

PARISH OF SWANLINBAR

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

For the year ended 31st December 2024

Charities Number: NIC 105445

Parish of Swanlinbar

Annual report and financial statements for the year ended 31 December 2024

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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	Mr George H
Mrs Margaret Lorna Graham	Miss Averil M Graham
Mr Thomas W Clements	Mr George Mackey Breen
Ms Jill Crawford	Mrs Margaret E Crawford
Mrs Jemina Wilson	Mr Leslie Wilson
Mrs Shirley Hamilton	Mr Steven Crawford
Mr Alan Hassard	Mr Kyle Beacom
Miss Jenny Veitch	Mrs Violet Clements
Mr Abraham Veitch	

Principal Office-bearers

Clergy:	Rev. Simon Donohie
Church Treasurer:	Miss Hazel E Crawford
Church Warden St Augustine's – Peoples:	Vacant
Church Warden St Augustine's – Clergy:	Mr Leslie Wilson
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 2024

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 2024.

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 2024 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 income over payments on the general funds of £171. When investment income and legacies are included there was an excess of payments over income of £2,171 for the year ended 31 December 2024.

Parish of Swanlinbar

Trustees' Annual Report for the year ended 31 December 2024 (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 2024 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 2024 the Select Vestry met three times during the year and the average attendance was 90%.

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.

Parish of Swanlinbar

Trustees' Annual Report for the year ended 31 December 2024 (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 J. Crawford.
Mrs Jill Crawford

Trustee 2 A Graham
Miss Averil Graham

Date 22nd January 2026

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 2024, 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: 22nd January 2026

Parish of Swanlinbar

Receipts and Payments Account for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Receipts				
Donations & plate collection	27,436	0	0	27,436
Proceeds from Fund Raising Events	1,397			1,397
Legacies	0	2,000	0	2,000
Bank & Deposit interest	1,331	0	0	1,331
Investment income	9	0	0	9
Rental of premises	865	0	0	865
Grants	540	0	0	540
Other Receipts	375	0	0	375
Receipts from Parish Organisations	900	0	0	900
Total Receipts	32,853	2,000	0	34,853
Payments				
Diocesan Costs/Assessment	19,866	0	0	19,866
Church Running Costs	2,651	0	0	2,651
Glebe Costs	1,443	0	0	1,443
Parish Centre Costs	1,816	0	0	1,816
Administration Costs	4,948	0	0	4,948
Fundraising Costs	0	0	0	0
Charitable Donations	1,958	0	0	1,958
Exchange Movement Assets	0	0	0	0
Exchange Movement Current Account	0	0	0	0
Total Payments	32,682	0	0	32,682
Excess of Receipts over Payments for the year before transfers	171	2,000	0	2,171
Transfers	0	0	0	0
Excess of Receipts over Payments for the year	171	2,000	0	2,171
Opening Reserves	615,847	86,884	5,000	709,731
Closing Reserves	616,018	90,884	5,000	711,902

On Behalf of the Trustees


Mrs Jill Crawford


Miss Averil Graham

Parish of Swanlinbar

Statement of Assets and Liabilities as at 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Cash Funds				
Current Accounts	12,172	0	0	12,172
Deposit Accounts	<u>11,904</u>	<u>90,884</u>	<u>0</u>	<u>102,788</u>
Total Cash Funds	<u>24,076</u>	<u>90,884</u>	<u>0</u>	<u>114,960</u>
Investment Assets				
Investments in RCB / CIT Unit Trusts	0	0	5,000	5,000
Investment Properties	<u>82,665</u>	<u>0</u>	<u>0</u>	<u>82,665</u>
	<u>82,665</u>	<u>0</u>	<u>5,000</u>	<u>87,665</u>
Assets retained for the Parish's own use				
Parish Centres (Halls)	302,665	0	0	302,665
Glebe House	<u>206,612</u>	<u>0</u>	<u>0</u>	<u>206,612</u>
Total Assets retained for the Parish's own use	<u>509,277</u>	<u>0</u>	<u>0</u>	<u>509,277</u>
Total Assets	<u>616,017</u>	<u>90,884</u>	<u>5,000</u>	<u>711,902</u>

On Behalf of the Trustees

J. Crawford
Mrs Jill Crawford

A. Graham
Miss Averil Graham

Notes to the financial statements for the year ended 31 December 2024

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 2024. 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 2024 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	112,989
Receipts for the Year	34,853
Payments for the Year	(32,882)
Exchange Movements on Assets	0
Total Cash Funds at end of the year	<u>114,960</u>

3. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
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	76,980	2,000	0	0	78,980
Hall Fund	11,904	0	0	0	11,904
	<u>88,884</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>90,884</u>
Unrestricted funds					
General Fund	615,847	32,853	32,682	0	616,018
	<u>615,847</u>	<u>32,853</u>	<u>32,682</u>	<u>0</u>	<u>616,018</u>
Total funds	<u>709,731</u>	<u>34,853</u>	<u>32,682</u>	<u>0</u>	<u>711,902</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 2024 (continued)

4. Collections for Third Parties

	2024 £
Mother's Union	1,182
Bishops' Appeal	70
Royal British Legion	83
Diocesan Church Repair Fund	83
Kilmore Board of Missions	540
	<u>1,958</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 £1,443 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.