

# Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland

Northern Ireland · Charity number 105424

## Details

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**Known as** Rossorry Parish Church

**Status** Received

**Registered** 2016-07-15

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 59 Derrygonnelly Road  
Kinarla  
Enniskillen  
BT74 5px  
BT74 5PX

**Phone** 028 6645 8024

## Activities

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**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:** Children (5-13 year olds), General public, Older people, Preschool (0-5 year olds), Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£249,250	£165,889	£0	2
2024-12-31	£204,479	£167,295	£0	1

## Trustees

Name	Role	Appointed
Emily Donaldson		
Gary Johnston		
Joy Woodhouse		
Mr Albert Armstrong		
Mr Brian Donaldson		
Mr David Purdy		
Mr Geoffrey Kennedy		
Mr George Armstrong		
Mr George Robert Elliott		
Mr Ian Alexander Kells		
Mr Kenneth Brownlee		
Mr Nigel Irvine		
Mr Robert Wesley Wilson		
Mrs Dorothy Helen Wilson		
Mrs Lorraine Gladys Simpson		
Mrs Sonya Coalter		
Stephen Mc Whirter		

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Accounts

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## Rossorry Parish Church

### Extracts from the Financial Statements For the year ended 31 December 2025

	Notes	2025 £	2024 £
<b>Income</b>			
Donations and legacies	1	175,602	128,200
Other trading activities	2	1,353	1,545
Investments	3	69,791	72,842
Charitable activities	4	2,504	1,892
<b>Total income</b>		<u>249,250</u>	<u>204,479</u>
<b>Expenditure</b>			
Charitable activities	5	165,889	167,295
<b>Total expenditure</b>		<u>165,889</u>	<u>167,295</u>
<b>Net income / (expenditure) before transfers</b>		83,361	37,184
Transfers between funds		-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		83,361	37,184
Increase / (decrease) in investments' values		151,559	35,946
<b>Net movement in funds for the year</b>		<u>234,920</u>	<u>73,130</u>
<b>Capitalised expenditure</b>			
New Parish Centre		<u>376,022</u>	<u>860</u>

## Rossorry Parish Church

### Extracts from the Financial Statements For the year ended 31 December 2025

	2025	2024
	£	£
<b>1 Donations and legacies</b>		
Plate collections	2,010	1,913
Freewill offerings	93,498	93,000
Gift Aid	24,332	19,494
Legacies and bequests	-	2,000
Donations in memory and in lieu	8,905	978
Donations for the new parish centre	5,000	-
Donation for use of church	1,500	-
Other donations	660	-
Easter - Soles for Souls	11,609	2,060
Harvest	1,875	2,580
Christmas	2,435	3,655
Grants	650	500
Soles for Souls	14,003	-
Lights of Love	4,954	-
Barbeque	2,531	-
Beetle Drive	480	-
Mother's Union teas	800	-
Other collections	360	2,020
	<u>175,602</u>	<u>128,200</u>
	2025	2024
	£	£
<b>2 Other trading activities</b>		
Donations for use of hall	1,353	1,545
	<u>1,353</u>	<u>1,545</u>
	2025	2024
	£	£
<b>3 Investments</b>		
Bank interest	14,157	20,298
Investment income	55,634	52,544
	<u>69,791</u>	<u>72,842</u>
	2025	2024
	£	£
<b>4 Charitable activities</b>		
Diocesan magazine	780	790
Graveyard income	1,150	150
Craft classes	-	270
Bowling Club	366	565
Wednesday Club	208	117
	<u>2,504</u>	<u>1,892</u>
<b>Total income</b>	<u>249,250</u>	<u>204,479</u>

Appendix 1

These extracts have been prepared from the Parish's Financial Statements which were subject to Independent Examination. A copy of the Financial Statements may be requested from the Parish Treasurer.

## Rossorry Parish Church

### Extracts from the Financial Statements For the year ended 31 December 2025

	Notes	2025 £	2024 £
<b>5 Charitable activities</b>			
Diocesan assessment		64,152	62,143
Church and grounds	6	30,762	26,118
Parochial hall and grounds	7	5,226	5,511
Rectory and grounds	8	12,058	10,868
Sexton's house	9	2,002	1,612
Parish office	10	8,027	19,052
Charitable donations	Appendix 2	17,713	20,170
Insurance		7,271	7,183
RCB fees re Gift Aid claims		780	746
Postage, stationery, advertising and computer		6,894	4,261
Ulster Bank charges		574	478
Diocesan magazines		940	946
Legal and professional fees		2,764	908
Accounts independent examination		2,640	2,569
Payroll services		99	198
Craft class costs		-	220
Gifts		1,100	1,058
Bowling Club expenses		583	653
Wednesday Club expenses		607	1,135
Unpresented cheques written off		0	(220)
General expenses		1,697	1,686
<b>Total expenditure</b>		<b>165,889</b>	<b>167,295</b>

	2025 £	2024 £
<b>6 Church and grounds</b>		
Water charges	119	98
Repairs and maintenance	1,422	3,364
New PA system	6,200	-
Heat, light and power	7,727	7,147
Grounds maintenance	5,842	5,242
Books, literature, etc.	1,293	490
Organists , music, choir and M-Blaze	5,690	8,069
Visiting clergy and preachers	828	820
Bible Club, Sunday School and Confirmation Class	388	371
Miscellaneous	1,253	517
	<b>30,762</b>	<b>26,118</b>

These extracts have been prepared from the Parish's Financial Statements which were subject to Independent Examination. A copy of the Financial Statements may be requested from the Parish Treasurer.

## Rossorry Parish Church

### Extracts from the Financial Statements For the year ended 31 December 2025

	2025	2024
	£	£
<b>7 Parochial hall and grounds</b>		
Heat, light and power	1,117	2,270
Water charges	112	121
Repairs and maintenance	1,857	1,477
Grounds maintenance	1,150	990
Miscellaneous	990	653
	<u>5,226</u>	<u>5,511</u>

	2025	2024
	£	£
<b>8 Rectory and grounds</b>		
Rates	1,115	1,067
Heat, light and power	1,269	1,506
Repairs and maintenance	2,331	152
Grounds maintenance	1,150	1,682
Miscellaneous	6,193	6,461
	<u>12,058</u>	<u>10,868</u>

	2025	2024
	£	£
<b>9 Caretaker's / Sexton's house</b>		
Rates	453	434
Repairs and maintenance	1,549	1,178
	<u>2,002</u>	<u>1,612</u>

	2025	2024
	£	£
<b>10 Parish office</b>		
Salaries and PAYE / NIC	2,592	13,261
Rent	2,167	2,600
Heat, light and power	1,033	1,304
Telephone and broadband	800	837
Grounds maintenance	-	990
Repairs and maintenance	1,435	60
	<u>8,027</u>	<u>19,052</u>

These extracts have been prepared from the Parish's Financial Statements which were subject to Independent Examination. A copy of the Financial Statements may be requested from the Parish Treasurer.

## Rossorry Parish Church

## Appendices to the Extracts from the Financial Statements

## Appendix 1 Investment income

	2025	2024		2025	2024
	£	£		£	£
<b>Income from the RCB</b>			<b>Income from the CIT</b>		
Annie E Sheridan	10	10	TS Hurst	11	11
Arthur Maguire	95	90	Mrs R Browne	27	26
Robert Thompson	14	13	RW Johnston	516	499
George A Berney	125	119	Mrs M Armstrong	56	54
Bertie Turner	332	315		<u>610</u>	<u>590</u>
C Stinson	6	6			
Cyril RE Millar	130	124	<b>Income from M &amp; G Charifund</b>		
Elizabeth Fawcett	16	15	General	20,099	19,142
Elmour Samuel Finnegan	51	48	Harte	<u>1,101</u>	<u>1,208</u>
Mr Ernest Long	32	31		<u>21,200</u>	<u>20,350</u>
Frances Anne Gamble	36	35			
G Elliott	14	13	<b>Lloyds</b>	38	33
George Fearis	100	102			
Harold Mavitty	15	14	<b>Clogher Diocesan Board of Education</b>	1,378	1,263
William and Florence Bleakley	19	18			
Miss Jean Bleakley	28	27	<b>NI Central Investment Fund for Charities</b>	13,798	12,661
C Elliott	17	17			
Mrs ME Lucas	17	17	<b>Total income from investments</b>	<u>55,634</u>	<u>52,544</u>
Mrs Pearson	9	8			
Crawford Breen	113	107			
David Nixon	38	36			
Dr AG Berney	157	149			
Mrs Edie Whittaker	68	65			
Ernest Lucy	35	33			
George and Jane Little	35	33			
IK Berney	188	178			
Meta Elliott	113	107			
Lewis Farrelly	83	79			
Mrs EAJ Pearson	132	125			
Mrs Emily Acheson	14	13			
Mrs Sarah Georgina Johnston	28	27			
Olive McClenaghan	75	71			
Sarah Crozier	282	268			
T and J Farrelly	91	86			
Wilma Darling	38	36			
JF Clanachan	66	63			
J Nixon	14	13			
J Orr	77	73			
James Rutledge	3,619	3,431			
Mary JBM Belford	128	122			
Mrs M Palmer	2	2			
Miss Dorothy Algeo	52	49			
Miss Edith JR Algeo	60	56			
Miss Elizabeth Orr	105	100			
Miss Ethel E Henderson	54	51			
Miss H Johnston	14	14			
Miss Helena Graham	32	31			
Miss LAM Rexter	6	5			
Miss M Keys	14	13			
Miss Ruby Colhoun	5	5			
Mrs CH Field	2,692	2,553			
Mrs C Plunkett	1	1			
Mrs Freda Henderson	34	32			
Mrs MEJ Sweeney	16	15			
Mrs Palmer	11	10			
Mrs Maisie Fleming	162	154			
Mrs NA McBrien	19	18			
Mrs SB Humpreys	3	3			
Mrs SEC Berry	49	46			
Mrs S Rusk	5	5			
various parish funds	4,052	3,838			
RW Johnston	4,454	4,223			
Sarah McBrien	72	68			
TG Howe	11	10			
Thomas Beatty Lucas	12	11			
W and EJ Brownlee	61	58			
Mrs E Ovens	147	139			
	<u>18,612</u>	<u>17,647</u>			

These extracts have been prepared from the Parish's Financial Statements which were subject to Independent Examination. A copy of the Financial Statements may be requested from the Parish Treasurer.

## Rossorry Parish Church

### Appendices to the Extracts from the Financial Statements

#### Appendix 2 Charitable contributions

	2025	2024
	£	£
Aisling Centre	2,300	300
Air Ambulance NI	200	200
Bible Society	250	250
Bishops' Appeal	2,963	4,542
Cancer Connect NI	500	500
Church Missionary Society Ireland	250	250
Church of Ireland Board for Social Action	200	200
Church of Ireland Board of Education (NI)	100	100
Church of Ireland Childrens Ministry	100	100
Church of the Holy Name, Greenisland	-	500
Clogher Diocese's Board of Missions	250	250
Clogher Diocesan Ministry for Healing	100	100
Crosslinks	100	250
Divine Healing Ministries	-	165
Enniskillen Food Bank	500	500
Fermanagh Mencap	200	200
Fermanagh Palliative Transport Service	250	250
Friends of the Cancer Centre	500	500
Habitat for Humanity	100	200
Harte Fund, donations and grants paid	2,700	3,671
Jones Memorial Primary School	1,200	1,492
Kevin Bell Repatriation Trust	200	-
Lord Enniskillen Memorial Orphan Society	500	500
Love for Life	200	200
Marie Curie Cancer Care	500	500
Mothers' Union Mission	-	200
NI Hospice (Fermanagh)	500	500
Queens University C of I Student Centre	100	300
Representative Church Body Library	200	200
Rossorry Mothers' Union	300	300
Scripture Union	250	250
South American Missionary Society		250
SWELL	500	500
Tear Fund	250	250
The Poppy Appeal	450	450
Women's World Day of Prayer	-	250
Water Drops	1,000	1,000
	<u>17,713</u>	<u>20,170</u>

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## Rossorry Parish Church

### Appendices to the Extracts from the Financial Statements

#### Appendix 3 Bank accounts

		2025	2024
		£	£
<b>Parish accounts</b>			
Ulster Bank	Main current account	101,076	120,206
Ulster Bank	Business Reserve account	1,000	1,000
Ulster Bank	Money Desk Deposit	250,000	456,202
Santander		-	-
Ulster Bank	Harte current account	355	1,804
<b>Total Parish accounts</b>		<u>352,431</u>	<u>579,212</u>
<b>Parish related organisations' accounts</b>			
Santander	Bowling Club	342	100
Santander	Bowling Club	3,976	4,436
Ulster Bank	Wednesday Club	1,009	1,408
<b>Total charity bank accounts</b>		<u>357,758</u>	<u>585,156</u>

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Accounts

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## Rossorry Parish Church

### Statement of Financial Activities For the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income</b>	<b>4</b>					
Donations and legacies		125,700	-	2,500	128,200	141,320
Other trading activities		1,545	-	-	1,545	1,745
Investments		71,633	-	1,209	72,842	66,103
Charitable activities		1,210	682	-	1,892	3,552
<b>Total income</b>		<b>200,088</b>	<b>682</b>	<b>3,709</b>	<b>204,479</b>	<b>212,720</b>
<b>Expenditure</b>	<b>5</b>					
Charitable activities		161,836	1,788	3,671	167,295	161,984
<b>Total expenditure</b>		<b>161,836</b>	<b>1,788</b>	<b>3,671</b>	<b>167,295</b>	<b>161,984</b>
<b>Net income / (expenditure) before transfers</b>		<b>38,252</b>	<b>(1,106)</b>	<b>38</b>	<b>37,184</b>	<b>50,736</b>
Transfers between funds		-	-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>38,252</b>	<b>(1,106)</b>	<b>38</b>	<b>37,184</b>	<b>50,736</b>
Net gains / (losses) on investments	<b>7</b>	25,161	35	10,750	35,946	33,846
<b>Net movement in funds</b>		<b>63,413</b>	<b>(1,071)</b>	<b>10,788</b>	<b>73,130</b>	<b>84,582</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		2,052,619	50,238	504,122	2,606,979	2,522,397
<b>Total funds carried forward</b>		<b>2,116,032</b>	<b>49,167</b>	<b>514,910</b>	<b>2,680,109</b>	<b>2,606,979</b>


## Rossorry Parish Church


### Statement of Financial Position For the year ended 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	10	673,847	672,987
Investment Properties			
Investments	11	<u>1,402,515</u>	<u>1,364,569</u>
<b>Total fixed assets</b>		<u>2,076,362</u>	<u>2,037,556</u>
<b>Current assets</b>			
Receivables	12	19,891	19,148
Cash at bank and in hand		<u>585,156</u>	<u>551,575</u>
<b>Total current assets</b>		605,047	570,723
<b>Payables - amounts falling due within one year</b>	13	<u>(1,300)</u>	<u>(1,300)</u>
<b>Net current assets</b>		<u>603,747</u>	<u>569,423</u>
<b>The funds of the charity (parish)</b>		<u>2,680,109</u>	<u>2,606,979</u>
<b>Unrestricted Funds</b>			
General		2,116,032	2,052,619
Designated		<u>-</u>	<u>-</u>
<b>Total unrestricted funds</b>		2,116,032	2,052,619
<b>Restricted Funds</b>		49,167	50,238
<b>Endowment funds</b>		<u>514,910</u>	<u>504,122</u>
<b>Total charity funds</b>	14	<u>2,680,109</u>	<u>2,606,979</u>

The notes on pages 11 to 20 are an integral part of the financial statements.

These financial statements were approved by the Board of Trustees on 28 March 2025 and signed on its behalf by:

  
Mr George Robert Elliott  
Honorary Treasurer

  
Mrs Dorothy Helen Wilson  
Honorary Secretary

## **Rossorry Parish Church**

### **Notes to the Financial Statements For the year ended 31 December 2024**

#### **1. GENERAL INFORMATION**

Rossorry Parish is a Church of Ireland parish registered as a charity in Northern Ireland. The address of the registered office is as shown on page 3.

The parish constitutes a public benefit entity as defined by FRS 102.

#### **2. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **2.1 Statement of Compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice.

##### **2.2 Basis of Preparation**

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

##### **2.3 Preparation of accounts on a going concern basis**

The parish generally meets its day to day working capital requirements from its annual income. The trustees continually review the parish's finances and are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

##### **2.4 Cash Flow Statement**

The charity has applied Update Bulletin 2 as published on 5 October 2018 (effective 1 January 2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **2.5 Income**

Plate collections, Freewill Offerings, graveyard income, hire of hall and donations are accounted for on a cash receipts basis as the amounts are collected. Legacies are included in income according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2024

#### 2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 2.7 Tangible fixed assets

The assets of the parish comprise:

- Church building and graveyard;
- Parish hall;
- Rectory;
- Sexton's house;
- Fixtures and fittings.

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 on the balance sheet 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 hall was built in the 1960's. It is recognised at a deemed cost. No depreciation has been provided on the hall as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The rectory and sexton's house are recognised at deemed cost, being the estimated fair value of the property at 31 December 2017. No depreciation has been provided on these buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures, fittings and equipment are written off as an expense in the year of purchase.

#### 2.8 Investments

Fixed asset investments comprising investment properties, investments in equities and investment in Representative Church Body and Church of Ireland Trustees Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each balance sheet date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment. Unrealised gains and losses represent the difference between the fair value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and fair value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the fair value at the start of the year or cost if purchased in the year. Both realised and unrealised gains and losses in investments are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

#### 2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

## **Rossorry Parish Church**

### **Notes to the Financial Statements For the year ended 31 December 2024**

#### **2.10 Financial instruments**

The Parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

#### **2.11 Fund Accounting**

Funds are classified as either restricted or unrestricted, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the parish.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced but the income is used for the purpose defined in accordance with the objects of the parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **2.12 Taxation**

As a charity, the parish is not liable to Income or Corporation Tax.

### **3. Critical accounting judgement and estimation uncertainty**

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees do not consider that there are any critical judgements made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2024

4. Income	Unrestricted Funds		Restricted Funds		Endowment Funds		Total Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>4.1 Donations and legacies</b>														
Plate collections	1,913	-	-	-	1,913	2,875	-	-	-	-	-	-	-	2,875
Freewill offerings	93,000	-	-	-	93,000	86,310	-	-	-	-	-	-	-	86,310
Gift Aid	19,494	-	-	-	19,494	18,314	-	-	-	-	-	13,500	-	18,314
Legacies and bequests	-	-	-	2,000	2,000	-	-	-	-	-	-	-	-	5,490
Donations in memory and lieu	978	-	-	-	978	5,490	-	-	-	-	-	-	-	2,124
Easter	2,060	-	-	-	2,060	2,124	-	-	-	-	-	-	-	2,855
Harvest	2,580	-	-	-	2,580	2,855	-	-	-	-	-	-	-	3,978
Christmas	3,655	-	-	-	3,655	3,978	-	-	-	-	-	-	-	600
Grants	-	-	-	500	500	600	-	-	-	-	-	-	-	5,274
Other collections	2,020	-	-	-	2,020	5,274	-	-	-	-	-	-	-	141,320
	125,700	-	-	2,500	128,200	127,820	-	-	-	-	-	13,500	-	141,320
<b>4.2 Other trading activities</b>														
Donations for use of hall	1,545	-	-	-	1,545	1,535	-	-	-	-	-	-	-	1,535
Rent of glebe lands	-	-	-	-	-	210	-	-	-	-	-	-	-	210
	1,545	-	-	-	1,545	1,745	-	-	-	-	-	-	-	1,745

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2024

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
<b>4.3 Investments</b>														
Bank interest	20,298	-	-	-	-	-	20,298	16,334	-	-	-	-	-	16,334
Investment income	51,335	-	-	1,209	1,209	52,544	48,896	873	-	-	873	-	-	49,769
	71,633	-	-	1,209	1,209	72,842	65,230	873	-	-	873	-	-	66,103

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£
<b>4.4 Charitable activities</b>														
Diocesan magazine	790	-	-	-	-	-	790	1,106	-	-	-	-	-	1,106
Graveyard income	150	-	-	-	-	-	150	250	-	-	-	-	-	250
Craft classes	270	-	-	-	-	-	270	270	-	-	-	-	-	270
Bowling Club: members' subscriptions, fees, etc.	-	-	565	-	-	-	565	-	922	-	-	-	-	922
Wednesday Club members' subscriptions, donations,	-	-	117	-	-	-	117	-	1,004	-	-	-	-	1,004
	1,210	682	682	-	-	1,892	1,626	1,926	-	-	-	-	-	3,552

**Total income** 200,088 682 3,709 204,479 196,421 1,926 14,373 212,720

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2024

#### 5. Expenditure

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total Funds 2023 £
<b>Charitable activities</b>									
Diocesan assessment		62,143	-	-	62,143	44,760	-	-	44,760
Church and grounds	6.1	26,118	-	-	26,118	23,483	-	-	23,483
Parochial hall and grounds	6.2	5,511	-	-	5,511	9,298	-	-	9,298
Rectory and grounds	6.3	10,868	-	-	10,868	12,886	-	-	12,886
Sexton's house	6.4	1,612	-	-	1,612	173	-	-	173
Parish office	6.5	19,052	-	-	19,052	20,681	-	-	20,681
Charitable donations		16,499	-	3,671	20,170	21,224	-	2,725	23,949
Insurance		7,183	-	-	7,183	6,842	-	-	6,842
RCB fees re Gift Aid claims		746	-	-	746	712	-	-	712
Postage, stationery, advertising and computer costs		4,261	-	-	4,261	6,503	-	-	6,503
Bank charges		478	-	-	478	525	-	-	525
Diocesan magazines		946	-	-	946	880	-	-	880
Legal and professional fees		908	-	-	908	4,395	-	-	4,395
Accounts independent examination		2,569	-	-	2,569	2,820	-	-	2,820
Payroll services		198	-	-	198	387	-	-	387
Craft class costs		220	-	-	220	450	-	-	450
Gifts		1,058	-	-	1,058	1,678	-	-	1,678
Bowling Club expenses		-	653	-	653	-	914	-	914
Wednesday Club expenses		-	1,135	-	1,135	-	1,286	-	1,286
Unpresented cheques written off		(220)	-	-	(220)	(828)	-	-	(828)
General expenses		1,686	-	-	1,686	190	-	-	190
		161,836	1,788	3,671	167,295	157,059	2,200	2,725	161,984

# Rossorry Parish Church

## Notes to the Financial Statements For the year ended 31 December 2024

### 6. Expenditure

	Unrestricted Fund 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>6.1 Church and grounds</b>					
Water charges	98	-	-	98	113
Repairs and maintenance	3,364	-	-	3,364	945
Heat, light and power	7,147	-	-	7,147	7,848
Grounds maintenance	5,242	-	-	5,242	3,870
Books, literature, etc.	490	-	-	490	738
Music, choir, and M-Blaze	8,069	-	-	8,069	6,127
Visiting clergy and preachers	820	-	-	820	896
Bible Club, Sunday School, and Confirmation Class	371	-	-	371	1,487
Miscellaneous	517	-	-	517	1,459
	26,118	-	-	26,118	23,483

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>6.2 Parochial Hall and grounds</b>					
Heat, light and power	2,270	-	-	2,270	2,301
Water charges	121	-	-	121	95
Repairs and maintenance	1,477	-	-	1,477	1,665
Grounds maintenance	990	-	-	990	792
Miscellaneous	653	-	-	653	4,445
	5,511	-	-	5,511	9,298

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>6.3 Rectory and grounds</b>					
Rates	1,067	-	-	1,067	1,024
Heat, light and power	1,506	-	-	1,506	1,584
Repairs and maintenance	152	-	-	152	2,063
Grounds maintenance	1,682	-	-	1,682	1,392
Miscellaneous	6,461	-	-	6,461	6,823
	10,868	-	-	10,868	12,886

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>6.4 Caretaker's / Sexton's house</b>					
Rates	434	-	-	434	416
Repairs and maintenance	1,178	-	-	1,178	(243)
	<u>1,612</u>	<u>-</u>	<u>-</u>	<u>1,612</u>	<u>173</u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>6.5 Parish office</b>					
Salaries and PAYE / NIC	13,261	-	-	13,261	13,417
Rent	2,600	-	-	2,600	2,600
Heat, light and power	1,304	-	-	1,304	2,492
Telephone and broadband	837	-	-	837	1,043
Grounds maintenance	990	-	-	990	792
Repairs and maintenance	60	-	-	60	337
	<u>19,052</u>	<u>-</u>	<u>-</u>	<u>19,052</u>	<u>20,681</u>

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2024

<b>7. Net gains / (losses) on Investments</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Unrealised fair value gains / (losses) on investments	35,946	33,846
	<u>35,946</u>	<u>33,846</u>

### 8. Taxation

Rossorry Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

<b>9. Analysis of staff costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Administration salaries	13,261	13,417
	<u>13,261</u>	<u>13,417</u>

The average number of employees during the year was one, being the parish administrator. He is also one of the trustees and a member of the select vestry.

### 10. Tangible fixed assets

	<b>Buildings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At beginning of the year	672,987	672,987
Additions	860	860
Disposals	-	-
-At end of the year	<u>673,847</u>	<u>673,847</u>
<b>Depreciation</b>		
At beginning of the year	-	-
Depreciation	-	-
Disposals	-	-
At end of the year	-	-
<b>Net book value at beginning of the year</b>	<u>673,847</u>	<u>673,847</u>
<b>Net book value at end of the year</b>	<u>672,987</u>	<u>672,987</u>

Tangible fixed assets are recognised at their deemed cost.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2024

#### 11. Investments

	2024 £	2023 £
<u>Original cost</u>		
At 1 January	789,818	782,818
Additions	2,000	7,000
At 31 December	<u>791,818</u>	<u>789,818</u>
<u>Market value</u>		
At 1 January	1,364,569	1,323,723
Additions	2,000	7,000
Fair value gain / (loss)	35,946	33,846
At 31 December	<u>1,402,515</u>	<u>1,364,569</u>

#### 12. Receivables

	2024 £	2023 £
Gift Aid	18,917	18,314
Other receivables	974	834
	<u>19,891</u>	<u>19,148</u>

#### 13. Payables - due within one year

	2024 £	2023 £
Accruals	1,300	1,300
	<u>1,300</u>	<u>1,300</u>

#### 14. Analysis of Net Assets Among Funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
Fixed Assets	673,847	-	-	673,847
Investments	891,608	1,982	508,925	1,402,515
Current Assets				
Receivables	19,891	-	-	19,891
Cash at bank and in hand	531,986	47,185	5,985	585,156
Current Liabilities	(1,300)	-	-	(1,300)
Net Assets at 31 December	<u>2,116,032</u>	<u>49,167</u>	<u>514,910</u>	<u>2,680,109</u>

#### Endowment funds

The parish has received numerous bequests which are invested with the Representative Church Body, Church of Ireland Trustees and other financial institutions, the income being used for parish purposes. The parish treats these as if they were permanent endowment funds where the capital cannot be converted to income.

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Accounts

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## **Rossorry Parish Church**

### **Notes to the Financial Statements For the year ended 31 December 2023**

#### **1. GENERAL INFORMATION**

Rossorry Parish is a Church of Ireland parish registered as a charity in Northern Ireland. The address of the registered office is as shown on page 3.

The parish constitutes a public benefit entity as defined by FRS 102.

#### **2. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **2.1 Statement of Compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice.

##### **2.2 Basis of Preparation**

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

##### **2.3 Preparation of accounts on a going concern basis**

The parish generally meets its day to day working capital requirements from its annual income. The trustees continually review the parish's finances and are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

##### **2.4 Cash Flow Statement**

The charity has applied Update Bulletin 2 as published on 5 October 2018 (effective 1 January 2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **2.5 Income**

Plate collections, Freewill Offerings, graveyard income, hire of hall and donations are accounted for on a cash receipts basis as the amounts are collected. Legacies are included in income according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

#### 2.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 2.7 Tangible fixed assets

The assets of the parish comprise:

- Church building and graveyard;
- Parish hall;
- Rectory;
- Sexton's house;
- Fixtures and fittings.

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 on the balance sheet 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 hall was built in the 1960's. It is recognised at a deemed cost. No depreciation has been provided on the hall as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The rectory and sexton's house are recognised at deemed cost, being the estimated fair value of the property at 31 December 2017. No depreciation has been provided on these buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures, fittings and equipment are written off as an expense in the year of purchase.

#### 2.8 Investments

Fixed asset investments comprising investment properties, investments in equities and investment in Representative Church Body and Church of Ireland Trustees Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each balance sheet date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment. Unrealised gains and losses represent the difference between the fair value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and fair value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the fair value at the start of the year or cost if purchased in the year. Both realised and unrealised gains and losses in investments are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

#### 2.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

## **Rossorry Parish Church**

### **Notes to the Financial Statements For the year ended 31 December 2023**

#### **2.10 Financial instruments**

The Parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

#### **2.11 Fund Accounting**

Funds are classified as either restricted or unrestricted, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the parish.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced but the income is used for the purpose defined in accordance with the objects of the parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **2.12 Taxation**

As a charity, the parish is not liable to Income or Corporation Tax.

### **3. Critical accounting judgement and estimation uncertainty**

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees do not consider that there are any critical judgements made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

#### 4. Income

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
<b>4.1 Donations and legacies</b>																
Plate collections	2,875		-		-		2,875		1,949		-		-		1,949	
Freewill offerings	86,310		-		-		86,310		81,069		-		-		81,069	
Gift Aid	18,314		-		-		18,314		17,804		-		-		17,804	
Legacies and bequests	-		-		13,500		13,500		-		-		-		-	
Donations in memory and lieu	5,490		-		-		5,490		2,486		-		-		2,486	
Easter	2,124		-		-		2,124		2,041		-		-		2,041	
Harvest	2,855		-		-		2,855		2,361		-		-		2,361	
Christmas	3,978		-		-		3,978		3,377		-		-		3,377	
Grants	600		-		-		600		750		-		-		750	
Ukraine Appeal	-		-		-		-		3,180		-		-		3,180	
Other collections	5,274		-		-		5,274		-		-		-		-	
	127,820		-		13,500		141,320		115,017		-		-		115,017	

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
<b>4.2 Other trading activities</b>																
Donations for use of hall	1,535		-		-		1,535		1,220		-		-		1,220	
Rent of glebe lands	210		-		-		210		175		-		-		175	
	1,745		-		-		1,745		1,395		-		-		1,395	

## Rosorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
<b>4.3 Investments</b>														
Bank interest	16,334		-		-		660		-		-		660	
Investment income	48,896		-	873	873		47,960		-		1,114		49,074	
	65,230		-	873	873		48,620		-		1,114		49,734	

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
<b>4.4 Charitable activities</b>														
Diocesan magazine	1,106		-		-		415		-		-		415	
Graveyard income	250		-		-		740		-		-		740	
Craft classes	270		-		-		800		-		-		800	
Bowling Club: members' subscriptions, fees, etc.	-		922		-		-		4		-		4	
Wednesday Club members' subscriptions, donations,	-		1,004		-		-		705		-		705	
	1,626		1,926		-		1,955		709		-		2,664	

<b>Total income</b>	196,421		1,926	14,373	14,373		166,987		709		1,114		168,810	
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## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

#### 5. Expenditure

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total Funds 2022 £
<b>Charitable activities</b>									
Diocesan assessment		44,760	-	-	44,760	38,207	-	-	38,207
Church and grounds	6.1	23,483	-	-	23,483	18,392	-	-	18,392
Parochial hall and grounds	6.2	9,298	-	-	9,298	4,016	-	-	4,016
Rectory and grounds	6.3	12,886	-	-	12,886	9,015	-	-	9,015
Sexton's house	6.4	173	-	-	173	1,426	-	-	1,426
Parish office	6.5	20,681	-	-	20,681	18,183	-	-	18,183
Charitable donations		21,224	-	2,725	23,949	18,421	-	-	18,421
Insurance		6,842	-	-	6,842	6,632	-	-	6,632
RCB fees re Gift Aid claims		712	-	-	712	714	-	-	714
Postage, stationery, advertising and computer costs		6,503	-	-	6,503	4,706	-	-	4,706
Bank charges		525	-	-	525	443	-	-	443
Diocesan magazines		880	-	-	880	627	-	-	627
Legal and professional fees		4,395	-	-	4,395	-	-	-	-
Accounts independent examination		2,820	-	-	2,820	2,268	-	-	2,268
PAYE services		387	-	-	387	360	-	-	360
Craft class costs		450	-	-	450	720	-	-	720
Gifts		1,678	-	-	1,678	505	-	-	505
Bowling Club expenses		-	914	-	914	-	342	-	342
Wednesday Club expenses		-	1,286	-	1,286	-	1,463	-	1,463
Unpresented cheques written off		(828)	-	-	(828)	-	-	-	-
General expenses		190	-	-	190	686	-	-	686
		157,059	2,200	2,725	161,984	125,321	1,805	-	127,126

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

#### 6. Expenditure

	<b>Unrestricted Fund 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>6.1 Church and grounds</b>					
Water charges	113	-	-	113	76
Repairs and maintenance	945	-	-	945	1,914
Heat, light and power	7,848	-	-	7,848	6,408
Grounds maintenance	3,870	-	-	3,870	3,960
Books, literature, etc.	738	-	-	738	332
Music, choir, and M-Blaze	6,127	-	-	6,127	4,897
Visiting clergy and preachers	896	-	-	896	57
Bible Club, Sunday School, and Confirmation Class	1,487	-	-	1,487	388
Miscellaneous	1,459	-	-	1,459	360
	<u>23,483</u>	<u>-</u>	<u>-</u>	<u>23,483</u>	<u>18,392</u>

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>6.2 Parochial Hall and grounds</b>					
Heat, light and power	2,301	-	-	2,301	2,197
Water charges	95	-	-	95	82
Repairs and maintenance	1,665	-	-	1,665	661
Grounds maintenance	792	-	-	792	660
Miscellaneous	4,445	-	-	4,445	416
	<u>9,298</u>	<u>-</u>	<u>-</u>	<u>9,298</u>	<u>4,016</u>

	<b>Unrestricted Funds 20230 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>6.3 Rectory and grounds</b>					
Rates	1,024	-	-	1,024	967
Heat, light and power	1,584	-	-	1,584	1,896
Repairs and maintenance	2,063	-	-	2,063	5,492
Grounds maintenance	1,392	-	-	1,392	660
Miscellaneous	6,823	-	-	6,823	-
	<u>12,886</u>	<u>-</u>	<u>-</u>	<u>12,886</u>	<u>9,015</u>

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>6.4 Caretaker's / Sexton's house</b>					
Rates	416	-	-	416	393
Repairs and maintenance	(243)	-	-	(243)	1,033
	173	-	-	173	1,426

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>6.5 Parish office</b>					
Salaries and PAYE / NIC	13,417	-	-	13,417	11,446
Rent	2,600	-	-	2,600	2,600
Heat, light and power	2,492	-	-	2,492	2,606
Telephone and broadband	1,043	-	-	1,043	726
Grounds maintenance	792	-	-	792	660
Repairs and maintenance	337	-	-	337	145
	20,681	-	-	20,681	18,183

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

<b>7. Net gains / (losses) on Investments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Unrealised fair value gains / (losses) on investments	33,846	(122,752)
	<u>33,846</u>	<u>(122,752)</u>

#### 8. Taxation

Rossorry Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

<b>9. Analysis of staff costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Administration salaries	12,293	11,445
	<u>12,293</u>	<u>11,445</u>

The average number of employees during the year was one, being the parish administrator. He is also one of the trustees and a member of the select vestry.

#### 10. Tangible fixed assets

	<b>Buildings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At beginning of the year	670,546	670,546
Additions	2,441	2,441
Disposals	-	-
At end of the year	<u>672,987</u>	<u>672,987</u>
<b>Depreciation</b>		
At beginning of the year	-	-
Depreciation	-	-
Disposals	-	-
At end of the year	<u>-</u>	<u>-</u>
<b>Net book value at beginning of the year</b>	<u>670,546</u>	<u>670,546</u>
<b>Net book value at end of the year</b>	<u>672,987</u>	<u>672,987</u>

Tangible fixed assets are recognised at their deemed cost.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2023

<b>11. Investments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<u>Original cost</u>		
At 1 January	782,818	782,818
Additions	7,000	-
At 31 December	<u>789,818</u>	<u>782,818</u>
<u>Market value</u>		
At 1 January	1,323,723	1,446,475
Additions	7,000	-
Fair value gain / (loss)	33,846	(122,752)
At 31 December	<u>1,364,569</u>	<u>1,323,723</u>

<b>12. Receivables</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift Aid	18,314	17,804
Other receivables	834	1,829
	<u>19,148</u>	<u>19,633</u>

<b>13. Payables - due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	1,300	1,300
	<u>1,300</u>	<u>1,300</u>

<b>14. Analysis of Net Assets Among Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	672,987	-	-	672,987
Investments	866,446	1,947	496,176	1,364,569
Current Assets				
Receivables	19,148	-	-	19,148
Cash at bank and in hand	495,338	48,291	7,946	551,575
Current Liabilities	(1,300)	-	-	(1,300)
Net Assets at 31 December	<u>2,052,619</u>	<u>50,238</u>	<u>504,122</u>	<u>2,606,979</u>

#### Endowment funds

The parish has received numerous bequests which are invested with the Representative Church Body, Church of Ireland Trustees and other financial institutions, the income being used for parish purposes. The parish treats these as if they were permanent endowment funds where the capital cannot be converted to income.

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Annual report

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## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2023**

The trustees present the annual report and accounts for Rossorry Parish for the year ended 31 December 2023.

#### **Reference and Administration Details**

The reference and administration details of the charity are as shown on page 3.

#### **Objectives and Activities**

##### ***Objectives***

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of Rossorry Parish Church 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 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 parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the parish.

##### ***Achievements and Performance***

As a Parish Church with a clear Anglican identity, Rossorry Parish aims to be the spiritual home of all our parishioners regardless of age. To achieve this, we offer a variety of services of worship and activities.

There are a number of people who support the worshiping life of the Church. This team is headed by the Rector, the Rev Stephen McWhirter. The parish has two Parish Readers who take part in services every week; one of these Readers is about to complete training as a Diocesan Reader. In the period 2024/25 the parish will be joined by a Theological Student Intern. This is a training opportunity for the parish as we support and encourage future ministry within the wider church. The parish also has a Diocesan Pastoral Assistant who assists the Rector in the visitation of the sick and elderly.

The Parish family and wider community, along with divine worship, benefit from the use of the Parochial Hall. This includes our own Sunday School, Youth & Adult Organisations, along with a number of community-based groups.

The parish supports those in need both locally and further afield through its donations to missions and charities. The parish has made a number of charitable donations to our local Food Bank following its introduction during the pandemic and the Parish now make collections and supports this initiative on a permanent basis. We also support our local primary schools to support needy families.

## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2023**

The Rector, who is Chairman of the Select Vestry, is also active on the Board of Governors of Jones Memorial Primary School and a Northern Irish charity, Water Drops, which enables water programmes in East Africa (principally Kenya). The Select Vestry is aware of both these positions. Other Trustees of the Parish also have interests in other Trusteeships, a register of which is kept by the Honorary Secretary.

The Select Vestry are in the process of seeking tenders for a long planned new Parish Centre and are in the final stages of full Planning Permission and approval of plans submitted to the Fermanagh and Omagh District Council. Following the building of this new centre the Select Vestry will again consider the renovation and modernisation of the existing Parochial Hall.

Rossorry is privileged to have a magnificent parish Church as place of worship within a beautiful setting. The upkeep of this building and its environs is a key priority of the Select Vestry.

The parish enjoys very good community relations with its neighbouring churches and has a strong standing link with the local Graan Passionist Monastery and its clergy.

The activities outlined above demonstrate how Rossorry Parish continues to implement its charitable purposes (i.e. the advancement of religion) and meets the public benefit. Benefit to members of the public include contributing to spiritual well-being and reinforcement of Christian values.

Rossorry Parish adheres to Safeguarding Trust, the Church of Ireland Child Protection Policy. It also follows Church of Ireland guidance to ensure compliance with General Data Protection Regulations.

#### ***Public Benefit Statement***

The Parish's Trustees have 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 as well as providing public benefit.

The Trustees of the parish confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 December 2023.

#### **Financial Review**

##### ***Financial Performance***

The financial performance was in line with the Trustees' expectations. The parish remains in a sound financial position at the year end. The results for the year are set out in detail on page 9 of the accounts.

##### ***Reserves Policy***

The trustees do not have a formal reserves policy. The parish holds a significant level of unrestricted funds in bank accounts and the trustees are confident that there are sufficient funds to meet the foreseeable needs of the parish.

#### **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.

## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2023**

#### ***Recruitment and Appointment of Select Vestry***

All members of the Church of Ireland who are over the age of eighteen 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 members 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 of office which may be served.

#### ***Pay and remuneration***

The stipend of the Incumbent of the parish (the Rector) is paid in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland.

#### ***Organisational structure***

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the clergy serving in the parish, the church wardens, the glebe wardens and generally not more than twelve other members of the General Vestry.

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

The Select Vestry meets at times fixed by the members or by the Diocesan Synod. Special meetings may be convened at any time by the chairperson or church wardens. In 2023 the Select Vestry met ten times and the average attendance was 80%.

#### ***Statement of Trustees' Responsibilities***

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;  
state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2023**

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the parish's transactions and disclose with reasonable accuracy at any time the financial position of the parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2008 and the provisions of the Constitution of the Church of Ireland. 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.

#### **Statement as to disclosure to our Independent Examiners**

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information of which the parish's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the parish's independent examiner is aware of that information.

#### **Independent Examiners**

CavanaghKelly, Chartered Accountants, have indicated their willingness to continue in office and a resolution concerning their reappointment will be proposed at the Select Vestry Meeting.

This report was approved by the Board of Trustees on 20 March 2024 and signed on its behalf by:



**Mrs Dorothy Helen Wilson  
Honorary Secretary**

## Rossorry Parish Church

### Independent Examiners' Report to the Trustees on the Financial Statements for Rossorry Parish For the year ended 31 December 2023

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 – 20.

#### Respective Responsibilities of Trustees and Independent 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 our responsibility to:

- a) examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- b) 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 (Northern Ireland) 2008; and
- c) state whether particular matters have come to your attention.

#### Basis of Independent Examiner's Report

We have examined your charity's accounts as required under section 65 of the Charities Act (Northern Ireland) 2008 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 (Northern Ireland) 2008. 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 includes 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:

- a) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
- b) That the accounts do not accord with those accounting records; or
- c) That the accounts do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
- d) That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters 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.



**CavanaghKelly**  
**Chartered Accountants & Statutory Auditors**  
**36 – 38 Northland Row**  
**Dungannon**  
**Co Tyrone**  
**BT71 6AP**

Date:

20/3/24

## Rossorry Parish Church

### Statement of Financial Activities For the year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Income</b>	<b>4</b>					
Donations and legacies		127,820	-	13,500	141,320	115,017
Other trading activities		1,745	-	-	1,745	1,395
Investments		65,230	-	873	66,103	49,734
Charitable activities		1,626	1,926	-	3,552	2,664
<b>Total income</b>		<b>196,421</b>	<b>1,926</b>	<b>14,373</b>	<b>212,720</b>	<b>168,810</b>
<b>Expenditure</b>	<b>5</b>					
Charitable activities		157,059	2,200	2,725	161,984	127,126
<b>Total expenditure</b>		<b>157,059</b>	<b>2,200</b>	<b>2,725</b>	<b>161,984</b>	<b>127,126</b>
<b>Net income / (expenditure) before transfers</b>		<b>39,362</b>	<b>(274)</b>	<b>11,648</b>	<b>50,736</b>	<b>41,684</b>
Transfers between funds		-	-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>39,362</b>	<b>(274)</b>	<b>11,648</b>	<b>50,736</b>	<b>41,684</b>
Net gains / (losses) on investments	<b>7</b>	20,136	57	13,653	33,846	(122,752)
<b>Net movement in funds</b>		<b>59,498</b>	<b>(217)</b>	<b>25,301</b>	<b>84,582</b>	<b>(81,068)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		1,993,121	50,455	478,821	2,522,397	2,603,465
<b>Total funds carried forward</b>		<b>2,052,619</b>	<b>50,238</b>	<b>504,122</b>	<b>2,606,979</b>	<b>2,522,397</b>

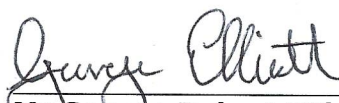
## Rossorry Parish Church

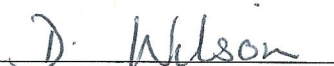
### Statement of Financial Position For the year ended 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	10	672,987	670,546
Investment Properties			
Investments	11	<u>1,364,569</u>	<u>1,323,723</u>
<b>Total fixed assets</b>		<u>2,037,556</u>	<u>1,994,269</u>
<b>Current assets</b>			
Receivables	12	19,148	19,633
Cash at bank and in hand		<u>551,575</u>	<u>509,795</u>
<b>Total current assets</b>		570,723	529,428
<b>Payables - amounts falling due within one year</b>	13	<u>(1,300)</u>	<u>(1,300)</u>
<b>Net current assets</b>		<u>569,423</u>	<u>528,128</u>
<b>The funds of the charity (parish)</b>		<u>2,606,979</u>	<u>2,522,397</u>
<b>Unrestricted Funds</b>			
General		2,052,619	1,993,121
Designated		<u>-</u>	<u>-</u>
<b>Total unrestricted funds</b>		2,052,619	1,993,121
<b>Restricted Funds</b>		50,238	50,455
<b>Endowment funds</b>		<u>504,122</u>	<u>478,821</u>
<b>Total charity funds</b>	14	<u>2,606,979</u>	<u>2,522,397</u>

The notes on pages 11 to 20 are an integral part of the financial statements.

These financial statements were approved by the Board of Trustees on 20 March 2024 and signed on its behalf by:

  
Mr George Robert Elliott  
Honorary Treasurer

  
Mrs Dorothy Helen Wilson  
Honorary Secretary

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Annual return

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## Rossorry Parish Church

### Independent Examiners' Report to the Trustees on the Financial Statements for Rossorry Parish For the year ended 31 December 2023

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 – 20.

#### Respective Responsibilities of Trustees and Independent 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 our responsibility to:

- a) examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- b) 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 (Northern Ireland) 2008; and
- c) state whether particular matters have come to your attention.

#### Basis of Independent Examiner's Report

We have examined your charity's accounts as required under section 65 of the Charities Act (Northern Ireland) 2008 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 (Northern Ireland) 2008. 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 includes 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:

- a) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
- b) That the accounts do not accord with those accounting records; or
- c) That the accounts do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
- d) That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters 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.



CavanaghKelly  
Chartered Accountants & Statutory Auditors  
36 – 38 Northland Row  
Dungannon  
Co Tyrone  
BT71 6AP

Date:

20/3/24

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Accounts

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## Rossorry Parish Church

### Statement of Financial Activities For the year ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Income</b>	<b>4</b>					
Donations and legacies		115,017	-	-	115,017	117,247
Other trading activities		1,395	-	-	1,395	385
Investments		48,620	-	1,114	49,734	46,691
Charitable activities		1,955	709	-	2,664	3,238
<b>Total income</b>		<b>166,987</b>	<b>709</b>	<b>1,114</b>	<b>168,810</b>	<b>167,561</b>
<b>Expenditure</b>	<b>5</b>					
Charitable activities		125,321	1,805	-	127,126	130,421
<b>Total expenditure</b>		<b>125,321</b>	<b>1,805</b>	<b>-</b>	<b>127,126</b>	<b>130,421</b>
<b>Net income / (expenditure) before transfers</b>		<b>41,666</b>	<b>(1,096)</b>	<b>1,114</b>	<b>41,684</b>	<b>37,140</b>
Transfers between funds		-	-	-	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>41,666</b>	<b>(1,096)</b>	<b>1,114</b>	<b>41,684</b>	<b>37,140</b>
Net gains / (losses) on investments	<b>7</b>	(84,923)	(148)	(37,681)	(122,752)	72,285
<b>Net movement in funds</b>		<b>(43,257)</b>	<b>(1,244)</b>	<b>(36,567)</b>	<b>(81,068)</b>	<b>109,425</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		2,036,378	51,699	515,388	2,603,465	2,494,040
<b>Total funds carried forward</b>		<b>1,993,121</b>	<b>50,455</b>	<b>478,821</b>	<b>2,522,397</b>	<b>2,603,465</b>


## Rossorry Parish Church

### Statement of Financial Position For the year ended 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	10	670,546	670,546
Investment Properties			
Investments	11	<u>1,323,723</u>	<u>1,446,475</u>
<b>Total fixed assets</b>		<u>1,994,269</u>	<u>2,117,021</u>
<b>Current assets</b>			
Receivables	12	19,633	18,396
Cash at bank and in hand		<u>509,795</u>	<u>469,348</u>
<b>Total current assets</b>		529,428	487,744
<b>Payables - amounts falling due within one year</b>	13	<u>(1,300)</u>	<u>(1,300)</u>
<b>Net current assets</b>		<u>528,128</u>	<u>486,444</u>
<b>The funds of the charity (parish)</b>		<u>2,522,397</u>	<u>2,603,465</u>
<b>Unrestricted Funds</b>			
General		1,993,121	2,036,378
Designated		<u>-</u>	<u>-</u>
Total unrestricted funds		1,993,121	2,036,378
<b>Restricted Funds</b>		50,455	51,699
<b>Endowment funds</b>		<u>478,821</u>	<u>515,388</u>
<b>Total charity funds</b>	14	<u>2,522,397</u>	<u>2,603,465</u>

The notes on pages 11 to 20 are an integral part of the financial statements.

These financial statements were approved by the Board of Trustees on 27 March 2023 and signed on its behalf by:

  
Mr George Robert Elliott  
Honorary Treasurer

  
Mrs Dorothy Helen Wilson  
Honorary Secretary

## **Rossorry Parish Church**

### **Notes to the Financial Statements For the year ended 31 December 2022**

#### **1. GENERAL INFORMATION**

Rossorry Parish is a Church of Ireland parish registered as a charity in Northern Ireland. The address of the registered office is as shown on page 3.

The parish constitutes a public benefit entity as defined by FRS 102.

#### **2. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **2.1 Statement of Compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice.

##### **2.2 Basis of Preparation**

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

##### **2.3 Preparation of accounts on a going concern basis**

The parish generally meets its day to day working capital requirements from its annual income. The trustees continually review the parish's finances and are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore, these financial statements have been prepared on a going concern basis.

##### **2.4 Cash Flow Statement**

The charity has applied Update Bulletin 2 as published on 5 October 2018 (effective 1 January 2019) and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **2.5 Income**

Plate collections, Freewill Offerings, graveyard income, hire of hall and donations are accounted for on a cash receipts basis as the amounts are collected. Legacies are included in income according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

## **Rossorry Parish Church**

### **Notes to the Financial Statements For the year ended 31 December 2022**

#### **2.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **2.7 Tangible fixed assets**

The assets of the parish comprise:

- Church building and graveyard;
- Parish hall;
- Rectory;
- Sexton's house;
- Fixtures and fittings.

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 on the balance sheet 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 hall was built in the 1960's. It is recognised at a deemed cost. No depreciation has been provided on the hall as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

The rectory and sexton's house are recognised at deemed cost, being the estimated fair value of the property at 31 December 2017. No depreciation has been provided on these buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures, fittings and equipment are written off as an expense in the year of purchase.

#### **2.8 Investments**

Fixed asset investments comprising investment properties, investments in equities and investment in Representative Church Body and Church of Ireland Trustees Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each balance sheet date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment. Unrealised gains and losses represent the difference between the fair value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and fair value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the fair value at the start of the year or cost if purchased in the year. Both realised and unrealised gains and losses in investments are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

#### **2.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

## **Rossorry Parish Church**

### **Notes to the Financial Statements For the year ended 31 December 2022**

#### **2.10 Financial instruments**

The Parish only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value.

#### **2.11 Fund Accounting**

Funds are classified as either restricted or unrestricted, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the parish.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced but the income is used for the purpose defined in accordance with the objects of the parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **2.12 Taxation**

As a charity, the parish is not liable to Income or Corporation Tax.

### **3. Critical accounting judgement and estimation uncertainty**

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees do not consider that there are any critical judgements made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2022

#### 4. Income

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>4.1 Donations and legacies</b>														
Plate collections	1,949	-	-	-	-	-	1,949	378	-	-	-	-	1,949	378
Freewill offerings	81,069	-	-	-	-	-	81,069	83,321	-	-	-	-	81,069	83,321
Gift Aid	17,804	-	-	-	-	-	17,804	18,118	-	-	-	-	17,804	18,118
Legacies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	2,486	-	-	-	-	-	2,486	3,580	-	-	-	-	2,486	3,580
Easter	2,041	-	-	-	-	-	2,041	2,195	-	-	-	-	2,041	2,195
Harvest	2,361	-	-	-	-	-	2,361	2,144	-	-	-	-	2,361	2,144
Christmas	3,377	-	-	-	-	-	3,377	3,110	-	-	-	-	3,377	3,110
Grants	750	-	-	-	-	-	750	500	-	-	-	-	750	500
Ukraine Appeal	3,180	-	-	-	-	-	3,180	-	-	-	-	-	3,180	-
Other collections	-	-	-	-	-	-	-	11	-	-	-	-	-	11
Rector's leaving collection	-	-	-	-	-	-	-	3,890	-	-	-	-	-	3,890
	115,017	-	-	-	-	-	115,017	117,247	-	-	-	-	115,017	117,247

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>4.2 Other trading activities</b>														
Donations for use of hall	1,220	-	-	-	-	-	1,220	210	-	-	-	-	1,220	210
Rent of glebe lands	175	-	-	-	-	-	175	175	-	-	-	-	175	175
	1,395	-	-	-	-	-	1,395	385	-	-	-	-	1,395	385

**Rosorry Parish Church**

**Notes to the Financial Statements  
For the year ended 31 December 2022**

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>4.3 Investments</b>	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Bank interest	660	-	-	-	-	-	369	-	-	-	2	371	-	-
Investment income	47,960	1,114	-	1,114	49,074	45,327	-	-	-	-	993	46,320	-	-
	48,620	1,114	-	1,114	49,734	45,696	-	-	-	-	995	46,691	-	-

	Unrestricted Funds		Restricted Funds		Endowment Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>4.4 Charitable activities</b>	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Diocesan magazine	415	-	-	-	415	-	437	-	-	-	-	437	-	-
Graveyard income	740	-	-	-	740	-	2,800	-	-	-	-	2,800	-	-
Sunday School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Craft classes	800	-	-	-	800	-	-	-	-	-	-	-	-	-
Bowling Club: members' subscriptions, fees, etc.	-	4	-	-	4	-	-	-	1	-	-	1	-	-
Wednesday Club members' subscriptions, donations,	-	705	-	-	705	-	-	-	-	-	-	-	-	-
	1,955	709	-	-	2,664	1	3,237	1	-	-	-	3,238	-	-

<b>Total income</b>	166,987	709	1,114	168,810	166,565	995	167,561
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## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2022

#### 5. Expenditure

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021	Restricted Funds 2021	Endowment Funds 2021	Total Funds 2021 £
<b>Charitable activities</b>									
Diocesan assessment		38,207	-	-	38,207	53,595	-	-	53,595
Church and grounds	6.1	18,392	-	-	18,392	13,345	-	-	13,345
Parochial hall and grounds	6.2	4,016	-	-	4,016	3,180	-	-	3,180
Rectory and grounds	6.3	9,015	-	-	9,015	5,515	-	-	5,515
Sexton's house	6.4	1,426	-	-	1,426	432	-	-	432
Parish office	6.5	20,005	-	-	20,005	18,621	-	-	18,621
Charitable donations		18,421	-	-	18,421	15,878	600	600	16,478
Insurance		6,632	-	-	6,632	5,748	-	-	5,748
RCB fees re Gift Aid claims		714	-	-	714	735	-	-	735
Postage, stationery, and advertising		2,884	-	-	2,884	3,212	-	-	3,212
Bank charges		443	-	-	443	425	27	27	452
Diocesan magazines		627	-	-	627	285	-	-	285
Accounts independent examination		2,268	-	-	2,268	2,160	-	-	2,160
PAYE services		360	-	-	360	450	-	-	450
Craft class costs		720	-	-	720	-	-	-	-
Gifts		505	-	-	505	5,615	-	-	5,615
Bowling Club expenses		-	342	-	342	-	130	130	130
Wednesday Club expenses		-	1,463	-	1,463	-	347	347	347
General expenses		686	-	-	686	121	-	-	121
		125,321	1,805	-	127,126	129,317	477	627	130,421

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2022

#### 6. Expenditure

	Unrestricted Fund 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>6.1 Church and grounds</b>					
Water charges	76	-	-	76	73
Repairs and maintenance	1,914	-	-	1,914	1,690
Heat, light and power	6,408	-	-	6,408	4,327
Holy Communion wine	-	-	-	-	-
Grounds maintenance	3,960	-	-	3,960	1,725
Books, literature, etc.	332	-	-	332	112
Music, choir, and M-Blaze	4,897	-	-	4,897	4,632
Visiting clergy and preachers	57	-	-	57	-
Bible Club, Sunday School, and Confirmation Class	388	-	-	388	429
Parish visitors, youth worker	-	-	-	-	208
Miscellaneous	360	-	-	360	149
	18,392	-	-	18,392	13,345

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>6.2 Parochial Hall and grounds</b>					
Heat, light and power	2,197	-	-	2,197	618
Water charges	82	-	-	82	71
Repairs and maintenance	661	-	-	661	1,542
Grounds maintenance	660	-	-	660	575
Miscellaneous	416	-	-	416	374
	4,016	-	-	4,016	3,180

	Unrestricted Funds 20220 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>6.3 Rectory and grounds</b>					
Rates	967	-	-	967	955
Heat, light and power	1,896	-	-	1,896	1,919
Repairs and maintenance	5,492	-	-	5,492	474
Grounds maintenance	660	-	-	660	1,115
Miscellaneous	-	-	-	-	1,052
	9,015	-	-	9,015	5,515

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b>6.4 Caretaker's / Sexton's house</b>					
Rates	393	-	-	393	388
Repairs and maintenance	1,033	-	-	1,033	44
	<u>1,426</u>	<u>-</u>	<u>-</u>	<u>1,426</u>	<u>432</u>

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b>6.5 Parish office</b>					
Computer and office equipment, consumables, maintenance and support	1,822	-	-	1,822	1,434
Salaries and PAYE / NIC	11,446	-	-	11,446	9,952
Rent	2,600	-	-	2,600	2,600
Heat, light and power	2,606	-	-	2,606	2,363
Telephone and broadband	726	-	-	726	986
Grounds maintenance	660	-	-	660	575
Repairs and maintenance	145	-	-	145	711
	<u>20,005</u>	<u>-</u>	<u>-</u>	<u>20,005</u>	<u>18,621</u>

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2022

<b>7. Net gains / (losses) on Investments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Unrealised fair value gains / (losses) on investments	(122,752)	72,285
	<u>(122,752)</u>	<u>72,285</u>

### 8. Taxation

Rossorry Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

<b>9. Analysis of staff costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Administration salaries	11,445	9,952
	<u>11,445</u>	<u>9,952</u>

The average number of employees during the year was one, being the parish administrator. He is also one of the trustees and a member of the select vestry.

### 10. Tangible fixed assets

	<b>Buildings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At beginning of the year	670,546	670,546
Additions	-	-
Disposals	-	-
At end of the year	<u>670,546</u>	<u>670,546</u>
<b>Depreciation</b>		
At beginning of the year	-	-
Depreciation	-	-
Disposals	-	-
At end of the year	<u>-</u>	<u>-</u>
<b>Net book value at beginning of the year</b>	<u>670,546</u>	<u>670,546</u>
<b>Net book value at end of the year</b>	<u>670,546</u>	<u>670,546</u>

Tangible fixed assets are recognised at their deemed cost.

## Rossorry Parish Church

### Notes to the Financial Statements For the year ended 31 December 2022

#### 11. Investments

	2022 £	2021 £
<u>Original cost</u>		
At 1 January	782,818	782,818
Additions	-	-
At 31 December	<u>782,818</u>	<u>782,818</u>
<u>Market value</u>		
At 1 January	1,446,475	1,374,190
Additions	-	-
Fair value gain / (loss)	<u>(122,752)</u>	<u>72,285</u>
At 31 December	<u>1,323,723</u>	<u>1,446,475</u>

#### 12. Receivables

	2022 £	2021 £
Gift Aid	17,804	17,814
Other receivables	<u>1,829</u>	<u>582</u>
	<u>19,633</u>	<u>18,396</u>

#### 13. Payables - due within one year

	2022 £	2021 £
Accruals	<u>1,300</u>	<u>1,300</u>
	<u>1,300</u>	<u>1,300</u>

#### 14. Analysis of Net Assets Among Funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £
Fixed Assets	670,546	-	-	670,546
Investments	846,312	1,890	475,521	1,323,723
Current Assets				
Receivables	19,633	-	-	19,633
Cash at bank and in hand	457,930	48,565	3,300	509,795
Current Liabilities	<u>(1,300)</u>	-	-	<u>(1,300)</u>
Net Assets at 31 December	<u>1,993,121</u>	<u>50,455</u>	<u>478,821</u>	<u>2,522,397</u>

#### Endowment funds

The parish has received numerous bequests which are invested with the Representative Church Body, Church of Ireland Trustees and other financial institutions, the income being used for parish purposes. The parish treats these as if they were permanent endowment funds where the capital cannot be converted to income.

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Annual report

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## **Rossorry Parish Church**

### **Reference and administrative details**

**Rev Stephen McWhirter**

**Rector of Rossorry Parish**

#### **Board of Trustees / Select Vestry**

Mr George Robert Elliott  
Mrs Dorothy Helen Wilson  
Mr Gary Nixon Johnston  
Mrs Joy Coalter  
Mr Robert Wesley Wilson  
Mrs Lorraine Gladys Simpson  
Mr Albert Armstrong  
Mr George Armstrong  
Mr Kenneth Brownlee  
Mr Brian Donaldson  
Mr Nigel Irvine  
Mrs Catherine Irwin  
Mr Ian Alexander Kells  
Mrs Florrie Little  
Mr Adrian Lucy  
Mr Gerard O'Callaghan  
Mr David Purdy

Honorary Treasurer  
Honorary Secretary  
Rector's Church Warden  
People's Church Warden  
Rector's Glebe Warden  
People's Glebe Warden

#### **Registered office**

20 Drummee Road  
Enniskillen  
Co Fermanagh  
BT74 5JX

#### **Charity registration number**

NIC105424

#### **Independent examiners**

CavanaghKelly  
1 Broadmeadow Place  
Castle Island Court  
Enniskillen  
Co Fermanagh  
BT74 7HR

## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2022**

The trustees present the annual report and accounts for Rossorry Parish for the year ended 31 December 2022.

#### **Reference and Administration Details**

The reference and administration details of the charity are as shown on page 3.

#### **Objectives and Activities**

##### ***Objectives***

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of Rossorry Parish Church 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 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 parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the parish.

##### ***Achievements and Performance***

As a Parish Church with a clear Anglican identity, Rossorry Parish aims to be the spiritual home of all our parishioners regardless of age. To achieve this, we offer a variety of services of worship and activities.

Following the disruption of Church life and common society caused by the Covid-19 pandemic, in 2022 'in church' worship resumed full time, although throughout most of the year some restrictions remained. The online services provided throughout the pandemic were still in place. In all 64 services were held in church, the same 64 services were published on Facebook and the Parish Website. The parish continues to use the expanded news sheet with scripture readings included, these are available at every service. As best practice the Celebrating Clergy and Parish Readers continue to use hand sanitiser during the service of Holy Communion.

Following a period of vacancy, The Rev Stephen McWhirter was nominated and appointed as the new Rector of the parish in June 2022. He was then instituted as Rector in a service at the beginning of November 2022. Along with the Rector, worship each week is supported by two Parish Readers, an Organist and Choir. As part of our pastoral ministry to the parish in 2022 officiating clergy presided over 7 Baptisms, 6 Weddings and 14 Funerals. Traditionally the parish has been supported by two Diocesan Pastoral Assistants, which towards the end of 2022, was reduced to one due to retirement. With the fall in numbers being visited the Select Vestry have decided the parish would be better supported in resourcing two Young Family Visitors to visit and support the families of babies and children being presented for Baptism. We look forward to the outworking of this new ministry throughout 2023 as we seek to encourage young families to come to church week by week.

The Parish family and wider community, along with divine worship, benefit from the use of the Parochial Hall. This includes our own Sunday School, Youth & Adult Organisations, along with a number of community-based groups. We are delighted that over the period of review in 2022 all organisations and groups who traditionally used the Halls have now resumed meeting.

The parish supports those in need both locally and further afield through its donations to missions and charities. The parish has made a number of charitable donations to our local Food Bank following its introduction during the pandemic and the Parish now make collections and supports this initiative on a permanent basis. We also support our local primary schools to support needy families.

## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2022**

Vacant positions, normally held by the parish rector, on the Boards of Governors of several local schools have also been filled with the appointment of The Rev Stephen McWhirter.

The Select Vestry are in the process of seeking tenders for a long planned new Parish Centre, sadly stalled by the pandemic. Full Planning Permission and approval of plans submitted to the Fermanagh and Omagh District Council are all in order. Following the building of this new Centre the Select Vestry will again consider the renovation and modernisation of the existing Parochial Hall.

Rossorry is privileged to have a magnificent parish Church as place of worship within a beautiful setting. The upkeep of this building and its environs is a key priority of the Select Vestry.

The parish enjoys very good community relations with its neighbouring churches and has a strong standing link with the local Graan Passionist Monastery and its clergy.

The activities outlined above demonstrate how Rossorry Parish continues to implement its charitable purposes (i.e. the advancement of religion) and meets the public benefit. Benefit to members of the public include contributing to spiritual well-being and reinforcement of Christian values.

Rossorry Parish adheres to Safeguarding Trust, the Church of Ireland Child Protection Policy. It also follows Church of Ireland guidance to ensure compliance with General Data Protection Regulations.

#### ***Public Benefit Statement***

The Parish's Trustees have 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 as well as providing public benefit.

The Trustees of the parish confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 31 December 2022.

#### **Financial Review**

##### ***Financial Performance***

The financial performance was in line with the trustees' expectations. The parish remains in a sound financial position at the year end. The results for the year are set out in detail on page 9 of the accounts.

##### ***Reserves Policy***

The trustees do not have a formal reserves policy. The parish holds a significant level of unrestricted funds in bank accounts and the trustees are confident that there are sufficient funds to meet the foreseeable needs of the parish.

#### **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.

## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2022**

#### ***Recruitment and Appointment of Select Vestry***

All members of the Church of Ireland who are over the age of eighteen 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 members 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 of office which may be served.

#### ***Pay and remuneration***

The stipend of the Incumbent of the parish (the Rector) is paid in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland.

#### ***Organisational structure***

The Select Vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the clergy serving in the parish, the church wardens, the glebe wardens and generally not more than twelve other members of the General Vestry.

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

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at anytime by the chairperson or church wardens. In 2022 the select vestry met nine times and the average attendance was 80%.

#### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

## **Rossorry Parish Church**

### **Trustees' Annual Report For the year ended 31 December 2022**

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the parish's transactions and disclose with reasonable accuracy at any time the financial position of the parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2008 and the provisions of the Constitution of the Church of Ireland. 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.

#### **Statement as to disclosure to our Independent Examiners**

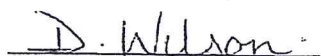
In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant information of which the parish's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the parish's independent examiner is aware of that information.

#### **Independent Examiners**

CavanaghKelly, Chartered Accountants, have indicated their willingness to continue in office and a resolution concerning their reappointment will be proposed at the Select Vestry Meeting.

This report was approved by the Board of Trustees on 27 March 2023 and signed on its behalf by:



**Mrs Dorothy Helen Wilson  
Honorary Secretary**

**Enniskillen/Rossorry/St Fanchea/Clogher/Church of Ireland**

Northern Ireland - Charity number 105424

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# Annual return

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## Rossorry Parish Church

### **Independent Examiners' Report to the Trustees on the Financial Statements for Rossorry Parish For the year ended 31 December 2022**

We report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 9 - 20

#### **Respective Responsibilities of Trustees and Independent 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 our responsibility to:

- a) examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- b) 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 (Northern Ireland) 2008; and
- c) state whether particular matters have come to your attention.

#### **Basis of Independent Examiner's Report**

We have examined your charity's accounts as required under section 65 of the Charities Act (Northern Ireland) 2008 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 (Northern Ireland) 2008. 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 includes 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:

- a) That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
- b) That the accounts do not accord with those accounting records; or
- c) That the accounts do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
- d) That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters 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.



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**CavanaghKelly**  
**Chartered Accountants & Statutory Auditors**  
**1 Broadmeadow Place**  
**Enniskillen**  
**Co Fermanagh**  
**BT74 7HR**

Date: 05/04/2023