

Clanabogan Parish Church

**Trustees' Annual Report and Statement of Receipts and
Payments and Assets and Liabilities**

For the year ended 31 December 2021

Registered Charity in Northern Ireland [NIC104776]

**Trustees' Annual Report and Financial Statements for the year ended 31 December
2021**

	Page
References and Administrative details of the Charity	3
Trustees' Annual Report	4 - 6
Independent Examiners' Report to the Trustees	7
Statement of Receipts and Payments	8
Statement of Assets and Liabilities	9
Notes to the Financial Statements	10 - 13

Clanabogan Parish Church

References and administrative details

Charity Name:

Clanabogan Parish Church

Charity Registration Number:

NIC104776

Registered Office:

Edenderry Rectory, 91 Crevenagh Road, Omagh, County Tyrone, BT79 0EZ

Trustees

The Charity Trustees who served during the year or who were trustees at the date of this report were:

Canon Robert Clarke	Mrs Doris Edgar	Mrs Mary McCormick
Mr Victor Anderson	Mr George Edgar	Mr Nigel McCormick
Mr Stephen Beckett	Mr Joe Edgar	Mr Samuel McKinley
Mr Fred Breen	Mr Eric Graham	Mrs Pearl Stafford
Mr Tommy Coulter	Mr Keith Hamilton	Mr James Thompson

Principal Office-bearers

Clergy:	Canon Robert Clarke
Church Treasurer:	Mr James Thompson
Church Warden – Clergy:	Mr Joe Edgar
Church Warden – People:	Mr Samuel McKinley

Independent Examiner

Nial Colhoun (for Watson & Colhoun)
Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, County Tyrone, BT78 5LU

Bankers

Ulster Bank
14 High Street, Omagh, County Tyrone, BT78 1BJ

Clanabogan Parish Church

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Annual Report and Statements of Receipts and Payments and Assets and Liabilities for Clanabogan Parish Church for the year ended 31 December 2021.

Objectives and Activities

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

The principal function of Clanabogan Parish Church 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 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, Clanabogan Parish Church 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 Clanabogan Parish Church.

Achievements, Performance and Public Benefits

Clanabogan Parish Church holds open church services each Sunday which remain popular with the community. Members of the congregation who are unable to attend church are visited by the clergy throughout the year.

The Parish has a wide range of organisations including Sunday School which is well attended by the children of the Parish, the Bowling Club, Mother's Union and Youth Fellowship. These organisations provide a social setting for people of all ages and interests. The Trustees would like to acknowledge their appreciation for those who give freely of their time to volunteer in these organisations.

A number of social events are held for the community and outside organisations can avail of the Parish facilities such as the Young Farmers' Club.

Unfortunately the Covid-19 pandemic continued to impact on Church life as it altered how services were conducted and also impacted church organisations.

Clanabogan Parish Church

Trustees' Annual Report for the year ended 31 December 2021 (continued)

Financial Review

The Parish is a charitable organisation with their main source of income deriving from members' freewill offerings. The results for the year show a deficit of £7,773 [2020: £4,562].

The Trustees continue to monitor the level of reserves held by the Parish and are actively taking steps to increase the reserves in order to meet any unforeseen expenditure incurred.

Going Concern

The Trustees have reviewed the budgets 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 end 31 December 2021 can be signed 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 to 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.

Clanabogan Parish Church

Trustees' Annual Report for the year ended 31 December 2021 (continued)

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists 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 clergy. 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. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2021 the Select Vestry met 4 times during the year and the average attendance was 80%.

Compliance with Public Benefit

The Parish has paid 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 Benefits.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual 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.

This report was approved by the Trustees on 17th October 2022 and signed on its behalf by:

Robert W Clarke
Canon Robert Clarke

17th October 2022

Joe Edgar
Mr Joe Edgar

Clanabogan Parish Church

Independent Examiners' Report to the Trustees of Clanabogan Parish Church for the year ended 31 December 2021

I report on the accounts of Clanabogan Parish Church for the year ended 31 December 2021, which comprise the Statement of Receipts and Payments, Statement of Assets & Liabilities, and the related notes.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with Section 64(3) of the Charities Act (Northern Ireland) 2008. The Charity's Trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiners' Report

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent Examiners' Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met; and
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Nial Colhoun (for Watson & Colhoun)

Relevant professional qualification: ACA

Address: Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, County Tyrone, BT78 5LU

Date: 20 October 2022

Clanabogan Parish Church

Statement of Receipts and Payments for the year ended 31 December 2021

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
Receipts					
Donations and Plate Collections	20,672	940	-	21,612	22,024
Proceeds from Fundraising Events	-	-	-	-	-
Bank and Deposit Interest	5	-	-	5	43
Legacies and Bequests	11,979	1,900	-	13,879	3,834
Rental of Premises	9,322	-	-	9,322	9,347
Grants	-	3,406	-	3,406	1,800
Other Receipts	2,443	-	-	2,443	254
Total Receipts	44,421	6,246	-	50,667	37,302
Payments					
Diocesan Costs / Assessment	22,000	-	-	22,000	20,166
Church Running Costs	10,375	1,900	-	12,275	19,975
Administration Costs	1,171	-	-	1,171	1,098
Fundraising Costs	-	-	-	-	-
Charitable Donations	100	940	-	1,040	625
Other Payments	450	-	-	450	-
Church Restoration	16,298	5,206	-	21,504	-
Total Payments	50,394	8,046	-	58,440	41,864
Excess of Receipts over Payments for the year before transfers	(5,973)	(1,800)	-	(7,773)	(4,562)
Transfers	-	-	-	-	-
Excess of Receipts over Payments for the Year	(5,973)	(1,800)	-	(7,773)	(4,562)
Reconciliation of Funds					
Total Funds brought forward	79,165	1,800	-	80,965	85,527
Total Funds carried forward	73,192	-	-	73,192	80,965

Clanabogan Parish Church

Statement of Assets and Liabilities as at 31 December 2021

	Unrestricted funds £	Restrictive	Endowment Funds £	Total 2021 £	Total 2020 £
Cash Funds					
Current Accounts	27,936	-	-	27,936	25,036
Deposit Accounts	45,256	-	-	45,256	55,929
Total Cash Funds	73,192	-	-	73,192	80,965
Investment Assets					
Investments in RCB and CIT Unit Trusts	-	-	371,611	371,611	335,527
Total Investment Assets	-	-	371,611	371,611	335,527
Assets retained for the Parish's own use					
Sexton House				90,000	90,000
Total Assets retained for the Parish's own use				90,000	90,000

Approved by the Trustees' on 17th October 2022 and signed on their behalf by:

Robert W Clarke
Canon Robert Clarke

Mr James Thompson
Mr James Thompson

Clanabogan Parish Church

Notes to the Financial Statements for the year ended 31 December 2021

1 Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Statement of Receipts and Payments and the Statement of Assets and Liabilities.

1.1 Statement of Receipts and Payments

All items of income and expenditure included within the Statement of Receipts and Payments have been accounted for on a cash receipt basis.

1.2 Statement of Assets and Liabilities

Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise of Church Building and Graveyard, Church Hall, Sexton's House, and Fixtures and Fittings.

The Church Building, Graveyard and Church Hall 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 Sexton's House located at 125 Clanabogan Road Omagh, is recognised at deemed cost, being the estimated fair value of the property at 1 January 2017. No depreciation has been provided on the Sexton's House as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

1.3 Investments

Investments in RCB/CIT Unit Trusts are initially recorded at cost and then are subsequently stated at fair value at each year end date.

1.4 Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, which are defined as follows:

Restricted funds

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the Parish.

Unrestricted funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. The designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Clanabogan Parish Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

1 Accounting policies (continued)

1.5 Preparation of Accounts on a Going Concern Basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees are satisfied that the Parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

2 Reconciliation of Cash Funds

	Total £
Total cash funds at beginning of the year	80,965
Receipts for the year	50,667
Payments for the year	(58,440)
Total cash funds at end of the year	73,192

Clanabogan Parish Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

3 Movement in Funds

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	Movement in market value £	Transfer £	At 31 December 2021 £
Restricted Funds						
Charitable Donations	-	940	(940)	-	-	-
Other	1,800	5,306	(7,106)	-	-	-
Total Restricted Funds	1,800	6,246	(8,046)	-	-	-
Unrestricted Funds						
General Funds	79,165	44,421	(50,394)	-	-	73,192
Total Unrestricted Funds	79,165	44,421	(50,394)	-	-	73,192
Endowment Funds						
Investments in RCB/CIT						
Unit Trusts	335,527	-	-	36,084	-	371,611
Total Endowment Funds	335,527	-	-	36,084	-	371,611
Total Funds	416,492	50,667	(58,440)	36,084	-	444,803

Clanabogan Parish Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

4 Collections for Third Parties

	2021	2020
	£	£
Crosslinks	300	-
Bishops Appeal	340	375
Christian Aid	-	150
Royal British Legion	100	100
Tyrone Protestant Orphan Society	300	-
	1,040	625

The above amounts have been included in receipts for the year under Donations and Plate Collections, and in payments for the year under Charitable Donations in the Statement of Receipts and Payments.

5 Transactions with Trustees

£527 was paid to one Trustee for work carried out during the year. No other 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 £660 were incurred during the year, all of which relates to fees paid to the Independent Examiner. Governance Costs are included within Administration Costs in the Statement of Receipts and Payments.