PARISH OF SWANLINBAR

Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31st December 2019

Charities Number: NIC 105445

Parish of Swanlinbar

Annual report and financial statements for the year ended 31 December 2019

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Parish of Swanlinbar

References and administrative details

Charity Name:	Swanlinbar / Kinawley / St Paul's / Kilmore / Church of Ireland (Parish of Swanlinbar)
Charity Registration Number:	NIC 105445
Contact Address:	St Paul's Chapel of Ease Church of Ireland 12 Stragowna Road Kinawley Enniskillen BT92 4GP

Trustees

Miss Hazel E Crawford
Mrs Margaret Lorna Graham
Mr Thomas W Clements
Mr Frederick Wm Crawford
Mr Mervyn Alfred Gould
Mrs Shirley Hamilton
Mr Alan Hassard
Mr Kyle Beacom
Mr George H Graham
Miss Averil M Graham
Mr George Mackey Breen
Mrs Margaret E Crawford
Mr LeslieWilson
Mr Steven Crawford
Miss Hannah Wilson
Miss Jayne Wilson

Principal Office-bearers

Clergy:	Rev. Simon Donohie
Church Treasurer:	Miss Hazel E Crawford
Church Warden St Augustine's – Peoples:	Mr Leslie Wilson
Church Warden St Augustine's – Clergy:	Mr Steven Crawford
Church Warden St Paul's – Peoples:	Mr Kyle Beacom
Church Warden St Paul's – Clergy:	Mr Frederick Wm Crawford

Independent Examiner

Mrs Joan Rutledge
36 Corratistune Road
Kilnakelly
Derrylin
Enniskillen
Co Fermanagh

Bankers

Ulster Bank Limited
16 Darling Street
Enniskillen
Co Fermanagh
BT74 7ER

Parish of Swanlinbar

Trustees' Annual Report for the year ended 31 December 2019

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Swanlinbar for the year ended 31 December 2019.

Objectives and Activities

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

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

Achievements, Performance & Public Benefit

As a Parish we meet regularly on a Sunday morning for praise, prayer and hearing the Bible taught. All our services are open to anyone to join in, and we deliberately aim to make them accessible and friendly to visitors and newcomers. We also aim to make our services accessible to all ages and backgrounds.

Once a term we run an evening called *Making Sense of Life*, which aims to help people from the local area make sense of the issues they see in the world and experience in their lives and as an introduction to how the Christian faith helps us understand such issues. These are open to anyone, no matter what background or views on the Christian faith.

We also aim for regular afternoons for families, recently running a family orientated event, open to anyone in the local community.

Alongside all of this is the regular teaching of the Bible in small groups (Growth Group), pastoral visitation and care, and training of Church members. During the year various course was run in the parish. A monthly prayer meeting is held and Sunday@4 meeting is held to open and explore the Bible together again open to all.

There is a Mother's Union, who seek to serve others. We also have a number of social events such as dancing and bowls which use Church facilities.

As a Parish we have provided support to mission and outreach through donations, to both local and international programmes and have missionary links through Crosslinks and SAMS.

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.

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2019 is included on page 8.

The main sources of income were planned giving and freewill offerings. The Receipts and Payments Account shows an excess of payments over income on the general funds of £15,695. When investment income and legacies are included there is an excess of payments over income of £13,428 for the year ended 31 December 2019.

Going Concern

"The trustees have reviewed the Parish finances 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 ended 31 December 2019 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.

Pay and remuneration

The Incumbent is paid directly by the Diocese and receives a stipend in accordance with figures approved by 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 member of the clergy serving in the parish, the churchwardens, the glebe wardens and generally not more than twelve other members of the general vestry elected at the General Vestry.

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 the churchwardens. In 2019 the Select Vestry met three times during the year and the average attendance was 85%.

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 actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Trustees' Annual Report for the year ended 31 December 2019 (continued)

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 law 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

Trustee 1 Lorna Graham

Mrs Lorna Graham

Trustee 2 Hazel E A Crawford

Miss Hazel Crawford

Date 11h November 2020

Parish of Swanlinbar

Independent Examiners Report to the Trustees of the Parish of Swanlinbar

I report on the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 7 to 11.

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 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 Commission under Section 65(9)(b) of the Charities Act.
- state whether particular matters have come to my attention.

Basis of 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.

My 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 Report

I have complete 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.

Mrs Joan Rutledge

Date: 11th NOvember 2020

Parish of Swanlinbar

Receipts and Payments Account for the year ended 31 December 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Receipts						
Donations & plate collection		22,615	0	0	23,749	23,749
Proceeds from Fund Raising Events		2,456			2,456	2,355
Legacies		0	1,550	0	0	0
Bank & Deposit interest		142	660	57	859	773
Investment income		8	0	0	8	8
Rental of premises		6	0	0	6	6
Grants		2,655	0	0	2,655	1,077
Other Receipts		843	0	0	843	596
Receipts from Parish Organisations		120	0	0	120	779
Total Receipts		28,845	2,210	57	31,112	29,343
Payments						
Diocesan Costs/Assessment		17,498	0	0	17,498	16,846
Church Running Costs		16,837	0	0	16,837	2,223
Glebe Costs		449	0	0	449	146
Parish Centre Costs		3,219	0	0	3,219	2,106
Administration Costs		3,521	0	0	3,521	3,509
Fundraising Costs		0	0	0	0	120
Charitable Donations		3,016	0	0	3,016	1,850
Exchange Movement Assets		0	0	0	0	1,698
Exchange Movement Current Account		0	0	0	0	17
Total Payments		44,540	0	0	44,540	28,480
Excess of Payments over Receipts for the year before transfers		(15,695)	2,210	57	(13,428)	863
Transfers		717	(660)	(57)	0	0
Excess of Payments over Receipts for the year		(14,978)	1550	0	(13,428)	863
Opening Reserves		675,963	74,950	5,000	755,913	755,050
Closing Reserves		660,985	76,500	5,000	742,485	755,913

On Behalf of the Trustees

Lorna Graham

Mrs Lorna Graham

Hazel E A Crawford.

Miss Hazel Crawford

Parish of Swanlinbar

Statement of Assets and Liabilities as at 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £	Total 2018 £
Cash Funds					
Current Accounts	21,558	0	0	21,558	37,306
Deposit Accounts	21,196	76,500	0	97,696	95,376
Total Cash Funds	42,754	76,500	0	119,254	132,082
Investment Assets					
Investments in RCB / CIT Unit Trusts	0	0	5,000	5,000	5,000
Investment Properties	88,496	0	0	88,496	88,873
	88,496	0	5,000	93,496	93,873
Assets retained for the Parish's own use					
Parish Centres (Halls)	308,496	0	0	308,496	308,496
Glebe House	221,239	0	0	221,239	221,239
Total Assets retained for the Parish's own use	529,735	0	0	529,735	529,735
Total Assets	660,985	74,950	5,000	742,485	755,913

On Behalf of the Trustees

Lorna Graham

Mrs Lorna Graham

Hazel E Crawford

Miss Hazel Crawford

Notes to the financial statements for the year ended 31 December 2019

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 Buildings and Graveyards
- Parish Halls
- Glebe House

The Church Buildings and Graveyards

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102) 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 Parish Halls

The Parish Halls are recognised in the statement of assets at Trustee's estimate of cost of construction / acquisition as at 31 December 2019. No depreciation has been provided on the Parish Hall buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The Glebe House

The Glebe House is recognised in the statement of assets at the Trustee's estimate of deemed cost, being the estimated fair value of the property at 31 December 2019. No depreciation has been provided on the glebe house 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 comprising investment properties, investments in equities and investment in Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment. The Glebe lands are stated at the Trustee's estimate of fair value.

Notes to the financial statements for the year ended 31 December 2018 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	132,682
Receipts for the Year	31,112
Payments for the Year	(44,540)
Exchange Movements on Assets	0
Total Cash Funds at end of the year	119,254

3. Movement in Funds

	At 1 Jan 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2019 £
Endowment funds					
Income Bonds	5,000	57	0	(57)	5,000
	5,000	57	0	(57)	5,000
Restricted funds					
Bequests	61,967	2,101	0	(551)	63.517
Hall Fund	12,983	109	0	(109)	12,983
	74,950	2,210	0	(660)	76,500
Unrestricted funds					
General Fund	675,963	28,845	44,540	717	660,985
	675.963	28,845	44,540	717	660,985
Total funds	755,913	29,343	31,112	0	742,485

Purposes of Endowment Funds

– Income Bonds with RCB – The Income to be used for general Parish running costs.

Purposes of Restricted Funds

– Hall Maintenance Fund – to be used for the maintenance of the Parish Halls.
– Bequest Fund – The Income to be used for general Parish running costs.

Notes to the financial statements for the year ended 31 December 2018 (continued)

4. Collections for Third Parties

	2019 £	2018 £
Woman's Group	2,254	750
Bishops' Appeal	100	100
South American Mission Society	0	135
Royal British Legion	55	55
Co Cavan POS	20	20
Diocesan Board of Education	20	20
Diocesan Church Repair Fund	75	75
Kilmore Board of Missions	492	660
	3,016	1,815

The above amounts have been included in Receipts for the Year under "Donations & Plate Collections" and in Payments for the year under "Charitable Donations".

5. Transactions with the Trustees

The parish paid expenses of £449 relating to the running costs of the glebe house which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year

6. Governance Costs

Governance costs of £250 were incurred during the year. Governance costs are included within Administration costs in the Receipts and Payments Accounts.