

PARISH OF SWANLINBAR

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

For the year ended 31st December 2023

Charities Number: NIC 105445

Parish of Swanlinbar

Annual report and financial statements for the year ended 31 December 2023

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Parish of Swanlinbar

References and administrative details

Charity Name: Swanlinbar / Kinawlkey / 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
Ms Jill Crawford
Mr Mervyn Alfred Gould
Mrs Shirley Hamilton
Mr Alan Hassard
Miss Jenny Veitch
Mr Abraham Veitch

Mr George H Graham
Miss Averil M Graham
Mr George Mackey Breen
Mrs Margaret E Crawford
Mr Leslie Wilson
Mr Steven Crawford
Mrs Hannah Wallace
Mr Kyle Beacom
Mrs Violet Clements

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: Miss Jenny Veitch

Church Warden St Paul's – Clergy: Mr Kyle Beacom

Independent Examiner

Mr Thomas S Patton
Patton Rainey Stenson Limited
6 East Bridge Street
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 2023

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 2023.

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 read. 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, 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 courses were run in the parish. A monthly prayer meeting was held and Sunday@4 meetings were 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 2023 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 £1,871. When investment income and legacies are included there was an excess of payments over income of £3,564 for the year ended 31 December 2023.

Parish of Swanlinbar

Trustees' Annual Report for the year ended 31 December 2023 (continued)

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 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.

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 2023 the Select Vestry met six 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 2023 (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 Crawford
Miss Hazel Crawford

Date 30th October 2024

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 2023, 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.

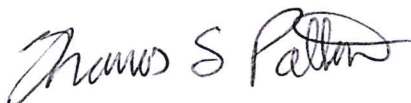
My role is to state whether any material matters have come to my attention giving me cause to believe:

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.

Mr Thomas S Patton FCA




Date: 30th October 2024

Parish of Swanlinbar

Receipts and Payments Account for the year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Note				
Receipts				
Donations & plate collection	25,820	0	0	25,820
Proceeds from Fund Raising Events	799			799
Legacies	0	5,435	0	5,435
Bank & Deposit interest	278	0	0	278
Investment income	4	0	0	4
Rental of premises	529	0	0	529
Grants	209	0	0	209
Other Receipts	393	0	0	393
Receipts from Parish Organisations	170	0	0	170
Total Receipts	28,202	5,435	0	33,637
Payments				
Diocesan Costs/Assessment	19,122	0	0	19,122
Church Running Costs	2,569	0	0	2,569
Glebe Costs	0	0	0	0
Parish Centre Costs	3,148	0	0	3,148
Administration Costs	4,177	0	0	4,177
Fundraising Costs	0	0	0	0
Charitable Donations	1057	0	0	1057
Exchange Movement Assets	0	0	0	0
Exchange Movement Current Account	0	0	0	0
Total Payments	30,073	0	0	30,073
Excess of Payments over Receipts for the year before transfers	(1,871)	5,435	0	3,564
Transfers	0	0	0	0
Excess of Payments over Receipts for the year	(1,871)	5,435	0	3,564
Opening Reserves	639,637	77,555	5,000	722,192
Closing Reserves	637,766	82,990	5,000	725,756

On Behalf of the Trustees



 Mrs Lorna Graham



 Miss Hazel Crawford

Parish of Swanlinbar

Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Cash Funds				
Current Accounts	13,964	0	0	13,964
Deposit Accounts	<u>12,279</u>	<u>82,990</u>	<u>0</u>	<u>95,269</u>
Total Cash Funds	<u>26,243</u>	<u>82,990</u>	<u>0</u>	<u>109,233</u>
Investment Assets				
Investments in RCB / CIT Unit Trusts	0	0	5,000	5,000
Investment Properties	<u>86,956</u>	<u>0</u>	<u>0</u>	<u>86,956</u>
	<u>86,956</u>	<u>0</u>	<u>5,000</u>	<u>91,956</u>
Assets retained for the Parish's own use				
Parish Centres (Halls)	306,956	0	0	306,956
Glebe House	<u>217,391</u>	<u>0</u>	<u>0</u>	<u>217,391</u>
Total Assets retained for the Parish's own use	<u>524,567</u>	<u>0</u>	<u>0</u>	<u>524,567</u>
Total Assets	<u>637,766</u>	<u>82,990</u>	<u>5,000</u>	<u>725,756</u>

On Behalf of the Trustees



 Mrs Lorna Graham



 Miss Hazel Crawford

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 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 2023. 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 2023. 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 2023 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	119,254
Receipts for the Year	22,626
Payments for the Year	(25,076)
Exchange Movements on Assets	2
Total Cash Funds at end of the year	<u>116,806</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
Income Bonds	5,000	0	0	0	5,000
	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Restricted funds					
Bequests	63,517	2,898	0	(609)	65,806
Hall Fund	12,983	99	0	(99)	12,983
	<u>76,500</u>	<u>2,997</u>	<u>0</u>	<u>(708)</u>	<u>78,789</u>
Unrestricted funds					
General Fund	660,985	19,573	25,076	764	656,246
	<u>660,985</u>	<u>19,573</u>	<u>25,076</u>	<u>764</u>	<u>656,246</u>
Total funds	<u>742,485</u>	<u>22,626</u>	<u>25,076</u>	<u>0</u>	<u>740,035</u>

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 2023 (continued)

4. Collections for Third Parties

	2023
	£
Church in Chains	250
Bishops' Appeal	86
Royal British Legion	90
Diocesan Church Repair Fund	86
Kilmore Board of Missions	545
	<u>1,057</u>

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 £133 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.