

DEVENISH CHURCH OF IRELAND
TRUSTEES' ANNUAL REPORT AND STATEMENT OF RECEIPTS AND PAYMENTS AND
ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NUMBER: 105421

HASSARD McCLEMENTS LIMITED

CHARTERED ACCOUNTANTS

AND

REGISTERED AUDITORS

32 EAST BRIDGE STREET

ENNISKILLEN

COUNTY FERMANAGH

BT74 7BT

DEVENISH CHURCH OF IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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DEVENISH CHURCH OF IRELAND

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Name: Devenish Church of Ireland

Charity Registration Number: 105421

Contact Address: The Rectory
10 Castletown Road
Monea
County Fermanagh
BT74 8GG

Trustees

Reverend Sampson Ajuka
Mr David Scott Mr Kenneth Ferguson
Mr Stuart Brooker Mr Alan Gault
Mr Albert Connor Mr Colin Ferguson
Mr Eric Whittaker Mr Gerry McDermott
Mr Kenneth McKeown Mr Raymond Bell
Mr David Ferguson Mr Nigel Daley
Mrs Norma Ferguson Mr James Kells
Mr Brian Reilly
Mr Jonathan Fallis (Appointed April 2023)

Principal Office-bearers

Clergy: Reverend Sampson Ajuka
Church Treasurer: Mr Stuart Brooker
Church Secretary: Mr David Scott
Church Warden – Clergy: Mr Jonathan Fallis
Church Warden – People: Mr Kenneth Ferguson
Glebe Warden – Clergy: Mr James Kells
Glebe Warden – People: Mr Gerry McDermott

Independent Examiner

Hassard McClements Limited
32 East Bridge Street
Enniskillen
County Fermanagh
BT74 7BT

Bankers

| | |
|-------------------|------------------------|
| Ulster Bank | First Trust |
| 16 Darling Street | 2-4 East Bridge Street |
| Enniskillen | Enniskillen |
| County Fermanagh | County Fermanagh |
| BT74 7ER | BT74 7BT |

Progressive Building Society
24 High Street
Enniskillen
County Fermanagh
BT74 7EH

DEVENISH CHURCH OF IRELAND
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees' present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Devenish Church of Ireland for the year ended 31st December 2023.

Reference and Administration Details

The reference and administration details of Devenish Church of Ireland are as shown on page 1.

Objectives and Activities

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

The principle function of Devenish Church of Ireland 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, the parish 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 the parish.

Achievements, Performance and Public Benefit

Devenish Parish has continued to provide worship and prayer opportunities for its parishioners and any visitors, at its services, every Sunday morning and evening. The Church Choir takes a leading part in all the services throughout the year, with the members giving freely of their time each week at practice to prepare for each of these services. A monthly prayer meeting is held in the parish hall. The provision of pastoral care has been extended through the use of parish visitors, who assist the officiating minister with visiting duties in the parish.

Church activities have now fully resumed post Covid-19. The Church building is now also fully open again, likewise the Reade Hall, for services, activities and meetings.

Several parishioners participated in the Sligo Camino run, to raise monies for charity. A series of fundraising activities would have been organised throughout the year, including a Fun Run/Walk, Table Quiz, Sale and Auction and a Variety Concert. A collection in aid of Charity took place at Church Services, as usual, over the Christmas period.

The activities outlined above demonstrate how the parish continues to implement its charitable purposes (i.e. the advancement of religion) and meets the public benefit requirement. Benefit to members of the public include contributing to spiritual well-being and reinforcement of Christian values.

Devenish Parish adheres to Safeguarding Trust, the Church of Ireland Child Protection Policy.

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 as well as providing public benefit.

The Trustees of the Parish confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the Charity in the year ended 31st December 2023.

Financial Review

The financial performance was in line with the trustees' expectations. The parish remains in a sound financial position at the year end. The results for the year are set out in detail on pages 6 and 7 of the accounts.

Reserves Policy

The trustees do not have a formal reserves policy.

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 31st December 2023 can 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 Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry

All members of the Church of Ireland who are over the age of eighteen 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 this General Vestry meeting. The Select Vestry members 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 of office which may be served.

Pay and remuneration

The Incumbent of the parish stipend is paid in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland.

Organisational structure

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the clergy member serving in the parish, two Church Wardens, two 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 the diocesan synod. Special meetings may be convened at any time by the chairperson or Church Wardens.

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.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Statement of Receipts and Payments and a Statement of Assets and Liabilities in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland with income 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

The trustees are responsible for keeping proper 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 the safeguarding of the assets of the parish and hence for taking reasonable responsible steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees



Reverend Sampson Ajuka



Mr Stuart Brooker

Date: 4/07/2024

DEVENISH CHURCH OF IRELAND

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF DEVENISH
CHURCH OF IRELAND**

We report on the accounts of Devenish Church of Ireland for the year ended 31 December 2023, which are set out on pages 6 and 7.

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 Charities Act (Northern Ireland) 2008. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

We did not undertake an audit and therefore we express no audit opinion.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.



**HASSARD MCCLEMENTS LIMITED
CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

32 East Bridge Street
Enniskillen
County Fermanagh
BT74 7BT

Date: 4/07/2024

DEVENISH CHURCH OF IRELAND

RECEIPTS AND PAYMENTS ACCOUNT

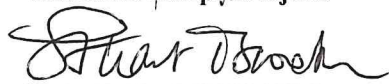
FOR THE YEAR ENDED 31 DECEMBER 2023

| Note | Unrestricted | Restricted | Endowment | Total | Total |
|---|----------------|----------------|-------------|----------------|---------------|
| | Funds | Funds | | | |
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| <u>Receipts</u> | | | | | |
| Donations and Plate Collection | 37,419 | 7,063 | - | 44,482 | 35,429 |
| Grants | - | - | - | - | 28,295 |
| Proceeds from Fundraising Events | 4,554 | 1,465 | - | 6,019 | 7,168 |
| Bank and Deposit Interest | - | 6 | 151 | 157 | 151 |
| Investment Income | 60 | - | - | 60 | 57 |
| Rental Income | 2,001 | - | - | 2,001 | 102 |
| Other Receipts | 13,734 | 3,387 | - | 17,121 | 17,906 |
| Total Receipts | 57,768 | 11,921 | 151 | 69,840 | 89,108 |
| <u>Payments</u> | | | | | |
| Diocesan Costs / Assessment | 51,767 | - | - | 51,767 | 58,163 |
| Church Running Costs | 1,197 | 4,215 | - | 5,412 | 3,756 |
| Rectory Costs | 1,958 | - | - | 1,958 | 3,757 |
| Reade Hall Costs | 847 | 2,124 | - | 2,971 | 1,106 |
| Independent Examiner Fee | 1,015 | - | - | 1,015 | 990 |
| Charitable Donations | 4 | 899 | - | 903 | 726 |
| Bank Charges | 417 | 39 | - | 456 | 463 |
| Bank Interest | - | - | - | - | 1 |
| Insurance | 2,171 | - | - | 2,171 | 2,100 |
| Magazines | 660 | - | - | 660 | 495 |
| Electricity | 5,614 | - | - | 5,614 | 5,750 |
| Sunday School | 646 | - | - | 646 | 93 |
| Sundry | - | 159 | - | 159 | 970 |
| Total Payments | 66,296 | 7,436 | - | 73,732 | 78,370 |
| Excess of Receipts over Payments for the year before transfers | (8,528) | 4,485 | 151 | (3,892) | 10,738 |
| Transfers | 6,943 | (6,900) | (43) | - | - |
| Excess of Receipts over Payments for the year | (1,585) | (2,415) | 108 | (3,892) | 10,738 |

On behalf of the Trustees



Reverend Sampson Ajuka



Mr Stuart Brooker

Date: 4/07/2024

DEVENISH CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

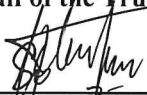
AS AT 31 DECEMBER 2023

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment 2023 £ | Total 2023 £ | Total 2022 £ |
|-------------------------|------------------------------------|----------------------------------|------------------------|--------------------|--------------------|
| Cash Funds | | | | | |
| Current Accounts | 8,041 | 18,263 | - | 26,304 | 31,161 |
| Deposit Accounts | 850 | 1,552 | 10,862 | 13,264 | 12,299 |
| Total Cash Funds | 8,891 | 19,815 | 10,862 | 39,568 | 43,460 |

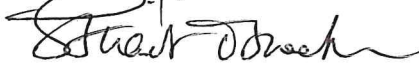
| | | | | | |
|--------------------------------|----------|--------------|------------|--------------|--------------|
| Investment Assets | | | | | |
| Investments in RCB Unit Trusts | - | 3,692 | 943 | 4,635 | 4,635 |
| Total Investment Assets | - | 3,692 | 943 | 4,635 | 4,635 |

| | | | | | |
|---|----------------|----------|----------|----------------|----------------|
| Assets retained for the Parish's own use | | | | | |
| Rectory | 200,000 | - | - | 200,000 | 200,000 |
| Parish Lands | 5,000 | - | - | 5,000 | 5,000 |
| Reade Hall | 280,774 | - | - | 280,774 | 280,774 |
| Total assets retained for the Parish's own use | 485,774 | - | - | 485,774 | 485,774 |

On behalf of the Trustees



Reverend Sampson Ajuka



Mr Stuart Brooker

Date: 4/07/2024

DEVENISH CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. 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.

a) Receipts and Payments Account

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

b) Statement of Assets and Liabilities

i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:

- Church Building and Graveyard
- Rectory and Parish Lands
- Reade Hall

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). 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 Rectory is recognised at deemed cost, being the estimated fair value of the property at 31st December 2023. No depreciation has been provided on these buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Reade Hall was built in the 1960's. It is recognised at a deemed cost. No depreciation has been provided on the hall as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

ii) Investments

Fixed asset investments which comprise of investments in RCB Unit Trusts are recorded at cost.

| | |
|-----------------------------------|---------------|
| | £ |
| Value at beginning of the year | 15,430 |
| Increase in value during the year | 462 |
| Value at the end of the year | <u>15,892</u> |

DEVENISH CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2. Reconciliation of Cash Funds

| | £ |
|---|----------------------|
| Total cash funds at beginning of the year | 43,460 |
| Receipts for the year | 69,840 |
| Payments for the year | <u>(73,732)</u> |
| Total cash funds at end of the year | <u><u>39,568</u></u> |

3. Funds of the Parish

| | At 1.01.2023 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31.12.2023 £ |
|---------------------------|-----------------------|----------------------------|----------------------------|-----------------|-----------------------|
| Endowment Funds | | | | | |
| Miscellaneous Bequests | 944 | - | - | - | 944 |
| Various Funds | 5,350 | 43 | - | (43) | 5,350 |
| Albert Lucy Bequest | 5,403 | 108 | - | - | 5,511 |
| | <u>11,697</u> | <u>151</u> | <u>-</u> | <u>(43)</u> | <u>11,805</u> |
| Restricted funds | | | | | |
| Renovation Fund | 14,991 | 9,116 | (4,314) | (7,500) | 12,293 |
| Miscellaneous Bequests | 3,692 | - | - | - | 3,692 |
| Graveyard Fund | 5,182 | 1,900 | (2,055) | 600 | 5,627 |
| Charity Fund | - | 899 | (899) | - | - |
| Bowling Club Fund | 2,056 | 6 | (168) | - | 1,894 |
| | <u>25,921</u> | <u>11,921</u> | <u>(7,436)</u> | <u>(6,900)</u> | <u>23,506</u> |
| Unrestricted funds | | | | | |
| General Fund | 496,251 | 57,768 | (66,296) | 6,943 | 494,666 |
| | <u>496,251</u> | <u>57,768</u> | <u>(66,296)</u> | <u>6,943</u> | <u>494,666</u> |
| Total funds | <u><u>533,869</u></u> | <u><u>69,840</u></u> | <u><u>(73,732)</u></u> | <u><u>-</u></u> | <u><u>529,977</u></u> |

4. Collection for Third Parties

No collections were made on behalf of third parties.

DEVENISH CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

5. Transactions with the Trustees

The parish paid expenses of £1,958 relating to the running of the rectory which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year.