

Holy Trinity Parish Church, Lisnaskea

Trustees Annual Report and Statement of Receipts and
Payments and Assets and Liabilities for the year ended
31.12.2023

Charities Number: 105489

Holy Trinity Parish, Lisnaskea

Annual Report and financial Statement for the year ended
31.12.2023

Contents:

References and administrative details of the Charity	1
Trustee Report	2 – 8

Holy Trinity Parish, Lisnaskea

References and Administrative Details

Charity Name: Holy Trinity Parish

Charity Registration Number: 105489

Contact Address: Parish Office
147 Main Street
Lisnaskea
BT92 0JB

Trustees

Rev. W.A. Capper	Mr Geoffrey Kerr
Mrs Hazel McDonald	Mrs Betty Storey
Mrs Linda Cassidy	Mrs Maxine Leary
Mr Alan McDonald	Mr Henry Mayne
Mr Niall Hogg	Mr David Doonan
Mrs Hilda Latimer	Mr Wilson Keith
Mrs Heather Gordon	

Principle Office Bearers

Clergy	Rev. W.A. Capper
Parish Secretary	Mrs Linda Cassidy
Parish Treasurer	Mrs Maxine Leary
Church Warden (Clergy)	Mrs Heather Gordon
Church Warden (People)	Vacant

Independent Auditor

Mr Timothy Elliott
Munville House
Lisnaskea

Bankers

Ulster Bank, 186 Main Street, Lisnaskea, Co. Fermanagh

Trustees Annual Report for the year ended 31st December 2023

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Holy Trinity Church, Lisnaskea for the year ended 31st December 2023.

Objectives and Activities

The Charitable purpose of the Church of Ireland is the advancement of the Christian religion. The principal function of Holy Trinity Church, Lisnaskea is to support the advancement of the Christian religion by promoting, through the work of Holy Trinity Church, Lisnaskea, 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, Holy Trinity Parish has custody of property and records, materials and artefacts of significance to cultural and religious heritage, the maintenance of which is undertaken by the Select Vestry of Holy Trinity Parish Church.

Achievement, Performance and Public Benefit

Purpose 1: The expression of the precepts of the Christian religion through the engagement with the general public and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need.

The direct benefit of participation in Church life includes :

- (i) The enjoyment of public worship – services of Morning Prayer are held weekly on a Sunday with Holy Communion being administered on the first Sunday of the month. The Rector continues to share a sermon weekly with parishioners through 'Whatsapp'. A monthly service of Holy Communion, to facilitate those who cannot easily access the church building, is held mid-week in the afternoon, using the Trinity Hall. Other Annual Services such as The Annual Remembrance Service for the local community were held. Services of Holy Matrimony and Funerals were held as the need arose.

- (ii) The giving and receiving of pastoral ministry through visiting the sick and infirm either in hospital or at home has re-commenced as well as in times of need such as a family death or time of crisis.
- (iii) Improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups – the Parish halls are regularly used by local groups in the Community for weekly meetings or to hold an event. The groups using the halls cover a diverse range of activities including those to do with health, exercise and sport, leisure activities, heritage and are attended by people of all ages from the very young to the more mature. In the Spring, a Stew Night was held on St. Patrick's night and this was enjoyed by many. Later in the year a concert was held with a variety of local acts taking part including a male voice choir (The Silvertones).
- (iv) The Parish continues to sponsor 4 children from overseas through money received on one particular Sunday per month and continues to support local and national charities with money received from parishioners through freewill, annual and harvest offerings. Parishioners support the annual shoebox appeal and donate food items for the local foodbank.
- (v) Improved educational outcomes through the Church's ministry of teaching – Sunday School has re-commenced on the first and third Sundays of the month with parents assisting the rector in this and fun events have also been provided for the children.

The wider benefit to the public of these activities will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

The Trustees have put in place strong policies to mitigate any potential harm to anyone partaking in Church activities or using the halls and have a child protection policy in place under the control of our Safeguarding Trust Committee. In order for these activities to take place, the Trustees ensure that the buildings are well maintained and meet the required safety standards for the community to use.

Purpose 2: The direct benefits flowing from the purpose include the provision of archive records, public enjoyment of cultural and historical buildings and

artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage.

This is demonstrated through ongoing provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by Trustees fulfilling their Trustee responsibilities in respect of these records, buildings or artefacts but in the course of conservation and to make these accessible to the public. The engagement of professional staff and services is essential but incidental to the fulfilment of the purpose so that with continued maintenance the public can be assured of our continued Christian heritage and ensure that the buildings will be available and in good condition for future generations.

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

Our total income in the year came to £87,958.12 and this was divided up into £86,773.63 (unrestricted funds) and £1,184.49 (restricted funds). On the expenditure side we spent a total of £98,479.21.

The Trustees have a policy of holding sufficient unrestricted funds to cover three months overheads.

The Trustees have reviewed the budgets for the year ahead and are worried that expenditure exceeded income by quite a bit. This has led to the Select Vestry taking the decision to draw down monies from the investments held with RCB in order to ensure that the parish can continue its activities and that the financial statement for the year ended 31st December 2023 can still 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 Organisations. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees):

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election of the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of the General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Diocesan Assessment The Diocesan Assessment is £61,591.85

Pay and Remuneration

The Parish employs a Parish Secretary for 14 hours per week

We also employ a Sexton for 12 hrs per week (in winter) and 22 hrs per week in (summer).

Both these members of staff are paid at an hourly rate equivalent to the minimum wage.

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, 2 church wardens, 2 glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry meeting.

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 Diocesan Synod. Special meetings may be convened at any time by the chairperson or the church wardens. In 2023 the Select Vestry met 6 times during the year and the average attendance was 7.

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.

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

Receipts and Payments Account

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

Statement of Assets and Liabilities

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

Church Building and Graveyard
Archdale Centre
Trinity Hall
Storage Hut
Fixtures and Fittings

The Church Building (and fixtures and fittings therein) 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 the cost of valuation is not available and such information cannot be obtained at a

cost commensurate with the benefit of the users of the accounts and to the parish.

The landlord of the Archdale Centre is the Diocesan Properties Committee and is provided rent free for the use of the parish. As a result, this building is not recognised in the parish statement of assets and liabilities.

The Glebe House is recognised at cost, being the estimated value for rates of the property at 31.12.23. 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 fifty years.

The Trinity Hall was acquired/erected in 1999. It is a pre-fabricated building with full planning approval. It is recognised at cost of acquisition. No depreciation has been provided on the Trinity Hall as the current estimated value is not less than its book value.

The Storage Hut is recognised at cost of salvage given its age.

The Select Vestry has set a minimum threshold of £1000 for an item of fixtures and fittings to be considered to be capitalised as a fixed asset. No item of fixtures and fittings has a value above this threshold.

Investments

Fixed Asset investments comprising investment in RCB/CIT unit trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

Reconciliation of Cash Funds

Total cash Funds at the Beginning of the Year	£ 40,279.55
Receipts for the Year	£ 87,958.12
Payments for the Year	£ 98,479.21
Total Cash Funds at year end	£ 29,758.46

Movement in Funds

	At 1/1/23	Income	Outgoing	Transfers	At 31/12/23
Restricted Funds					
Missionary Account	£1,859.09	£ 75.00	£1,490.00	Nil	£444.09
Sponsorship Account	£639.30	£1,109.49	£ 984.00	Nil	£764.79

	At 1/1/23	Income	Outgoing	Transfers	At 31/12/23
Unrestricted Funds	£36,918.39	£86,773.63	£96,005.21	NIL	£27,690.81

Purposes of Restricted Funds

Missionary Account This is a fund from which the Parish pays out money to other charities and worthwhile cause.

Sponsorship Account This fund is for the sponsorship of children in programmes set up by Charities working with the poor and disadvantaged in other parts of the world.

Collections for Third Parties 2023

RBL Poppy Appeal £288.00

The above amount will be included in receipts for the next financial year under Plate Collections and in payments for the year under Charitable Donations.

Transactions with the Trustees

The Parish paid £3,820.49 relating to the running costs of the Glebe House which is occupied by the rector.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Governance Costs

Governance costs of £75 were incurred during the year – this relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustee Report and the element of receipts and payments and statement of assets and liabilities in accordance with the 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 a statement of assets and liabilities for each financial year.

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

Signed on behalf of the Trustees

Trustee 1 Rector ----- (Rev. W.A. Capper)

Trustee 2 Hon. Treasurer ----- (Mrs. M. Leary)

Date: 15-10-24

Receipts and Payments Account for year ended 31st December 2023

	Unrestricted Funds	Restricted Funds
<u>Receipts</u>		
Plate Collections	£1,512.85	£1,103.69
Donations	£53,847.64	£75.00
Giftaid	£8,110.10	
Bank Interest	£314.40	£5.80
Income on Investments	£4,603.64	
Grave Space & Fees	£1,010.00	
Legacies	£6,000.00	
Fundraising	£960.00	
Use of Halls	£8,615.00	
Power NI	£1,200.00	
Sale of trailer and organ	£600.00	
<u>Total Receipts</u>	£86,773.63	£1,184.49
<u>Payments</u>		
Diocesan Assessment	£45,397.96	
Church Running Costs	£5,001.90	
Rectory Running Costs	£3,820.49	
Archdale Centre Running Costs	£6,113.60	
Trinity Hall Running Costs	£1,062.57	
Salaries incl Organists & Preachers	£18,337.58	
HMRC	£69.97	
Administration incl Telephone	£3,024.21	
Professional Fees	£4,948.00	
Insurance	£6,595.95	
Charitable Donations	£1,166.83	£2,474.00
Sunday School Costs	£235.38	
Bank Charges	£230.77	
<u>Total Payments</u>	£96,005.21	£2,474.00
Excess of Receipts over Payments	-£9,231.58	-£1,289.51
Transfers	£0.00	£0.00
Excess of Receipts over Payments for the year	-£9,231.08	-£1,289.51

Statement of Assets and Liabilities		2023			
		Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds	
		2023	2023	2023	
Cash Funds					
Current Accounts		£27,728.56	£1,208.88		£28,937.44

Investment Assets					
Investments in RCB/CIT					
Unit Trusts Value (at 31/12/23)					£162,750.59

Assets retained for the					
Parish use					
Glebe House		£210,000.00			£210,000.00
Trinity Hall		£3,000			£3,000.00
Storage Hut		£200			£200.00
Fixtures & Fittings					
Site leased to Delta Direct		Rental Value per annum			1,200

On behalf of the Trustees

Trustee 1

W. A. Capper

(Rev. W.A.Capper)

Trustee 2

Maxine Leary

(Maxine Leary)

15/10/24