



*Patton Rainey Stenson Limited*

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER: 105022

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**ERNE WEST EVANGELICAL CHURCH**

Patton Rainey Stenson Ltd  
6 East Bridge street  
Enniskillen

**ERNE WEST EVANGELICAL CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 DECEMBER 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 10
<b>Detailed Statement of Financial Activities</b>	11

## **ERNE WEST EVANGELICAL CHURCH**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 DECEMBER 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 a member of the Evangelical Presbyterian denomination in the south west of 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 in a similar pattern as previous years.

Our significant activities are listed below.

##### **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 2023**

---

#### **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 Evangelical Presbyterian Church.

- 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 2023**

---

**FINANCIAL REVIEW**

**Financial position**

The financial position of the church is steady. Income from freewill offerings was £23,237 (2022:£21,261) and other income totalling £4,292 (2022:£16,563). Outgoings totalled £31,704 (2022:£38,665).

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 £2,670 (2022:£1,520).

**Going concern**

The activities of the Church are dependent upon ongoing contributions from its members. The trustees are of the opinion that the Church continues to have adequate resources and will have sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing of this report and subject to the continuing support from members to fund on an ongoing basis the Church's current activities and other financial commitments.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution and code of practice and constitutes an unincorporated charity.

**Powers of appointment**

The members for the time being of Erne West Evangelical Church can appoint a trustee 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**

Thomas Samuel Patton FCA  
Patton Rainey Stenson Ltd  
6 East Bridge street  
Enniskillen

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr G Kilpatrick - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**Erne West Evangelical Church**

---

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages six to eleven.

**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 requirements of 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the 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. The 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 statement**

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.

Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

Date: 20-3-24

**ERNE WEST EVANGELICAL CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		26,054	1,475	27,529	37,824
Investment income	2	1,083	-	1,083	127
<b>Total</b>		<u>27,137</u>	<u>1,475</u>	<u>28,612</u>	<u>37,951</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		29,379	2,325	31,704	38,665
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,242)</b>	<b>(850)</b>	<b>(3,092)</b>	<b>(714)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		97,710	850	98,560	99,274
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>

The notes form part of these financial statements

**ERNE WEST EVANGELICAL CHURCH**

**BALANCE SHEET**  
**31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		95,468	-	95,468	98,560
<b>NET CURRENT ASSETS</b>		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
<b>NET ASSETS</b>		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
<b>FUNDS</b>	6				
Unrestricted funds				95,468	97,710
Restricted funds				-	850
<b>TOTAL FUNDS</b>				<u>95,468</u>	<u>98,560</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 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 2023**

---

**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 (Northern Ireland) 2008. 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.

**2. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>1,083</u>	<u>127</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**ERNE WEST EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2023**

**4. STAFF COSTS**

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

	<b>31.12.23</b>	<b>31.12.22</b>
Ministerial	<u>2</u>	<u>2</u>

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	35,634	2,190	37,824
Investment income	<u>127</u>	<u>-</u>	<u>127</u>
<b>Total</b>	<u>35,761</u>	<u>2,190</u>	<u>37,951</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>37,325</u>	<u>1,340</u>	<u>38,665</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,564)	850	(714)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>99,274</u>	<u>-</u>	<u>99,274</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>97,710</u>	<u>850</u>	<u>98,560</u>

**6. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	97,710	(2,242)	95,468
<b>Restricted funds</b>			
Missions	850	(850)	-
<b>TOTAL FUNDS</b>	<u>98,560</u>	<u>(3,092)</u>	<u>95,468</u>

**ERNE WEST EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2023**

**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	27,137	(29,379)	(2,242)
<b>Restricted funds</b>			
Missions	1,475	(2,325)	(850)
<b>TOTAL FUNDS</b>	<u>28,612</u>	<u>(31,704)</u>	<u>(3,092)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	99,274	(1,564)	97,710
<b>Restricted funds</b>			
Missions	-	850	850
<b>TOTAL FUNDS</b>	<u>99,274</u>	<u>(714)</u>	<u>98,560</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	35,761	(37,325)	(1,564)
<b>Restricted funds</b>			
Missions	2,190	(1,340)	850
<b>TOTAL FUNDS</b>	<u>37,951</u>	<u>(38,665)</u>	<u>(714)</u>

**ERNE WEST EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2023**

---

**6. MOVEMENT IN FUNDS - continued**

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	99,274	(3,806)	95,468
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>99,274</u>	<u>(3,806)</u>	<u>95,468</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	62,898	(66,704)	(3,806)
<b>Restricted funds</b>			
Missions	3,665	(3,665)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>66,563</u>	<u>(70,369)</u>	<u>(3,806)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**ERNE WEST EVANGELICAL CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 DECEMBER 2023**

	31.12.23	31.12.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	23,237	21,261
Gift aid	4,292	2,648
Church Refurbishment	-	3,500
Miscellaneous income	-	415
Presbytery gift	-	10,000
	<u>27,529</u>	<u>37,824</u>
<b>Investment income</b>		
Deposit account interest	1,083	127
	<u>1,083</u>	<u>127</u>
<b>Total incoming resources</b>	<b>28,612</b>	<b>37,951</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	21,913	21,979
Rates and water	877	825
Insurance	1,294	1,941
Light and heat	1,039	1,706
Church sundries	-	640
Pulpit Supplies	590	990
Church and manse upkeep	582	4,311
Magazines and calendars	63	70
Missions	2,670	1,520
Presbytery annual payment	2,000	4,000
	<u>31,028</u>	<u>37,982</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	76	83
Accountancy	600	600
	<u>676</u>	<u>683</u>
Total resources expended	<u>31,704</u>	<u>38,665</u>
<b>Net expenditure</b>	<b><u>(3,092)</u></b>	<b><u>(714)</u></b>

This page does not form part of the statutory financial statements