Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland · Charity number 105440

Details

Known as	Kinawley & Holy Trinity Parish
Status	Received
Registered	2016-07-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	146 Main Street Enniskillen Bt92 9pd BT92 9PD
Phone	02867748994
Email	kinawley@kilmore.anglican.org
Website	kinawley.kilmore.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: Religious activities

Who the charity helps: General public

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£197,764	£206,044	£0	0
2024-12-31	£284,683	£337,601	£0	0

Trustees

Name	Role	Appointed
Carol Follis		
Earl Of Erne		
Heather Bothwell		
Joanne Willis		
Maria Balfour		
Mr Brian Richard Graham		
Mr Jonathan Willis		
Mrs Helen Finlay		
Mrs Rachel June Whittendale		
Mrs Sara Jordan		
Suzannah Cathcart		
William Rutledge		

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Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Accounts

PRS Patton Rainey Stenson Limited | CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

Parish of Kinawley and Holy Trinity

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

For the year ended 31 December 2025

Charity Number: 105440

CHARTERED ACCOUNTANTS IRELAND

Registered to carry out audit work and regulated for a range of investment business activities in the United Kingdom by the Institute of Chartered Accountants in Ireland

Chartered Tax Advisers

Parish of Kinawley and Holy Trinity

Annual report and financial statements for the year ended 31 December 2025

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Parish of Kinawley and Holy Trinity

References and administrative details

Year ended 31 December 2025

Charity Name:	Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland
Charity Registration Number:	105440
Contact Address:	146 Main Street Derrylin Enniskillen BT92 9PD

Trustees

Mr William Rutledge	Mr Brian Richard Graham
Mrs Betty Emo	Mr Jonathan Willis
Earl of Erne	Mrs Sara Jordan
Mrs Helen FInlay	Mrs Joanne Willis
Mrs Carol Follis	Mrs Heather Bothwell
Mrs Rachel June Whittendale	Mrs Hazel Wilson

Principal Office-bearers

Clergy:	Vacant
Church Treasurer:	Mrs Carol Follis
Church Warden Kinawley Parish Church – Clergy:	Mr Sam Rooney
Church Warden Kinawley Parish Church – People:	Mr David Willis
Church Warden Holy Trinity Church, Crom – Clergy:	Mrs Hazel Latimer
Church Warden Holy Trinity Church, Crom – People:	Dane Robinson
Church Warden Christ Church, Drumany – Clergy:	Mr Bertie Swan
Church Warden Christ Church, Drumany – People:	Mr Gareth Peel
Glebe Warden – Clergy:	Mr Charlie Surphlis
Glebe Warden – People:	Mr William John Finlay

Independent Examiner

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

Bankers

Ulster Bank Limited
16 Darling Street
Enniskillen
Co Fermanagh
BT74 7ER

Parish of Kinawley and Holy Trinity

Trustees' Annual Report for the year ended 31 December 2025

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Kinawley and Holy Trinity for the year ended 31 December 2025.

Objectives and Activities

The charitable purpose of Kinawley and Holy Trinity Parish Church of Ireland is the advancement of religion.

The principal function of the Parish of Kinawley and Holy Trinity is to support the advancement of the Christian religion by promoting, through the work of the Parish of Kinawley and Holy Trinity 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, the Parish of Kinawley and Holy Trinity 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 the Parish of Kinawley and Holy Trinity.

Achievements, Performance & Public Benefit

As a Parish we meet regularly on a Sunday morning for praise, prayer and hearing the Bible taught. A variety of services are offered across our three sites, including the Lord's Supper once a month. Other services are offered from the Book of Common Prayer including Morning Prayer and Service of the Word. On the fourth Sunday of each month, there is a United Service aimed at bringing three different congregations within the Parish together. This is reasonably informal in nature. All our services are open to anyone to join in, and we deliberately aim to make them accessible and friendly to visitors and newcomers. We also aim to make our services accessible to all ages and backgrounds. A children's talk is delivered at services in Derrylin and Crom (with the exception of the United Service), after which the children leave to attend Sunday School. There is also a creche for children under the age of 4.

Alongside all this is the regular teaching of the Bible in small groups, pastoral visitation and care, and training of Church members.

The Girls Friendly Society, and other activities for young people were run during the year to provide opportunities for fun and games, social outings and Bible study. There is a Mother's Union, that meets monthly, who seek to serve others. A First Tuesday Group also run on a monthly to provide a social outing for the older members of the Parish. A Friendship Service is held on a monthly basis to minister to and from those with special needs. We also have a number of social groups such as dancing and bowls which use Church facilities.

As a Parish we have provided support to mission and outreach through donations, to both local and international programmes and have missionary links through mission societies such as Crosslinks, SAMS and CMS. The Parish of Kinawley & Holy Trinity strives to maintain good relationships with neighbouring Church of Ireland Parishes, the Methodist congregations at Knockninny and Florencecourt and the Enniskillen Presbyterian Church.

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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2025 is included on page 8.

The main sources of income were investment income, insurance payments, planned giving and freewill offerings.

The Receipts and Payments Account shows a deficit of receipts over payments of £8,280 for the year ending 31 December 2025.

Going Concern

The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2025 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 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.

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.

Parish of Kinawley and Holy Trinity

Trustees' Annual Report for the year ended 31 December 2025 (continued)

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 2025 the Select Vestry met 7 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 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

Carn Follis

Mrs. C Follis

Rev Tanya Woods

Date: 21 April 2026

Parish of Kinawley and Holy Trinity

Independent Examiners Report to the Trustees of Kinawley and Holy Trinity

I report on the accounts of Kinawley and Holy Trinity for the year ended 31 December 2025, which are set out on pages 7 to 13.

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.

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

Date: 21 April 2026

Parish of Kinawley and Holy Trinity

Receipts and Payments Account for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £
Receipts					
Donations & plate collection		107,763	-	-	107,763
Proceeds from Fund Raising Events		5,635	-	-	5,635
Legacies		-	-	-	-
Bank & Deposit interest		821	4	-	825
Investment income		7,327	-	-	7,327
Rental of premises		8,900	-	-	8,900
Grants		-	46,981	-	46,981
Graveyard & Burial Fees		1,050	-	-	1,050
Other Receipts	2	712	-	-	712
Collections for third parties		32	2,596	-	2,628
Income from Equity Investments		12,042	3,901	-	15,943
Total Receipts		144,282	53,482	-	197,764
Payments					
Diocesan Costs/Assessment		65,020	-	-	65,020
Church Running Costs		16,036	-	-	16,036
Glebe Costs		9,034	-	-	9,034
Parish Centre Costs		56,793	46,982	-	103,775
Administration Costs		1,644	-	-	1,644
Charitable Donations	3	3,642	2,595	-	6,237
Fundraising Costs		-	-	-	-
Other Payments	4	4,298	-	-	4,298
Total Payments		156,467	49,577	-	206,044
Excess (Deficit) of Receipts over Payments for the year before transfers		(12,185)	3,905	-	(8,280)
Transfers		(5,608)	5,608	-	-
Excess of Payments over Receipts for the year		(17,793)	9,513	-	(8,280)

On behalf of the trustees:

Carol Follis

Mrs C Follis
Date: 21 April 2026

Tanya Woods

Rev Tanya Woods

Parish of Kinawley and Holy Trinity

Statement of Assets and Liabilities as at 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £
Cash Funds					
Current Accounts	5	63,882	-	-	63,882
Total Cash Funds		**63,882**	**-**	**-**	**63,882**
Investment Assets					
Equity Investments		159,693	89,028	-	248,721
Investments in RCB / CIT Unit Trusts		-	-	41,001	41,001
Investment Properties		125,000	200,000	-	325,000
Total Investment Assets		**284,693**	**289,028**	**41,001**	**614,722**
Assets retained for the Parish's own use					
Parish Centres		360,000	-	-	360,000
Glebe House		-	200,000	-	200,000
Fixtures & Fittings		40,000	-		40,000
Total Assets retained for the Parish's own use		**400,000**	**200,000**	**-**	**600,000**
Total Assets		**748,575**	**489,028**	**41,001**	**1,278,604**
Represented by:					
Opening Funds		766,368	479,515	41,001	1,286,884
Surplus/Deficit for the year		(17,793)	9,513	-	(8,280)
Closing Funds		748,575	489,028	41,001	1,278,604

On Behalf of the Trustees

Cara Follis

Mrs C Follis

Tanya Woods

Rev Tanya Woods

Date: 21 April 2026

Parish of Kinawley and Holy Trinity

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
- Parish Halls
- Glebe House

The Church Buildings and Graveyards 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 Halls are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2025. No depreciation has been provided on the glebe house as the current estimated residual value is not less than it carrying value and the remaining useful life currently exceeds 50 years.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities and investments in 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. The Glebe Lands are stated at the Trustee's estimate of fair value and the bungalow owned by the Parish is stated at cost of acquisition.

Parish of Kinawley and Holy Trinity

Notes to the financial statements for the year ended 31 December 2025 (continued)

2. Other Receipts

	Unrestricted	Restricted	Total 2025
	£	£	£
Church Magazines	684	-	684
NIE Pole Rent	27	-	27
	711	-	711

3. Charitable Donations

	Unrestricted	Restricted	Total 2025
	£	£	£
Kinawley District	-	815	815
RBP Parade	-	527	527
Killesher Parish Maud Cunningham Appeal	250	-	250
Derrylin First Tuesday	300	-	300
Mothers Union	-	45	45
Scripture Union	-	1,000	1,000
Teemore Hall Development Association	2,000	-	2,000
Poppy Appeal	92	208	300
CMS Ireland	1,000	-	1,000
	3,642	2,595	6,237

Parish of Kinawley and Holy Trinity

Notes to the financial statements for the year ended 31 December 2025 (continued)

4. Other Payments

	Unrestricted	Restricted	Total 2025
	£	£	£
Sunday School Expenses	735	-	735
Church Magazines	684	-	684
Candles	19	-	19
Property Maintenance re Bungalow	1,250	-	1,250
Church Repair Fund	100	-	100
Gifts	335	-	335
Christmas Decorations	153	-	153
Rates re Bungalow	1,022	-	1,022
	4,298	-	4,298

5. Current Accounts and Cash

	Unrestricted	Restricted	Total 2025
	£	£	£
Bungalow Account	17,128	-	17,128
Crom Church Account	15.330	-	15,330
Community Account	280	-	280
General Savings Account	-	-	-
Main Current Account	26,395	-	26,395
Lodgement Account	4,749	-	4,749
Bequest & Donation Account	-	-	-
	63,882	-	63,882

Parish of Kinawley and Holy Trinity

Notes to the financial statements for the year ended 31 December 2025 (continued)

6. Reconciliation of Cash Funds

	Unrestricted	Restricted	Total 2025
	£	£	£
Total Cash Funds at Beginning of the year	241,868	79,515	321,383
Receipts for the Year	217,359	15,905	233,264
Payments for the Year	(242,044)	-	(242,044)
Transfers for the Year	6,392	(6,392)	-
Total Cash Funds at end of the year	223,575	89,028	312,603

7. Movement in Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Endowment funds					
Income Bonds	41,001	-	-	-	41,001
	41,001	-	-	-	41,001
Restricted funds					
Bequest & Donation Account	388	4	-	(392)	-
Equity Investments	79,127	3,901	-	6,000	89,028
	79,515	3,905	-	5,608	89,028
Unrestricted funds					
Crom Church Account	13,330	2,459	459	-	15,330
General Savings Account	373	4	-	(377)	-
Main Account	25,900	115,690	205,315	90,120	26,395
Lodgment Account	2,440	2,309	-	-	4,749
Community Account	550	-	270	-	280
Bungalow Account	81,624	60,855	-	(125,351)	17,128
Equity Investments	117,651	12,042	-	30,000	159,693
	241,868	193,359	206,044	(5,608)	223,575
Total funds	362,384	197,264	206,044	-	353,604

Purposes of Endowment Funds

- Income Bonds with RCB - the income is to be used for general Parish running costs.

Purposes of Restricted Funds

- Bequest Fund – the income is to be used for the general Parish running costs.
- Equity Investments held under Professional Management - the income is to -be used for the general Parish running costs.

Purposes of Designated Funds

- The Bungalow Account – The Trustees have set aside funds for expenditure relating the Bungalow.

8. Transactions with the Trustees

The parish paid expenses of £9,034 relating to the running costs of the glebe house. There were no payments made to trustees or persons connected to them.

9. Governance Costs

Governance costs of £300 were incurred during the year which relates to fees paid to the accountants and independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Accounts

PRS Patton Rainey Stenson Limited | CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

Parish of Kinawley and Holy Trinity

Financial Statements
For the year ended 31 December 2024

Charity Number: 105440

CHARTERED ACCOUNTANTS IRELAND

Registered to carry out audit work and regulated for a range of investment business activities in the United Kingdom by the Institute of Chartered Accountants in Ireland

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Parish of Kinawley and Holy Trinity

Annual report and financial statements for the year ended 31 December 2024

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Parish of Kinawley and Holy Trinity

References and administrative details

Year ended 31 December 2024

Charity Name:	Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland
Charity Registration Number:	105440
Contact Address:	146 Main Street Derrylin Enniskillen BT92 9PD

Trustees

Mr William George Darling
Mrs Betty Emo
Earl of Erne
Mrs Helen FInlay
Mrs Carol Follis
Mrs Rachel June Whittendale
Mr Brian Richard Graham
Mr Jonathan Willis
Mrs Sara Jordan
Mrs Joanne Willis
Mrs Gladys Thompson
Mrs Hazel Wilson

Principal Office-bearers

Clergy:	Vacant
Church Treasurer:	Mrs Carol Follis
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Bankers

Ulster Bank Limited
16 Darling Street
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Parish of Kinawley and Holy Trinity

Trustees' Annual Report for the year ended 31 December 2024

The trustees present the annual report, income statement and balance sheet for the Parish of Kinawley and Holy Trinity for the year ended 31 December 2024.

Objectives and Activities

The charitable purpose of Kinawley and Holy Trinity Parish Church of Ireland is the advancement of religion.

The principal function of the Parish of Kinawley and Holy Trinity is to support the advancement of the Christian religion by promoting, through the work of the Parish of Kinawley and Holy Trinity 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.

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Achievements, Performance & Public Benefit

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The Girls Friendly Society, and other activities for young people were run during the year to provide opportunities for fun and games, social outings and Bible study. There is a Mother's Union, that meets monthly, who seek to serve others. A First Tuesday Group also run on a monthly to provide a social outing for the older members of the Parish. A Friendship Service is held on a monthly basis to minister to and from those with special needs. We also have a number of social groups such as dancing and bowls which use Church facilities.

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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.

Financial Review

The income statement is set out on page 7 and the balance sheet at 31 December 2024 is included on page 8.

The main sources of income were investment income, insurance payments, planned giving and freewill offerings.

The income statement shows a deficit of income over expenses of (£52,918) for the year ending 31 December 2024.

Going Concern

The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2024 can be signed off as a going concern.

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

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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.

Parish of Kinawley and Holy Trinity

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

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 2024 the Select Vestry met 10 times during the year and the average attendance was 80%.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

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.

On behalf of the trustees:

Mrs C Follis

Canon Ruth West

Date: 30 April 2025

Parish of Kinawley and Holy Trinity

Independent Examiners Report to the Trustees of Kinawley and Holy Trinity

I report on the financial statements of Kinawley and Holy Trinity for the year ended 31 December 2024, which are set out on pages 7 to 13.

Respective Responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements 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 financial statements 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 financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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 financial statements do not accord with those accounting records.
3. That the financial statements do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the financial statements 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.

Thomas S Patton

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

Date: 30 April 2025

Parish of Kinawley and Holy Trinity

Income Statement for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
Income					
Donations & plate collection		72,191	2,000	-	74,191
Proceeds from Fund Raising Events		8,492	-	-	8,492
Legacies		-	-	-	-
Bank & Deposit interest		976	5	-	981
Investment income		512	-	-	512
Rental of premises		9,250	-	-	9,250
Grants		-	6,973	-	6,973
Graveyard & Burial Fees		150		-	150
Other income	2	156,070		-	156,070
Collections for third parties		55	1,582	-	1,637
Income from Equity Investments		21,483	4,944	-	26,427
Total Income		269,179	15,504	-	284,683
Expenditure					
Diocesan Costs/Assessment		65,634	-	-	65,634
Church Running Costs		22,898	-	-	22,898
Glebe Costs		3,768	-	-	3,768
Parish Centre Costs		226,305	6,973	-	233,278
Administration Costs		2,015	-	-	2,015
Charitable Donations	3	4,320	2,582	-	6,902
Fundraising Costs	4	-	-	-	-
Other Payments	5	3,106	-	-	3,106
Total Expenditure		328,046	9,555	-	337,601
Profit (Loss) for the year		(58,867)	5,949	-	(52,918)
Transfers		-	-	-	-
Profit (Loss) for the year		(58,867)	5,949	-	(52,918)

On behalf of the trustees:

Carol Follis
Mrs C Follis

Ruth West
Canon Ruth West

Date: 30 April 2025

Parish of Kinawley and Holy Trinity

Balance Sheet as at 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
Cash Funds					
Current Accounts	6	124,217	388	-	124,605
Total Cash Funds		**124,217**	**388**	**-**	**124,605**
Investment Assets					
Equity Investments		117,651	79,127	-	196,778
Investments in RCB / CIT Unit Trusts		-	-	41,001	41,001
Investment Properties		125,000	200,000	-	325,000
Total Investment Assets		**242,651**	**279,127**	**41,001**	**562,779**
Assets retained for the Parish's own use					
Parish Centres		360,000	-	-	360,000
Glebe House		-	200,000	-	200,000
Fixtures & Fittings		40,000	-		40,000
Total Assets retained for the Parish's own use		**400,000**	**200,000**	**-**	**600,000**
Total Assets		766,868	479,515	41,001	1,287,384
Creditors less than 1 year		(500)	0	0	(500)
		766,368	479,515	41,001	1,286,884
Represented by:					
Opening Funds		825,235	473,566	41,001	1,339,802
Profit/Loss for year		(58,867)	5,949	0	(52,918)
Closing Funds		766,368	479,515	41,001	1,286,884

On Behalf of the Trustees

Carol Follis

Mrs C Follis

Ruth West

Canon Ruth West

Date: 30 April 2025

Parish of Kinawley and Holy Trinity

Notes to the financial statements for the year ended 31 December 2024

1. Accounting policies

These financial statements have been prepared in accordance with Financial Reporting Standard FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost conventions and the accruals basis.

Set out below are the principal accounting policies which have been adopted in the compilation of the income statement and balance sheet.

(a) Income Statement

All items of income and expenditure included within the income statement have been accounted for on an accruals basis.

(b) Balance Sheet

(i) *Assets retained for the Parish's own use*

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

- Church Building and Graveyard
- Parish Halls
- Glebe House

The Church Buildings and Graveyards 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 financial statements and to the parish.

The Parish Halls are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2024. No depreciation has been provided on the glebe house as the current estimated residual value is not less than it carrying value and the remaining useful life currently exceeds 50 years.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities and investments in 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. The Glebe Lands are stated at the Trustee's estimate of fair value and the bungalow owned by the Parish is stated at cost of acquisition.

Parish of Kinawley and Holy Trinity

Notes to the financial statements for the year ended 31 December 2024 (continued)

2. Other Income

	Unrestricted	Restricted	Total 2024
	£	£	£
RCB Vacancy Fund	864	-	864
Church Magazines	722	-	722
Insurance Payment	154,457	-	154,457
NIE Pole Rent	27	-	27
	156,070	-	156,070

3. Charitable Donations

	Unrestricted	Restricted	Total 2024
	£	£	£
Crosslinks	-	1,000	1,000
Faith Mission	-	200	200
Derrylin First Tuesday	300	-	300
Scripture Union	1,000	-	1,000
Teemore Hall Development Association	3,000	-	3,000
Royal British Legion Poppy Appeal	20	280	300
Special Collection		1,102	1,102
	4,320	2,582	6,902

4. Fundraising Costs

	Unrestricted	Restricted	Total 2024
	£	£	£
Performance Fee	-	-	-
	-	-	-

Parish of Kinawley and Holy Trinity

Notes to the financial statements for the year ended 31 December 2024 (continued)

5. Other Payments

	Unrestricted	Restricted	Total 2024
	£	£	£
Sunday School Expenses	750	-	750
Church Magazines	722	-	722
Bouncy Castle	140	-	140
Property Maintenance re Bungalow	516	-	516
Rates re Bungalow	978	-	978
	3,106	-	3,106

6. Current Accounts and Cash

	Unrestricted	Restricted	Total 2024
	£	£	£
Bungalow Account	81,624	-	81,624
Crom Church Account	13,330	-	13,330
Community Account	550	-	550
General Savings Account	373	-	373
Main Current Account	25,900	-	25,900
Lodgement Account	2,440	-	2,440
Bequest & Donation Account	-	388	388
	124,217	388	124,605

7. Reconciliation of Cash Funds

	Unrestricted	Restricted	Total 2024
	£	£	£
Total Cash Funds at Beginning of the year	300,735	73,566	374,301
Receipts for the Year	287,981	5,949	293,930
Payments for the Year	346,848	-	346,848
Total Cash Funds at end of the year	241,868	79,515	321,383

Parish of Kinawley and Holy Trinity

Notes to the financial statements for the year ended 31 December 2024 (continued)

8. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment funds					
Income Bonds	41,001	-	-	-	41,001
	41,001	-	-	-	41,001
Restricted funds					
Bequest & Donation Account	383	5	-	-	388
Equity Investments	73,183	5,944	-	-	79,127
	73,566	5,949	-	-	79,515
Unrestricted funds					
Crom Church Account	11,867	1,963	500	-	13,330
General Savings Account	15,344	29	-	(15,000)	373
Main Account	16,574	99,204	346,348	256,470	25,900
Lodgment Account	1,484	2,956	-	(2,000)	2,440
Community Account	550	-	-	-	550
Bungalow Account	23,748	162,346	-	(104,470)	81,624
Equity Investments	231,168	21,483	-	(135,000)	117,651
	300,735	287,981	346,848	-	241,868
Creditors	(500)				(500)
Investment Properties					
Restricted	200,000	0	0	0	200,000
Unrestricted	125,000	0	0	0	125,000
Assets for Own Use					
Restricted	200,000	0	0	0	200,000
Unrestricted	400,000	0	0	0	400,000
	925,000	0	0	0	925,000
Total funds	1,339,802	293,930	346,848	-	1,286,884

Purposes of Endowment Funds

- Income Bonds with RCB - the income is to be used for general Parish running costs.

Purposes of Restricted Funds

- Bequest Fund – the income is to be used for the general Parish running costs.
- Equity Investments held under Professional Management - the income is to -be used for the general Parish running costs.

Purposes of Designated Funds

- The Bungalow Account – The Trustees have set aside funds for expenditure relating the Bungalow.

9. Transactions with the Trustees

The parish paid expenses of £3,768 relating to the running costs of the glebe house. There were no payments made to trustees or persons connected to them.

10. Governance Costs

Governance costs of £300 were incurred during the year which relates to fees paid to the accountants and independent examiner. Governance costs are included within Administration costs in the financial statements.

Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Accounts

Patton Rainey Stenson Limited
Chartered Accountants and Registered Auditors

Parish of Kinawley and Holy Trinity

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

For the year ended 31 December 2023

Charity Number: 105440

CHARTERED ACCOUNTANTS IRELAND

Registered to carry out audit work and regulated for a range of investment business activities in the United Kingdom by the Institute of Chartered Accountants in Ireland

Chartered Tax Advisers

Parish of Kinawley and Holy Trinity

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

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Statement of assets and liabilities	8
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Parish of Kinawley and Holy Trinity

References and administrative details

Year ended 31 December 2023

Charity Name:	Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland
Charity Registration Number:	105440
Contact Address:	146 Main Street Derrylin Enniskillen BT92 9PD

Trustees

Mrs Heather Bothwell
Mrs Sara Jordan
Mrs Helen Finlay
Mr David Willis
Mrs Hazel Elizabeth Matilda Latimer
Mrs Rachel June Whittendale
Mr William George Darling
Mr Jonathan Willis
Mrs Betty Emo
Mr William John Finlay
Mr Brian Richard Graham
Mr Billy Griffith
Mr Gareth Peel
Mr Albert Swan
Mr William Charles Surphlis
Mrs Hazel Wilson
Mr Sam Rooney
Mrs Carol Follis
Mrs Joanne Willis
Rev Alastair Donaldson
Earl of Erne

Principal Office-bearers

Clergy:	Rev. Alastair Donaldson
Church Treasurer:	Mrs Carol Follis
Church Warden Kinawley Parish Church – Clergy:	Mr Billy Griffith
Church Warden Kinawley Parish Church – People:	Mr Sam Rooney
Church Warden Holy Trinity Church, Crom – Clergy:	Mr George Darling
Church Warden Holy Trinity Church, Crom – People:	Mrs Hazel Latimer
Church Warden Christ Church, Drumany – Clergy:	Mr Jonathan Willis
Church Warden Christ Church, Drumany – People:	Mr Bertie Swan

Independent Examiner

S Stenson FCA
Patton Rainey and Associates
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Bankers

Ulster Bank Limited
16 Darling Street
Enniskillen
Co Fermanagh
BT74 7ER

Parish of Kinawley and Holy Trinity

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 Parish of Kinawley and Holy Trinity for the year ended 31 December 2023.

Objectives and Activities

The charitable purpose of Kinawley and Holy Trinity Parish Church of Ireland is the advancement of religion.

The principal function of the Parish of Kinawley and Holy Trinity is to support the advancement of the Christian religion by promoting, through the work of the Parish of Kinawley and Holy Trinity 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, the Parish of Kinawley and Holy Trinity 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 the Parish of Kinawley and Holy Trinity.

Achievements, Performance & Public Benefit

As a Parish we meet regularly on a Sunday morning for praise, prayer and hearing the Bible taught. A variety of services are offered across our three sites, including the Lord's Supper once a month. Other services are offered from the Book of Common Prayer including Morning Prayer and Service of the Word. On the fourth Sunday of each month, there is a United Service aimed at bringing three different congregations within the Parish together. This is reasonably informal in nature. All our services are open to anyone to join in, and we deliberately aim to make them accessible and friendly to visitors and newcomers. We also aim to make our services accessible to all ages and backgrounds. A children's talk is delivered at services in Derrylin and Crom (with the exception of the United Service), after which the children leave to attend Sunday School. There is also a creche for children under the age of 4.

Alongside all this is the regular teaching of the Bible in small groups, pastoral visitation and care, and training of Church members.

The Girls Friendly Society, and other activities for young people were run during the year to provide opportunities for fun and games, social outings and Bible study. There is a Mother's Union, that meets monthly, who seek to serve others. A First Tuesday Group also run on a monthly to provide a social outing for the older members of the Parish. A Friendship Service is held on a monthly basis to minister to and from those with special needs. We also have a number of social groups such as dancing and bowls which use Church facilities.

As a Parish we have provided support to mission and outreach through donations, to both local and international programmes and have missionary links through mission societies such as Crosslinks, SAMS and CMS. The Parish of Kinawley & Holy Trinity strives to maintain good relationships with neighbouring Church of Ireland Parishes, the Methodist congregations at Knockninny and Florencecourt and the Enniskillen Presbyterian Church.

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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2023 is included on page 8.

The main sources of income were planned giving and freewill offerings.

The Receipts and Payments Account shows an excess of receipts over payments of £30,035.

There were no funds in deficit for the year ending 31 December 2023.

Going Concern

The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 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 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.

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.

Parish of Kinawley and Holy Trinity

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

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 10 times during the year and the average attendance was 85%.

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

Carol Follis

Mrs. C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

Independent Examiners Report to the Trustees of Kinawley and Holy Trinity

I report on the accounts of Kinawley and Holy Trinity for the year ended 31 December 2023, which are set out on pages 7 to 14.

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 & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
BT74 7BT

Date: 15th April 2024

Parish of Kinawley and Holy Trinity

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Receipts					
Donations & plate collection		93,134	-	-	93,134
Proceeds from Fund Raising Events		1,200	-	-	1,200
Legacies		-	-	-	-
Bank & Deposit interest		457	204	-	661
Investment income		472	-	-	472
Rental of premises		8,550	-	-	8,550
Grants		-	-	-	-
Graveyard & Burial Fees		850	-	-	850
Other Receipts	2	3,026	-	-	3,026
Receipts from Parish Organisations		-	-	-	-
Income from Equity Investments		18,915	7,183	-	26,098
Total Receipts		126,604	7,387	-	133,991
Payments					
Diocesan Costs/Assessment		64,212	-	-	64,212
Church Running Costs		14,350	-	-	14,350
Glebe Costs		4,041	-	-	4,041
Parish Centre Costs		973	-	-	973
Administration Costs		1,303	-	-	1,303
Charitable Donations	3	6,162	-	-	6,162
Fundraising Costs	4	350	-	-	350
Other Payments	5	12,565	-	-	12,565
Total Payments		103,956	-	-	103,956
Excess of Receipts over Payments for the year before transfers		22,648	7,387		30,035
Transfers		(4,000)	4,000	-	0.00
Excess of Receipts over Payments for the year		18,648	11,387		30,035

On behalf of the trustees:

Carol Follis

Mrs C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

Statement of Assets and Liabilities as at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Cash Funds					
Current Accounts	6	69,567	383	-	69,950
Total Cash Funds		**69,567**	**383**	**-**	**69,950**
Investment Assets					
Equity Investments		231,168	73,183		304,351
Investments in RCB / CIT Unit Trusts		-	-	41,001	41,001
Investment Properties		125,000	200,000		325,000
Total Investment Assets		**356,168**	**273,183**	**41,001**	**670,352**
Assets retained for the Parish's own use					
Parish Centres		360,000	-	-	360,000
Glebe House		-	200,000	-	200,000
Fixtures & Fittings		40,000	-		40,000
Total Assets retained for the Parish's own use		**400,000**	**200,000**	**-**	**600,000**

On Behalf of the Trustees

Carol Follis

Mrs C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

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
- Parish Halls
- Glebe House

The Church Buildings and Graveyards 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 Halls are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the glebe house as the current estimated residual value is not less than it carrying value and the remaining useful life currently exceeds 50 years.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities and investments in 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. The Glebe Lands are stated at the Trustee's estimate of fair value and the bungalow owned by the Parish is stated at cost of acquisition.

Parish of Kinawley and Holy Trinity

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

2. Other Receipts

	Unrestricted	Restricted	Total 2023
	£	£	£
Power NI	600	-	600
GFS Services	789	-	789
Church Magazines	715	-	715
NI Water – Overcharge repayment	108	-	108
Social	518	-	518
NIE Pole Rent	26		26
DDRG Balance from closed account	270	-	270
	3,026	-	3,026

3. Charitable Donations

	Unrestricted	Restricted	Total 2023
	£	£	£
Earthquake Appeal -British Red Cross	500	-	500
Best Bursary Scheme	1,000	-	1,000
Derrylin First Tuesday	300	-	300
Derrylin Mothers Union	112	-	112
Scripture Union	1,000	-	1,000
Teemore Hall Development Association	3,000	-	3,000
Royal British Legion Poppy Appeal	250	-	250
	6,162	-	6,162

4. Fundraising Costs

	Unrestricted	Restricted	Total 2023
	£	£	£
Performance Fee	350	-	350
	350	-	350

Parish of Kinawley and Holy Trinity

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

5. Other Payments

	Unrestricted	Restricted	Total 2023
	£	£	£
Sunday School Expenses	1,335	-	1,335
Church Magazines	741	-	741
Harvest Expenses	100	-	100
Special Collection	1,299	-	1,299
Seat Cushions	3,031	-	3,031
Repairs	2,180	-	2,180
Bishops 10-year anniversary present	100	-	100
Catering Parish Lunch	400	-	400
Embrace Social	500	-	500
Dehumidifier	1,156	-	1,156
Organ Tuning & Maintenance	285	-	285
Gift Day Performance Fee	100	-	100
Services to Music	300	-	300
Church Repair Fund	100	-	100
Rates re Bungalow	938	-	938
	12,565	-	12,565

6. Current Accounts and Cash

	Unrestricted	Restricted	Total 2023
	£	£	£
Bungalow Account	23,748	-	23,748
Crom Church Account	11,867	-	11,867
Community Account	550	-	550
General Savings Account	15,344	-	15,344
Main Current Account	16,574	-	16,574
Lodgement Account	1,484	-	1,484
Bequest & Donation Account	-	383	383
	69,567	383	69,950

Parish of Kinawley and Holy Trinity

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

7. Reconciliation of Cash Funds

	Unrestricted	Restricted	Total 2023
	£	£	£
Total Cash Funds at Beginning of the year	282,087	66,179	348,266
Receipts for the Year	126,604	7,387	133,991
Payments for the Year	(107,956)	-	(107,956)
Total Cash Funds at end of the year	300,735	73,566	374,301

8. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
Income Bonds	41,001	-	-	-	41,001
	41,001	-	-	-	41,001
Restricted funds					
Bequest & Donation Account	66,179	204	-	(66,000)	383
Equity Investments	0	7,183		66,000	73,183
	66,179	7,387	-	0.00	73,566
Unrestricted funds					
Crom Church Account	11,059	2,288	1,480	-	11,867
General Savings Account	15,339	5	-	-	15,344
Main Account	8,437	95,974	106,476	18,638	16,574
Lodgment Account	2,659	2,525	-	(3,700)	1,484
Community Account	550	-	-	-	550
Bungalow Account	31,790	6,897	-	(14,938)	23,748
Equity Investments	212,253	18,915	-	-	231,168
	282,087	126,604	107,956	0.00	300,735
Total funds	389,267	133,991	107,956	0.00	415,302

Purposes of Endowment Funds
- Income Bonds with RCB - the income is to be used for general Parish running costs.

Purposes of Restricted Funds
- Bequest Fund – the income is to be used for the general Parush running costs.
- Equity Investments held under Professional Management - the income is to -be used for the general Parish running costs.

Purposes of Designated Funds
- The Bungalow Account – The Trustees have set aside funds for expenditure relating the Bungalow.

9. Transactions with the Trustees

The parish paid expenses of £4,041 relating to the running costs of the glebe house. There were no payments made to trustees or persons connected to them:

15. Governance Costs

Governance costs were NIL during the year, as Kinawley and Holy Trinity Parish have not been required to file an Annual Return with Charities Commission NI from 31 December 2019 due to Covid-19.

Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Annual report

Patton Rainey Stenson Limited
Chartered Accountants and Registered Auditors

Parish of Kinawley and Holy Trinity

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

For the year ended 31 December 2023

Charity Number: 105440

CHARTERED ACCOUNTANTS IRELAND

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Chartered Tax Advisers

Parish of Kinawley and Holy Trinity

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

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Parish of Kinawley and Holy Trinity

References and administrative details

Year ended 31 December 2023

Charity Name:	Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland
Charity Registration Number:	105440
Contact Address:	146 Main Street Derrylin Enniskillen BT92 9PD

Trustees

Mrs Heather Bothwell
Mrs Sara Jordan
Mrs Helen Finlay
Mr David Willis
Mrs Hazel Elizabeth Matilda Latimer
Mrs Rachel June Whittendale
Mr William George Darling
Mr Jonathan Willis
Mrs Betty Emo
Mr William John Finlay
Mr Brian Richard Graham
Mr Billy Griffith
Mr Gareth Peel
Mr Albert Swan
Mr William Charles Surphlis
Mrs Hazel Wilson
Mr Sam Rooney
Mrs Carol Follis
Mrs Joanne Willis
Rev Alastair Donaldson
Earl of Erne

Principal Office-bearers

Clergy:	Rev. Alastair Donaldson
Church Treasurer:	Mrs Carol Follis
Church Warden Kinawley Parish Church – Clergy:	Mr Billy Griffith
Church Warden Kinawley Parish Church – People:	Mr Sam Rooney
Church Warden Holy Trinity Church, Crom – Clergy:	Mr George Darling
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Independent Examiner

S Stenson FCA
Patton Rainey and Associates
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Bankers

Ulster Bank Limited
16 Darling Street
Enniskillen
Co Fermanagh
BT74 7ER

Parish of Kinawley and Holy Trinity

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 Parish of Kinawley and Holy Trinity for the year ended 31 December 2023.

Objectives and Activities

The charitable purpose of Kinawley and Holy Trinity Parish Church of Ireland is the advancement of religion.

The principal function of the Parish of Kinawley and Holy Trinity is to support the advancement of the Christian religion by promoting, through the work of the Parish of Kinawley and Holy Trinity 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, the Parish of Kinawley and Holy Trinity 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 the Parish of Kinawley and Holy Trinity.

Achievements, Performance & Public Benefit

As a Parish we meet regularly on a Sunday morning for praise, prayer and hearing the Bible taught. A variety of services are offered across our three sites, including the Lord's Supper once a month. Other services are offered from the Book of Common Prayer including Morning Prayer and Service of the Word. On the fourth Sunday of each month, there is a United Service aimed at bringing three different congregations within the Parish together. This is reasonably informal in nature. All our services are open to anyone to join in, and we deliberately aim to make them accessible and friendly to visitors and newcomers. We also aim to make our services accessible to all ages and backgrounds. A children's talk is delivered at services in Derrylin and Crom (with the exception of the United Service), after which the children leave to attend Sunday School. There is also a creche for children under the age of 4.

Alongside all this is the regular teaching of the Bible in small groups, pastoral visitation and care, and training of Church members.

The Girls Friendly Society, and other activities for young people were run during the year to provide opportunities for fun and games, social outings and Bible study. There is a Mother's Union, that meets monthly, who seek to serve others. A First Tuesday Group also run on a monthly to provide a social outing for the older members of the Parish. A Friendship Service is held on a monthly basis to minister to and from those with special needs. We also have a number of social groups such as dancing and bowls which use Church facilities.

As a Parish we have provided support to mission and outreach through donations, to both local and international programmes and have missionary links through mission societies such as Crosslinks, SAMS and CMS. The Parish of Kinawley & Holy Trinity strives to maintain good relationships with neighbouring Church of Ireland Parishes, the Methodist congregations at Knockninny and Florencecourt and the Enniskillen Presbyterian Church.

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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2023 is included on page 8.

The main sources of income were planned giving and freewill offerings.

The Receipts and Payments Account shows an excess of receipts over payments of £30,035.

There were no funds in deficit for the year ending 31 December 2023.

Going Concern

The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 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 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.

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.

Parish of Kinawley and Holy Trinity

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

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 10 times during the year and the average attendance was 85%.

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

Carol Follis

Mrs. C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

Independent Examiners Report to the Trustees of Kinawley and Holy Trinity

I report on the accounts of Kinawley and Holy Trinity for the year ended 31 December 2023, which are set out on pages 7 to 14.

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 & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
BT74 7BT

Date: 15th April 2024

Parish of Kinawley and Holy Trinity

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Receipts					
Donations & plate collection		93,134	-	-	93,134
Proceeds from Fund Raising Events		1,200	-	-	1,200
Legacies		-	-	-	-
Bank & Deposit interest		457	204	-	661
Investment income		472	-	-	472
Rental of premises		8,550	-	-	8,550
Grants		-	-	-	-
Graveyard & Burial Fees		850	-	-	850
Other Receipts	2	3,026	-	-	3,026
Receipts from Parish Organisations		-	-	-	-
Income from Equity Investments		18,915	7,183	-	26,098
Total Receipts		126,604	7,387	-	133,991
Payments					
Diocesan Costs/Assessment		64,212	-	-	64,212
Church Running Costs		14,350	-	-	14,350
Glebe Costs		4,041	-	-	4,041
Parish Centre Costs		973	-	-	973
Administration Costs		1,303	-	-	1,303
Charitable Donations	3	6,162	-	-	6,162
Fundraising Costs	4	350	-	-	350
Other Payments	5	12,565	-	-	12,565
Total Payments		103,956	-	-	103,956
Excess of Receipts over Payments for the year before transfers		22,648	7,387		30,035
Transfers		(4,000)	4,000	-	0.00
Excess of Receipts over Payments for the year		18,648	11,387		30,035

On behalf of the trustees:

Carol Follis

Mrs C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

Statement of Assets and Liabilities as at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Cash Funds					
Current Accounts	6	69,567	383	-	69,950
Total Cash Funds		**69,567**	**383**	**-**	**69,950**
Investment Assets					
Equity Investments		231,168	73,183		304,351
Investments in RCB / CIT Unit Trusts		-	-	41,001	41,001
Investment Properties		125,000	200,000		325,000
Total Investment Assets		**356,168**	**273,183**	**41,001**	**670,352**
Assets retained for the Parish's own use					
Parish Centres		360,000	-	-	360,000
Glebe House		-	200,000	-	200,000
Fixtures & Fittings		40,000	-		40,000
Total Assets retained for the Parish's own use		**400,000**	**200,000**	**-**	**600,000**

On Behalf of the Trustees

Carol Follis

Mrs C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

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
- Parish Halls
- Glebe House

The Church Buildings and Graveyards 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 Halls are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the glebe house as the current estimated residual value is not less than it carrying value and the remaining useful life currently exceeds 50 years.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities and investments in 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. The Glebe Lands are stated at the Trustee's estimate of fair value and the bungalow owned by the Parish is stated at cost of acquisition.

Parish of Kinawley and Holy Trinity

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

2. Other Receipts

	Unrestricted	Restricted	Total 2023
	£	£	£
Power NI	600	-	600
GFS Services	789	-	789
Church Magazines	715	-	715
NI Water – Overcharge repayment	108	-	108
Social	518	-	518
NIE Pole Rent	26		26
DDRG Balance from closed account	270	-	270
	3,026	-	3,026

3. Charitable Donations

	Unrestricted	Restricted	Total 2023
	£	£	£
Earthquake Appeal -British Red Cross	500	-	500
Best Bursary Scheme	1,000	-	1,000
Derrylin First Tuesday	300	-	300
Derrylin Mothers Union	112	-	112
Scripture Union	1,000	-	1,000
Teemore Hall Development Association	3,000	-	3,000
Royal British Legion Poppy Appeal	250	-	250
	6,162	-	6,162

4. Fundraising Costs

	Unrestricted	Restricted	Total 2023
	£	£	£
Performance Fee	350	-	350
	350	-	350

Parish of Kinawley and Holy Trinity

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

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	Unrestricted	Restricted	Total 2023
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Sunday School Expenses	1,335	-	1,335
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Catering Parish Lunch	400	-	400
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Organ Tuning & Maintenance	285	-	285
Gift Day Performance Fee	100	-	100
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Parish of Kinawley and Holy Trinity

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

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Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Annual return

Patton Rainey Stenson Limited
Chartered Accountants and Registered Auditors

Parish of Kinawley and Holy Trinity

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

For the year ended 31 December 2023

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Parish of Kinawley and Holy Trinity

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

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Parish of Kinawley and Holy Trinity

References and administrative details

Year ended 31 December 2023

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Charity Registration Number:	105440
Contact Address:	146 Main Street Derrylin Enniskillen BT92 9PD

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Mr David Willis
Mrs Hazel Elizabeth Matilda Latimer
Mrs Rachel June Whittendale
Mr William George Darling
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Mr Billy Griffith
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Independent Examiner

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BT74 7BT

Bankers

Ulster Bank Limited
16 Darling Street
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Parish of Kinawley and Holy Trinity

Trustees' Annual Report for the year ended 31 December 2023

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As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Kinawley and Holy Trinity 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 the Parish of Kinawley and Holy Trinity.

Achievements, Performance & Public Benefit

As a Parish we meet regularly on a Sunday morning for praise, prayer and hearing the Bible taught. A variety of services are offered across our three sites, including the Lord's Supper once a month. Other services are offered from the Book of Common Prayer including Morning Prayer and Service of the Word. On the fourth Sunday of each month, there is a United Service aimed at bringing three different congregations within the Parish together. This is reasonably informal in nature. All our services are open to anyone to join in, and we deliberately aim to make them accessible and friendly to visitors and newcomers. We also aim to make our services accessible to all ages and backgrounds. A children's talk is delivered at services in Derrylin and Crom (with the exception of the United Service), after which the children leave to attend Sunday School. There is also a creche for children under the age of 4.

Alongside all this is the regular teaching of the Bible in small groups, pastoral visitation and care, and training of Church members.

The Girls Friendly Society, and other activities for young people were run during the year to provide opportunities for fun and games, social outings and Bible study. There is a Mother's Union, that meets monthly, who seek to serve others. A First Tuesday Group also run on a monthly to provide a social outing for the older members of the Parish. A Friendship Service is held on a monthly basis to minister to and from those with special needs. We also have a number of social groups such as dancing and bowls which use Church facilities.

As a Parish we have provided support to mission and outreach through donations, to both local and international programmes and have missionary links through mission societies such as Crosslinks, SAMS and CMS. The Parish of Kinawley & Holy Trinity strives to maintain good relationships with neighbouring Church of Ireland Parishes, the Methodist congregations at Knockninny and Florencecourt and the Enniskillen Presbyterian Church.

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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2023 is included on page 8.

The main sources of income were planned giving and freewill offerings.

The Receipts and Payments Account shows an excess of receipts over payments of £30,035.

There were no funds in deficit for the year ending 31 December 2023.

Going Concern

The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 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 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.

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.

Parish of Kinawley and Holy Trinity

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

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 10 times during the year and the average attendance was 85%.

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

Carol Follis

Mrs. C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

Independent Examiners Report to the Trustees of Kinawley and Holy Trinity

I report on the accounts of Kinawley and Holy Trinity for the year ended 31 December 2023, which are set out on pages 7 to 14.

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 & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
BT74 7BT

Date: 15th April 2024

Parish of Kinawley and Holy Trinity

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Receipts					
Donations & plate collection		93,134	-	-	93,134
Proceeds from Fund Raising Events		1,200	-	-	1,200
Legacies		-	-	-	-
Bank & Deposit interest		457	204	-	661
Investment income		472	-	-	472
Rental of premises		8,550	-	-	8,550
Grants		-	-	-	-
Graveyard & Burial Fees		850	-	-	850
Other Receipts	2	3,026	-	-	3,026
Receipts from Parish Organisations		-	-	-	-
Income from Equity Investments		18,915	7,183	-	26,098
Total Receipts		126,604	7,387	-	133,991
Payments					
Diocesan Costs/Assessment		64,212	-	-	64,212
Church Running Costs		14,350	-	-	14,350
Glebe Costs		4,041	-	-	4,041
Parish Centre Costs		973	-	-	973
Administration Costs		1,303	-	-	1,303
Charitable Donations	3	6,162	-	-	6,162
Fundraising Costs	4	350	-	-	350
Other Payments	5	12,565	-	-	12,565
Total Payments		103,956	-	-	103,956
Excess of Receipts over Payments for the year before transfers		22,648	7,387		30,035
Transfers		(4,000)	4,000	-	0.00
Excess of Receipts over Payments for the year		18,648	11,387		30,035

On behalf of the trustees:

Carol Follis

Mrs C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

Statement of Assets and Liabilities as at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Cash Funds					
Current Accounts	6	69,567	383	-	69,950
Total Cash Funds		**69,567**	**383**	**-**	**69,950**
Investment Assets					
Equity Investments		231,168	73,183		304,351
Investments in RCB / CIT Unit Trusts		-	-	41,001	41,001
Investment Properties		125,000	200,000		325,000
Total Investment Assets		**356,168**	**273,183**	**41,001**	**670,352**
Assets retained for the Parish's own use					
Parish Centres		360,000	-	-	360,000
Glebe House		-	200,000	-	200,000
Fixtures & Fittings		40,000	-		40,000
Total Assets retained for the Parish's own use		**400,000**	**200,000**	**-**	**600,000**

On Behalf of the Trustees

Carol Follis

Mrs C Follis

Alastair Donaldson (Rev)

Rev A Donaldson

Date 15th April 2024

Parish of Kinawley and Holy Trinity

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
- Parish Halls
- Glebe House

The Church Buildings and Graveyards 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 Halls are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the glebe house as the current estimated residual value is not less than it carrying value and the remaining useful life currently exceeds 50 years.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities and investments in 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. The Glebe Lands are stated at the Trustee's estimate of fair value and the bungalow owned by the Parish is stated at cost of acquisition.

Parish of Kinawley and Holy Trinity

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

2. Other Receipts

	Unrestricted	Restricted	Total 2023
	£	£	£
Power NI	600	-	600
GFS Services	789	-	789
Church Magazines	715	-	715
NI Water – Overcharge repayment	108	-	108
Social	518	-	518
NIE Pole Rent	26		26
DDRG Balance from closed account	270	-	270
	3,026	-	3,026

3. Charitable Donations

	Unrestricted	Restricted	Total 2023
	£	£	£
Earthquake Appeal -British Red Cross	500	-	500
Best Bursary Scheme	1,000	-	1,000
Derrylin First Tuesday	300	-	300
Derrylin Mothers Union	112	-	112
Scripture Union	1,000	-	1,000
Teemore Hall Development Association	3,000	-	3,000
Royal British Legion Poppy Appeal	250	-	250
	6,162	-	6,162

4. Fundraising Costs

	Unrestricted	Restricted	Total 2023
	£	£	£
Performance Fee	350	-	350
	350	-	350

Parish of Kinawley and Holy Trinity

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

5. Other Payments

	Unrestricted	Restricted	Total 2023
	£	£	£
Sunday School Expenses	1,335	-	1,335
Church Magazines	741	-	741
Harvest Expenses	100	-	100
Special Collection	1,299	-	1,299
Seat Cushions	3,031	-	3,031
Repairs	2,180	-	2,180
Bishops 10-year anniversary present	100	-	100
Catering Parish Lunch	400	-	400
Embrace Social	500	-	500
Dehumidifier	1,156	-	1,156
Organ Tuning & Maintenance	285	-	285
Gift Day Performance Fee	100	-	100
Services to Music	300	-	300
Church Repair Fund	100	-	100
Rates re Bungalow	938	-	938
	12,565	-	12,565

6. Current Accounts and Cash

	Unrestricted	Restricted	Total 2023
	£	£	£
Bungalow Account	23,748	-	23,748
Crom Church Account	11,867	-	11,867
Community Account	550	-	550
General Savings Account	15,344	-	15,344
Main Current Account	16,574	-	16,574
Lodgement Account	1,484	-	1,484
Bequest & Donation Account	-	383	383
	69,567	383	69,950

Parish of Kinawley and Holy Trinity

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

7. Reconciliation of Cash Funds

	Unrestricted	Restricted	Total 2023
	£	£	£
Total Cash Funds at Beginning of the year	282,087	66,179	348,266
Receipts for the Year	126,604	7,387	133,991
Payments for the Year	(107,956)	-	(107,956)
Total Cash Funds at end of the year	300,735	73,566	374,301

8. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
Income Bonds	41,001	-	-	-	41,001
	41,001	-	-	-	41,001
Restricted funds					
Bequest & Donation Account	66,179	204	-	(66,000)	383
Equity Investments	0	7,183		66,000	73,183
	66,179	7,387	-	0.00	73,566
Unrestricted funds					
Crom Church Account	11,059	2,288	1,480	-	11,867
General Savings Account	15,339	5	-	-	15,344
Main Account	8,437	95,974	106,476	18,638	16,574
Lodgment Account	2,659	2,525	-	(3,700)	1,484
Community Account	550	-	-	-	550
Bungalow Account	31,790	6,897	-	(14,938)	23,748
Equity Investments	212,253	18,915	-	-	231,168
	282,087	126,604	107,956	0.00	300,735
Total funds	389,267	133,991	107,956	0.00	415,302

Purposes of Endowment Funds
- Income Bonds with RCB - the income is to be used for general Parish running costs.

Purposes of Restricted Funds
- Bequest Fund – the income is to be used for the general Parush running costs.
- Equity Investments held under Professional Management - the income is to -be used for the general Parish running costs.

Purposes of Designated Funds
- The Bungalow Account – The Trustees have set aside funds for expenditure relating the Bungalow.

9. Transactions with the Trustees

The parish paid expenses of £4,041 relating to the running costs of the glebe house. There were no payments made to trustees or persons connected to them:

15. Governance Costs

Governance costs were NIL during the year, as Kinawley and Holy Trinity Parish have not been required to file an Annual Return with Charities Commission NI from 31 December 2019 due to Covid-19.

Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Accounts

PARISH OF KINAWLEY AND HOLY TRINITY

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

For the year ended 31st December 2019

Charities Number: NIC 105440

PARISH OF KINAWLEY AND HOLY TRINITY

Annual report and financial statements for the year ended 31 December 2019

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PARISH OF KINAWLEY AND HOLY TRINITY

References and administrative details

Charity Name:	Derrylin / Cloghan / Kinawley & Holy Trinity /Kilmore/Church of Ireland (Parish of Kinawley and Holy Trinity)
Charity Registration Number:	NIC 105440
Contact Address:	

Trustees

George Darling
John Finlay
John Rutledge
June Whittendale
Maurice Willis
Tom Patton
Earl of Erne
Sara Jordan
Olive Roe
Norman Emo
Joanne Willis
Carol Follis

Principal Office-bearers

Clergy:	Rev. Alastair Donaldson
Church Treasurer:	June Whittendale
Church Warden Kinawley Parish Church – Clergy:	Albert Willis
Church Warden Kinawley Parish Church – People:	Brian Graham
Church Warden Holy Trinity Church, Crom – Clergy:	Alan Clarke
Church Warden Holy Trinity, Crom – People:	John Creighton
Church Warden Christ Church, Drumany – Clergy:	Robert Mulligan
Church Warden Christ Church, Drumany – People:	Bertie Swan

Independent Examiner

Mrs Lorna Graham
Corrardrien
Kinawley
Enniskillen
Co Fermanagh

Bankers

Ulster Bank Limited
16 Darling Street
Enniskillen
Co Fermanagh
BT74 7ER

PARISH OF KINAWLEY AND HOLY TRINITY

Trustees' Annual Report for the year ended 31 December 2019

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Kinawley and Holy Trinity for the year ended 31 December 2019.

Objectives and Activities

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

The principal function of the Parish of Kinawley and Holy Trinity is to support the advancement of the Christian religion by promoting, through the work of the Parish of Kinawley and Holy Trinity 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, the Parish of Kinawley and Holy Trinity 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 the Parish of Kinawley and Holy Trinity.

Achievements, Performance & Public Benefit

As a Parish we meet regularly on a Sunday morning for praise, prayer and hearing the Bible taught. A variety of services are offered across our 3 different sites, including the Lord's Supper once a month. Other services are offered from the Book of Common Prayer including Morning Prayer and Service of the Word. On the fourth Sunday of each month, there is a United Service aimed at bringing the 3 different congregations within the parish together. This is reasonably informal in nature. All our services are open to anyone to join in, and we deliberately aim to make them accessible and friendly to visitors and newcomers. We also aim to make our services accessible to all ages and backgrounds. A children's talk is delivered at services in Derrylin and Crom (with the exception of the United Service), after which the children leave to attend Sunday school. There is also a crèche for children under the age of 4.

During the year we ran two Bible Study Courses which aimed to help people from parish make sense of the issues they see in the world and experience in their lives and as an introduction to how the Christian faith helps us understand such issues. These courses are open to people from outside of the parish, regardless of their background or views on the Christian faith.

Alongside all this is the regular teaching of the Bible in small groups, pastoral visitation and care, and training of Church members. A group of parishioners from the Parish attended a bible teaching course run by Theology Ireland, a group of ladies from the parish attended the Cavan Women's conference. A Parish magazine is produced, printed and distributed quarterly with information on the local, national and international church. This magazine acts as a prayer aid and guide.

The Girls Friendly Society, the Young Boys group and the Youth Fellowship groups were run during the year to provide opportunities for fun and games, social outings and bible study. There is a Mother's Union, that meets monthly, who seek to serve others. A First Tuesday Group also run on a monthly to provide a social outing for the older members of the parish. A Friendship Service is held on a monthly basis to minister to and from those with special needs. We also have a number of social groups such as dancing and bowls which use Church facilities.

As a Parish we have provided support to mission and outreach through donations, to both local and international programmes and have missionary links through mission societies such as Crosslinks, SAMS and CMS. The Parish of Kinawley & Holy Trinity strives to maintain good relationships with neighbouring Church of Ireland Parishes, the Methodist congregations at Knockninny and Florencecourt and the Enniskillen Presbyterian Church.

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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2019 is included on page 8.

The main sources of income were planned giving and freewill offerings. The Receipts and Payments Account shows an excess of payments over receipts on the general funds and restricted funds of £48464 when investment income and legacies are included this deficit is reduced to £16120 for the year ended 31 December 2019.

Going Concern

"The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2019 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 is paid directly by the Diocese and receives a 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 2019 the Select Vestry met nine times during the year and the average attendance was 85%.

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

C Follis

Trustee 1 _____

Mrs. C Follis
SECRETARY

A Donaldson

Trustee 2 _____

Rev A Donaldson
CHAIRPERSON

Date **14th October 2020**

PARISH OF KINAWLEY AND HOLY TRINITY

Independent Examiners Report to the Trustees of the Parish of Kinawley and Holy Trinity

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 7 to11.

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 complete 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.

Lorna Graham

Mrs Lorna Graham

Date: 14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Receipts and Payments Account for the year ended 31 December 2018

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Receipts						
Donations & plate collection		71412	0	0	71412	69670
Proceeds from Fund Raising Events		413	21282	0	21695	12082
Legacies		1875	0	0	1875	2480
Bank & Deposit interest		207	0	0	207	59
Investment income		0	0	32340	32340	432
Rental of premises		21	5400	0	5421	5421
Grants		3864	45603	0	49467	7929
Other Receipts		5436	0	0	5436	0
Receipts from Parish Organisations		0	1850	0	1850	1788
Total Receipts		83228	74135	32340	189703	99861
Payments						
Wages and Salaries		0	0	0	0	0
Diocesan Costs/Assessment		58935	0	0	58935	52287
Church Running Costs		12915	78069	0	90984	10567
Glebe Costs		3464	0	0	3464	5058
Parish Centre Costs		0	40157	0	40157	9257
Administration Costs		7555	0	0	7555	3917
Charitable Donations		3456	0	0	3456	5362
Investment Property Costs		0	1076	0	1076	820
Loss on Investment		0	0	0	0	9230
Bank Charges		50	150	0	200	42
Total Payments		86375	119452	0	205827	96540
Excess of Receipts over Payments for the year before transfers		(3147)	(45317)	32340	(16124)	3321
Transfers		(3489)	13921	(10432)	0	0
Excess of Payments over Receipts for the year		(6636)	(31396)	21908	(16124)	3321
Opening Reserves		512847	498190	297338	1308375	1305054
Closing Reserves		506211	466794	319246	1292251	1308375

On Behalf of the Trustees

C Follis *A Donaldson*

Mrs C Follis **Rev A Donaldson**

14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Statement of Assets and Liabilities as at 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Cash Funds					
Current Accounts	1681	48857	0	50538	45883
Deposit Accounts	15337	60386	0	75723	80586
Total Cash Funds	17018	109243	0	126261	126469
Investment Assets					
Equity Investments	0	0	239989	239989	255905
Other Listed Investments	0	0	0	0	0
Investments in RCB / CIT Unit Trusts	0	0	41001	41001	41001
Other unlisted investments	0	0	0	0	0
Investment Properties	125000	200000	0	325000	325000
Total Investment Assets	125000	200000	280990	605990	621906
Assets retained for the Parish's own use					
Parish Centres	360000	0	0	360000	360000
Glebe House	0	200000	0	200000	200000
Total Assets retained for the Parish's own use	360000	200000	0	560000	560000
Total Assets	508926	502543	280990	1292251	1308375

On Behalf of the Trustees

C Follis *A Donaldson*

Mrs C Follis **Rev A Donaldson**

14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Notes to the financial statements for the year ended 31 December 2019

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 Buildings and Graveyards
- Parish Halls
- Glebe House

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 Halls

- Are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2019. 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.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities and investment in 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. The Glebe lands are stated at the Trustee's estimate of fair value and the bungalow owned by the Parish is stated at cost of acquisition.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	126469
Receipts for the Year	189703
Net funds transferred from investments	15916
Payments for the Year	205827
Total Cash Funds at end of the year	126261

3. Movement in Funds

	At 1 Jan 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 20197 £
Endowment funds					
Income Bonds					
	297338	32340	0	(10432)	319246
	297338	32340	0	(10432)	319246
Restricted funds					
Glebe House and Lands	400000	0	0	0	400000
Bequests	60255	0	0	0	60255
Other Funds	37935	74135	119452	13921	6539
	498190	74135	119452	13921	466794
Unrestricted funds					
General Fund	512847	83228	86375	(3489)	512847
	512847	83228	86375	(3489)	512847
Total funds	1308375	191886	205827	0	1294434

Purposes of Endowment Funds

- Income Bonds with RCB – The Income to be used for general Parish running costs.
- Equity Investments held under Professional Management – The income to be used for General Parish running costs.

Purposes of Restricted Funds

- Hall Maintenance Fund – to be used for the maintenance of the Parish Halls.
- Bequest Fund – The Income to be used for general Parish running costs.
- Glebe House and Lands Fund – used to acquire rectory and rectory lands.

4. Collections for Third Parties

	2019 £	2018 £
Lenten Projects	0	732
Royal British Legion	172	175
Crosslinks	1961	506
Ministry Training	337	819
Mothers Union	37	88
Girls Friendly Society	0	114
Fermanagh Scripture Union	220	110
Kinawley No 7	433	411
Drumshemuck No 132	294	266
	3454	3221

The above amounts have been included in Receipts for the Year under "Donations & Plate Collections" and in Payments for the year under "Charitable Donations".

5. Transactions with the Trustees

The parish paid expenses of £3464 relating to the running costs of the glebe house which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year.

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

Governance costs of £250 were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Annual report

PARISH OF KINAWLEY AND HOLY TRINITY

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

For the year ended 31st December 2019

Charities Number: NIC 105440

PARISH OF KINAWLEY AND HOLY TRINITY

Annual report and financial statements for the year ended 31 December 2019

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PARISH OF KINAWLEY AND HOLY TRINITY

References and administrative details

Charity Name:	Derrylin / Cloghan / Kinawley & Holy Trinity /Kilmore/Church of Ireland (Parish of Kinawley and Holy Trinity)
Charity Registration Number:	NIC 105440
Contact Address:	

Trustees

George Darling
John Finlay
John Rutledge
June Whittendale
Maurice Willis
Tom Patton
Earl of Erne
Sara Jordan
Olive Roe
Norman Emo
Joanne Willis
Carol Follis

Principal Office-bearers

Clergy:	Rev. Alastair Donaldson
Church Treasurer:	June Whittendale
Church Warden Kinawley Parish Church – Clergy:	Albert Willis
Church Warden Kinawley Parish Church – People:	Brian Graham
Church Warden Holy Trinity Church, Crom – Clergy:	Alan Clarke
Church Warden Holy Trinity, Crom – People:	John Creighton
Church Warden Christ Church, Drumany – Clergy:	Robert Mulligan
Church Warden Christ Church, Drumany – People:	Bertie Swan

Independent Examiner

Mrs Lorna Graham
Corrardrien
Kinawley
Enniskillen
Co Fermanagh

Bankers

Ulster Bank Limited
16 Darling Street
Enniskillen
Co Fermanagh
BT74 7ER

PARISH OF KINAWLEY AND HOLY TRINITY

Trustees' Annual Report for the year ended 31 December 2019

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Kinawley and Holy Trinity for the year ended 31 December 2019.

Objectives and Activities

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

The principal function of the Parish of Kinawley and Holy Trinity is to support the advancement of the Christian religion by promoting, through the work of the Parish of Kinawley and Holy Trinity 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, the Parish of Kinawley and Holy Trinity 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 the Parish of Kinawley and Holy Trinity.

Achievements, Performance & Public Benefit

As a Parish we meet regularly on a Sunday morning for praise, prayer and hearing the Bible taught. A variety of services are offered across our 3 different sites, including the Lord's Supper once a month. Other services are offered from the Book of Common Prayer including Morning Prayer and Service of the Word. On the fourth Sunday of each month, there is a United Service aimed at bringing the 3 different congregations within the parish together. This is reasonably informal in nature. All our services are open to anyone to join in, and we deliberately aim to make them accessible and friendly to visitors and newcomers. We also aim to make our services accessible to all ages and backgrounds. A children's talk is delivered at services in Derrylin and Crom (with the exception of the United Service), after which the children leave to attend Sunday school. There is also a crèche for children under the age of 4.

During the year we ran two Bible Study Courses which aimed to help people from parish make sense of the issues they see in the world and experience in their lives and as an introduction to how the Christian faith helps us understand such issues. These courses are open to people from outside of the parish, regardless of their background or views on the Christian faith.

Alongside all this is the regular teaching of the Bible in small groups, pastoral visitation and care, and training of Church members. A group of parishioners from the Parish attended a bible teaching course run by Theology Ireland, a group of ladies from the parish attended the Cavan Women's conference. A Parish magazine is produced, printed and distributed quarterly with information on the local, national and international church. This magazine acts as a prayer aid and guide.

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As a Parish we have provided support to mission and outreach through donations, to both local and international programmes and have missionary links through mission societies such as Crosslinks, SAMS and CMS. The Parish of Kinawley & Holy Trinity strives to maintain good relationships with neighbouring Church of Ireland Parishes, the Methodist congregations at Knockninny and Florencecourt and the Enniskillen Presbyterian Church.

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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2019 is included on page 8.

The main sources of income were planned giving and freewill offerings. The Receipts and Payments Account shows an excess of payments over receipts on the general funds and restricted funds of £48464 when investment income and legacies are included this deficit is reduced to £16120 for the year ended 31 December 2019.

Going Concern

"The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2019 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 is paid directly by the Diocese and receives a 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 2019 the Select Vestry met nine times during the year and the average attendance was 85%.

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

C Follis

Trustee 1 _____

Mrs. C Follis
SECRETARY

A Donaldson

Trustee 2 _____

Rev A Donaldson
CHAIRPERSON

Date **14th October 2020**

PARISH OF KINAWLEY AND HOLY TRINITY

Independent Examiners Report to the Trustees of the Parish of Kinawley and Holy Trinity

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 7 to11.

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 complete 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.

Lorna Graham

Mrs Lorna Graham

Date: 14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Receipts and Payments Account for the year ended 31 December 2018

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Receipts						
Donations & plate collection		71412	0	0	71412	69670
Proceeds from Fund Raising Events		413	21282	0	21695	12082
Legacies		1875	0	0	1875	2480
Bank & Deposit interest		207	0	0	207	59
Investment income		0	0	32340	32340	432
Rental of premises		21	5400	0	5421	5421
Grants		3864	45603	0	49467	7929
Other Receipts		5436	0	0	5436	0
Receipts from Parish Organisations		0	1850	0	1850	1788
Total Receipts		83228	74135	32340	189703	99861
Payments						
Wages and Salaries		0	0	0	0	0
Diocesan Costs/Assessment		58935	0	0	58935	52287
Church Running Costs		12915	78069	0	90984	10567
Glebe Costs		3464	0	0	3464	5058
Parish Centre Costs		0	40157	0	40157	9257
Administration Costs		7555	0	0	7555	3917
Charitable Donations		3456	0	0	3456	5362
Investment Property Costs		0	1076	0	1076	820
Loss on Investment		0	0	0	0	9230
Bank Charges		50	150	0	200	42
Total Payments		86375	119452	0	205827	96540
Excess of Receipts over Payments for the year before transfers		(3147)	(45317)	32340	(16124)	3321
Transfers		(3489)	13921	(10432)	0	0
Excess of Payments over Receipts for the year		(6636)	(31396)	21908	(16124)	3321
Opening Reserves		512847	498190	297338	1308375	1305054
Closing Reserves		506211	466794	319246	1292251	1308375

On Behalf of the Trustees

C Follis *A Donaldson*

Mrs C Follis **Rev A Donaldson**

14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Statement of Assets and Liabilities as at 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
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Other Listed Investments	0	0	0	0	0
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Other unlisted investments	0	0	0	0	0
Investment Properties	125000	200000	0	325000	325000
Total Investment Assets	125000	200000	280990	605990	621906
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Parish Centres	360000	0	0	360000	360000
Glebe House	0	200000	0	200000	200000
Total Assets retained for the Parish's own use	360000	200000	0	560000	560000
Total Assets	508926	502543	280990	1292251	1308375

On Behalf of the Trustees

C Follis *A Donaldson*

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14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Notes to the financial statements for the year ended 31 December 2019

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 Buildings and Graveyards
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- Glebe House

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.

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- Are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2019. 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.

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Total Cash Funds at Beginning of the year	126469
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Total Cash Funds at end of the year	126261

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	297338	32340	0	(10432)	319246
Restricted funds					
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Bequests	60255	0	0	0	60255
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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

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Governance costs of £250 were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Derrylin/Cloghan/Kinawley & Holy Trinity/Kilmore/Church of Ireland

Northern Ireland - Charity number 105440

Annual return

PARISH OF KINAWLEY AND HOLY TRINITY

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

For the year ended 31st December 2019

Charities Number: NIC 105440

PARISH OF KINAWLEY AND HOLY TRINITY

Annual report and financial statements for the year ended 31 December 2019

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PARISH OF KINAWLEY AND HOLY TRINITY

References and administrative details

Charity Name:	Derrylin / Cloghan / Kinawley & Holy Trinity /Kilmore/Church of Ireland (Parish of Kinawley and Holy Trinity)
Charity Registration Number:	NIC 105440
Contact Address:	

Trustees

George Darling
John Finlay
John Rutledge
June Whittendale
Maurice Willis
Tom Patton
Earl of Erne
Sara Jordan
Olive Roe
Norman Emo
Joanne Willis
Carol Follis

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Independent Examiner

Mrs Lorna Graham
Corrardrien
Kinawley
Enniskillen
Co Fermanagh

Bankers

Ulster Bank Limited
16 Darling Street
Enniskillen
Co Fermanagh
BT74 7ER

PARISH OF KINAWLEY AND HOLY TRINITY

Trustees' Annual Report for the year ended 31 December 2019

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Kinawley and Holy Trinity for the year ended 31 December 2019.

Objectives and Activities

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

The principal function of the Parish of Kinawley and Holy Trinity is to support the advancement of the Christian religion by promoting, through the work of the Parish of Kinawley and Holy Trinity 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.
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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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2019 is included on page 8.

The main sources of income were planned giving and freewill offerings. The Receipts and Payments Account shows an excess of payments over receipts on the general funds and restricted funds of £48464 when investment income and legacies are included this deficit is reduced to £16120 for the year ended 31 December 2019.

Going Concern

"The trustees have reviewed the Parish finances for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2019 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 is paid directly by the Diocese and receives a 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 2019 the Select Vestry met nine times during the year and the average attendance was 85%.

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

C Follis

Trustee 1 _____

Mrs. C Follis
SECRETARY

A Donaldson

Trustee 2 _____

Rev A Donaldson
CHAIRPERSON

Date **14th October 2020**

PARISH OF KINAWLEY AND HOLY TRINITY

Independent Examiners Report to the Trustees of the Parish of Kinawley and Holy Trinity

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 7 to11.

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 complete 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.

Lorna Graham

Mrs Lorna Graham

Date: 14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Receipts and Payments Account for the year ended 31 December 2018

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Receipts						
Donations & plate collection		71412	0	0	71412	69670
Proceeds from Fund Raising Events		413	21282	0	21695	12082
Legacies		1875	0	0	1875	2480
Bank & Deposit interest		207	0	0	207	59
Investment income		0	0	32340	32340	432
Rental of premises		21	5400	0	5421	5421
Grants		3864	45603	0	49467	7929
Other Receipts		5436	0	0	5436	0
Receipts from Parish Organisations		0	1850	0	1850	1788
Total Receipts		83228	74135	32340	189703	99861
Payments						
Wages and Salaries		0	0	0	0	0
Diocesan Costs/Assessment		58935	0	0	58935	52287
Church Running Costs		12915	78069	0	90984	10567
Glebe Costs		3464	0	0	3464	5058
Parish Centre Costs		0	40157	0	40157	9257
Administration Costs		7555	0	0	7555	3917
Charitable Donations		3456	0	0	3456	5362
Investment Property Costs		0	1076	0	1076	820
Loss on Investment		0	0	0	0	9230
Bank Charges		50	150	0	200	42
Total Payments		86375	119452	0	205827	96540
Excess of Receipts over Payments for the year before transfers		(3147)	(45317)	32340	(16124)	3321
Transfers		(3489)	13921	(10432)	0	0
Excess of Payments over Receipts for the year		(6636)	(31396)	21908	(16124)	3321
Opening Reserves		512847	498190	297338	1308375	1305054
Closing Reserves		506211	466794	319246	1292251	1308375

On Behalf of the Trustees

C Follis *A Donaldson*

Mrs C Follis **Rev A Donaldson**

14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Statement of Assets and Liabilities as at 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Cash Funds					
Current Accounts	1681	48857	0	50538	45883
Deposit Accounts	15337	60386	0	75723	80586
Total Cash Funds	17018	109243	0	126261	126469
Investment Assets					
Equity Investments	0	0	239989	239989	255905
Other Listed Investments	0	0	0	0	0
Investments in RCB / CIT Unit Trusts	0	0	41001	41001	41001
Other unlisted investments	0	0	0	0	0
Investment Properties	125000	200000	0	325000	325000
Total Investment Assets	125000	200000	280990	605990	621906
Assets retained for the Parish's own use					
Parish Centres	360000	0	0	360000	360000
Glebe House	0	200000	0	200000	200000
Total Assets retained for the Parish's own use	360000	200000	0	560000	560000
Total Assets	508926	502543	280990	1292251	1308375

On Behalf of the Trustees

C Follis *A Donaldson*

Mrs C Follis **Rev A Donaldson**

14th October 2020

PARISH OF KINAWLEY AND HOLY TRINITY

Notes to the financial statements for the year ended 31 December 2019

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 Buildings and Graveyards
- Parish Halls
- Glebe House

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 Halls

- Are recognised at Trustee's estimated at cost of construction / acquisition. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2019. 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.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities and investment in 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. The Glebe lands are stated at the Trustee's estimate of fair value and the bungalow owned by the Parish is stated at cost of acquisition.

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	126469
Receipts for the Year	189703
Net funds transferred from investments	15916
Payments for the Year	205827
Total Cash Funds at end of the year	126261

3. Movement in Funds

	At 1 Jan 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 20197 £
Endowment funds					
Income Bonds					
	297338	32340	0	(10432)	319246
	297338	32340	0	(10432)	319246
Restricted funds					
Glebe House and Lands	400000	0	0	0	400000
Bequests	60255	0	0	0	60255
Other Funds	37935	74135	119452	13921	6539
	498190	74135	119452	13921	466794
Unrestricted funds					
General Fund	512847	83228	86375	(3489)	512847
	512847	83228	86375	(3489)	512847
Total funds	1308375	191886	205827	0	1294434

Purposes of Endowment Funds

- Income Bonds with RCB – The Income to be used for general Parish running costs.
- Equity Investments held under Professional Management – The income to be used for General Parish running costs.

Purposes of Restricted Funds

- Hall Maintenance Fund – to be used for the maintenance of the Parish Halls.
- Bequest Fund – The Income to be used for general Parish running costs.
- Glebe House and Lands Fund – used to acquire rectory and rectory lands.

4. Collections for Third Parties

	2019 £	2018 £
Lenten Projects	0	732
Royal British Legion	172	175
Crosslinks	1961	506
Ministry Training	337	819
Mothers Union	37	88
Girls Friendly Society	0	114
Fermanagh Scripture Union	220	110
Kinawley No 7	433	411
Drumshemuck No 132	294	266
	3454	3221

The above amounts have been included in Receipts for the Year under "Donations & Plate Collections" and in Payments for the year under "Charitable Donations".

5. Transactions with the Trustees

The parish paid expenses of £3464 relating to the running costs of the glebe house which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year.

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

Governance costs of £250 were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.