



Patton Rainey & Associates
Chartered Accountants and Registered Auditors

Registered Charity Number
NIC 108023

THE PAROCHIAL SCHOOLS OF THE DIOCESE OF CLOGHER

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE PAROCHIAL SCHOOLS OF THE DIOCESE OF CLOGHER
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FOR THE YEAR ENDED 31 MARCH 2023

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THE PAROCHIAL SCHOOLS OF THE DIOCESE OF CLOGHER

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of The Parochial schools of the Diocese of Clogher.

The following Trustees held office during the year and remain in office:-

- Rev Maurice Armstrong - Retired 16 January 2023
- Rt Rev Dr Ian Ellis
- Glenn Moore
- Hazel Hunter
- Rev Brian Harper - Retired 2 May 2023
- Rev Kenneth Hall
- Rev Ian Berry
- Rev Lorraine Capper
- Rev Paul Thompson
- Mrs Florence Brunt
- Mrs Irene Knox
- Mr Henry Robinson
- Mr Gerard O'Callaghan
- Mr John Graham

The registered office of the Charity is Clogher Diocesan Office, Cathedral Hall, Halls Lane, Enniskillen, BT74 7DR.

The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015.

Structure, governance and management

a. Constitution

- * The Charity is registered as a Charity and was constituted on 10 February 1892.
- * The Charity is also registered with the Charity Commission for Northern Ireland under number NIC 108023.

b. Method of appointment or election of Trustees

- * The management of the Charity is the responsibility of the Trustees who are elected and co-opted by the Diocesan Synod of the Diocese of Clogher under the terms of its constitution.

Objectives and Activities

a. Review of activities

The Parochial Schools of the Diocese of Clogher is a registered Charity that carries out its purpose in accordance with Scheme 96 framed under the Educational Endowments (Ireland) Act, 1885, Commissioners of Charitable Donations and Bequests, for the future government and management of the Educational Endowments of and belonging to The Parochial Schools of the Church of Ireland Diocese of Clogher, by promoting and encouraging, in the Church of Ireland Diocese of Clogher, so

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

far as the endowments admit, education and religious education of pupils belonging to the said church. The Charity carries out its purpose through regular Board meetings which oversee the allocation of dividends arising from endowments and also by fulfilling the trusteeship of endowment property.

Financial review

The Charity is reliant on donations and contributions from its sponsors which for the year ended 31 March 2023 amounted to £13,386 (2022 £7,754). The Trustees consider that the unrestricted funds of the Charity will enable them to have sufficient resources and assets at their disposal to be in a position to adequately fulfil their obligations. The Charity held £15,495 Cash Reserves at the year end (2022 £14,772).

Reserves policy

The income of the Charity is considered stable and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied that a figure equating to approximately twelve months expenditure is an appropriate level of reserve balance at the present time.

Plans for the future

a. Future developments

The Charity intends to continue the work it performs for the benefit of members and the public in accordance with the terms of its constitution.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities legislation requires the Trustees to prepare financial statements for each financial year. Under Charities legislation the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the receipts and payments, of the Charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities legislation.

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**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 5 September 2023.

And signed on their behalf by:

+ Ian Cloyler

Rt Rev Dr Ian Ellis
Chairman



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**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF CLOGHER
DIOCESAN BOARD OF EDUCATION
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the Charity for the year ended 31 March 2023, which is set on page 4.

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. Having satisfied myself that the Charity is not subject to audit under Charities Legislation and is eligible for Independent Examination.

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 Charity Commission for Northern Ireland 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.



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**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF CLOGHER
DIOCESAN BOARD OF EDUCATION
FOR THE YEAR ENDED 31 MARCH 2023**

Independent Examiner's Report

I have completed 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.

Thomas S Patton FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

Date: 5 September 2023

THE PAROCHIAL SCHOOLS OF THE DIOCESE OF CLOGHER

RECEIPTS & PAYMENTS ACCOUNT - STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2023

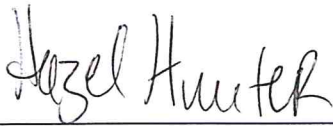
	Restricted Funds 2023	Unrestricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
Income				
Dividends RCB	0	983	983	1,538
Cavan Monaghan Education & Training board	0	5,516	5,516	0
Representative Church Body	0	633	633	0
Bank Interest received	0	38	38	2
RCB	0	61	61	59
NIE Wayleave	0	2	2	2
Maguiresbridge Play Group	0	100	100	100
NICIFC	0	6,053	6,053	6,053
Gift Aid	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>13,386</u>	<u>13,386</u>	<u>7,754</u>
Expenditure				
CIPSMA	0	(20)	(20)	20
CDBRE (RCB Div)	0	58	58	56
Maguiresbridge Play group	0	96	96	95
Bank Fees	0	111	111	96
Dividends to Parishes	0	5,056	5,056	5,056
Honorarium Secretary	0	500	500	350
Honorarium Treasurer	0	250	250	175
Secretarial expenses	0	297	297	135
Dividends Rockcorry Parish	0	216	216	205
Dividends Finner Parish	0	1,320	1,320	1256
Morgan McManus	0	0	0	226
Ematris Select Vestry	0	5,241	5,241	0
Exchange difference	0	(462)	(462)	190
Accountancy	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>12,663</u>	<u>12,663</u>	<u>7,860</u>
Net Income (Expenditure) for the year	0	723	723	(106)
Total Funds brought forward			<u>14,772</u>	<u>14,878</u>
Total Funds carried forward			<u>15,495</u>	<u>14,772</u>

THE PAROCHIAL SCHOOLS OF THE DIOCESE OF CLOGHER

**STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	At 1 Apr 2022	Incoming Resources	Outgoing Resources	At 31 Mar 2023	At 31 Mar 2022
	£	£	£	£	£
Funds Reconciliation					
Restricted Funds	0	0	0	0	0
Unrestricted Funds - - General Funds	<u>14,772</u>	<u>13,386</u>	<u>12,683</u>	<u>15,495</u>	<u>14,772</u>
Total Funds	<u>14,772</u>	<u>13,386</u>	<u>12,683</u>	<u>15,495</u>	<u>14,772</u>
 Bank and Cash Balances					
Bank Account – Euro				9,260	8,493
Bank Accounts – Sterling				501	510
Business Reserve Account				<u>5,733</u>	<u>5,769</u>
				<u>15,495</u>	<u>14,772</u>

The financial statements were approved by the Board of Trustees on 5 September 2023 and were signed on its behalf by:



Hazel Hunter - Treasurer

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Income & Expenditure recognition policy

Income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The Charity is exempt from corporation tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRANSACTIONS WITH THE TRUSTEES

Trustees were paid £750 in Honorariums during the year.