

BOHO 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: 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 2023

CONTENTS

| | |
|--|-----|
| References and Administrative Details | 1 |
| Trustees' Annual Report | 2-4 |
| Independent Examiners Report to the Trustees | 5 |
| Receipts and Payments account | 6 |
| Statement of Assets and Liabilities | 7 |
| Notes to the Financial Statements | 8-9 |

BOHO CHURCH OF IRELAND

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

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
Mr Daniel Redmond Mr Denzil Cluff
Mr Austin Stronge Mrs Melanie Irwin
Mrs Enid Redmond
Mrs Hilary Redmond
Mrs Jean Smith
Mr Trevor Smith

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 31ST DECEMBER 2023

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 2023.

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

2023 saw the church stay open with a steady congregation throughout the year for people who enjoyed the worship and fellowship in meeting together.

We had a joint fundraising concert with Devenish Parish this year in Devenish Church Hall. It was a very enjoyable evening, well supported and open to everyone.

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 £16,902 (2022: £17,295). On the expenditure side we ended up spending a total of £13,821 (2022: £12,216).

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 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 (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 £8,033.

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 2023 the select vestry met 4 times during the year and the attendance was 75%.

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

Enid Redmond
Mrs Enid Redmond

Date: 6.5.2024

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 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
- 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.

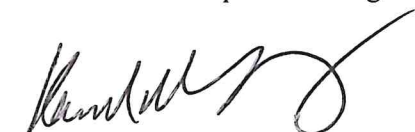
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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: 9/5/2024


BOHO CHURCH OF IRELAND

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|---|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Receipts</u> | | | | |
| Donations and Plate Collection | 9,378 | - | 9,378 | 1,012 |
| Proceeds from Fund Raising Events | 800 | - | 800 | 763 |
| Legacies | - | - | - | 2,225 |
| Bank and Deposit Interest | 649 | - | 649 | 47 |
| Investment Income | 2,262 | - | 2,262 | 2,166 |
| Other Receipts | 3,813 | - | 3,813 | 11,082 |
| <u>Total Receipts</u> | <u>16,902</u> | <u>-</u> | <u>16,902</u> | <u>17,295</u> |
| <u>Payments</u> | | | | |
| Diocesan Costs / Assessment | 8,033 | - | 8,033 | 6,464 |
| Church Running Costs | 3,681 | - | 3,681 | 3,641 |
| Glebe Costs | 220 | - | 220 | 432 |
| Independent Examiner Fee | 490 | - | 490 | 490 |
| Charitable Donations | 521 | - | 521 | 590 |
| Bank Charges | 135 | - | 135 | 138 |
| Preachers Expenses | 305 | - | 305 | 80 |
| Sundry | 436 | - | 436 | 381 |
| <u>Total Payments</u> | <u>13,821</u> | <u>-</u> | <u>13,821</u> | <u>12,216</u> |
| Excess of Receipts over Payments for the year before transfers | 3,081 | - | 3,081 | 5,079 |
| Transfers | - | - | - | - |
| Excess of Receipts over Payments for the year | <u>3,081</u> | <u>-</u> | <u>3,081</u> | <u>5,079</u> |

On behalf of the Trustees


Mrs Hilary Redmond


Mrs Enid Redmond

Date: 6.5.2024

BOHO CHURCH OF IRELAND

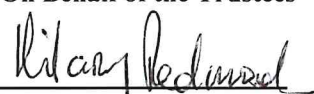
STATEMENT OF ASSETS AND LIABILITIES

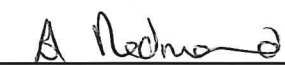
AS AT 31 DECEMBER 2023

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|-------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Cash Funds | | | | |
| Current Accounts | 6,895 | 17,912 | 24,807 | 24,375 |
| Deposit Accounts | 96,267 | - | 96,267 | 93,618 |
| Total Cash Funds | 103,162 | 17,912 | 121,074 | 117,993 |

| | | | | |
|--------------------------------------|--------|---|--------|--------|
| Investment Assets | | | | |
| Equity Investments | - | - | - | - |
| Other Listed Investments | - | - | - | - |
| Investments in RCB / CIT Unit Trusts | 23,477 | - | 23,477 | 23,477 |
| Other Unlisted Investments | - | - | - | - |
| Investment Properties | - | - | - | - |
| Total Investment Assets | 23,477 | - | 23,477 | 23,477 |

On Behalf of the Trustees


Mrs Hilary Redmond


Mrs Enid Redmond

Date: 6.5.2024

BOHO 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

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 | 80,795 |
| Increase in value during the year | 2,426 |
| Value at the end of the year | <u>83,221</u> |

2. Reconciliation of Cash Funds

| | |
|---|----------------|
| | £ |
| Total Cash Funds at Beginning of the year | 117,993 |
| Receipts for the year | 16,902 |
| Payments for the year | (13,821) |
| Total Cash Funds at end of the year | <u>121,074</u> |

BOHO CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

| 3. Funds of the Parish | At 0 1.01.2023 | Incoming Resources | Outgoing Resources | Transfers | At 31.12.2023 |
|-------------------------------|---------------------------|-------------------------------|-------------------------------|------------------|--------------------------|
| | £ | £ | £ | £ | £ |
| Restricted funds | | | | | |
| Restoration Fund | 17,912 | - | - | - | 17,912 |
| | <u>17,912</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>17,912</u> |
| Unrestricted funds | | | | | |
| General Fund | 123,558 | 16,902 | (13,821) | - | 126,639 |
| | <u>123,558</u> | <u>16,902</u> | <u>(13,821)</u> | <u>-</u> | <u>126,639</u> |
| Total funds | <u>141,470</u> | <u>16,902</u> | <u>(13,821)</u> | <u>-</u> | <u>144,551</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 £220 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.