

Letterbreen/Mullaghdund/Clogher/Church of Ireland

Northern Ireland · Charity number 105420

Details

Known as	Mullaghdund
Status	Received
Registered	2016-09-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	18 Lakeview Park Enniskillen Co Fermanagh BT74 6ar BT74 6AR
Phone	07818451818

Activities

Purposes: The principal function is to support the advancement of the Christian religion by promoting through the work of the Parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help is fundamental to the practical delivery of the tenets of Christianity. As a result of activity in pursuit of the advancement of the Christian religion, the Parish has custody of a large body of records, materials and artefacts of significance to the cultural heritage, the maintenance of which is undertaken by the Parish as a secondary charitable purpose.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£45,594	£50,025	£0	0
2024-12-31	£47,738	£37,862	£0	0

Trustees

Name	Role	Appointed
M G Coalter		
Mr Andrew Stephen George Humphreys		
Mr Derek William Thomas Benson		
Mr Geoffrey Robert Lucy		
Mr George Walmsley Carson		
Mr James Clements		
Mr John Desmond Coalter		
Mr John Stanley Moffatt		
Mr Robert Andrew Watterson		
Mr Thomas Godfrey Gallagher		
Mr Thomas Harold Elliott		
Mrs Caroline Veronica Nixon		
Mrs Caroline Watterson		
Mrs Heather Elizabeth Carson		
Mrs Hilary Joan Benson		
Rev Canon Jennifer Kathryn Mcwhirter		
Robert Gibson		

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Accounts

MULLAGHDUN CHURCH OF IRELAND

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Name: Mullaghduin Church of Ireland

Charity Registration Number: 105420

Contact Address: 18 Lakeview Park
Enniskillen
County Fermanagh
BT74 6AR

Trustees
Mr R A Watterson
Mrs C V Nixon
Mrs H J Benson
Mr D W T Benson
Mr G W Carson
Mr J Clements
Mr J D Coalter
Mr M Coalter
Mr T G Gallagher
Mr W R Gibson
Mr G R Lucy
Mrs C Watterson

Principal Office-bearers

Clergy: Canon Jennifer McWhirter
Church Treasurer: Mr M Coalter
Church Warden – Clergy: Mrs H E Carson
Church Warden – People: Mr A S G Humphreys
Glebe Warden – Clergy: Mr T H Elliott
Glebe Warden- People: Mr J S Moffatt

Independent Examiner
Hassard McClements Limited
32 East Bridge Street
Enniskillen
County Fermanagh
BT74 7BT

Bankers
Ulster Bank
16 Darling Street
Enniskillen
County Fermanagh
BT74 7ER

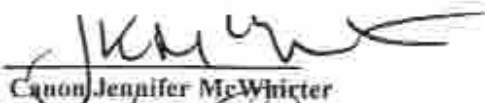
MULLAGHDUN CHURCH OF IRELAND

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>				
Donations and Plate Collection	27,948	-	27,948	29,530
- Proceeds from Fundraising Events	5,212	-	5,212	5,176
Bank and Deposit Interest	680	-	680	844
Investment Income	3,944	-	3,944	4,221
Rental of Premises	830	-	830	1,160
Other Receipts	6,980	-	6,980	6,807
<u>Total Receipts</u>	<u>45,594</u>	<u>-</u>	<u>45,594</u>	<u>47,738</u>
<u>Payments</u>				
Diocesan Costs / Assessment	25,876	-	25,876	22,280
- Church Running Costs	12,419	-	12,419	3,369
Glebe Costs	371	-	371	1,022
Parish Centre Costs	1,842	-	1,842	2,826
Independent Examiner Fee	780	-	780	800
Charitable Donations	3,590	-	3,590	3,790
Bank Charges	175	-	175	157
Gifts	600	-	600	737
Magazines	580	-	580	600
Church and Hall insurance	1,913	-	1,913	1,828
Fundraising	1,602	-	1,602	-
Sunday School	277	-	277	453
<u>Total Payments</u>	<u>50,025</u>	<u>-</u>	<u>50,025</u>	<u>37,862</u>
Excess of Receipts over Payments for the year	<u>(4,431)</u>	<u>-</u>	<u>(4,431)</u>	<u>9,876</u>

On behalf of the Trustees


Canon Jennifer McWhirter


Mr Marshall Coalter

Date: 19th March 2026

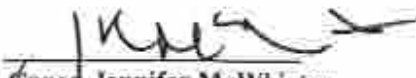
MULLAGHDUN CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Cash Funds				
Current Accounts	9,358	-	9,358	14,085
Deposit Accounts	57,680	-	57,680	57,384
Total Cash Funds	67,038	-	67,038	71,469
Investment Assets				
Equity Investments	3,525	-	3,525	3,525
Investments in RCB / CIT Unit Trusts	9,580	-	9,580	9,580
Other Unlisted Investments	76,000	-	76,000	76,000
Total Investment Assets	89,105	-	89,105	89,105

On Behalf of the Trustees


Canon Jennifer McWhirter


Mr Marshall Coalter

Date: 19th March 2026

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

b) Statement of Assets and Liabilities

i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:

- Church building and graveyard
- Parish Centre

The Church Building and Graveyard

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the Statement of Assets and Liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Centre

The Parish Centre was built / acquired in 2000. There are no reliable records of the cost of this construction / acquisition and therefore the valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish Statement of Assets and Liabilities.

ii) Investments

Fixed asset investments in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

	RCB unit Trusts	M & G Investments	Total
	£	£	£
Value at beginning of the year	27,738	10,012	37,750
Increase in value during the year	2,476	1,735	4,211
Value at the end of the year	<u>30,214</u>	<u>11,747</u>	<u>41,961</u>

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

2. Reconciliation of Cash Funds

	£
Total cash funds at beginning of the year	71,469
Receipts for the year	45,594
Payments for the year	<u>(50,025)</u>
Total cash funds at end of the year	<u>67,038</u>

3. Funds of the Parish

	At 1.01.2025	Incoming Resources	Outgoing Resources	Transfers	At 31.12.2025
	£	£	£	£	£
Unrestricted funds					
General Fund	160,574	45,594	(50,025)	-	156,143

4. Collection for Third Parties

No collections were made on behalf of Third Parties.

5. Transactions with the Trustees

No trustee received any remuneration or reimbursement of expenses during the year.

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

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Accounts

MULLAGHDUN CHURCH OF IRELAND

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Name: Mullaghdu Church of Ireland

Charity Registration Number: 105420

Contact Address: 8 Moybane Road
Gardrum
Letterbreen
County Fermanagh
BT74 9DT

Trustees

Mr R A Watterson
Mrs C V Nixon
Mrs A Wilson (Resigned on 19.03.2024)
Mrs H J Benson
Mr D W T Benson
Mr G W Carson
Mr J Clements
Mr J D Coalter
Mr M Coalter
Mr T G Gallagher
Mr W R Gibson
Mr G R Lucy
Mrs C Watterson (Appointed on 19.03.2024)

Principal Office-bearers

Clergy: Canon Jennifer McWhirter
Church Treasurer: Mrs C V Nixon
Church Warden – Clergy: Mrs H E Carson
Church Warden – People: Mr A S G Humphreys
Glebe Warden – Clergy: Mr T H Elliott
Glebe Warden- People: Mr J S Moffatt

Independent Examiner

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Bankers

Ulster Bank
16 Darling Street
Enniskillen
County Fermanagh
BT74 7ER


MULLAGHDUN CHURCH OF IRELAND

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>				
Donations and Plate Collection	29,530	-	29,530	31,391
Proceeds from Fundraising Events	5,176	-	5,176	4,793
Bank and Deposit Interest	844	-	844	559
Investment Income	4,221	-	4,221	3,564
Rental of Premises	1,160	-	1,160	1,640
Other Receipts	6,807	-	6,807	10,903
<u>Total Receipts</u>	<u>47,738</u>	<u>-</u>	<u>47,738</u>	<u>52,850</u>
<u>Payments</u>				
Diocesan Costs / Assessment	22,280	-	22,280	16,559
Church Running Costs	3,369	-	3,369	5,939
Glebe Costs	1,022	-	1,022	-
Parish Centre Costs	2,826	-	2,826	2,945
Independent Examiner Fee	800	-	800	765
Charitable Donations	3,790	-	3,790	3,241
Bank Charges	157	-	157	165
Gifts	737	-	737	733
Magazines	600	-	600	622
Church and Hall insurance	1,828	-	1,828	1,710
Fundraising	-	-	-	1,300
Sunday School	453	-	453	186
<u>Total Payments</u>	<u>37,862</u>	<u>-</u>	<u>37,862</u>	<u>34,165</u>
Excess of Receipts over Payments for the year	<u>9,876</u>	<u>-</u>	<u>9,876</u>	<u>18,685</u>

On behalf of the Trustees



Canon Jennifer McWhirter



Mrs Caroline Nixon

Date: 3/4/25

MULLAGHDUN CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Cash Funds				
Current Accounts	14,085	-	14,085	10,198
Deposit Accounts	57,384	-	57,384	51,395
Total Cash Funds	71,469	-	71,469	61,593
Investment Assets				
Equity Investments	3,525	-	3,525	3,525
Investments in RCB / CIT Unit Trusts	9,580	-	9,580	9,580
Other Unlisted Investments	76,000	-	76,000	76,000
Total Investment Assets	89,105	-	89,105	89,105

On Behalf of the Trustees


Canon Jennifer McWhirter


Mrs Caroline Nixon

Date: 3/4/25

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

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ii) Investments

Fixed asset investments in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

	RCB unit	M & G	
	Trusts	Investments	Total
	£	£	£
Value at beginning of the year	27,232	9,758	36,990
Increase in value during the year	506	254	760
Value at the end of the year	<u>27,738</u>	<u>10,012</u>	<u>37,750</u>

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Reconciliation of Cash Funds

	£
Total cash funds at beginning of the year	61,593
Receipts for the year	47,738
Payments for the year	<u>(37,862)</u>
Total cash funds at end of the year	<u><u>71,469</u></u>

3. Funds of the Parish

	At 1.01.2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31.12.2024 £
Unrestricted funds					
General Fund	150,698	47,738	(37,862)	-	160,574

4. Collection for Third Parties

No collections were made on behalf of Third Parties.

5. Transactions with the Trustees

No trustee received any remuneration or reimbursement of expenses during the year.

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

CONTRIBUTIONS SOCIETIES 2024

Air Ambulance NI	£200.00
Bible Society	£150.00
Bishops Appeal	£500.00
Board of Education NI	£100.00
C of I Students Centre	£100.00
C of Ireland Board for Social Responsibility	£125.00
Church Army	£125.00
Clogher Diocese Social Fund	£100.00
CMSI	£100.00
Crosslinks	£100.00
Diocesan Ministry of Healing	£150.00
Leprosy Mission	£50.00
Lord Enniskillen Memorial Orphan Society	£70.00
Marie Curie	£350.00
Mission to Seafarers	£100.00
Mountain Rescue, Fermanagh Branch	£100.00
New Wine, Ireland	£100.00
Red Cross	£200.00
Royal British Legion	£150.00
RNLI	£100.00
SAMS	£125.00
Scripture Union NI	£150.00
SOMA	£150.00
SWELL	£100.00
Waterdrops Partnership	£150.00

<u>NO</u>	<u>OFFERING</u>	<u>OFFERING</u>	<u>ANNUAL AND</u>		<u>total</u>
	<u>EASTER</u>	<u>HARVEST</u>	<u>SUBSCRIPTIONS</u>	<u>TAX</u>	<u>Grand</u>
			<u>WEEKLY</u>		
		£	£	£	£
1			46.00		46.00
2	20.00	20.00	260.00		300.00
3	10.00	10.00	50.00		70.00
4	20.00	20.00	540.00	145.00	725.00
5	40.00	40.00	615.00	173.75	868.75
6	10.00	20.00	220.00	62.50	312.50
7			87.00	21.75	108.75
8			510.00		510.00
9	10.00	10.00	164.00	46.00	230.00
10	50.00	50.00	1,140.00	310.00	1550.00
11			700.00		700.00
12			470.00		470.00
13					0.00
14					0.00
15	40.00	40.00	1,020.00	275.00	1375.00
16	10.00	10.00	260.00		280.00
17	10.00	20.00	220.00	62.50	312.50
18					0.00
19	40.00	40.00	520.00	150.00	750.00
21		100.00	4,100.00	1,050.00	5250.00
22		20.00	520.00	135.00	675.00
23	25.00	25.00	250.00	75.00	375.00
24	20.00	20.00	586.00	156.50	782.50
25			600.00	150.00	750.00
26			170.00	42.50	212.50
27			106.00	26.50	132.50
28	20.00	20.00	240.00	70.00	350.00
29	20.00	20.00	275.00	78.75	393.75
30	20.00	20.00	520.00	140.00	700.00
31	40.00	30.00	260.00		330.00
32	50.00	50.00	500.00	150.00	750.00
33					0.00
35			140.00		140.00
36	20.00	40.00	540.00	150.00	750.00
37	60.00	60.00	3,120.00	810.00	4050.00
38					0.00
39	10.00	20.00	260.00		290.00
40	20.00	40.00	50.00		110.00
41	20.00	20.00	200.00	60.00	300.00
43	10.00	10.00	104.00	31.00	155.00

44					0.00
45			240.00	60.00	300.00
46			10.00		10.00
47					0.00
48	5.00	10.00	531.00	136.50	682.50
49		20.00	360.00	95.00	475.00
50	20.00	20.00	485.00	131.25	656.25
51			1,300.00	325.00	1625.00
52			20.00	5.00	25.00
53			240.00		240.00
54			57.00	14.25	71.25
101			20.00		20.00
102			50.00		50.00
103			20.00		20.00
104			20.00		20.00
105			100.00		100.00
106			150.00		150.00
107			300.00	75.00	375.00
108			20.00		20.00
110			20.00		20.00
112			40.00		40.00
113			50.00	12.50	62.50
114			20.00		20.00
115					0.00
117			20.00		20.00
118			20.00		20.00
119	25.00	25.00	500.00	137.50	687.50
120			20.00		20.00
121			350.00		350.00
122			200.00	50.00	250.00
123			30.00		30.00
124			20.00		20.00
126			20.00		20.00
127					0.00
128			20.00		20.00
129			30.00		30.00
131			300.00		300.00
132					0.00
133					0.00
134			40.00		40.00
136			20.00		20.00
138			40.00		40.00
139			30.00		30.00
140			75.00		75.00

8

141			50.00	12.50	62.50
142			40.00		40.00
143			20.00		20.00
144			20.00	5.00	25.00
145			25.00		25.00
146			40.00		40.00
147			30.00		30.00
148			20.00		20.00
149			40.00		40.00
150			20.00		20.00
151					0.00
152			20.00		20.00
154			20.00		20.00
155			25.00		25.00
157					0.00
158	20.00	20.00	50.00		90.00
159	20.00	50.00	100.00		170.00
161			20.00		20.00
163			200.00	50.00	250.00
164			50.00		50.00
165			50.00		50.00
166			40.00		40.00
	685.00	920.00	26031.00	5481.25	33117.25

ANYONE WISHING TO GIVE BY DIRECT DEBIT DETAILS BELOW:
 ULSTER BANK ACCOUNT: MULLAGHDUN PARISH CHURCH
 SORT CODE: 98-06-50
 ACCOUNT NUMBER: 47516048
 PUT YOUR NAME AS THE REFERENCE

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Accounts

MULLAGHDUN CHURCH OF IRELAND

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Name: Mullaghduin Church of Ireland

Charity Registration Number: 105420

Contact Address: 8 Moybane Road
Gardrum
Letterbreen
County Fermanagh
BT74 9DT

Trustees

Mr R A Watterson
Mrs C V Nixon
Mrs A Wilson
Mrs H J Benson (Appointed 20/04/23)
Mr D W T Benson
Mr G W Carson
Mr J Clements
Mr J D Coalter
Mr M Coalter
Mr T G Gallagher
Mr W R Gibson (Appointed 20/04/23)
Mr G R Lucy
Mr G McCutcheon (Resigned 20/04/23)

Principal Office-bearers

Clergy: Canon Jennifer McWhirter
Church Treasurer: Mrs C V Nixon
Church Warden – Clergy: Mrs H E Carson
Church Warden – People: Mr A S G Humphreys
Glebe Warden – Clergy: Mr T H Elliott
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Independent Examiner

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Bankers

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MULLAGHDUN CHURCH OF IRELAND


RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted		Restricted	
		Funds	Funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
<u>Receipts</u>					
Donations and Plate Collection		31,391		31,391	29,015
Proceeds from Fundraising Events		4,793		4,793	4,705
Legacies		0		0	1,800
Bank and Deposit Interest		559		559	87
Investment Income		3,564		3,564	1,819
Rental of Premises		1,640		1,640	1,190
Other Receipts		10,903		10,903	6,313
<u>Total Receipts</u>		<u>52,850</u>	<u>0</u>	<u>52,850</u>	<u>44,929</u>
<u>Payments</u>					
Diocesan Costs / Assessment		16,559		16,559	17,801
Church Running Costs		5,939		5,939	3,983
Glebe Costs	5	0		0	1,337
Glebe Renovations		0		0	29,548
Parish Centre Costs		2,945		2,945	1,221
Independent Examiner Fee		765		765	730
Charitable Donations		3,241		3,241	3,775
Bank Charges		165		165	130
Gifts		733		733	500
Magazines		622		622	477
Church and Hall insurance		1,710		1,710	1,607
Fundraising		1,300		1,300	0
Sunday School		186		186	0
<u>Total Payments</u>		<u>34,165</u>	<u>0</u>	<u>34,165</u>	<u>61,109</u>
Excess of Receipts over Payments for the year		<u>18,685</u>	<u>-</u>	<u>18,685</u>	<u>(16,180)</u>

On behalf of the Trustees


Canon Jennifer McWhirter


Mrs Caroline Nixon

Date: 19/3/2024

MULLAGHDUN CHURCH OF IRELAND

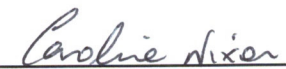
STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2023

	Unrestricted Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds			
Current Accounts	10,198	10,198	7,469
Deposit Accounts	51,395	51,395	35,439
Total Cash Funds	61,593	61,593	42,908
Investment Assets			
Equity Investments	3,525	3,525	3,525
Investments in RCB / CIT Unit Trusts	9,580	9,580	9,580
Other Unlisted Investments	76,000	76,000	76,000
Total Investment Assets	89,105	89,105	89,105

On Behalf of the Trustees


Canon Jennifer McWhirter


Mrs Caroline Nixon

Date: 19/3/2024

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

b) Statement of Assets and Liabilities

i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:

- Church building and graveyard
- Parish Centre

The Church Building and Graveyard

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the Statement of Assets and Liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Centre

The Parish Centre was built / acquired in 2000. There are no reliable records of the cost of this construction / acquisition and therefore the valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish Statement of Assets and Liabilities.

ii) Investments

Fixed asset investments comprising investment properties, investments equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2. Reconciliation of Cash Funds

	£
Total cash funds at beginning of the year	42,908
Receipts for the year	52,850
Payments for the year	<u>(34,165)</u>
Total cash funds at end of the year	<u><u>61,593</u></u>

3. Funds of the Parish

	At 1.01.2023	Incoming Resources	Outgoing Resources	Transfers	At 31.12.2023
	£	£	£	£	£
Unrestricted funds					
General Fund	132,013	52,850	(34,165)		150,698

4. Collection for Third Parties

No collections were made on behalf of Third Parties.

5. Transactions with the Trustees

No trustee received any remuneration or reimbursement of expenses during the year.

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

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Annual report

MULLAGHDUN CHURCH OF IRELAND

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees present the annual report and statement of Receipts and Payments and Assets and liabilities for Mullaghduin Parish Church for the year ended 31 December 2023.

Objectives and Activities

The Charitable purpose of the Church of Ireland is the advancement of religion. The principal function of Mullaghduin Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of Mullaghduin Church of Ireland, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Mullaghduin Church of Ireland has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Mullaghduin Church of Ireland.

Achievements, Performance and Public Benefit

We have a service of Holy Communion on the first Sunday of each month at 10 am and a service of morning prayer on the other Sundays. We have a family service on the fifth Sunday of that month.

We continue to support local charities with money received from our parishioners through free will offering, easter offering and harvest offering.

We have a monthly magazine that is distributed throughout the Clogher Diocese and helps keep everyone up to date with events in our Church and other churches in the area.

We have a Sunday School running during the morning service for our school children, where the children can engage in playful and carefully supervised activities in a safe and friendly environment.

The Trustees have put in place strong policies to mitigate any potential harm to anyone partaking in Church activities, and have a child protection policy in place under the control of our Safeguarding Trust Committee.

In order for all of these activities to take place our Trustees ensure that the buildings are well maintained and meet the required safety standards and will be there for future generations in our community to use. With continued maintenance the public can be assured of our continued Christian Heritage and ensure the buildings will be available and in good condition for future generations.

The Parish has given careful consideration to the Charity Commission for Northern Ireland guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the parish's objectives and activities, as well as providing public benefit.

Financial Review

Our total income in the year came to £52,850 (2022: £44,929) which was all unrestricted. On the expenditure side the church spent a total of £34,165 (2022: £61,109) which was all unrestricted.

Trustees' Policy on Holding Reserves

The Trustees have a policy of holding sufficient unrestricted funds to cover three months overheads.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the parish can continue its activities and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Diocesan Assessment

The Diocesan Assessment is £16,559 (2022: £17,801).

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the Parish. The Select Vestry consists of the members of the clergy serving in the parish, any Curate Assistant, the Church Wardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Easter vestry meeting.

The Select Vestry is chaired by the incumbent or other members of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by members of the Diocesan Synod. Special meetings may be convened at any time by the Chairperson or the Church Wardens. In 2023 the Select Vestry met 5 times during the year and the average attendance was 98%.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.


Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Statement of Receipts and Payments and Statement of Assets and Liabilities in accordance with applicable law and regulations.

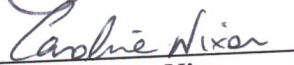
The laws applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

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

Signed on behalf of the Trustees



Canon Jennifer McWhirter



Mrs Caroline Nixon

Date: 19/3/2024

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Annual return

MULLAGHDUN CHURCH OF IRELAND

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF MULLAGHDUN
CHURCH OF IRELAND**

We report on the accounts of Mullaghduin Church of Ireland for the year ended 31 December 2023, which are set out on pages 6 and 7.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our 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; and
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

We did not undertake an audit and therefore we express no audit opinion.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.



**HASSARD MCCLEMENTS LIMITED
CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

32 East Bridge Street
Enniskillen

County Fermanagh

BT74 7BT

Date: 21/03/2024

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Accounts

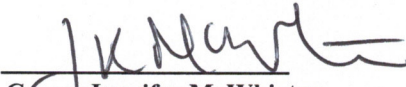
MULLAGHDUN CHURCH OF IRELAND

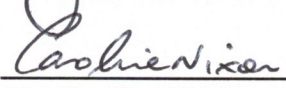
RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted	Restricted	Total 2022	Total 2021
		Funds	Funds		
		2022	2022		
		£	£	£	£
<u>Receipts</u>					
Donations and Plate Collection		29,015		29,015	28,868
Proceeds from Fundraising Events		4,705		4,705	50
Legacies		1,800		1,800	3,000
Bank and Deposit Interest		87		87	6
Investment Income		1,819		1,819	1,142
Rental of Premises		1,190		1,190	710
Other Receipts		6,313		6,313	7,977
<u>Total Receipts</u>		<u>44,929</u>	<u>0</u>	<u>44,929</u>	<u>41,753</u>
<u>Payments</u>					
Diocesan Costs / Assessment		17,801		17,801	19,229
Church Running Costs		3,983		3,983	5,494
Glebe Costs	5	1,337		1,337	1,529
Glebe Renovations		29,548		29,548	0
Parish Centre Costs		1,221		1,221	2,029
Independent Examiner Fee		730		730	700
Charitable Donations		3,775		3,775	3,859
Bank Charges		130		130	139
Gifts		500		500	2,150
Magazines		477		477	192
Church and Hall insurance		1,607		1,607	1,540
Sunday School		0		0	46
<u>Total Payments</u>		<u>61,109</u>	<u>0</u>	<u>61,109</u>	<u>36,907</u>
Excess of Receipts over Payments for the year		<u>(16,180)</u>	<u>-</u>	<u>(16,180)</u>	<u>4846</u>

On behalf of the Trustees


Canon Jennifer McWhirter


Mrs Caroline Nixon

Date: 23/3/2023

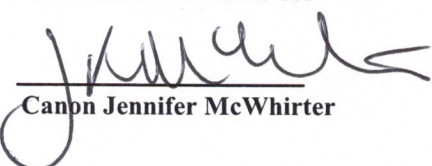
MULLAGHDUN CHURCH OF IRELAND

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds			
Current Accounts	7,469	7,469	5,744
Deposit Accounts	35,439	35,439	53,344
Total Cash Funds	42,908	42,908	59,088
Investment Assets			
Equity Investments	3,525	3,525	3,525
Investments in RCB / CIT Unit Trusts	9,580	9,580	9,580
Other Unlisted Investments	76,000	76,000	76,000
Total Investment Assets	89,105	89,105	89,105

On Behalf of the Trustees


Canon Jennifer McWhirter


Mrs Caroline Nixon

Date: 23/3/2023

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

b) Statement of Assets and Liabilities

i) Assets retained for the Parish's own use

The assets of the Parish, retained for its own use comprise:

- Church building and graveyard
- Parish Centre

The Church Building and Graveyard

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included in the Statement of Assets and Liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Centre

The Parish Centre was built / acquired in 2000. There are no reliable records of the cost of this construction / acquisition and therefore the valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish Statement of Assets and Liabilities.

ii) Investments

Fixed asset investments comprising investment properties, investments equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

MULLAGHDUN CHURCH OF IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. Reconciliation of Cash Funds

	£
Total cash funds at beginning of the year	59,088
Receipts for the year	44,929
Payments for the year	(61,109)
Total cash funds at end of the year	<u>42,908</u>

3. Funds of the Parish

	At 1.01.2022	Incoming Resources	Outgoing Resources	Transfers	At 31.12.2022
	£	£	£	£	£
Unrestricted funds					
General Fund	148,193	44,929	(61,109)		132,013

4. Collection for Third Parties

No collections were made on behalf of Third Parties.

5. Transactions with the Trustees

The parish paid expenses of £1,337 relating to the running of the glebe house which is occupied by the rector. No trustee received any remuneration or reimbursement of expenses during the year.

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

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Annual report

MULLAGHDUN CHURCH OF IRELAND

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees present the annual report and statement of Receipts and Payments and Assets and liabilities for Mullaghduin Parish Church for the year ended 31 December 2022.

Objectives and Activities

The Charitable purpose of the Church of Ireland is the advancement of religion. The principal function of Mullaghduin Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of Mullaghduin Church of Ireland, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, the Mullaghduin Church of Ireland has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Mullaghduin Church of Ireland.

Achievements, Performance and Public Benefit

We have a service of Holy Communion on the first Sunday of each month at 10 am and a service of morning prayer on the other Sundays. We have a service in the Parish Hall on the second Wednesday of each month during the winter months for the elderly parishioners.

We continue to support local charities with money received from our parishioners through free will offering, easter offering and harvest offering.

We have a monthly magazine that is distributed throughout the Clogher Diocese and helps keep everyone up to date with events in our Church and other churches in the area.

We have a Sunday School running during the morning service for our school children, where the children can engage in playful and carefully supervised activities in a safe and friendly environment.

The Trustees have put in place strong policies to mitigate any potential harm to anyone partaking in Church activities, and have a child protection policy in place under the control of our Safeguarding Trust Committee.

In order for all of these activities to take place our Trustees ensure that the buildings are well maintained and meet the required safety standards and will be there for future generations in our community to use. With continued maintenance the public can be assured of our continued Christian Heritage and ensure the buildings will be available and in good condition for future generations.

The Parish has given careful consideration to the Charity Commission for Northern Ireland guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the parish's objectives and activities, as well as providing public benefit.

Financial Review

Our total income in the year came to £44,929 (2021: £41,753) which was all unrestricted. On the expenditure side the church spent a total of £61,109 (2021: £36,907) which was all unrestricted.

Trustees' Policy on Holding Reserves

The Trustees have a policy of holding sufficient unrestricted funds to cover three months overheads.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the parish can continue its activities and the financial statements for the year ended 31 December 2022 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Diocesan Assessment

The Diocesan Assessment is £17,801 (2021: £19,229).

Organisational Structure

The Select Vestry is responsible for the day-to-day management of the Parish. The Select Vestry consists of the members of the clergy serving in the parish, any Curate Assistant, the Church Wardens, the Glebe Wardens and generally not more than twelve other members of the General Vestry elected at the Easter vestry meeting.

The Select Vestry is chaired by the incumbent or other members of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by members of the Diocesan Synod. Special meetings may be convened at any time by the Chairperson or the Church Wardens. In 2022 the Select Vestry met 4 times during the year and the average attendance was 98%.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

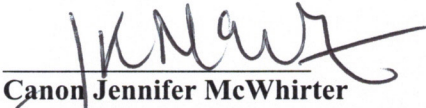
Statement of Trustees' Responsibilities

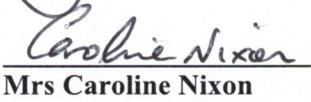
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The laws applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a Statement of Receipts and Payments and a Statement of Assets and Liabilities for each financial year.

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

Signed on behalf of the Trustees


Canon Jennifer McWhirter


Mrs Caroline Nixon

Date: 23/3/2023

Letterbreen/Mullaghduin/Clogher/Church of Ireland

Northern Ireland - Charity number 105420

Annual return

MULLAGHDUN CHURCH OF IRELAND

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF MULLAGHDUN
CHURCH OF IRELAND**

We report on the accounts of Mullaghduin Church of Ireland for the year ended 31 December 2022, which are set out on pages 6 and 7.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our 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; and
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

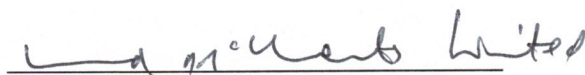
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

We did not undertake an audit and therefore we express no audit opinion.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.



**HASSARD MCCLEMENTS LIMITED
CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS**

32 East Bridge Street
Enniskillen

County Fermanagh

BT74 7BT

Date: 23/03/23