

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland · Charity number 105438

Details

Known as St Michaels Trory

Status Received

Registered 2016-07-04

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 39 Heather Glen
Trory
Ballinamallard
Enniskillen
BT94 2fj
BT94 2FJ

Phone 07521694368

Website trory.clogher.anglican.org

Activities

Purposes: The principal function 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 is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Community development, Counselling/support, Medical/health/sickness, Playgroup/after schools, Religious activities, Rural development, Sport/recreation, Volunteer development, Youth development

Who the charity helps: Children (5-13 year olds), General public, Men, Older people, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£56,918	£85,682	£0	0
2024-12-31	£72,022	£55,760	£0	0

Trustees

Name	Role	Appointed
Canon John		
Miss Cathryn Wilson		
Miss Lisa Cathcart		
Mr Brian Jackson		
Mr Daren Wilson		
Mr Jonathan Nelson Williams		
Mr Keith Collen		
Mr Mervyn Byers		
Mr Nicholas William David Smith		
Mr Paul Toal		
Mr Trevor Elliott		
Mrs Alison Beaumont		
Mrs Barbara Mary Somerville		
Mrs Mandelle Kathleen Joanne Toal		
Mrs Samantha Reid		

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Accounts

Receipts and Payments Account for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Receipts				
Donations and plate collection	34,271.60	0	34,271.60	36,358.21
Proceeds from fundraising events	2,927.44	0	2,927.44	963.40
Bank and deposit interest	1,229.92	9.52	1,239.44	1,479.86
Investment income	3,539.25	0	3,539.25	3,253.28
Rental of premises	100.00	0	100.00	220.00
Sale of assets	0	0	0	0
Sale of investments	0	0	0	0
Grants	2,114.48	0	2,114.48	4,522.74
Other receipts	12,735.55	447.00	13,182.55	25,224.74
Total Receipts	56,918.24	456.52	57,374.76	72,022.23
Payments				
Wages and salaries	2,020.00	0	2,020.00	2,090.00
Diocesan costs/assessment	35,559.12	0	35,559.12	34,407.00
Church running costs	3,814.53	0	3,814.53	3,477.06
Glebe costs	4,756.55	0	4,756.55	1,850.79
Parish centre costs	32,931.53	0	32,931.53	4,362.97
Administration costs	4,724.38	0	4,724.38	4,979.73
Fundraising costs	685.39	0	685.39	38.20
Charitable donations	1,190.00	447.00	1,637.00	1,010.00
Investment in RCB funds	0	0	0	3,544.12
Total Payments	85,681.50	447.00	86,128.50	55,759.87
Excess of Payments over Receipts for the year before transfers	28,763.26	9.52	28,753.74	16,262.36
Transfers	0	0	0	0
Excess of Payments over Receipts for the year	28,763.26	9.52	28,753.74	16,262.36

On Behalf of the Trustees

Trustee 1 *Barbara Spivey*

Trustee 2 *Lina Cabocot*

Statement of Assets and Liabilities as at 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Cash Funds				
Current Accounts	32,272.94	628.44	32,901.38	44,885.04
Deposit Accounts	45,886.18	0	45,886.18	62,656.26
Total Cash Funds	78,159.12	628.44	78,787.56	107,541.30
Investment Assets				
Investments in RCB/CIT Unit Trusts	127,023.23	0	127,023.23	116,616.00
Total Investment Assets	127,023.23	0	127,023.23	116,616.00
Assets retained for the Parish's own use				
Parish Hall	30,000.00	0	30,000.00	30,000.00
Rectory	226,800.00	0	226,800.00	226,800.00
Fixtures and Fittings	40,000.00	0	40,000.00	40,000.00
Total Assets retained for the Parish's own use	296,800.00	0	296,800.00	296,800.00
Total Assets	501,982.35	628.44	502,610.79	520,957.30

On Behalf of the Trustees

Trustee 1 *Barbara Sykeville*

Trustee 2 *Lina Cathcart*

Notes to the Financial Statements for the year ended 31 December 2025

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
- Schoolhouse
- Parish Hall
- Rectory
- Fixtures and Fittings

Church Building and Graveyard

- The Church Building and Graveyard are deemed to be Heritage Assets as defined by the Charities SORP (FRS 102). 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 Trory Parish.

Schoolhouse

- There are no reliable records of the cost of this construction/acquisition 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.

Parish Hall

- The Parish Hall is recognised at the estimated valuation of the property as at 31 December 2025.
- During 2024, works commenced at the Parish Hall to install a disabled toilet, two unisex toilets and baby changing facilities, and other renovation works to the entrance area of the Parish Hall. These works were completed in early 2025.

The total costs of the works in the years ended 31 December 2024 and 2025 was £32,728.82 (2024 - £1,325; 2025 - £31,403.82).

- Fermanagh and Omagh District Council awarded a grant of £1,312.50 toward architectural fees in the year ended 31 December 2025. The Benefact Trust awarded a grant of £2,900 in the year ended 31 December 2024. During the year ended 31 December 2023, the Rank Foundation awarded a grant of £1,750 towards these works.

Rectory

- The Rectory is recognised at the value of the property for local property rates as at 31 December 2025.
- 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

- Fixtures and Fittings are recognised at cost and are not depreciated, as they do not show visible signs of depreciation.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

2. Reconciliation of Cash Funds

	2025
	£
Total cash funds at beginning of the year	107,541.30
Receipts for the year	57,374.76
Payments for the year	(86,128.50)
Total cash funds at end of the year	<u>78,787.56</u>

3. Movement in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Restricted funds					
Organ Fund	618.92	9.52	0.00	0.00	628.44
Charitable donations	240.00	447.00	687.00 ¹	0.00	0.00

Purposes of Restricted Funds

- Organ Fund: This is a fund to provide money towards replacement or repair of organ when necessary
- Charitable donations: This is a fund where parishoners give monies to be provided to specific charities

¹ Cheques related to missionary monies received in 2024 and 2025.

4. Collections for Third Parties

	2025 £
Church Army	80.00
CMS Ireland	150.00
Crosslinks	57.00
South American Mission Society	80.00
The Leprosy Mission NI	80.00
	447.00

The above amounts have been included as restricted funds.

5. Donations to Third Parties

	2025 £
Church Army	160.00
CMS	150.00
Crosslinks	57.00
Kindfund	600.00
Royal British Legion	50.00
South American Mission Society	160.00
The Leprosy Mission NI	460.00
	1,637.00

The above amounts have been included in Payments for the year under “Charitable Donations”.

6. Transactions with the Trustees

Trustees who received remuneration during the year are as follows:

Mr D Wilson (Sexton)	£1,500.00
Mrs B Somerville (Organist)	£520.00

The Parish paid expenses of £4,756.55 relating to the running costs of the glebe house which was occupied by the Rector.

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.

7. Governance Costs

No governance costs were incurred during the year.

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Accounts

Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Receipts				
Donations and plate collection	36,358.21	0	36,358.21	34,452.31
Proceeds from fund raising events	963.40	0	963.40	3,749.30
Bank and deposit interest	1,469.56	10.30	1,479.86	359.29
Investment income	3,253.28	0	3,253.28	2,528.71
Rental of premises	220.00	0	220.00	100.00
Sale of assets	0	0	0	0
Sale of investments	0	0	0	0
Grants	4,522.74	0	4,522.74	25,214.75
Other receipts	24,924.74	300.00	25,224.74	15,064.31
Total Receipts	71,711.93	310.30	72,022.23	81,468.67
Payments				
Wages and salaries	2,090.00	0	2,090.00	2,050.00
Diocesan costs/assessment	34,407.00	0	34,407.00	35,473.04
Church running costs	3,477.06	0	3,477.06	2,745.67
Glebe costs	1,850.79	0	1,850.79	2,685.43
Parish centre costs	4,362.97	0	4,362.97	31,138.39
Administration costs	4,979.73	0	4,979.73	4,222.10
Fundraising costs	38.20	0	38.20	301.78
Charitable donations	950.00	60.00	1,010.00	1,670.00
Investment in RCB funds	3,544.12	0	3,544.12	50,769.98
Total Payments	55,699.87	60.00	55,759.87	131,056.39
Excess of Receipts over Payments for the year before transfers	16,012.06	250.30	16,262.36	(49,583.54)
Transfers	0	0	0	0
Excess of Receipts over Payments for the year	16,012.06	250.30	16,262.36	(49,583.54)

On Behalf of the Trustees

Trustee 1 *Mark Gallagher*

Trustee 2 *Lisa Cottrill*

Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Cash Funds				
Current Accounts	44,026.12	858.92	44,885.04	30,092.24
Deposit Accounts	62,656.26	0	62,656.26	61,186.70
Total Cash Funds	106,682.38	858.92	107,541.30	91,278.94
Investment Assets				
Investments in RCB/CIT Unit Trusts	116,616.00	0	116,616.00	111,084.00
Total Investment Assets	116,616.00	0	116,616.00	111,084.00
Assets retained for the Parish's own use				
Parish Hall and Schoolhouse	30,000.00	0	30,000.00	30,000.00
Rectory	226,800.00	0	226,800.00	226,800.00
Fixtures and Fittings	40,000.00	0	40,000.00	40,000.00
Total Assets retained for the Parish's own use	296,800.00	0	296,800.00	296,800.00
Total Assets	520,098.38	858.92	520,957.30	499,162.94

On Behalf of the Trustees

Trustee 1 *Mark Gallagher*

Trustee 2 *Lisa Catterall*

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.

During the course of the year ended 31 December 2024, under the will of the late Mrs Muriel Iris Crowe, Trory Parish was bequeathed £10,000. This is recorded under "Other receipts".

(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
- Schoolhouse
- Parish Hall
- Rectory
- Fixtures and Fittings

Church Building and Graveyard

- The Church Building and Graveyard are deemed to be Heritage Assets as defined by the Charities SORP (FRS 102). 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 Trory Parish.

Schoolhouse

- There are no reliable records of the cost of this construction/acquisition 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.

Parish Hall

- The Parish Hall is recognised at the estimated valuation of the property as at 31 December 2024.
- During the course of the year, works commenced at the Parish Hall to install a disabled toilet, baby changing facilities and two unisex toilets, and other renovation works to the toilet area of the Parish Hall. The Benefact Trust awarded a grant of £2,900 in the year ended 31 December 2024. During the year ended 31 December 2023, the Rank Foundation awarded a grant of £1,750 towards these works.

Rectory

- The Rectory is recognised at the value of the property for local property rates as at 31 December 2024, which includes the certified costs of alterations and renovations of the Rectory which took during the year ended 31 December 2023.
- 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

- Fixtures and Fittings are recognised at cost and are not depreciated, as they do not show visible signs of depreciation.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

2. Reconciliation of Cash Funds

	2024
	£
Total cash funds at beginning of the year	91,278.94
Receipts for the year	72,022.23
Payments for the year	(55,759.87)
Total cash funds at end of the year	<u>107,541.30</u>

3. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Organ Fund	608.62	10.30	0.00	0.00	618.92
Charitable donations	0.00	300.00	60.00	0.00	240.00

Purposes of Restricted Funds

- Organ Fund: This is a fund to provide money towards replacement or repair of organ when necessary
- Charitable donations: This is a fund where parishoners give monies to be provided to specific charities

4. Collections for Third Parties

	2024 £
Church Army ¹	80.00
Crosslinks	60.00
South American Mission Society ¹	80.00
The Leprosy Mission NI ¹	80.00
	<u>300.00</u>

The above amounts have been included as restricted funds.

¹ Cheques to these third parties were written after 31 December 2024.

5. Donations to Third Parties

	2024 £
Crosslinks	60.00
Kindfund	600.00
Logo Ministries International	275.00
Royal British Legion	50.00
The Leprosy Mission NI	25.00
	<u>1,010.00</u>

The above amounts have been included in Payments for the year under "Charitable Donations".

6. Transactions with the Trustees

Trustees who received remuneration during the year are as follows:

Mr D Wilson (Sexton)	£1,500.00
Mrs B Somerville (Organist)	£550.00

The Parish paid expenses of £1,850.79 relating to the running costs of the glebe house which is occupied by the Rector.

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.

7. Governance Costs

No governance costs were incurred during the year.

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Accounts

Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Receipts				
Donations and plate collection	34,452.31	0	34,452.31	33,354.00
Proceeds from fundraising events	3,749.30	0	3,749.30	11,810.59
Bank and deposit interest	359.29	0	359.29	74.37
Investment income	2,528.71	0	2,528.71	1,804.79
Rental of premises	100.00	0	100.00	300.00
Sale of assets	0	0	0	0
Sale of investments	0	0	0	0
Grants	25,214.75	0	25,214.75	3,816.50
Other receipts	15,064.31	813.18	15,877.49	14,016.29
Total Receipts	81,468.67	813.18	82,281.85	65,176.54
Payments				
Wages and salaries	2,050.00	0	2,050.00	2,000.00
Diocesan costs/assessment	35,473.04	0	35,473.04	30,332.64
Church running costs	2,745.67	0	2,745.67	6,560.56
Glebe costs	2,685.43	0	2,685.43	1,440.14
Parish centre costs	31,138.39	0	31,138.39	3,928.70
Administration costs	4,222.10	0	4,222.10	4,745.82
Fundraising costs	301.78	0	301.78	817.93
Charitable donations	1,670.00	809.00	2,479.00	2,033.10
Investment in RCB funds	50,769.98	0	50,769.98	50.00
Total Payments	131,056.39	809.00	131,865.39	51,908.89
Excess of Payments over Receipts for the year before transfers	49,587.72	(4.18)	49,583.54	(13,267.65)
Transfers	0	0	0	0
Excess of Payments over Receipts for the year	49,587.72	(4.18)	49,583.54	(13,267.65)

On Behalf of the Trustees

Trustee 1 *Mark Gallagher*

Trustee 2 *Lisa Abbott*

Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds				
Current Accounts	29,483.62	608.62	30,092.24	80,030.89
Deposit Accounts	61,186.70	0	61,186.70	60,831.59
Total Cash Funds	90,670.32	608.62	91,278.94	140,862.48
Investment Assets				
Investments in RCB/CIT Unit Trusts	111,084.00	0	111,084.00	52,751.00
Total Investment Assets	111,084.00	0	111,084.00	52,751.00
Assets retained for the Parish's own use				
Parish Hall and Schoolhouse	30,000.00	0	30,000.00	30,000.00
Rectory	226,800.00	0	226,800.00	226,800.00
Fixtures and Fittings	40,000.00	0	40,000.00	40,000.00
Total Assets retained for the Parish's own use	296,800.00	0	296,800.00	296,800.00
Total Assets	498,554.32	608.62	499,162.94	490,413.48

On Behalf of the Trustees

Trustee 1 *Mark Gallagher*

Trustee 2 *Lisa Abbott*

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

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(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
- Schoolhouse
- Parish Hall
- Rectory
- Fixtures and Fittings

Church Building and Graveyard

- The Church Building and Graveyard are deemed to be Heritage Assets as defined by the Charities SORP (FRS 102). 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 Trory Parish.

Schoolhouse

- There are no reliable records of the cost of this construction/acquisition 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.

Parish Hall

- The Parish Hall is recognised at the estimated valuation of the property as at 31 December 2023.
- During the course of the year, works were undertaken at the Hall to replace the kitchen roof and ceiling, and other renovation works to the kitchen area of the Parish Hall. Fermanagh and Omagh District Council awarded a grant of £20,000 towards the cost of the works.

Rectory

- The Rectory is recognised at the value of the property for local property rates as at 31 December 2023, which includes the certified costs of alterations and renovations of the Rectory which took during the year ended 31 December 2022.
- 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

- Fixtures and Fittings are recognised at cost and are not depreciated, as they do not show visible signs of depreciation.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

2. Reconciliation of Cash Funds

	2023
	£
Total cash funds at beginning of the year	140,862.48
Receipts for the year	82,281.85
Payments for the year	<u>(131,865.39)</u>
Total cash funds at end of the year	<u><u>91,278.94</u></u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Organ Fund	604.44	4.18	0.00	0.00	608.62

Purposes of Restricted Funds

- Organ Fund: This is a fund to provide money towards replacement or repair of organ when necessary.

4. Collections for Third Parties

	2023 £
Banks of Erne RBP	65.00
Church Army	120.00
Crosslinks	62.00
South American Mission Society	120.00
The Leprosy Mission NI	85.00
Troy Orange Order No. 647	357.00
	<u>809.00</u>

The above amounts have been included as restricted funds.

5. Donations to Third Parties

	2023 £
Banks of Erne RBP	65.00
Bishops' Appeal	770.00
Church Army	120.00
Crosslinks	62.00
Kindfund	600.00
Logo Ministries International	300.00
South American Mission Society	120.00
The Leprosy Mission NI	85.00
Troy Orange Order No. 647	357.00
	<u>2,479.00</u>

The above amounts have been included in Payments for the year under "Charitable Donations".

5. Transactions with the Trustees

Trustees who received remuneration during the year are as follows:

Mr D Wilson (Sexton)	£1,500.00
Mrs B Somerville (Organist)	£550.00

The Parish paid expenses of £2,685.43 relating to the running costs of the glebe house which is occupied by the Rector.

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.

6. Governance Costs

No governance costs were incurred during the year.

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Annual report

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 (the "Financial Statements") for St Michaels Church, Trory ("Trory Parish"/"Parish") 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 Trory Parish is to support the advancement of the Christian religion by promoting, through the work of Trory 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, Trory Parish 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 Trory Parish.

Achievements, Performance and Public Benefit

Morning Prayer every Sunday consists of confession of sin, giving thanks, praising God, hearing God's word and asking God for spiritual and practical help. The Rector contacts parishioners who have personal, physical or spiritual needs at home, in nursing homes or in hospital and they are prayed for regularly in Morning Prayer. The Parish supports missionary groups and individuals through prayer and donations. The weekly commitment to meeting together for worship demonstrates that God is relevant to everyone and was held in person throughout the year, with some services streamed online. The weekly Christian teaching in Morning Prayer benefits those who attend, their faith is renewed and strengthened to be lights in the community throughout the week by sharing their Christian faith by kindness to the sick and lonely people and other practical help in times of need. The monthly fellowship with a cup of tea after Morning Prayer is a welcome occasion for social interaction and during the year, a Senior Citizens Fellowship group was started within the Parish. The Rector and a number of parishioners have completed safeguarding trust training regarding child protection policy.

Relatives of former parishioners can access Parish records through the Rector, and arrangements can be made through the Rector to access the church property at any time outside church services.

The Select Vestry 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 benefit.

Financial Review

Trory Parish is in a sound financial position at the 31 December 2023. The Trustees have reviewed the proposed budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that Trory Parish can continue its activities and the Financial Statements for the year ended 31 December 2023 can be signed off 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 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.

Pay and Remuneration

The Incumbent of the Parish receives a stipend and allowance 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 Select Vestry elected at the General Vestry.

The Select Vestry is chaired by the 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 five times during the year and the average attendance was 81%.

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 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

Trustee 1 *Mark Gallagher*

Trustee 2 *Lisa Cabcart*

Date *24/3/24*

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Annual return

Independent Examiners Report to the Trustees of St Michaels Parish Church, Trory

I report on the Statement of Receipts and Payments and Statement of Assets and Liabilities (the "Financial Statements) for St Michaels Church, Trory ("Trory Parish") for the year ended 31 December 2023.

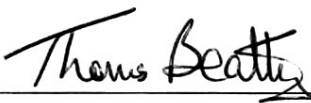
Trory Parish is responsible for the preparation of the Financial Statements and considers that an audit is not required under Section 43(2) of the Charities Act and that an Independent Examination is needed.

The examination includes a review of the accounting records kept by Trory Parish and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanations concerning such matters.

In connection with my examination, nothing came to my attention which gave me cause to believe otherwise than that the Financial Statements accord with the accounting records of Trory Parish, and those records satisfied the requirements of the Charities Act.

I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Signed:



A handwritten signature in black ink that reads "Thomas Beatty". The signature is written in a cursive style and is positioned above a solid horizontal line.

Mr Tom Beatty
Independent Examiner

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Accounts

Receipts and Payments Account for the year ended 31 December 2022

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Receipts		
Donations and plate collection	33,354.00	32,493.08
Proceeds from fundraising events	11,810.59	2,495.06
Bank and deposit interest	74.37	123.55
Investment income	1,804.79	1,974.08
Rental of premises	300.00	50.00
Sale of assets	0	0
Sale of investments	0	0
Grants	3,816.50	1,526.49
Other receipts	14,016.29	16,851.07
Total Receipts	65,176.54	55,513.63
Payments		
Wages and salaries	2,000.00	1,940.00
Diocesan costs/assessment	30,332.64	24,769.91
Church running costs	6,560.56	1,372.59
Glebe costs	1,440.14	1,177.60
Parish centre costs	3,928.70	518.31
Administration costs	4,745.82	3,650.85
Fundraising costs	817.93	0
Charitable donations	2,033.10	2,314.01
Investment in RCB funds	50.00	3,720.00
Total Payments	51,908.89	39,463.27
Excess of Receipts over Payments for the year before transfers	13,267.65	16,050.36
Transfers	0	0
Excess of Receipts over Payments for the year	13,267.65	16,050.36

On Behalf of the Trustees

Trustee 1 *Mark Gallagher*

Trustee 2 *Lisa Cathcart*

Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds				
Current Accounts	79,426.45	604.44	80,030.89	66,837.31
Deposit Accounts	60,831.59	0	60,831.59	60,757.52
Total Cash Funds	140,258.04	604.44	140,862.48	127,594.83
Investment Assets				
Investments in RCB/CIT Unit Trusts	52,751.00	0	52,751.00	54,888.80
Total Investment Assets	52,751.00	0	52,751.00	54,888.80
Assets retained for the Parish's own use				
Parish Hall and Schoolhouse	30,000.00	0	30,000.00	30,000.00
Rectory	226,800.00	0	226,800.00	226,800.00
Fixtures and Fittings	40,000.00	0	40,000.00	40,000.00
Total Assets retained for the Parish's own use	296,800.00	0	296,800.00	296,800.00
Total Assets	489,809.04	604.44	490,413.48	479,283.63

On Behalf of the Trustees

Trustee 1 *Mark Gallagher*

Trustee 2 *Lisa Cathcart*

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.

(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
- Schoolhouse
- Parish Hall
- Rectory
- Fixtures and Fittings

Church Building and Graveyard

- The Church Building and Graveyard are deemed to be Heritage Assets as defined by the Charities SORP (FRS 102). 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 Trory Parish.
- During the course of the year, electrical works took place at the church.

Schoolhouse

- There are no reliable records of the cost of this construction/acquisition 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.

Parish Hall

- The Parish Hall is recognised at the estimated valuation of the property at 31 December 2022.
- During the course of the year, the Select Vestry decided to replace the kitchen roof and ceiling, and other renovation works to the kitchen area of the Parish Hall. In preparation for the renovations, fees were occurred in relation to architect drawings, building control and an asbestos report. A tender process was undertaken and the project was awarded to Harold Graham who quoted the lowest price.
- The Benefact Trust awarded and paid a grant of £2,500 towards the renovations.
- A letter of offer was received from Fermanagh and Omagh District Council for a grant of 75% of the eligible project costs up to £20,000. This grant is subject to terms and conditions and if awarded, will be paid after the project is completed.

Rectory

- The Rectory is recognised at the value of the property for local property rates at 31 December 2022.
- 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

- Fixtures and Fittings are recognised at cost and are not depreciated, as they do not show visible signs of depreciation.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

2. Reconciliation of Cash Funds

	2022
	£
Total cash funds at beginning of the year	127,594.83
Receipts for the year	65,176.54
Payments for the year	<u>51,908.89</u>
Total cash funds at end of the year	<u><u>140,862.48</u></u>

3. Movement in Funds

	At 1 Jan	Incoming	Outgoing	Transfers	At 31 Dec
	2022	Resources	Resources	Resources	2022
	£	£	£	£	£
Restricted funds					
Organ Fund	604.14	0.30	0.00	0.00	<u>604.44</u>

Purposes of Restricted Funds

- Organ Fund: This is a fund to provide money towards replacement or repair of organ when necessary.

4. Collections for Third Parties

	2022
	£
Church Army	80.00
Kindfund	500.00
Logo Ministries International	300.00
Royal British Legion	50.00
South American Mission Society	80.00
The Leprosy Mission	80.00
The UN Refugee Agency	550.00
Troty Loyal Orange Order No. 647	212.10
World Day of Prayer	<u>181.00</u>
	<u><u>2,033.10</u></u>

The above amounts have been included in Receipts for the Year under “Other Receipts” and in Payments for the year under “Charitable Donations”.

5. Transactions with the Trustees

Trustees who received remuneration during the year are as follows:

Mr D Wilson (Sexton)	£1,500.00
Mrs B Somerville (Organist)	£500.00

The Parish paid expenses of £1,440.14 relating to the running costs of the glebe house which is occupied by the Rector.

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.

6. Governance Costs

No governance costs were incurred during the year.

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Annual report

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities (the "Financial Statements") for St Michaels Church, Trory ("Trory Parish"/"the Parish") 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 Trory Parish is to support the advancement of the Christian religion by promoting, through the work of Trory 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, Trory Parish 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 Trory Parish.

Achievements, Performance and Public Benefit

Morning Prayer every Sunday consists of confession of sin, giving thanks, praising God, hearing God's word and asking God for spiritual and practical help. The Rector contacts parishioners who have personal, physical or spiritual needs at home, in nursing homes or in hospital and they are prayed for regularly in Morning Prayer. The Parish supports missionary groups and individuals through prayer and donations. The weekly commitment to meeting together for worship demonstrates that God is relevant to everyone and was held in person throughout the year, with some services streamed online. The weekly Christian teaching in Morning Prayer benefits those who attend, their faith is renewed and strengthened to be lights in the community throughout the week by sharing their Christian faith by kindness to the sick and lonely people and other practical help in times of need. The monthly fellowship with a cup of tea after Morning Prayer is a welcome occasion for social interaction and support and, during the course of the year, this moved from the car park back into the Schoolhouse. During the year, the Sunday School reopened, monthly evening Youth Services commenced and a Baby and Tots group was started within the Parish. The Rector and a number of parishioners have completed the safeguarding trust regarding child protection policy.

Relatives of former parishioners can access Parish records through the Rector, and arrangements can be made through the Rector to access the church property outside church services.

The Select Vestry 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 benefit.

Financial Review

Trory Parish is in a sound financial position at the 31 December 2022. The Trustees have reviewed the proposed budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that Trory Parish can continue its activities and the Financial Statements for the year ended 31 December 2022 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

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Recruitment and Appointment of Select Vestry (Trustees)

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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 2022 the Select Vestry met four times during the year and the average attendance was 56%.

Compliance with Public Benefit

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Signed on Behalf of the Trustees

Trustee 1 Mark Gallagher

Trustee 2 Lisa Cathcart .

Date 12 March 2023

Enniskillen/Trory/St Michael/Clogher/Church of Ireland

Northern Ireland - Charity number 105438

Annual return

Independent Examiners Report to the Trustees of St Michaels Parish Church, Trory

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I am not aware of any matter to which attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Signed:

 3/3/23

Mr Tom Beatty
Independent Examiner