

Holy Trinity Parish Church, Lisnaskea

**Trustees Annual Report and Statement of Receipts and Payments
and Assets and Liabilities for the year ended 31.12.2024**

Charities Number: 105489

Holy Trinity Parish, Lisnaskea

Annual Report and Financial Statement for the year ended
31.12.2024

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	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)	Mrs Hazel McDonald

Independent Auditor

Mr Timothy Elliot
Munville House
Lisnaskea

Bankers: Ulster Bank, 16 Darling Street, Enniskillen BT74 7ER

Trustees Annual Report for the year ended 31st December 2024

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 2024.

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.

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 continues as well as visits in time of need such as a family death or 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. Early in the year a Beetle Drive was held for all ages and before Easter a Ladies Breakfast was held where there was the chance to meet together and to listen to an inspirational speaker. During May the Abaana Childrens Choir from Uganda visited the Parish and gave a wonderful concert. Several members of the audience were inspired to take up sponsorship of children helped by this project.
- (iv) The Parish continued with its sponsorship of children in two projects, World Vision and Abaana. On the fourth Sunday of each month the plate collection is contributed to an account set aside for this purpose. The parishioners support the 'The Pantry', a local foodbank and also the annual shoebox appeal run by 'Samaritan's Purse'. The Parish contributes to approximately 20 charities towards the end of the financial year from the income received during the year.
- (v) Improved educational outcomes through the Church's ministry of teaching – Sunday School continues on the first and third Sundays of the month, run by parent volunteers.

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 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 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 £101,249.97 and was divided up into £99,926.95 (unrestricted funds which included £16,804.61 divested from investments) and £1,323.02 (restricted funds). On the expenditure side we spent a total of £97,874.94.

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

The Trustees have reviewed the budgets for the year and are very concerned that without drawing down monies from investments, expenditure would have exceeded income. This has led to the Select Vestry taking the decision to draw down a further amount from the investments held with RCB in order to ensure that we fulfil our obligations and also so that the parish can continue to operate into 2025.

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 for 2024 is £61,455.67

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 employees are paid at an hourly rate equivalent to the minimum wage.

Organists are currently paid at a rate of £20 per service or choir practice

Visiting Preachers are paid as per the rates set out by the Diocese – 2024 rate = £48 per service plus mileage set at £0.45p per mile

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 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 8 times during the year and the average attendance was 9.

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 Accounts 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
Rectory (Glebe House)
Archdale Centre
Trinity Hall
Storage Hut
Fixtures and Fittings
Plot of ground (located opposite Delta Direct)

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 31.12.24. 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 its insurable value

The storage hut is recognised at cost of salvage given its age.

The plot of land is recognised at annual rent demanded from the tenant.

The Select Vestry has set a minimum threshold 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 its 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 beginning of the year	£28,937.44
Receipts for the year	£102,749.97
Payments for the year	£99,374.94
Total Cash Funds at year end	£32,312.47

Movement in Funds

	At 1/1/24	Income	Outgoing	Transfers	At 31/12/24
Restricted Funds					
Missionary Account	£444.09	Nil	£1540.00	£1,500	£404.09
Sponsorship Account	£764.79	£1,323.02	£993.00	Nil	£1094.81
Unrestricted Funds	£27,672.63	£99,226.95	£96,105.94	-£1,500	£30,793.64

Purposes of Restricted Funds

Missionary Account	This is a fund from which the Parish pays out money to other Charities and worthwhile causes.
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 2024

World day of Prayer	£127.00
Abaana New Life Choir	£1123.90
Clogher Diocesan Social Fund	£186.14
L.E.M.O.O.S.	£206.00
RBL Poppy Appeal	£509.34

Transactions with the Trustees

The Parish paid £3036.51 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 Assets and Liabilities for 2024				
	Unrestricted	Restricted	Endowment	Total
	Funds	Funds	Funds	
	2024	2024	2024	
Cash Funds	£19.93			£19.93
Current Accounts	£30,793.64	£1,498.90		£32,292.54

Investment Assets				
Investment s in RCB/CIT			£882.05	£882.05
Unit Trust (value at 31/12/24)			155,446.76	£155,447

Assets retained for the				
Parish Use				
Glebe House		£210,000.00		£210,000.00
Trinity Hall		£3,000		£3,000
Storage Hut		£200		£200
Fixtures & Fittings				
Plot of Land		£1,200		
Liabilities	£21,455.67 owing to Clogher Diocese (part of 2024 Annual Assessment)			

Signed on behalf of Trustees

Trustee 1

Trustee 2

Rev. W.A. Capper

Maxine Leary (Hon. Treasurer)

W.A. Capper
Maxine Leary

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 and a statement of assets and liabilities for each financial year.

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

Signed on behalf of the Trustees

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

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

7-10-25