

Erne West Evangelical Church

Northern Ireland · Charity number 105022

Details

Status	Received
Registered	2016-05-19
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	205 Derrygonnelly Road Tullymargy Springfield Enniskillen County Fermanagh BT74 8fr BT74 8FR
Phone	02866341956
Website	http://www.ernewestchurch.co.uk

Activities

Purposes: The objects of the Church shall be: - To uphold and extend evangelical Christianity consistent with the Word of God and the subordinate standards as set out in the Westminster Confession of Faith and the Catechism as accepted by the Evangelical Presbyterian Church in Ireland. - To promote fellowship between and encourage the spiritual prosperity of members of the congregation. - To further the dissemination of biblical gospel truth.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public, Men, Older people, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£38,820	£37,561	£0	2
2024-12-31	£26,082	£31,584	£0	1

Trustees

Name	Role	Appointed
Alan Hassard		
George Kilpatrick		
Tom Parke		

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
ERNE WEST EVANGELICAL CHURCH

Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen
Co. Fermanagh
BT74 7BT

ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2025

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of religion. The church is a member of the Evangelical Presbyterian denomination in the south west of Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on in a similar pattern as previous years.

Our significant activities are listed below.

Significant activities

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

Less regular services would include womens' fellowship meetings, friendship clubs for retired people, and a meeting at a local nursing home. An annual 'Holiday Bible Club' is well supported by local families.

The church seeks to help everyone of every age, as this range of activities clearly demonstrates through worship, Bible teaching and fellowship. All the above meetings are open to the public attend and are promoted as such.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2025

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

1. To uphold and extend Evangelical Christianity consistent with the Word of God and the Doctrinal Basis of the Evangelical Presbyterian Church.

- The direct benefits to the public which flow from this purpose include the provision of a common place for Evangelical Christians to congregate to engage in public worship and biblical teaching. This can be demonstrated by the provision of two public services held each Sunday at 11:30am and 7pm, and a public mid-week meeting held each Wednesday at 8pm. The beneficiaries include the church membership, adherents, local community and visiting public from further afield. There are no private benefits outside those associated with the salary of the church minister.

2. To promote fellowship between and encourage the spiritual prosperity of members of the congregation.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place for people with an interest in Christian and Biblical teaching to meet collectively and engage in activities that promote spiritual prosperity and fellowship. This can be demonstrated by a range of scheduled activities, such as a weekly Tuesday evening bible club for children aged 4-11 attended in the main by children not associated directly with the church, a Friday night youth fellowship meeting for teenagers, a monthly Saturday morning Friendship club for elderly people in the local community to meet and take part in beneficial activities (crafts, arts etc) and an ad-hoc opportunities for women to engage Bible teaching, friendship, fellowship and activities of mutual interest. There are no private benefits outside those associated with the salary of the church minister, or any collection of funds to purchase a gift as a token of appreciation, for example the Friendship club may collect to provide a token gift for a leader in May of each year, prior to the summer recess.

3. To further the dissemination of biblical gospel truth.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place where the Christian message of Christ's redemption is proclaimed, free to all people in the community to attend, in pursuit of increasing their knowledge and awareness of the gospel, biblical truth and their personal faith. This can be demonstrated through the bible teaching in each church service and activity. There are no private benefits outside those associated with the salary of the church minister, or the payment of expenses to a visiting church minister or speaker, or the payment of financial gifts raised by members of the congregation to support associates of the church who are engaged in missionary work both at home and abroad.

This is what our organisation does:

- Regular Sunday Church services open to all of the community promoting Christian worship and Bible teaching
- Children's Bible Club between September and April on Tuesday evenings
- Youth Fellowship on Friday evenings between September and April
- Friendship club for vulnerable pensioners in the community on Saturday mornings between September and May
- Ladies meetings between October and May
- Annual children's Bible week - held second week in August

All activities are open to the public and all are promoted to the public and local community

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

The financial position of the church is steady. Income from freewill offerings was £13,110 (2024:£20,725) and other income totalling £4,803 (2024:£4,018). Outgoings totalled £37,561 (2024:£31,584).

Church assets are the church building and hall and also the church manse.

It is also a privilege to be able to provide support to overseas mission work and church giving this year amounted to £1,135 (2024:£3,000).

Going concern

The activities of the Church are dependent upon ongoing contributions from its members. The trustees are of the opinion that the Church continues to have adequate resources and will have sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing of this report and subject to the continuing support from members to fund on an ongoing basis the Church's current activities and other financial commitments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and code of practice and constitutes an unincorporated charity.

Powers of appointment

The members for the time being of Erne West Evangelical Church can appoint a trustee by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick

Independent Examiner

Thomas Samuel Patton FCA
Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen
Co. Fermanagh
BT74 7BT

Approved by order of the board of trustees on 9 March 2026 and signed on its behalf by:



Mr G Kilpatrick - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ERNE WEST EVANGELICAL CHURCH**

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages five to ten.

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 requirements of 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 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 the 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. The 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 statement

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 Samuel Patton FCA
Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen
Co. Fermanagh
BT74 7BT

9 March 2026

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,995	1,135	23,130	24,743
Investment income	2	1,092	-	1,092	1,339
Other income		14,598	-	14,598	-
Total		<u>37,685</u>	<u>1,135</u>	<u>38,820</u>	<u>26,082</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>36,426</u>	<u>1,135</u>	<u>37,561</u>	<u>31,584</u>
NET INCOME/(EXPENDITURE)		1,259	-	1,259	(5,502)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>89,966</u>	<u>-</u>	<u>89,966</u>	<u>95,468</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>91,225</u></u>	<u><u>-</u></u>	<u><u>91,225</u></u>	<u><u>89,966</u></u>

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Cash at bank		91,225	-	91,225	89,966
NET CURRENT ASSETS		<u>91,225</u>	<u>-</u>	<u>91,225</u>	<u>89,966</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,225</u>	<u>-</u>	<u>91,225</u>	<u>89,966</u>
NET ASSETS		<u>91,225</u>	<u>-</u>	<u>91,225</u>	<u>89,966</u>
FUNDS	6				
Unrestricted funds				91,225	89,966
TOTAL FUNDS				<u>91,225</u>	<u>89,966</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 March 2026 and were signed on its behalf by:



Mr G Kilpatrick - Trustee

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	1,992	1,339

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2025

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Ministerial	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,863	880	24,743
Investment income	<u>1,339</u>	<u>-</u>	<u>1,339</u>
Total	<u>25,202</u>	<u>880</u>	<u>26,082</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>30,584</u>	<u>1,000</u>	<u>31,584</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>(5,382)</u> <u>(120)</u>	<u>(120)</u> <u>120</u>	<u>(5,502)</u> <u>-</u>
Net movement in funds	<u>(5,502)</u>	<u>-</u>	<u>(5,502)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>95,468</u>	<u>-</u>	<u>95,468</u>
TOTAL FUNDS CARRIED FORWARD	<u>89,966</u>	<u>-</u>	<u>89,966</u>

6. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	<u>89,966</u>	<u>1,259</u>	<u>91,225</u>
TOTAL FUNDS	<u>89,966</u>	<u>1,259</u>	<u>91,225</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2025

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,685	(36,426)	1,259
Restricted funds			
Missions	1,135	(1,135)	-
TOTAL FUNDS	<u>38,820</u>	<u>(37,561)</u>	<u>1,259</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	95,468	(5,382)	(120)	89,966
Restricted funds				
Missions	-	(120)	120	-
TOTAL FUNDS	<u>95,468</u>	<u>(5,502)</u>	<u>-</u>	<u>89,966</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,202	(30,584)	(5,382)
Restricted funds			
Missions	880	(1,000)	(120)
TOTAL FUNDS	<u>26,082</u>	<u>(31,584)</u>	<u>(5,502)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2025

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	95,468	(4,123)	(120)	91,225
Restricted funds				
Missions	-	(120)	120	-
TOTAL FUNDS	<u>95,468</u>	<u>(4,243)</u>	<u>-</u>	<u>91,225</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,887	(67,010)	(4,123)
Restricted funds			
Missions	2,015	(2,135)	(120)
TOTAL FUNDS	<u>64,902</u>	<u>(69,145)</u>	<u>(4,243)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

ERNE WEST EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2025

	31.12.25	31.12.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	19,298	20,725
Gift aid	3,832	4,018
	<u>23,130</u>	<u>24,743</u>
Investment income		
Deposit account interest	1,092	1,339
Other income		
Insurance Claim	14,598	-
	<u>38,820</u>	<u>26,082</u>
EXPENDITURE		
Charitable activities		
Wages	22,917	22,243
Rates and water	964	917
Insurance	1,929	1,453
Light and heat	1,078	1,525
Church sundries	378	255
Pulpit supplies	1,200	1,245
Church and manse upkeep	5,004	248
Friendship club dinner	238	-
Magazines and calendars	-	21
Missions	1,135	1,000
Presbytery annual payment	2,000	2,000
	<u>36,843</u>	<u>30,907</u>
Support costs		
Finance		
Bank charges	58	77
Accountancy	660	600
	<u>718</u>	<u>677</u>
Total resources expended	<u>37,561</u>	<u>31,584</u>
Net income/(expenditure)	<u>1,259</u>	<u>(5,502)</u>

This page does not form part of the statutory financial statements

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ERNE WEST EVANGELICAL CHURCH

Patton Rainey Stenson Ltd
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ERNE WEST EVANGELICAL CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2024

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of religion. The church is a member of the Evangelical Presbyterian denomination in the south west of Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on in a similar pattern as previous years.

Our significant activities are listed below.

Significant activities

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

Less regular services would include womens' fellowship meetings, friendship clubs for retired people, and a meeting at a local nursing home. An annual 'Holiday Bible Club' is well supported by local families.

The church seeks to help everyone of every age, as this range of activities clearly demonstrates through worship, Bible teaching and fellowship. All the above meetings are open to the public attend and are promoted as such.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

1. To uphold and extend Evangelical Christianity consistent with the Word of God and the Doctrinal Basis of the Evangelical Presbyterian Church.

- The direct benefits to the public which flow from this purpose include the provision of a common place for Evangelical Christians to congregate to engage in public worship and biblical teaching. This can be demonstrated by the provision of two public services held each Sunday at 11:30am and 7pm, and a public mid-week meeting held each Wednesday at 8pm. The beneficiaries include the church membership, adherents, local community and visiting public from further afield. There are no private benefits outside those associated with the salary of the church minister.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 DECEMBER 2024

FINANCIAL REVIEW

Financial position

The financial position of the church is steady. Income from freewill offerings was £20,725 (2023:£23,237) and other income totalling £4,018 (2023:£14,292). Outgoings totalled £31,584 (2023:£31,704).

Church assets are the church building and hall and also the church manse.

It is also a privilege to be able to provide support to overseas mission work and church giving this year amounted to £3,000 (2023:£2,670).

Going concern

The activities of the Church are dependent upon ongoing contributions from its members. The trustees are of the opinion that the Church continues to have adequate resources and will have sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing of this report and subject to the continuing support from members to fund on an ongoing basis the Church's current activities and other financial commitments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and code of practice and constitutes an unincorporated charity.

Powers of appointment

The members for the time being of Erne West Evangelical Church can appoint a trustee by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick
Mr J Gowan (deceased 27.2.24)

Independent Examiner

Thomas Samuel Patton FCA
Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen
Co. Fermanagh
BT74 7BT

Approved by order of the board of trustees on 14 March 2025 and signed on its behalf by:



Mr G Kilpatrick - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ERNE WEST EVANGELICAL CHURCH**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages five to ten.

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 requirements of 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 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 the 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. The 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 statement

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 Samuel Patton FCA
Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen
Co. Fermanagh
BT74 7BT

14 March 2025

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,863	880	24,743	27,529
Investment income	2	1,339	-	1,339	1,083
Total		<u>25,202</u>	<u>880</u>	<u>26,082</u>	<u>28,612</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		30,584	1,000	31,584	31,704
NET INCOME/(EXPENDITURE)					
Transfers between funds	6	(5,382)	(120)	(5,502)	(3,092)
		<u>(120)</u>	<u>120</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(5,502)</u>	<u>-</u>	<u>(5,502)</u>	<u>(3,092)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		95,468	-	95,468	98,560
TOTAL FUNDS CARRIED FORWARD		<u>89,966</u>	<u>-</u>	<u>89,966</u>	<u>95,468</u>

The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Cash at bank		89,966	-	89,966	95,468
NET CURRENT ASSETS		<u>89,966</u>	<u>-</u>	<u>89,966</u>	<u>95,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>89,966</u>	<u>-</u>	<u>89,966</u>	<u>95,468</u>
NET ASSETS		<u>89,966</u>	<u>-</u>	<u>89,966</u>	<u>95,468</u>
FUNDS	6				
Unrestricted funds				<u>89,966</u>	<u>95,468</u>
TOTAL FUNDS				<u>89,966</u>	<u>95,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 March 2025 and were signed on its behalf by:



Mr G Kilpatrick - Trustee

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	1,339	1,083
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Ministerial	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,054	1,475	27,529
Investment income	<u>1,083</u>	-	<u>1,083</u>
Total	<u>27,137</u>	<u>1,475</u>	<u>28,612</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>29,379</u>	<u>2,325</u>	<u>31,704</u>
NET INCOME/(EXPENDITURE)	(2,242)	(850)	(3,092)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>97,710</u>	850	<u>98,560</u>
TOTAL FUNDS CARRIED FORWARD	<u>95,468</u>	<u>-</u>	<u>95,468</u>

6. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	95,468	(5,382)	(120)	89,966
Restricted funds				
Missions	-	(120)	120	-
TOTAL FUNDS	<u>95,468</u>	<u>(5,502)</u>	<u>-</u>	<u>89,966</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,202	(30,584)	(5,382)
Restricted funds			
Missions	880	(1,000)	(120)
TOTAL FUNDS	<u>26,082</u>	<u>(31,584)</u>	<u>(5,502)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	97,710	(2,242)	95,468
Restricted funds			
Missions	850	(850)	-
TOTAL FUNDS	<u>98,560</u>	<u>(3,092)</u>	<u>95,468</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,137	(29,379)	(2,242)
Restricted funds			
Missions	1,475	(2,325)	(850)
TOTAL FUNDS	<u>28,612</u>	<u>(31,704)</u>	<u>(3,092)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	97,710	(7,624)	(120)	89,966
Restricted funds				
Missions	850	(970)	120	-
TOTAL FUNDS	<u>98,560</u>	<u>(8,594)</u>	<u>-</u>	<u>89,966</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,339	(59,963)	(7,624)
Restricted funds			
Missions	2,355	(3,325)	(970)
TOTAL FUNDS	<u>54,694</u>	<u>(63,288)</u>	<u>(8,594)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Accounts



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER: 105022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ERNE WEST EVANGELICAL CHURCH

Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen

ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2023

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of religion. The church is a member of the Evangelical Presbyterian denomination in the south west of Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on in a similar pattern as previous years.

Our significant activities are listed below.

Significant activities

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

Less regular services would include womens' fellowship meetings, friendship clubs for retired people, and a meeting at a local nursing home. An annual 'Holiday Bible Club' is well supported by local families.

The church seeks to help everyone of every age, as this range of activities clearly demonstrates through worship, Bible teaching and fellowship. All the above meetings are open to the public attend and are promoted as such.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

1. To uphold and extend Evangelical Christianity consistent with the Word of God and the Doctrinal Basis of the Evangelical Presbyterian Church.

- The direct benefits to the public which flow from this purpose include the provision of a common place for Evangelical Christians to congregate to engage in public worship and biblical teaching. This can be demonstrated by the provision of two public services held each Sunday at 11:30am and 7pm, and a public mid-week meeting held each Wednesday at 8pm. The beneficiaries include the church membership, adherents, local community and visiting public from further afield. There are no private benefits outside those associated with the salary of the church minister.

2. To promote fellowship between and encourage the spiritual prosperity of members of the congregation.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place for people with an interest in Christian and Biblical teaching to meet collectively and engage in activities that promote spiritual prosperity and fellowship. This can be demonstrated by a range of scheduled activities, such as a weekly Tuesday evening bible club for children aged 4-11 attended in the main by children not associated directly with the church, a Friday night youth fellowship meeting for teenagers, a monthly Saturday morning Friendship club for elderly people in the local community to meet and take part in beneficial activities (crafts, arts etc) and an ad-hoc opportunities for women to engage Bible teaching, friendship, fellowship and activities of mutual interest. There are no private benefits outside those associated with the salary of the church minister, or any collection of funds to purchase a gift as a token of appreciation, for example the Friendship club may collect to provide a token gift for a leader in May of each year, prior to the summer recess.

3. To further the dissemination of biblical gospel truth.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place where the Christian message of Christ's redemption is proclaimed, free to all people in the community to attend, in pursuit of increasing their knowledge and awareness of the gospel, biblical truth and their personal faith. This can be demonstrated through the bible teaching in each church service and activity. There are no private benefits outside those associated with the salary of the church minister, or the payment of expenses to a visiting church minister or speaker, or the payment of financial gifts raised by members of the congregation to support associates of the church who are engaged in missionary work both at home and abroad.

This is what our organisation does:

- Regular Sunday Church services open to all of the community promoting Christian worship and Bible teaching
- Children's Bible Club between September and April on Tuesday evenings
- Youth Fellowship on Friday evenings between September and April
- Friendship club for vulnerable pensioners in the community on Saturday mornings between September and May
- Ladies meetings between October and May
- Annual children's Bible week - held second week in August

All activities are open to the public and all are promoted to the public and local community

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023

FINANCIAL REVIEW

Financial position

The financial position of the church is steady. Income from freewill offerings was £23,237 (2022:£21,261) and other income totalling £4,292 (2022:£16,563). Outgoings totalled £31,704 (2022:£38,665).

Church assets are the church building and hall and also the church manse.

It is also a privilege to be able to provide support to overseas mission work and church giving this year amounted to £2,670 (2022:£1,520).

Going concern

The activities of the Church are dependent upon ongoing contributions from its members. The trustees are of the opinion that the Church continues to have adequate resources and will have sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing of this report and subject to the continuing support from members to fund on an ongoing basis the Church's current activities and other financial commitments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and code of practice and constitutes an unincorporated charity.

Powers of appointment

The members for the time being of Erne West Evangelical Church can appoint a trustee by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick
Mr J Gowan

Independent Examiner

Thomas Samuel Patton FCA
Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr G Kilpatrick - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
Erne West Evangelical Church

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages six to eleven.

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 requirements of 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 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 the 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. The 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 statement

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 Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Date: 20-3-24

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,054	1,475	27,529	37,824
Investment income	2	1,083	-	1,083	127
Total		<u>27,137</u>	<u>1,475</u>	<u>28,612</u>	<u>37,951</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		29,379	2,325	31,704	38,665
NET INCOME/(EXPENDITURE)		(2,242)	(850)	(3,092)	(714)
RECONCILIATION OF FUNDS					
Total funds brought forward		97,710	850	98,560	99,274
TOTAL FUNDS CARRIED FORWARD		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>

The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Cash at bank		95,468	-	95,468	98,560
NET CURRENT ASSETS		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
NET ASSETS		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
FUNDS	6				
Unrestricted funds				95,468	97,710
Restricted funds				-	850
TOTAL FUNDS				<u>95,468</u>	<u>98,560</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr G Kilpatrick - Trustee

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>1,083</u>	<u>127</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Ministerial	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,634	2,190	37,824
Investment income	<u>127</u>	<u>-</u>	<u>127</u>
Total	<u>35,761</u>	<u>2,190</u>	<u>37,951</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>37,325</u>	<u>1,340</u>	<u>38,665</u>
NET INCOME/(EXPENDITURE)	(1,564)	850	(714)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>99,274</u>	<u>-</u>	<u>99,274</u>
TOTAL FUNDS CARRIED FORWARD	<u>97,710</u>	<u>850</u>	<u>98,560</u>

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	97,710	(2,242)	95,468
Restricted funds			
Missions	850	(850)	-
TOTAL FUNDS	<u>98,560</u>	<u>(3,092)</u>	<u>95,468</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,137	(29,379)	(2,242)
Restricted funds			
Missions	1,475	(2,325)	(850)
TOTAL FUNDS	<u>28,612</u>	<u>(31,704)</u>	<u>(3,092)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	99,274	(1,564)	97,710
Restricted funds			
Missions	-	850	850
TOTAL FUNDS	<u>99,274</u>	<u>(714)</u>	<u>98,560</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,761	(37,325)	(1,564)
Restricted funds			
Missions	2,190	(1,340)	850
TOTAL FUNDS	<u>37,951</u>	<u>(38,665)</u>	<u>(714)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	99,274	(3,806)	95,468
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,274</u>	<u>(3,806)</u>	<u>95,468</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,898	(66,704)	(3,806)
Restricted funds			
Missions	3,665	(3,665)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>66,563</u>	<u>(70,369)</u>	<u>(3,806)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

ERNE WEST EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	23,237	21,261
Gift aid	4,292	2,648
Church Refurbishment	-	3,500
Miscellaneous income	-	415
Presbytery gift	-	10,000
	<u>27,529</u>	<u>37,824</u>
Investment income		
Deposit account interest	1,083	127
	<u>28,612</u>	<u>37,951</u>
Total incoming resources		
	<u>28,612</u>	<u>37,951</u>
EXPENDITURE		
Charitable activities		
Wages	21,913	21,979
Rates and water	877	825
Insurance	1,294	1,941
Light and heat	1,039	1,706
Church sundries	-	640
Pulpit Supplies	590	990
Church and manse upkeep	582	4,311
Magazines and calendars	63	70
Missions	2,670	1,520
Presbytery annual payment	2,000	4,000
	<u>31,028</u>	<u>37,982</u>
Support costs		
Finance		
Bank charges	76	83
Accountancy	600	600
	<u>676</u>	<u>683</u>
Total resources expended	<u>31,704</u>	<u>38,665</u>
Net expenditure	<u>(3,092)</u>	<u>(714)</u>

This page does not form part of the statutory financial statements

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Annual report



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER: 105022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ERNE WEST EVANGELICAL CHURCH

Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen

ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2023

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of religion. The church is a member of the Evangelical Presbyterian denomination in the south west of Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on in a similar pattern as previous years.

Our significant activities are listed below.

Significant activities

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

Less regular services would include womens' fellowship meetings, friendship clubs for retired people, and a meeting at a local nursing home. An annual 'Holiday Bible Club' is well supported by local families.

The church seeks to help everyone of every age, as this range of activities clearly demonstrates through worship, Bible teaching and fellowship. All the above meetings are open to the public attend and are promoted as such.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

1. To uphold and extend Evangelical Christianity consistent with the Word of God and the Doctrinal Basis of the Evangelical Presbyterian Church.

- The direct benefits to the public which flow from this purpose include the provision of a common place for Evangelical Christians to congregate to engage in public worship and biblical teaching. This can be demonstrated by the provision of two public services held each Sunday at 11:30am and 7pm, and a public mid-week meeting held each Wednesday at 8pm. The beneficiaries include the church membership, adherents, local community and visiting public from further afield. There are no private benefits outside those associated with the salary of the church minister.

2. To promote fellowship between and encourage the spiritual prosperity of members of the congregation.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place for people with an interest in Christian and Biblical teaching to meet collectively and engage in activities that promote spiritual prosperity and fellowship. This can be demonstrated by a range of scheduled activities, such as a weekly Tuesday evening bible club for children aged 4-11 attended in the main by children not associated directly with the church, a Friday night youth fellowship meeting for teenagers, a monthly Saturday morning Friendship club for elderly people in the local community to meet and take part in beneficial activities (crafts, arts etc) and an ad-hoc opportunities for women to engage Bible teaching, friendship, fellowship and activities of mutual interest. There are no private benefits outside those associated with the salary of the church minister, or any collection of funds to purchase a gift as a token of appreciation, for example the Friendship club may collect to provide a token gift for a leader in May of each year, prior to the summer recess.

3. To further the dissemination of biblical gospel truth.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place where the Christian message of Christ's redemption is proclaimed, free to all people in the community to attend, in pursuit of increasing their knowledge and awareness of the gospel, biblical truth and their personal faith. This can be demonstrated through the bible teaching in each church service and activity. There are no private benefits outside those associated with the salary of the church minister, or the payment of expenses to a visiting church minister or speaker, or the payment of financial gifts raised by members of the congregation to support associates of the church who are engaged in missionary work both at home and abroad.

This is what our organisation does:

- Regular Sunday Church services open to all of the community promoting Christian worship and Bible teaching
- Children's Bible Club between September and April on Tuesday evenings
- Youth Fellowship on Friday evenings between September and April
- Friendship club for vulnerable pensioners in the community on Saturday mornings between September and May
- Ladies meetings between October and May
- Annual children's Bible week - held second week in August

All activities are open to the public and all are promoted to the public and local community

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023

FINANCIAL REVIEW

Financial position

The financial position of the church is steady. Income from freewill offerings was £23,237 (2022:£21,261) and other income totalling £4,292 (2022:£16,563). Outgoings totalled £31,704 (2022:£38,665).

Church assets are the church building and hall and also the church manse.

It is also a privilege to be able to provide support to overseas mission work and church giving this year amounted to £2,670 (2022:£1,520).

Going concern

The activities of the Church are dependent upon ongoing contributions from its members. The trustees are of the opinion that the Church continues to have adequate resources and will have sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing of this report and subject to the continuing support from members to fund on an ongoing basis the Church's current activities and other financial commitments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution and code of practice and constitutes an unincorporated charity.

Powers of appointment

The members for the time being of Erne West Evangelical Church can appoint a trustee by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick
Mr J Gowan

Independent Examiner

Thomas Samuel Patton FCA
Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr G Kilpatrick - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
Erne West Evangelical Church

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages six to eleven.

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 requirements of 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 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 the 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. The 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 statement

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 Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Date: 20-3-24

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,054	1,475	27,529	37,824
Investment income	2	1,083	-	1,083	127
Total		<u>27,137</u>	<u>1,475</u>	<u>28,612</u>	<u>37,951</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		29,379	2,325	31,704	38,665
NET INCOME/(EXPENDITURE)		(2,242)	(850)	(3,092)	(714)
RECONCILIATION OF FUNDS					
Total funds brought forward		97,710	850	98,560	99,274
TOTAL FUNDS CARRIED FORWARD		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>

The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Cash at bank		95,468	-	95,468	98,560
NET CURRENT ASSETS		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
NET ASSETS		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
FUNDS	6				
Unrestricted funds				95,468	97,710
Restricted funds				-	850
TOTAL FUNDS				<u>95,468</u>	<u>98,560</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr G Kilpatrick - Trustee

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	1,083	127
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Ministerial	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,634	2,190	37,824
Investment income	<u>127</u>	<u>-</u>	<u>127</u>
Total	<u>35,761</u>	<u>2,190</u>	<u>37,951</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>37,325</u>	<u>1,340</u>	<u>38,665</u>
NET INCOME/(EXPENDITURE)	(1,564)	850	(714)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>99,274</u>	<u>-</u>	<u>99,274</u>
TOTAL FUNDS CARRIED FORWARD	<u>97,710</u>	<u>850</u>	<u>98,560</u>

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	97,710	(2,242)	95,468
Restricted funds			
Missions	850	(850)	-
TOTAL FUNDS	<u>98,560</u>	<u>(3,092)</u>	<u>95,468</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,137	(29,379)	(2,242)
Restricted funds			
Missions	1,475	(2,325)	(850)
TOTAL FUNDS	<u>28,612</u>	<u>(31,704)</u>	<u>(3,092)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	99,274	(1,564)	97,710
Restricted funds			
Missions	-	850	850
TOTAL FUNDS	<u>99,274</u>	<u>(714)</u>	<u>98,560</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,761	(37,325)	(1,564)
Restricted funds			
Missions	2,190	(1,340)	850
TOTAL FUNDS	<u>37,951</u>	<u>(38,665)</u>	<u>(714)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	99,274	(3,806)	95,468
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,274</u>	<u>(3,806)</u>	<u>95,468</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,898	(66,704)	(3,806)
Restricted funds			
Missions	3,665	(3,665)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>66,563</u>	<u>(70,369)</u>	<u>(3,806)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

ERNE WEST EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	23,237	21,261
Gift aid	4,292	2,648
Church Refurbishment	-	3,500
Miscellaneous income	-	415
Presbytery gift	-	10,000
	<u>27,529</u>	<u>37,824</u>
Investment income		
Deposit account interest	1,083	127
	<u>28,612</u>	<u>37,951</u>
Total incoming resources		
	<u>28,612</u>	<u>37,951</u>
EXPENDITURE		
Charitable activities		
Wages	21,913	21,979
Rates and water	877	825
Insurance	1,294	1,941
Light and heat	1,039	1,706
Church sundries	-	640
Pulpit Supplies	590	990
Church and manse upkeep	582	4,311
Magazines and calendars	63	70
Missions	2,670	1,520
Presbytery annual payment	2,000	4,000
	<u>31,028</u>	<u>37,982</u>
Support costs		
Finance		
Bank charges	76	83
Accountancy	600	600
	<u>676</u>	<u>683</u>
Total resources expended	<u>31,704</u>	<u>38,665</u>
Net expenditure	<u>(3,092)</u>	<u>(714)</u>

This page does not form part of the statutory financial statements

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Annual return



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER: 105022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ERNE WEST EVANGELICAL CHURCH

Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen

ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2023

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of religion. The church is a member of the Evangelical Presbyterian denomination in the south west of Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on in a similar pattern as previous years.

Our significant activities are listed below.

Significant activities

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

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Charitable activities

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023

FINANCIAL REVIEW

Financial position

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Powers of appointment

The members for the time being of Erne West Evangelical Church can appoint a trustee by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick
Mr J Gowan

Independent Examiner

Thomas Samuel Patton FCA
Patton Rainey Stenson Ltd
6 East Bridge street
Enniskillen

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr G Kilpatrick - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
Erne West Evangelical Church

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Respective responsibilities of charity trustees and examiner

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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 the 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. The 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 statement

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 Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Date: 20-3-24

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023

		Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
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TOTAL FUNDS CARRIED FORWARD		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>

The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Cash at bank		95,468	-	95,468	98,560
NET CURRENT ASSETS		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
NET ASSETS		<u>95,468</u>	<u>-</u>	<u>95,468</u>	<u>98,560</u>
FUNDS	6				
Unrestricted funds				95,468	97,710
Restricted funds				-	850
TOTAL FUNDS				<u>95,468</u>	<u>98,560</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr G Kilpatrick - Trustee

The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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.

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	1,083	127
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Ministerial	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,634	2,190	37,824
Investment income	<u>127</u>	<u>-</u>	<u>127</u>
Total	<u>35,761</u>	<u>2,190</u>	<u>37,951</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>37,325</u>	<u>1,340</u>	<u>38,665</u>
NET INCOME/(EXPENDITURE)	(1,564)	850	(714)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>99,274</u>	<u>-</u>	<u>99,274</u>
TOTAL FUNDS CARRIED FORWARD	<u>97,710</u>	<u>850</u>	<u>98,560</u>

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	97,710	(2,242)	95,468
Restricted funds			
Missions	<u>850</u>	<u>(850)</u>	<u>-</u>
TOTAL FUNDS	<u>98,560</u>	<u>(3,092)</u>	<u>95,468</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,137	(29,379)	(2,242)
Restricted funds			
Missions	1,475	(2,325)	(850)
TOTAL FUNDS	<u>28,612</u>	<u>(31,704)</u>	<u>(3,092)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	99,274	(1,564)	97,710
Restricted funds			
Missions	-	850	850
TOTAL FUNDS	<u>99,274</u>	<u>(714)</u>	<u>98,560</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,761	(37,325)	(1,564)
Restricted funds			
Missions	2,190	(1,340)	850
TOTAL FUNDS	<u>37,951</u>	<u>(38,665)</u>	<u>(714)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	99,274	(3,806)	95,468
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,274</u>	<u>(3,806)</u>	<u>95,468</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,898	(66,704)	(3,806)
Restricted funds			
Missions	3,665	(3,665)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>66,563</u>	<u>(70,369)</u>	<u>(3,806)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

ERNE WEST EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	23,237	21,261
Gift aid	4,292	2,648
Church Refurbishment	-	3,500
Miscellaneous income	-	415
Presbytery gift	-	10,000
	<u>27,529</u>	<u>37,824</u>
Investment income		
Deposit account interest	1,083	127
	<u>1,083</u>	<u>127</u>
Total incoming resources	28,612	37,951
EXPENDITURE		
Charitable activities		
Wages	21,913	21,979
Rates and water	877	825
Insurance	1,294	1,941
Light and heat	1,039	1,706
Church sundries	-	640
Pulpit Supplies	590	990
Church and manse upkeep	582	4,311
Magazines and calendars	63	70
Missions	2,670	1,520
Presbytery annual payment	2,000	4,000
	<u>31,028</u>	<u>37,982</u>
Support costs		
Finance		
Bank charges	76	83
Accountancy	600	600
	<u>676</u>	<u>683</u>
Total resources expended	<u>31,704</u>	<u>38,665</u>
Net expenditure	<u>(3,092)</u>	<u>(714)</u>

This page does not form part of the statutory financial statements

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Accounts



Patton Rainey & Associates

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER:105022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
ERNE WEST EVANGELICAL CHURCH

Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT



Registered to carry out audit work and regulated for a range of investment business activities in the United Kingdom by the Institute of Chartered Accountants in Ireland

ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2019

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of religion. The church is an independent Congregational church in the south west Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on as stated in our previous submission to the Charity Commission.

Significant activities

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

Less regular services would include womens' fellowship meetings, friendship clubs for retired people, and a meeting at a local nursing home. An annual 'Holiday Bible Club' is well supported by local families.

The church seeks to help everyone of every age, as this range of activities clearly demonstrates through worship, Bible teaching and fellowship. All the above meetings are open to the public attend and are promoted as such.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 DECEMBER 2019

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

1. To uphold and extend evangelical Christianity consistent with the Word of God and the Doctrinal Basis of the Congregational Union.

- The direct benefits to the public which flow from this purpose include the provision of a common place for evangelical Christians to congregate to engage in public worship and biblical teaching. This can be demonstrated by the provision of two public services held each Sunday at 11:30am and 7pm, and a public mid-week meeting held each Wednesday at 8pm. The beneficiaries include the church membership, adherents, local community and visiting public from further afield. There are no private benefits outside those associated with the salary of the church minister.

2. To promote fellowship between and encourage the spiritual prosperity of members of the congregation.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place for people with an interest in Christian and Biblical teaching to meet collectively and engage in activities that promote spiritual prosperity and fellowship. This can be demonstrated by a range of scheduled activities, such as a weekly Tuesday evening bible club for children aged 4-11 attended in the main by children not associated directly with the church, a Friday night youth fellowship meeting for teenagers, a monthly Saturday morning Friendship club for elderly people in the local community to meet and take part in beneficial activities (crafts, arts etc) and an ad-hoc opportunities for women to engage Bible teaching, friendship, fellowship and activities of mutual interest. There are no private benefits outside those associated with the salary of the church minister, or any collection of funds to purchase a gift as a token of appreciation, for example the Friendship club may collect to provide a token gift for a leader in May of each year, prior to the summer recess.

3. To further the dissemination of biblical gospel truth.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place where the Christian message of Christ's redemption is proclaimed, free to all people in the community to attend, in pursuit of increasing their knowledge and awareness of the gospel, biblical truth and their personal faith. This can be demonstrated through the bible teaching in each church service and activity. There are no private benefits outside those associated with the salary of the church minister, or the payment of expenses to a visiting church minister or speaker, or the payment of financial gifts raised by members of the congregation to support associates of the church who are engaged in missionary work both at home and abroad.

This is what our organisation does:

- Regular Sunday Church services open to all of the community promoting Christian worship and Bible teaching
- Children's Bible Club between September and April on Tuesday evenings
- Youth Fellowship on Friday evenings between September and April
- Friendship club for vulnerable pensioners in the community on Saturday mornings between September and May
- Ladies meetings between October and May
- Annual children's Bible week - held second week in August

All activities are open to the public and all are promoted to the public and local community

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 DECEMBER 2019

FINANCIAL REVIEW

Financial position

The financial position of the church is steady. Income from freewill offerings was £23,703 (2018:£21,422) and other income totalling £3,789 (2018:£6,814). Outgoings totalled £30,384 (2018:£28,569).

Church assets are the church building and hall and also the church manse.

It is also a privilege to be able to provide support to overseas mission work and church giving this year amounted to £3,722 (2018:£1,537) and benefited work in the UK as well as Africa, the Middle East and Ukraine.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Powers of appointment

The members for the time being of Erne West Evangelical Church by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick
Mr J Gowan

Independent Examiner

William Kenneth Rainey FCA
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the statement of financial activities and balance sheet in accordance with applicable law regulations.

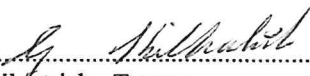
ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2019

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Church's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 2 June 2020 and signed on its behalf by:


.....
Mr G Kilpatrick - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ERNE WEST EVANGELICAL CHURCH**

Independent examiner's report to the trustees of Erne West Evangelical Church

I report to the charity trustees of the Trust on my examination of the accounts of Erne West Evangelical Church (the Trust) for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's accounts carried out under section 65 of the Charities Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 63 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements of the Charities Act.
4. that there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Kenneth Rainey FCA
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Date: 2 June 2020

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,975	3,517	27,492	28,236
Investment income	2	<u>29</u>	<u>-</u>	<u>29</u>	<u>30</u>
Total		24,004	3,517	27,521	28,266
 EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>26,662</u>	<u>3,722</u>	<u>30,384</u>	<u>28,569</u>
NET INCOME/(EXPENDITURE)		(2,658)	(205)	(2,863)	(303)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>30,332</u>	<u>205</u>	<u>30,537</u>	<u>30,840</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>27,674</u></u>	<u><u>-</u></u>	<u><u>27,674</u></u>	<u><u>30,537</u></u>


The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
CURRENT ASSETS					
Cash at bank		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
NET CURRENT ASSETS		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
NET ASSETS		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
FUNDS	6				
Unrestricted funds				<u>27,674</u>	<u>30,332</u>
Restricted funds				<u>-</u>	<u>205</u>
TOTAL FUNDS				<u>27,674</u>	<u>30,537</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2020 and were signed on its behalf by:


.....
Mr G Kilpatrick - Trustee

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Deposit account interest	<u>29</u>	<u>30</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

ERNE WEST EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

Ministerial	31.12.19	31.12.18
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,734	1,502	28,236
Investment income	<u>30</u>	<u>-</u>	<u>30</u>
Total	26,764	1,502	28,266
EXPENDITURE ON			
Charitable activities			
Charitable activities	27,032	1,537	28,569
NET INCOME/(EXPENDITURE)	(268)	(35)	(303)
RECONCILIATION OF FUNDS			
Total funds brought forward	30,600	240	30,840
TOTAL FUNDS CARRIED FORWARD	<u>30,332</u>	<u>205</u>	<u>30,537</u>

6. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	30,332	(2,658)	27,674
Restricted funds			
Missions	<u>205</u>	<u>(205)</u>	<u>-</u>
TOTAL FUNDS	<u>30,537</u>	<u>(2,863)</u>	<u>27,674</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,004	(26,662)	(2,658)
Restricted funds			
Missions	3,517	(3,722)	(205)
TOTAL FUNDS	<u>27,521</u>	<u>(30,384)</u>	<u>(2,863)</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	30,600	(268)	30,332
Restricted funds			
Missions	240	(35)	205
TOTAL FUNDS	<u>30,840</u>	<u>(303)</u>	<u>30,537</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,764	(27,032)	(268)
Restricted funds			
Missions	1,502	(1,537)	(35)
TOTAL FUNDS	<u>28,266</u>	<u>(28,569)</u>	<u>(303)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	30,600	(2,926)	27,674
Restricted funds			
Missions	240	(240)	-
TOTAL FUNDS	<u>30,840</u>	<u>(3,166)</u>	<u>27,674</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,768	(53,694)	(2,926)
Restricted funds			
Missions	5,019	(5,259)	(240)
TOTAL FUNDS	<u>55,787</u>	<u>(58,953)</u>	<u>(3,166)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

ERNE WEST EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2019

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	23,703	21,422
Donations	-	2,312
Gift aid	3,469	4,052
Miscellaneous income	<u>320</u>	<u>450</u>
	27,492	28,236
Investment income		
Deposit account interest	<u>29</u>	<u>30</u>
Total incoming resources	27,521	28,266
EXPENDITURE		
Charitable activities		
Wages	19,955	19,985
Rates and water	791	756
Insurance	1,627	1,658
Light and heat	1,192	1,122
Church sundries	89	76
Pulpit Supplies	1,130	940
Church and manse upkeep	553	1,373
Congregational Union	-	175
Licences	78	76
Gifts	-	120
Repairs and maintenance	-	650
Missions	<u>3,722</u>	<u>1,537</u>
	29,137	28,468
Support costs		
Finance		
Bank charges	107	101
Accountancy	480	-
Professional fees	<u>660</u>	<u>-</u>
	1,247	101
Total resources expended	<u>30,384</u>	<u>28,569</u>
Net expenditure	<u>(2,863)</u>	<u>(303)</u>

This page does not form part of the statutory financial statements

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Annual report



Patton Rainey & Associates

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER:105022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
ERNE WEST EVANGELICAL CHURCH

Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT



Registered to carry out audit work and regulated for a range of investment business activities in the United Kingdom by the Institute of Chartered Accountants in Ireland

ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2019

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES **for the Year Ended 31 DECEMBER 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is the advancement of religion. The church is an independent Congregational church in the south west Fermanagh which seeks to uphold and extend evangelical Christianity consistent with the Word of God and Doctrinal Basis.

The work of Erne West Evangelical Church has continued on as stated in our previous submission to the Charity Commission.

Significant activities

Public church meetings each week are the two Sunday services at 11.30am and 7.00pm. The evening service is preceded by a prayer meeting at 6.30pm and we have another time of prayer and Bible Study each Wednesday night at 8.00pm.

During term time, the church hosts a Sunday School for children of primary school age before the morning service. It also has a childrens' meeting on a Tuesday night at 6pm. Children from the local community attend. We also have a fortnightly youth meeting on Friday evenings at 8pm, again this is attended by young people from the local community.

Less regular services would include womens' fellowship meetings, friendship clubs for retired people, and a meeting at a local nursing home. An annual 'Holiday Bible Club' is well supported by local families.

The church seeks to help everyone of every age, as this range of activities clearly demonstrates through worship, Bible teaching and fellowship. All the above meetings are open to the public attend and are promoted as such.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 DECEMBER 2019

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had regard to the Commission's Public Benefit requirement statutory guidance and are satisfied that the church activities continue to meet the public benefit requirement and that the initial registered public benefit statement (below) continues to apply to this charity.

1. To uphold and extend evangelical Christianity consistent with the Word of God and the Doctrinal Basis of the Congregational Union.

- The direct benefits to the public which flow from this purpose include the provision of a common place for evangelical Christians to congregate to engage in public worship and biblical teaching. This can be demonstrated by the provision of two public services held each Sunday at 11:30am and 7pm, and a public mid-week meeting held each Wednesday at 8pm. The beneficiaries include the church membership, adherents, local community and visiting public from further afield. There are no private benefits outside those associated with the salary of the church minister.

2. To promote fellowship between and encourage the spiritual prosperity of members of the congregation.

- The direct benefits to the public which flow from this purpose include the provision of a meeting place for people with an interest in Christian and Biblical teaching to meet collectively and engage in activities that promote spiritual prosperity and fellowship. This can be demonstrated by a range of scheduled activities, such as a weekly Tuesday evening bible club for children aged 4-11 attended in the main by children not associated directly with the church, a Friday night youth fellowship meeting for teenagers, a monthly Saturday morning Friendship club for elderly people in the local community to meet and take part in beneficial activities (crafts, arts etc) and an ad-hoc opportunities for women to engage Bible teaching, friendship, fellowship and activities of mutual interest. There are no private benefits outside those associated with the salary of the church minister, or any collection of funds to purchase a gift as a token of appreciation, for example the Friendship club may collect to provide a token gift for a leader in May of each year, prior to the summer recess.

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- The direct benefits to the public which flow from this purpose include the provision of a meeting place where the Christian message of Christ's redemption is proclaimed, free to all people in the community to attend, in pursuit of increasing their knowledge and awareness of the gospel, biblical truth and their personal faith. This can be demonstrated through the bible teaching in each church service and activity. There are no private benefits outside those associated with the salary of the church minister, or the payment of expenses to a visiting church minister or speaker, or the payment of financial gifts raised by members of the congregation to support associates of the church who are engaged in missionary work both at home and abroad.

This is what our organisation does:

- Regular Sunday Church services open to all of the community promoting Christian worship and Bible teaching
- Children's Bible Club between September and April on Tuesday evenings
- Youth Fellowship on Friday evenings between September and April
- Friendship club for vulnerable pensioners in the community on Saturday mornings between September and May
- Ladies meetings between October and May
- Annual children's Bible week - held second week in August

All activities are open to the public and all are promoted to the public and local community

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities include: Church public worship services, Bible teaching, Childrens Ministry, Friendship Club (retired persons), youth ministry, ladies ministry.

ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 DECEMBER 2019

FINANCIAL REVIEW

Financial position

The financial position of the church is steady. Income from freewill offerings was £23,703 (2018:£21,422) and other income totalling £3,789 (2018:£6,814). Outgoings totalled £30,384 (2018:£28,569).

Church assets are the church building and hall and also the church manse.

It is also a privilege to be able to provide support to overseas mission work and church giving this year amounted to £3,722 (2018:£1,537) and benefited work in the UK as well as Africa, the Middle East and Ukraine.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Powers of appointment

The members for the time being of Erne West Evangelical Church by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick
Mr J Gowan

Independent Examiner

William Kenneth Rainey FCA
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the statement of financial activities and balance sheet in accordance with applicable law regulations.

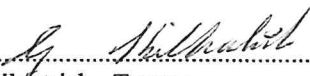
ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2019

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Church's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 2 June 2020 and signed on its behalf by:


.....
Mr G Kilpatrick - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ERNE WEST EVANGELICAL CHURCH**

Independent examiner's report to the trustees of Erne West Evangelical Church

I report to the charity trustees of the Trust on my examination of the accounts of Erne West Evangelical Church (the Trust) for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's accounts carried out under section 65 of the Charities Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 63 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements of the Charities Act.
4. that there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Kenneth Rainey FCA
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Date: 2 June 2020

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,975	3,517	27,492	28,236
Investment income	2	<u>29</u>	<u>-</u>	<u>29</u>	<u>30</u>
Total		24,004	3,517	27,521	28,266
 EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>26,662</u>	<u>3,722</u>	<u>30,384</u>	<u>28,569</u>
NET INCOME/(EXPENDITURE)		(2,658)	(205)	(2,863)	(303)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>30,332</u>	<u>205</u>	<u>30,537</u>	<u>30,840</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>27,674</u></u>	<u><u>-</u></u>	<u><u>27,674</u></u>	<u><u>30,537</u></u>


The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
CURRENT ASSETS					
Cash at bank		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
NET CURRENT ASSETS		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
NET ASSETS		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
FUNDS	6				
Unrestricted funds				<u>27,674</u>	<u>30,332</u>
Restricted funds				<u>-</u>	<u>205</u>
TOTAL FUNDS				<u>27,674</u>	<u>30,537</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2020 and were signed on its behalf by:


.....
Mr G Kilpatrick - Trustee

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Deposit account interest	<u>29</u>	<u>30</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

ERNE WEST EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

Ministerial	31.12.19	31.12.18
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,734	1,502	28,236
Investment income	<u>30</u>	<u>-</u>	<u>30</u>
Total	26,764	1,502	28,266
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>27,032</u>	<u>1,537</u>	<u>28,569</u>
NET INCOME/(EXPENDITURE)	(268)	(35)	(303)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>30,600</u>	<u>240</u>	<u>30,840</u>
TOTAL FUNDS CARRIED FORWARD	<u>30,332</u>	<u>205</u>	<u>30,537</u>

6. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	30,332	(2,658)	27,674
Restricted funds			
Missions	<u>205</u>	<u>(205)</u>	<u>-</u>
TOTAL FUNDS	<u>30,537</u>	<u>(2,863)</u>	<u>27,674</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,004	(26,662)	(2,658)
Restricted funds			
Missions	3,517	(3,722)	(205)
TOTAL FUNDS	<u>27,521</u>	<u>(30,384)</u>	<u>(2,863)</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	30,600	(268)	30,332
Restricted funds			
Missions	240	(35)	205
TOTAL FUNDS	<u>30,840</u>	<u>(303)</u>	<u>30,537</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,764	(27,032)	(268)
Restricted funds			
Missions	1,502	(1,537)	(35)
TOTAL FUNDS	<u>28,266</u>	<u>(28,569)</u>	<u>(303)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	30,600	(2,926)	27,674
Restricted funds			
Missions	240	(240)	-
TOTAL FUNDS	<u>30,840</u>	<u>(3,166)</u>	<u>27,674</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,768	(53,694)	(2,926)
Restricted funds			
Missions	5,019	(5,259)	(240)
TOTAL FUNDS	<u>55,787</u>	<u>(58,953)</u>	<u>(3,166)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

ERNE WEST EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2019

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	23,703	21,422
Donations	-	2,312
Gift aid	3,469	4,052
Miscellaneous income	<u>320</u>	<u>450</u>
	27,492	28,236
Investment income		
Deposit account interest	<u>29</u>	<u>30</u>
Total incoming resources	27,521	28,266
EXPENDITURE		
Charitable activities		
Wages	19,955	19,985
Rates and water	791	756
Insurance	1,627	1,658
Light and heat	1,192	1,122
Church sundries	89	76
Pulpit Supplies	1,130	940
Church and manse upkeep	553	1,373
Congregational Union	-	175
Licences	78	76
Gifts	-	120
Repairs and maintenance	-	650
Missions	<u>3,722</u>	<u>1,537</u>
	29,137	28,468
Support costs		
Finance		
Bank charges	107	101
Accountancy	480	-
Professional fees	<u>660</u>	<u>-</u>
	1,247	101
Total resources expended	<u>30,384</u>	<u>28,569</u>
Net expenditure	<u>(2,863)</u>	<u>(303)</u>

This page does not form part of the statutory financial statements

Erne West Evangelical Church

Northern Ireland - Charity number 105022

Annual return



Patton Rainey & Associates

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER:105022

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
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ERNE WEST EVANGELICAL CHURCH

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ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2019

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ERNE WEST EVANGELICAL CHURCH

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ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES

for the Year Ended 31 DECEMBER 2019

OBJECTIVES AND ACTIVITIES

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ERNE WEST EVANGELICAL CHURCH

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for the Year Ended 31 DECEMBER 2019

FINANCIAL REVIEW

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Governing document

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Powers of appointment

The members for the time being of Erne West Evangelical Church by a vote at a members meeting of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 105022

Principal address

C/o George Kilpatrick
475 Loughshore Road
Tully
Enniskillen
Co. Fermanagh
BT93 6HF

Trustees

Mr T Parke
Mr A Hassard
Mr G Kilpatrick
Mr J Gowan

Independent Examiner

William Kenneth Rainey FCA
Patton Rainey and Associates
Chartered Accountants
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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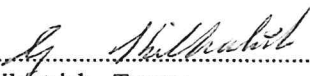
ERNE WEST EVANGELICAL CHURCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2019

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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Approved by order of the board of trustees on 2 June 2020 and signed on its behalf by:


.....
Mr G Kilpatrick - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ERNE WEST EVANGELICAL CHURCH**

Independent examiner's report to the trustees of Erne West Evangelical Church

I report to the charity trustees of the Trust on my examination of the accounts of Erne West Evangelical Church (the Trust) for the year ended 31 December 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's accounts carried out under section 65 of the Charities Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 63 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements of the Charities Act.
4. that there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Kenneth Rainey FCA
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Date: 2 June 2020

ERNE WEST EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,975	3,517	27,492	28,236
Investment income	2	<u>29</u>	<u>-</u>	<u>29</u>	<u>30</u>
Total		24,004	3,517	27,521	28,266
 EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>26,662</u>	<u>3,722</u>	<u>30,384</u>	<u>28,569</u>
NET INCOME/(EXPENDITURE)		(2,658)	(205)	(2,863)	(303)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>30,332</u>	<u>205</u>	<u>30,537</u>	<u>30,840</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>27,674</u></u>	<u><u>-</u></u>	<u><u>27,674</u></u>	<u><u>30,537</u></u>


The notes form part of these financial statements

ERNE WEST EVANGELICAL CHURCH

BALANCE SHEET
31 DECEMBER 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
CURRENT ASSETS					
Cash at bank		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
NET CURRENT ASSETS		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
NET ASSETS		<u>27,674</u>	-	<u>27,674</u>	<u>30,537</u>
FUNDS	6				
Unrestricted funds				<u>27,674</u>	<u>30,332</u>
Restricted funds				<u>-</u>	<u>205</u>
TOTAL FUNDS				<u>27,674</u>	<u>30,537</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2020 and were signed on its behalf by:


.....
Mr G Kilpatrick - Trustee

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from 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. INVESTMENT INCOME

	31.12.19	31.12.18
	£	£
Deposit account interest	<u>29</u>	<u>30</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

ERNE WEST EVANGELICAL CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

Ministerial	31.12.19 <u>2</u>	31.12.18 <u>2</u>
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No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,734	1,502	28,236
Investment income	<u>30</u>	<u>-</u>	<u>30</u>
Total	26,764	1,502	28,266
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>27,032</u>	<u>1,537</u>	<u>28,569</u>
NET INCOME/(EXPENDITURE)	(268)	(35)	(303)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>30,600</u>	<u>240</u>	<u>30,840</u>
TOTAL FUNDS CARRIED FORWARD	<u>30,332</u>	<u>205</u>	<u>30,537</u>

6. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	30,332	(2,658)	27,674
Restricted funds			
Missions	<u>205</u>	<u>(205)</u>	<u>-</u>
TOTAL FUNDS	<u>30,537</u>	<u>(2,863)</u>	<u>27,674</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,004	(26,662)	(2,658)
Restricted funds			
Missions	3,517	(3,722)	(205)
TOTAL FUNDS	<u>27,521</u>	<u>(30,384)</u>	<u>(2,863)</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	30,600	(268)	30,332
Restricted funds			
Missions	240	(35)	205
TOTAL FUNDS	<u>30,840</u>	<u>(303)</u>	<u>30,537</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,764	(27,032)	(268)
Restricted funds			
Missions	1,502	(1,537)	(35)
TOTAL FUNDS	<u>28,266</u>	<u>(28,569)</u>	<u>(303)</u>

ERNE WEST EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2019

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	30,600	(2,926)	27,674
Restricted funds			
Missions	240	(240)	-
TOTAL FUNDS	<u>30,840</u>	<u>(3,166)</u>	<u>27,674</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,768	(53,694)	(2,926)
Restricted funds			
Missions	5,019	(5,259)	(240)
TOTAL FUNDS	<u>55,787</u>	<u>(58,953)</u>	<u>(3,166)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

ERNE WEST EVANGELICAL CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2019

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	23,703	21,422
Donations	-	2,312
Gift aid	3,469	4,052
Miscellaneous income	<u>320</u>	<u>450</u>
	27,492	28,236
Investment income		
Deposit account interest	<u>29</u>	<u>30</u>
Total incoming resources	27,521	28,266
EXPENDITURE		
Charitable activities		
Wages	19,955	19,985
Rates and water	791	756
Insurance	1,627	1,658
Light and heat	1,192	1,122
Church sundries	89	76
Pulpit Supplies	1,130	940
Church and manse upkeep	553	1,373
Congregational Union	-	175
Licences	78	76
Gifts	-	120
Repairs and maintenance	-	650
Missions	<u>3,722</u>	<u>1,537</u>
	29,137	28,468
Support costs		
Finance		
Bank charges	107	101
Accountancy	480	-
Professional fees	<u>660</u>	<u>-</u>
	1,247	101
Total resources expended	<u>30,384</u>	<u>28,569</u>
Net expenditure	<u>(2,863)</u>	<u>(303)</u>

This page does not form part of the statutory financial statements