,352	25,988
Excess of Payments over Receipts for the year before transfers		(773)	-	-	(773)	1,646
Transfers		-	-	-	-	-
Excess of Payments over Receipts for the year		(773)	-	-	(773)	1,646

On behalf of the trustees:


 Rev Rebecca Guildea


 Lorraine Boyd (Treasurer)


Date 2/4/24


Garrison Parish Church

Statement of Assets and Liabilities as at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds						
Current Accounts	8	19,628	6,988	-	26,616	27,389
Total Cash Funds		19,628	6,988	-	26,616	27,389
Investment Assets						
Investments in RCB / CIT Unit Trusts		-	-	20,369	20,369	20,369
Total Investment Assets		-	-	20,369	20,369	20,369
Assets retained for the Parish's own use						
Glebe House		95,000	-	-	95,000	95,000
Fixtures and Fittings		5,000	-	-	5,000	5,000
Total Assets retained for the Parish's own use		100,000	-	-	100,000	100,000

On Behalf of the Trustees


 Rev Rebecca Guildea


 Lorraine Boyd (Treasurer)

Date 2/1/24

Garrison 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 retained for the Parish's own use**

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

- Church Building and Graveyard
- Glebe House
- Fixtures and fittings

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 at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 201. No depreciation has been provided on the glebe house 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 recognised at a cost of renewal basis.

ii) Investments

Investment in RCB/CIT Unit Trusts are initially recorded at cost. The market value of investments at 31 December 2023 is £32,056.

Garrison Parish Church

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

2. Proceeds From Fundraising Events

	2023	2022
	£	£
Book Sales	180	-
Fashion Show	1,002	-
	<u>1,182</u>	<u>-</u>

3. Other Receipts

	2023	2022
	£	£
From Belleek re Share of Expenses	91	47
Church Magazines	340	240
Collection for Missions	-	67
Deposit Refund	-	110
Refund re Bank Error	211	159
Energy Payment	600	-
	<u>1,242</u>	<u>623</u>

4. Grants

	2023	2022
	£	£
FODC – Rectory Grant	400	-
FODC – Grant for Trip held in 2022	500	-
	<u>900</u>	<u>-</u>

5. Charitable Donations

	2023	2022
	£	£
LEMOOS	-	475
Bishops Diocesan Collection	-	536
Royal British Legion	-	420
Sands NI	-	50
Missions Collection	-	67
Air Ambulance	50	-
Pancreatic Cancer	25	-
Devenish 10k	50	-
	<u>125</u>	<u>1,548</u>

Garrison Parish Church

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

6. Sundry Expenses

	2023	2022
	£	£
Church Magazines	340	240
Organist	200	200
Men's Bus Trip	-	610
Leaving Gifts	170	190
Rev Rebecca – Gifts	131	158
Mother's Day – Flowers & Chocolates	32	-
Clergy Cover	40	-
Wood for Cross – Good Friday	23	-
Bank Error – Refunded	211	-
Visiting Preacher	50	-
	<u>1,197</u>	<u>1,398</u>

7. Current Accounts and Cash

	2023	2022
	£	£
General Account	19,478	20,251
Church Repair Fund	6,988	6,988
Sunday School	150	150
	<u>26,616</u>	<u>27,389</u>

Reconciliation of Cash Funds

	Unrestricted	Restricted	Total
	£	£	£
Total Cash Funds at Beginning of the year	20,401	6,988	27,389
Receipts for the Year	29,579	-	29,579
Payments for the Year	(30,352)	-	(30,352)
Total Cash Funds at end of the year	<u>19,628</u>	<u>6,988</u>	<u>26,616</u>

Garrison Parish Church-

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

8. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
RCB Unit Trusts	20,369	-	-	-	20,369
	<u>20,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,369</u>
Unrestricted funds					
General Fund	20,251	29,579	30,352	-	19,478
Sunday School Fund	150	-	-	-	150
	<u>20,401</u>	<u>29,579</u>	<u>30,352</u>	<u>-</u>	<u>19,628</u>
Restricted funds					
Church Repair Fund	6,988	-	-	-	6,988
	<u>6,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,988</u>
Total funds	<u>47,758</u>	<u>29,579</u>	<u>30,352</u>	<u>-</u>	<u>46,985</u>

Purposes of Endowment Funds

- Income from the Bequests and Legacies are used for stipend and general purposes.

Purposes of Designated Funds

- Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

10. Transactions with the Trustees

The parish paid expenses of £2,374 relating to the running costs of the glebe house which is occupied by the rector.

The following payments were made to trustees during the year:

Organist	£200
Rev Rebecca Gift	£131

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.

11. Governance Costs

Governance costs of £996 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.