



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

Parish of Kinawley and Holy Trinity**Annual report and financial statements for the year ended 31 December 2023****Contents**

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

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.

Parish of Kinawley and Holy Trinity

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

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 activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

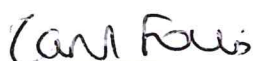
Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on Behalf of the Trustees


Mrs. C Follis


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



**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



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 £
<u>Receipts</u>					
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
<u>Payments</u>					
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:


Mrs C Follis

 (Rev)
Rev A Donaldson

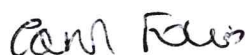
Date 15th April 2024

Parish of Kinawley and Holy Trinity

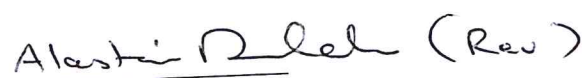
Statement of Assets and Liabilities as at 31 December 2023

		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



Mrs C Follis


Rev A DonaldsonDate 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 its 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
	<u>3,026</u>	<u>-</u>	<u>3,026</u>

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
	<u>6,162</u>	<u>-</u>	<u>6,162</u>

4. Fundraising Costs

	Unrestricted	Restricted	Total 2023
	£	£	£
Performance Fee	350	-	350
	<u>350</u>	<u>-</u>	<u>350</u>

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
	<u>41,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,001</u>
Restricted funds					
Bequest & Donation Account	66,179	204	-	(66,000)	383
Equity Investments	0	7,183	-	66,000	73,183
	<u>66,179</u>	<u>7,387</u>	<u>-</u>	<u>0.00</u>	<u>73,566</u>
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
	<u>282,087</u>	<u>126,604</u>	<u>107,956</u>	<u>0.00</u>	<u>300,735</u>
Total funds	<u>389,267</u>	<u>133,991</u>	<u>107,956</u>	<u>0.00</u>	<u>415,302</u>

Parish of Kinawley and Holy Trinity**Notes to the financial statements for the year ended 31 December 2023 (continued)**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 £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.