

Lislimnaghan Parish Church

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

For the year ended 31 December 2022

Registered Charity in Northern Ireland [NIC104678]

Lislimnaghan Parish Church

Annual Report and Financial Statements for the year ended 31 December 2022

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Lislimnaghan Parish Church

References and Administrative details

Charity Name:

Lislimnaghan Parish Church

Charity Registration Number:

NIC104678

Registered Office:

The Rectory, 1 Erganagh Road, Omagh, County Tyrone, BT79 7SX

Trustees

The Charity Trustees who served during the year or who were Trustees at the date of this report were:

Canon D Quinn	Mr M Barclay
Mrs D Bryden	Mrs F Caldwell
Mr M Callan	Mrs R Chisolm (deceased)
Mr H Doherty	Mrs S McFarland
Mr I Managh	Mrs J Smyth
Mr G McFarland	

Principal Office-bearers

Clergy:	Canon D Quinn
Church Treasurer:	Mrs F Caldwell
Church Warden – Clergy:	Mrs D Bryden
Church Warden – People:	Mrs J Smyth

Independent Examiner

Kathryn Mitchell (for Watson & Colhoun)
Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, County Tyrone, BT78 5LU

Bankers

Ulster Bank
14 High Street, Omagh, County Tyrone, BT78 1BJ

Lislimnaghan Parish Church

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Annual Report and Statements of Receipts and Payments and Assets and Liabilities for Lislimnaghan Parish Church for the year ended 31 December 2022.

Objectives and Activities

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

The principal function of Lislimnaghan Parish Church is to support the advancement of the Christian religion by promoting, through the work of the Parish, 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, Lislimnaghan 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 Lislimnaghan Parish Church.

Achievements, Performance and Public Benefits

Lislimnaghan Parish has weekly services on Sunday morning comprising of a mix of Holy Communion, Family Service, Baptism and Morning Prayer together with various other special services during the year e.g. Lenten, Harvest Thanksgiving and Christmas. There are Thursday morning services with refreshments in the week before Christmas and Holy Week. Pastoral care is provided for parishioners and those in the wider community.

A range of other activities are provided by Lislimnaghan Parish either by the church directly or through church organisations e.g. Sunday School, Prayer and Bible Study, Mother's Union, Old Time Dancing, Concerts, and Social Events.

There is inter-church co-operation within the local community. Lislimnaghan Parish plays an active role in Omagh Churches Forum which organised various Christian community events throughout the year.

The Parish supports the work of local and global charities by either making donations or holding special collections or events in respect of the same.

The activities outlined above demonstrate how Lislimnaghan Parish continues to implement its charitable purposes (i.e. the advancement of religion) and meets the Public Benefit requirement. Benefits to members of the public include contributing to spiritual well-being of participants and the reinforcement of Christian values.

Lislimnaghan Parish has mitigated any potential harm from the activities through the implementation of the Church of Ireland Safeguarding Trust Policy.

Lislimnaghan Parish Church

Trustees' Annual Report for the year ended 31 December 2022 (continued)

COVID-19

COVID-19 has continued to have albeit smaller impact on church events and activities. The majority of restrictions have been lifted which has enabled the church and its organisations to return to near normal however some voluntary mitigation still remain in place Facebook has continued to be the medium to share the gospel and the telephone a lifeline to those who are isolating, in poor health or still wary of the continued risks of Covid-19. We will continue with these practices for parishioners who remain wary about attending church.

Financial Review

The Parish is a charitable organisation with their main source of income deriving from members freewill offerings. The results for the year show a deficit of £8,433 [2021: deficit of £15,171.

The Trustees continue to monitor the level of reserves held by the Parish and are actively taking steps to increase the reserves in order to meet any unforeseen expenditure incurred.

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 end 31 December 2022 can be signed 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 Organisations. 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 the 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.

Lislimnaghan Parish Church

Trustees' Annual Report for the year ended 31 December 2022 (continued)

Structure, Governance and Management (continued)

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists 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 clergy. 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 2022 the Select Vestry met 4 times during the year and the average attendance was 72%.

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 benefits.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable law and regulations.

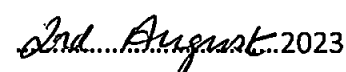
The law applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

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.

This report was approved by the Trustees on.....2nd August..... 2023 and signed on its behalf by:


Canon Derek Quinn


Mrs Sharon McFarland

 2nd August 2023

Lislimnaghan Parish Church

Independent Examiner's Report to the Trustees of Lislimnaghan Parish Church for the year ended 31 December 2022

I report on the accounts of Lislimnaghan Parish Church for the year ended 31 December 2022, which comprise the Statement of Receipts and Payments, Statement of Assets and Liabilities, and the related notes.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. The Charity's Trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to 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; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met; and
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kathryn Mitchell

Name: Kathryn Mitchell (for Watson & Colhoun)

Relevant professional qualification: ACA

Address: Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, County Tyrone, BT78 5LU

Date: 4/8/2023

Lislimnaghan Parish Church

Statement of Receipts and Payments for the year ended 31 December 2022

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Receipts					
Donations and plate collection	46,280	3,920	-	50,200	49,439
Proceeds from fund raising events	1,150	-	-	1,150	-
Bank and deposit interest	130	-	-	130	9
Grants Received	-	1,595	-	1,595	-
Rental of land	931	-	-	931	864
Charitable collections	-	761	-	761	396
Other receipts	713	-	-	713	3,060
Receipts from Parish Organisation's	85	-	-	85	160
Total Receipts	49,289	6,276	-	55,565	53,928
Payments					
Diocesan costs / assessment	27,562	-	-	27,562	26,759
Church running costs	10,754	-	-	10,754	7,641
Parish centre costs	9,309	1,595	-	10,904	5,976
Administration costs	2,022	-	-	2,022	1,110
Fundraising costs	-	-	-	-	-
Charitable donations	-	1,650	-	1,650	971
Payments from Parish Organisation's	-	-	-	-	240
General expenses	846	-	-	846	489
Capital expenditure	-	10,260	-	10,260	25,913
Total Payments	50,493	13,505	-	63,998	69,099
Excess of Receipts over Payments for the year before Transfers	(1,204)	(7,229)	-	(8,433)	(15,171)
Transfers	(6,198)	6,198	-	-	-
Excess of Receipts over Payments for the year after Transfers	(7,402)	(1,031)	-	(8,433)	(15,171)
Reconciliation of Funds					
Total funds brought forward	68,867	4,951	-	73,818	88,989
Gain on investments	-	-	-	-	-
Total Funds Carried Forward	61,465	3,920	-	65,385	73,818

On behalf of the Trustees

Derek J. Quinn
.....
Canon Derek Quinn

Florence Caldwell
.....
Mrs Florence Caldwell

2nd August.....2023

Lislimnaghan Parish Church

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	2,801	3,920	-	6,721	9,894
Deposit Accounts	58,664	-	-	58,664	63,924
Total Cash Funds	61,465	3,920	-	65,385	73,818
Investment Assets					
Investments in RCB / CIT Unit Trusts	-	-	15,506	15,506	17,034
Total Investment Assets	-	-	15,506	15,506	17,034
Assets retained for the Parish's own use					
Parish Hall and Facilities				426,642	416,382
Land				47,500	47,500
Total Assets retained for the Parish's own use				474,142	463,882

Approved by the Trustees on 2nd August 2023 and signed on their behalf by:

Derek J. Quinn
Canon Derek Quinn

Florence Caldwell
Mrs Florence Caldwell

2nd August 2023

Lislimnaghan Parish Church

Notes to the Financial Statements for the year ended 31 December 2022

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.

1.1 Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipt basis.

1.2 Statement of Assets and Liabilities

Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise of Land, Church Building and Graveyard, Parish Hall and Facilities.

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 Parish Hall and Facilities are recognised at cost of construction. No depreciation has been provided on these as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

1.3 Investments

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

1.4 Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, which are defined as follows:

Restricted funds

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the Parish.

Unrestricted funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the Trustees discretion to apply the funds.

Lislimnaghan Parish Church

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

1 Accounting policies (continued)

1.5 Preparation of Accounts on a Going Concern Basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

2 Reconciliation of Cash Funds

	Total £
Total cash funds at beginning of the year	73,818
Receipts for the year	55,565
Payments for the year	(63,998)
Total cash funds at end of the year	65,385

Lislimnaghan Parish Church

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

3 Movement in Funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2022 £
Restricted funds					
Church restoration fund	2,495	3,920	(10,260)	7,765	3,920
Grant from Council	-	1,595	(1,595)	-	-
Loan raised by parishioners	-	-	-	-	-
Charitable donations	6	761	(1,650)	883	-
Other	2,450	-	-	(2,450)	-
Total restricted funds	4,951	6,276	(13,505)	6,198	3,920
Unrestricted funds					
General funds	68,867	49,289	(50,493)	(6,198)	61,465
Total unrestricted funds	68,867	49,289	(50,493)	(6,198)	61,465
Endowment funds					
Investments in RCB/CIT Unit Trusts	-	-	-	-	-
Total Endowment funds	-	-	-	-	-
Total funds	73,818	55,565	(63,998)	-	65,385

Purpose of Restricted Funds

- Church Restoration Fund: This is a fund to assist with significant repairs work due to be carried out on the church building.

Lislimnaghan Parish Church

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

4 Collections for Third Parties

	2022	2021
	£	£
Bishops' Appeal	300	216
Bowling club Donation of remaining funds	-	575
Care for Cancer	-	-
Christian Blind Mission	-	-
CMS Ireland	-	-
Crosslinks	-	-
Derry & Raphoe Synd	-	-
Earl Haig	100	180
Tearfund	-	-
The Bible Society	-	-
The Leprosy Mission	-	-
Tyrone Protestant Orphans	-	-
Ukraine Appeal	361	-
	761	971

The above amounts have been included in the Statement of Receipts and Payments for the year under charitable donations.

5 Transactions with Trustees

Trustees received remuneration or reimbursement of expenses during the year to the sum of £589 [2021: £960].

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.