

**BOHO CHURCH OF IRELAND**  
**TRUSTEES' ANNUAL REPORT AND STATEMENT OF RECEIPTS AND PAYMENTS AND**  
**ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**CHARITY NUMBER: 105422**

**HASSARD McCLEMENTS LIMITED**

**CHARTERED ACCOUNTANTS**  
**AND**  
**REGISTERED AUDITORS**

**32 EAST BRIDGE STREET**  
**ENNISKILLEN**  
**COUNTY FERMANAGH**  
**BT74 7BT**

**BOHO CHURCH OF IRELAND**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**BOHO CHURCH OF IRELAND**

**REFERENCES AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Charity Name: Boho Church of Ireland

Charity Registration Number: 105422

Contact Address: 40 Boho Road  
Kilmore  
Springfield  
County Fermanagh  
BT74 8AR

**Trustees**

Rector Reverend S Ajuka  
Mrs Barbara Buchanan (Resigned 10/05/2022)  
Mr Daniel Redmond                      Mr Denzil Cluff  
Mr Austin Stronge                      Mrs Melanie Irwin  
Mrs Enid Redmond  
Mrs Hilary Redmond  
Mrs Jean Smith  
Mr Trevor Smith  
Ms Lyn McDowell (Resigned 10/05/2022)

**Principal Office-bearers**

Clergy: Reverend Sampson Ajuka  
Church Treasurer: Mrs Enid Redmond  
Church Warden – Clergy: Mr Innes Redmond  
Church Warden – People: Mr David Little  
Glebe Warden – Clergy: Mr Trevor Irwin  
Glebe Warden – People: Mrs Eileen Little

**Independent Examiner**

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

**Bankers**

First Trust  
2-4 East Bridge Street  
Enniskillen  
County Fermanagh  
BT74 7BT

Bank of Ireland  
7 Townhall Street  
Enniskillen  
County Fermanagh  
BT74 7BD

## BOHO PARISH CHURCH

### TRUSTEE'S ANNUAL REPORT

#### FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

The Trustees present the annual report and statement of Receipts and Payments and Assets and liabilities for Boho Parish Church for the year ended 31 December 2022.

#### **Objectives and Activities**

The Charitable purpose of the Church of Ireland is the advancement of religion. The principal function of Boho Parish Church is to support the advancement of the Christian religion by promoting, through the work of Boho Parish Church 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 Boho 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 the Boho Parish Church.

#### **Achievements, Performance and Public Benefit**

2022 was a better year for us after Covid restrictions of 2021. The Church stayed open throughout the year and kept steady and popular with our congregation.

We had two fundraising activities during the year. The first was a local opera singer and pianist and some students of singing who preformed a concert in the Church. This was a great experience for the students and was very well received by the audience. The second was a joint table quiz with our neighbouring Parish Devenish and was held in Devenish Church Hall. This like the concert was open to everyone and was a very enjoyable, social night.

The Trustees have put in place policies to protect anyone partaking in church activities and have a child protection policy in place.

The Parish has given careful consideration to the Charity Commission for Northern Ireland 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 £17,295 (2021: £14,348). On the expenditure side we ended up spending a total of £12,216 (2021: £9,979).

#### **Trustees' Policy on Holding Reserves**

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

#### **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 statement for the year ended 31 December 2022 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 (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 this 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 is £6,464.

### **Organisational Structure**

The select vestry is responsible for the day-to-day management of the Parish. The select vestry consists of the members of the clergy servicing in the parish, the church wardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the Easter vestry meeting.

The select vestry is chaired by the incumbent or other members 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 members of the diocesan synod. Special meetings may be convened at any time by the chairperson or the church wardens. In 2022 the select vestry met 1 time during the year and the attendance was 95%.

### **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' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

The laws 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

Hilary Redmond  
Mrs Hilary Redmond

A Redmond  
Mrs Enid Redmond

Date: 9/5/23

**BOHO CHURCH OF IRELAND**

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

We report on the accounts of Boho Church of Ireland for the year ended 31 December 2022, 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
- 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.

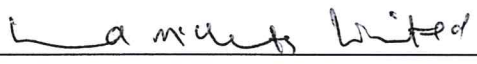
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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
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: 9/5/23

**BOHO CHURCH OF IRELAND**


**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
Note	2022	2022	2022	2021
	£	£	£	£
<b><u>Receipts</u></b>				
Donations and Plate Collection	1,012	-	1,012	1,069
Proceeds from Fund Raising Events	763	-	763	-
Legacies	2,225	-	2,225	-
Bank and Deposit Interest	47	-	47	44
Investment Income	2,166	-	2,166	2,070
Other Receipts	11,082	-	11,082	11,165
<b><u>Total Receipts</u></b>	<b>17,295</b>	<b>-</b>	<b>17,295</b>	<b>14,348</b>
<b><u>Payments</u></b>				
Diocesan Costs / Assessment	6,464	-	6,464	5,491
Church Running Costs	3,641	-	3,641	2,404
Glebe Costs	432	-	432	292
Independent Examiner Fee	490	-	490	490
Charitable Donations	590	-	590	675
Bank Charges	138	-	138	126
Preachers Expenses	80	-	80	60
Sunday School	-	-	-	31
Sundry	381	-	381	410
<b><u>Total Payments</u></b>	<b>12,216</b>	<b>-</b>	<b>12,216</b>	<b>9,979</b>
<b>Excess of Receipts over Payments for the year before transfers</b>	<b>5,079</b>	<b>-</b>	<b>5,079</b>	<b>4,369</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Receipts over Payments for the year</b>	<b>5,079</b>	<b>-</b>	<b>5,079</b>	<b>4,369</b>

On behalf of the Trustees

  
Mrs Hilary Redmond

  
Mrs Enid Redmond

Date: 9/5/23

**BOHO CHURCH OF IRELAND**

**STATEMENT OF ASSETS AND LIABILITIES**

**AS AT 31 DECEMBER 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Cash Funds</b>				
Current Accounts	6,463	17,912	24,375	22,344
Deposit Accounts	93,618	-	93,618	90,570
<b>Total Cash Funds</b>	100,081	17,912	117,993	112,914
<b>Investment Assets</b>				
Equity Investments	-	-	-	-
Other Listed Investments	-	-	-	-
Investments in RCB / CIT Unit Trusts	23,477	-	23,477	23,477
Other Unlisted Investments	-	-	-	-
Investment Properties	-	-	-	-
<b>Total Investment Assets</b>	23,477	-	23,477	23,477

On Behalf of the Trustees

  
Mrs Hilary Redmond

  
Mrs Enid Redmond

Date: 9/5/23

**BOHO CHURCH OF IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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

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.

**ii) Investments**

Fixed asset investments comprising investment properties, investments equities (ordinary shares) and investment in RCB/CIT Unit Trusts are recorded at cost. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

	£
Value at beginning of the year	87,072
Decrease in value during the year	<u>(6,277)</u>
Value at the end of the year	<u><u>80,795</u></u>

**2. Reconciliation of Cash Funds**

	£
Total Cash Funds at Beginning of the year	112,914
Receipts for the year	17,295
Payments for the year	<u>(12,216)</u>
Total Cash Funds at end of the year	<u><u>117,993</u></u>

**BOHO CHURCH OF IRELAND**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>3. Funds of the Parish</b>	<b>At 1.01.2022 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers £</b>	<b>At 31.12.2022 £</b>
<b>Restricted funds</b>					
Restoration Fund	17,912	-	-	-	17,912
	<u>17,912</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,912</u>
<b>Unrestricted funds</b>					
General Fund	118,479	17,295	(12,216)	-	123,558
	<u>118,479</u>	<u>17,295</u>	<u>(12,216)</u>	<u>-</u>	<u>123,558</u>
<b>Total funds</b>	<u>136,391</u>	<u>17,295</u>	<u>(12,216)</u>	<u>-</u>	<u>141,470</u>

**Purposes of Restricted Funds**

Restoration Fund - This is a Fund to be used for the restoration of the church and grounds

**4. Collection for Third Parties**

No collections were made on behalf of third parties.

**5. Transactions with the Trustees**

The parish paid expenses of £432 relating to the running of the glebe house which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year.