



*Patton Rainey & Associates*

Chartered Accountants and Registered Auditors

**REGISTERED CHARITY NUMBER:105022**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**  
**FOR**  
**ERNE WEST EVANGELICAL CHURCH**

Patton Rainey and Associates  
Chartered Accountants  
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BT74 7BT



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**ERNE WEST EVANGELICAL CHURCH**

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**for the Year Ended 31 DECEMBER 2019**

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## **ERNE WEST EVANGELICAL CHURCH**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 DECEMBER 2019**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the charity is the advancement of religion. The church is an independent Congregational church in the south west Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on as stated in our previous submission to the Charity Commission.

##### **Significant activities**

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

Less regular services would include womens' fellowship meetings, friendship clubs for retired people, and a meeting at a local nursing home. An annual 'Holiday Bible Club' is well supported by local families.

The church seeks to help everyone of every age, as this range of activities clearly demonstrates through worship, Bible teaching and fellowship. All the above meetings are open to the public attend and are promoted as such.

## **ERNE WEST EVANGELICAL CHURCH**

### **REPORT OF THE TRUSTEES**

**for the Year Ended 31 DECEMBER 2019**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

1. To uphold and extend evangelical Christianity consistent with the Word of God and the Doctrinal Basis of the Congregational Union.

- The direct benefits to the public which flow from this purpose include the provision of a common place for evangelical Christians to congregate to engage in public worship and biblical teaching. This can be demonstrated by the provision of two public services held each Sunday at 11:30am and 7pm, and a public mid-week meeting held each Wednesday at 8pm. The beneficiaries include the church membership, adherents, local community and visiting public from further afield. There are no private benefits outside those associated with the salary of the church minister.

2. To promote fellowship between and encourage the spiritual prosperity of members of the congregation.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place for people with an interest in Christian and Biblical teaching to meet collectively and engage in activities that promote spiritual prosperity and fellowship. This can be demonstrated by a range of scheduled activities, such as a weekly Tuesday evening bible club for children aged 4-11 attended in the main by children not associated directly with the church, a Friday night youth fellowship meeting for teenagers, a monthly Saturday morning Friendship club for elderly people in the local community to meet and take part in beneficial activities (crafts, arts etc) and an ad-hoc opportunities for women to engage Bible teaching, friendship, fellowship and activities of mutual interest. There are no private benefits outside those associated with the salary of the church minister, or any collection of funds to purchase a gift as a token of appreciation, for example the Friendship club may collect to provide a token gift for a leader in May of each year, prior to the summer recess.

3. To further the dissemination of biblical gospel truth.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place where the Christian message of Christ's redemption is proclaimed, free to all people in the community to attend, in pursuit of increasing their knowledge and awareness of the gospel, biblical truth and their personal faith. This can be demonstrated through the bible teaching in each church service and activity. There are no private benefits outside those associated with the salary of the church minister, or the payment of expenses to a visiting church minister or speaker, or the payment of financial gifts raised by members of the congregation to support associates of the church who are engaged in missionary work both at home and abroad.

This is what our organisation does:

- Regular Sunday Church services open to all of the community promoting Christian worship and Bible teaching
- Children's Bible Club between September and April on Tuesday evenings
- Youth Fellowship on Friday evenings between September and April
- Friendship club for vulnerable pensioners in the community on Saturday mornings between September and May
- Ladies meetings between October and May
- Annual children's Bible week - held second week in August

All activities are open to the public and all are promoted to the public and local community

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

## **ERNE WEST EVANGELICAL CHURCH**

### **REPORT OF THE TRUSTEES**

**for the Year Ended 31 DECEMBER 2019**

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#### **FINANCIAL REVIEW**

##### **Financial position**

The financial position of the church is steady. Income from freewill offerings was £23,703 (2018:£21,422) and other income totalling £3,789 (2018:£6,814). Outgoings totalled £30,384 (2018:£28,569).

Church assets are the church building and hall and also the church manse.

It is also a privilege to be able to provide support to overseas mission work and church giving this year amounted to £3,722 (2018:£1,537) and benefited work in the UK as well as Africa, the Middle East and Ukraine.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Powers of appointment**

The members for the time being of Erne West Evangelical Church by a vote at a members meeting of the church.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number 105022**

##### **Principal address**

C/o George Kilpatrick  
475 Loughshore Road  
Tully  
Enniskillen  
Co. Fermanagh  
BT93 6HF

##### **Trustees**

Mr T Parke  
Mr A Hassard  
Mr G Kilpatrick  
Mr J Gowan

##### **Independent Examiner**

William Kenneth Rainey FCA  
Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Report and the statement of financial activities and balance sheet in accordance with applicable law regulations.

**ERNE WEST EVANGELICAL CHURCH**

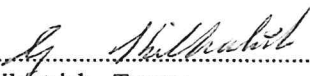
**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 DECEMBER 2019**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

Approved by order of the board of trustees on 2 June 2020 and signed on its behalf by:

  
.....  
Mr G Kilpatrick - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ERNE WEST EVANGELICAL CHURCH**

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**Independent examiner's report to the trustees of Erne West Evangelical Church**

I report to the charity trustees on my examination of the accounts of Erne West Evangelical Church (the Trust) for the year ended 31 December 2019.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's accounts carried out under section 65 of the Charities Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 63 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements of the Charities Act.
4. that there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Kenneth Rainey FCA  
Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

Date: 2 June 2020

**ERNE WEST EVANGELICAL CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		23,975	3,517	27,492	28,236
Investment income	2	<u>29</u>	<u>-</u>	<u>29</u>	<u>30</u>
<b>Total</b>		<b>24,004</b>	<b>3,517</b>	<b>27,521</b>	<b>28,266</b>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>26,662</u>	<u>3,722</u>	<u>30,384</u>	<u>28,569</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,658)</b>	<b>(205)</b>	<b>(2,863)</b>	<b>(303)</b>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>30,332</u>	<u>205</u>	<u>30,537</u>	<u>30,840</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>27,674</u></u>	<u><u>-</u></u>	<u><u>27,674</u></u>	<u><u>30,537</u></u>


The notes form part of these financial statements

**ERNE WEST EVANGELICAL CHURCH**

**BALANCE SHEET**  
**31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
<b>NET CURRENT ASSETS</b>		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
<b>NET ASSETS</b>		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
<b>FUNDS</b>	6				
Unrestricted funds				<u>27,674</u>	<u>30,332</u>
Restricted funds				<u>-</u>	<u>205</u>
<b>TOTAL FUNDS</b>				<u>27,674</u>	<u>30,537</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2020 and were signed on its behalf by:

  
.....  
Mr G Kilpatrick - Trustee

**ERNE WEST EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 DECEMBER 2019**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	<b>31.12.19</b>	31.12.18
	£	£
Deposit account interest	<u>29</u>	<u>30</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**ERNE WEST EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 DECEMBER 2019**

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

Ministerial	<b>31.12.19</b> <u>2</u>	31.12.18 <u>2</u>
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No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,734	1,502	28,236
Investment income	<u>30</u>	<u>-</u>	<u>30</u>
<b>Total</b>	26,764	1,502	28,266
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>27,032</u>	<u>1,537</u>	<u>28,569</u>
<b>NET INCOME/(EXPENDITURE)</b>	(268)	(35)	(303)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>30,600</u>	<u>240</u>	<u>30,840</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>30,332</u>	<u>205</u>	<u>30,537</u>

**6. MOVEMENT IN FUNDS**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	30,332	(2,658)	27,674
<b>Restricted funds</b>			
Missions	<u>205</u>	<u>(205)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>30,537</u>	<u>(2,863)</u>	<u>27,674</u>

**ERNE WEST EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2019**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,004	(26,662)	(2,658)
<b>Restricted funds</b>			
Missions	3,517	(3,722)	(205)
<b>TOTAL FUNDS</b>	<u>27,521</u>	<u>(30,384)</u>	<u>(2,863)</u>

**Comparatives for movement in funds**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	30,600	(268)	30,332
<b>Restricted funds</b>			
Missions	240	(35)	205
<b>TOTAL FUNDS</b>	<u>30,840</u>	<u>(303)</u>	<u>30,537</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,764	(27,032)	(268)
<b>Restricted funds</b>			
Missions	1,502	(1,537)	(35)
<b>TOTAL FUNDS</b>	<u>28,266</u>	<u>(28,569)</u>	<u>(303)</u>

**ERNE WEST EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2019**

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**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	30,600	(2,926)	27,674
<b>Restricted funds</b>			
Missions	240	(240)	-
<b>TOTAL FUNDS</b>	<u>30,840</u>	<u>(3,166)</u>	<u>27,674</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,768	(53,694)	(2,926)
<b>Restricted funds</b>			
Missions	5,019	(5,259)	(240)
<b>TOTAL FUNDS</b>	<u>55,787</u>	<u>(58,953)</u>	<u>(3,166)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2019.

**ERNE WEST EVANGELICAL CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 DECEMBER 2019**

	31.12.19 £	31.12.18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	23,703	21,422
Donations	-	2,312
Gift aid	3,469	4,052
Miscellaneous income	<u>320</u>	<u>450</u>
	27,492	28,236
<b>Investment income</b>		
Deposit account interest	<u>29</u>	<u>30</u>
<b>Total incoming resources</b>	<b>27,521</b>	<b>28,266</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	19,955	19,985
Rates and water	791	756
Insurance	1,627	1,658
Light and heat	1,192	1,122
Church sundries	89	76
Pulpit Supplies	1,130	940
Church and manse upkeep	553	1,373
Congregational Union	-	175
Licences	78	76
Gifts	-	120
Repairs and maintenance	-	650
Missions	<u>3,722</u>	<u>1,537</u>
	29,137	28,468
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	107	101
Accountancy	480	-
Professional fees	<u>660</u>	<u>-</u>
	1,247	101
Total resources expended	<u>30,384</u>	<u>28,569</u>
<b>Net expenditure</b>	<u><b>(2,863)</b></u>	<u><b>(303)</b></u>

This page does not form part of the statutory financial statements