

**Lislimnaghan Parish Church**

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

**For the year ended 31 December 2023**

**Registered Charity in Northern Ireland [NIC104678]**

# **Lislimnaghan Parish Church**

## **Annual Report and Financial Statements for the year ended 31 December 2023**

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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

Mrs D Bryden

Mr M Callan

Mr H Doherty

Mr I Managh

Mr G McFarland

Mr M Barclay

Mrs F Caldwell

Mrs S McFarland

Miss D Stafford (appointed 20 April 2023)

Mrs G Armstrong (appointed 20 April 2023)

**Principal Office-bearers****Clergy:**

Canon D Quinn

**Church Treasurer:**

Mrs F Caldwell

**Church Warden – Clergy:**

Mrs D Bryden

**Church Warden – People:**

Mr M Callan

**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 2023**

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 2023.

#### **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 2023 (continued)**

#### **COVID-19**

With restrictions now lifted, the church and its organisations have returned to normal with some previous voluntary mitigation now being integrated into the daily running of the church going forward. 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 and other illnesses. We believe these practises are crucial 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 surplus of £6,253 [2022: deficit of £8,433].

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 2023 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 2023 (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 2023 the Select Vestry met 6 times during the year and the average attendance was 75%.

##### 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 17th April 2024 and signed on its behalf by:

Derek J. Quinn  
Canon Derek Quinn

Sharon McFarland  
Mrs Sharon McFarland

17th April 2024

## Lislimnaghan Parish Church

### Independent Examiner's Report to the Trustees of Lislimnaghan Parish Church for the year ended 31 December 2023

I report on the accounts of Lislimnaghan Parish Church for the year ended 31 December 2023, 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:**

# Lislimnaghan Parish Church

## Statement of Receipts and Payments for the year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>					
Donations and plate collection	46,483	3,585	-	50,068	50,200
Proceeds from fund raising events	7,202	-	-	7,202	1,150
Bank and deposit interest	719	-	-	719	130
Grants Received	-	-	-	-	1,595
Rental of land	864	-	-	864	931
Charitable collections	-	671	-	671	761
Other receipts	597	-	-	597	713
Receipts from Parish Organisation's	135	-	-	135	85
<b>Total Receipts</b>	<b>56,000</b>	<b>4,256</b>	<b>-</b>	<b>60,256</b>	<b>55,565</b>
<b>Payments</b>					
Diocesan costs / assessment	29,375	-	-	29,375	27,562
Church running costs	7,106	-	-	7,106	10,754
Parish centre costs	6,371	-	-	6,371	10,904
Administration costs	1,625	-	-	1,625	2,022
Charitable donations	150	671	-	821	1,650
Payments from Parish Organisation's	359	-	-	359	-
General expenses	1,807	-	-	1,807	846
Capital expenditure	-	6,539	-	6,539	10,260
<b>Total Payments</b>	<b>46,793</b>	<b>7,210</b>	<b>-</b>	<b>54,003</b>	<b>63,998</b>
<b>Excess of Receipts over Payments for the year before Transfers</b>	<b>9,207</b>	<b>(2,954)</b>	<b>-</b>	<b>6,253</b>	<b>(8,433)</b>
Transfers	-	-	-	-	-
<b>Excess of Receipts over Payments for the year after Transfers</b>	<b>9,207</b>	<b>(2,954)</b>	<b>-</b>	<b>6,253</b>	<b>(8,433)</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward	61,465	3,920	-	65,385	73,818
Gain on investments	-	-	-	-	-
<b>Total Funds Carried Forward</b>	<b>70,672</b>	<b>966</b>	<b>-</b>	<b>71,638</b>	<b>65,385</b>

On behalf of the Trustees

*Derek J. Quinn*

Canon Derek Quinn

*Florence Caldwell*

Mrs Florence Caldwell

*17th April* 2024



## Lislimnaghan Parish Church

## Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Cash Funds</b>					
Current Accounts	11,204	966	-	<b>12,170</b>	6,721
Deposit Accounts	59,468	-	-	<b>59,468</b>	58,664
<b>Total Cash Funds</b>	<b>70,672</b>	<b>966</b>	<b>-</b>	<b>71,638</b>	65,385
<b>Investment Assets</b>					
Investments in RCB / CIT Unit Trusts	-	-	-	<b>15,253</b>	15,506
<b>Total Investment Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,253</b>	15,506
<b>Assets retained for the Parish's own use</b>					
Parish Hall and Facilities				<b>433,181</b>	426,642
Land				<b>47,500</b>	47,500
<b>Total Assets retained for the Parish's own use</b>				<b>480,681</b>	474,142

Approved by the Trustees on 17th April 2024 and signed on their behalf by:

Derek J. Quinn  
Canon Derek Quinn

Florence Caldwell  
Mrs Florence Caldwell

17th April 2024

## Lislimnaghan 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.

##### 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 2023 (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	65,385
Receipts for the year	60,256
Payments for the year	(54,003)
<b>Total cash funds at end of the year</b>	<b>71,638</b>

## Lislimnaghan Parish Church

### Notes to the Financial Statements for the year ended 31 December 2023 (continued)

#### 3 Movement in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
<b>Restricted funds</b>					
Church restoration fund	3,920	3,585	(6,539)	-	966
Charitable donations	-	671	(671)	-	-
Other	-	-	-	-	-
<b>Total restricted funds</b>	3,920	4,256	(7,210)	-	966
<b>Unrestricted funds</b>					
General funds	61,465	56,001	(46,794)	-	70,672
<b>Total unrestricted funds</b>	61,465	56,001	(46,794)	-	70,672
<b>Endowment funds</b>					
Investments in RCB/CIT Unit Trusts	-	-	-	-	-
<b>Total Endowment funds</b>	-	-	-	-	-
<b>Total funds</b>	65,385	60,257	(54,004)	-	71,638

#### 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 2023 (continued)

#### 4 Collections for Third Parties

	2023	2022
	£	£
Bishops' Appeal	561	300
Earl Haig	110	100
Ukraine Appeal	-	361
	<b>671</b>	<b>761</b>

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 £9 [2022: £589].

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.