# Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland

Northern Ireland · Charity number 105443

## Details

| | |
|---|---|
| **Known as** | Enniskillen Parish |
| **Status** | Received |
| **Registered** | 2016-07-15 |
| **Register** | View on the Charity Commission for Northern Ireland register |

## Contact

| | |
|---|---|
| **Address** | St Macartin's Deanery<br>13 Church Street<br>Enniskillen<br>Bt74 7dw<br>BT74 7DW |
| **Phone** | 02866322465 |
| **Email** | stmacartins@btopenworld.com |
| **Website** | www.enniskillencathedral.com |

## Activities

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

**What the charity does:** The advancement of citizenship or community development

**How the charity works:** Religious activities

**Who the charity helps:** General public

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## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £384,268 | £300,151 | £-6,276 | 2 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Mr Arnold Graham | | |
| Mr David Clarke | | |
| Mr David Graham | | |
| Mr Dwayne Nixon | | |
| Mr George Irvine | | |
| Mr Ivan Kee | | |
| Mr Jonathan Woods | | |
| Mr Karl Saunders | | |
| Mr Nathan Clyde | | |
| Mr Noel Johnston | | |
| Mr Richard Cochrane | | |
| Mr Samuel Morrow | | |
| Mr Stephen Richmond | | |
| Mrs Ann Little | | |
| Mrs Audrey Williamson | | |
| Mrs Hope Kerr | | |
| Mrs Linda Corrigan | | |
| Mrs Vanessa Elliott | | |
| Very Rev Kenneth Hall | | |

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**Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland**

Northern Ireland - Charity number 105443

# Accounts

# THE PARISH OF ENNSIKILLEN

# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

# CHURCH OF IRELAND

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2024

**CHARITY NUMBER: NIC105443**


**HASSARD McCLEMENTS LIMITED**

**CHARTERED ACCOUNTANTS**
**AND**
**REGISTERED AUDITORS**

**32 EAST BRIDGE STREET**
**ENNISKILLEN**
**COUNTY FERMANAGH**
**BT74 7BT**

# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## ANNUAL REPORT AND FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 DECEMBER 2024

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# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## REFERENCES AND ADMINISTRATIVE DETAILS
## FOR THE YEAR ENDED 31 DECEMBER 2024

| | |
|---|---|
| Charity Registration Number: | NIC105443 |
| Registered Office: | St. Macartin's Deanery<br>13 Church Street<br>Enniskillen<br>County Fermanagh<br>BT74 7DW |

**Trustees**

Very Rev Kenneth R J Hall, Chair

| | |
|---|---|
| Mr David P Clarke | Mr Nathan Clyde |
| Mr Richard G Cochrane | Mrs Linda Corrigan |
| Mrs Vanessa Elliott | Mr Arnold Graham |
| Mr David Graham | Mr George Irvine |
| Mr Noel B Johnston | Mr MJ Ivan Kee |
| Mrs E Hope Kerr | Mrs Ann Little |
| Mr Samuel B Morrow | Mr Dwayne Nixon |
| Mr Stephen Richmond | Mr Karl Saunders |
| Mrs Audrey Williamson | Mr Jonathan W Woods |

**Principal Office-bearers**

| | |
|---|---|
| Rector: | Very Rev Kenneth R J Hall |
| Curate: | Rev Dr Edwin Aiken |
| Honorary Secretary: | Mr Samuel B Morrow |
| Honorary Treasurer: | Mrs E Hope Kerr |
| Church Warden – Rector's: | Mr Dwayne Nixon |
| Church Warden – People's: | Mrs Ann Little |
| Glebe Warden – Rector's: | Mr George Irvine |
| Glebe Warden – People's: | Mr Noel B Johnston |

**Independent Examiner**

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

**Bankers**

| | |
|---|---|
| Danske Bank | First Trust Bank |
| 24 Townhall Street | 2/4 East Bridge Street |
| Enniskillen | Enniskillen |
| County Fermanagh | County Fermanagh |
| BT74 7BB | BT74 7BT |

# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## TRUSTEES' ANNUAL REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present the annual report and accounts for The Parish of Enniskillen, St. Macartin's Cathedral for the year ended 31 December 2024.

**Objectives and Activities**
The charitable purpose of the Church of Ireland is the advancement of the Christian faith.

The parish objectives are encapsulated in its vision statement which is "St. Macartin's at The Heart of the Community, Strengthening Commitment, Outreach, Worship and Christian Love". The principal function of St. Macartin's Cathedral, Enniskillen 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 engaging with society as a whole.

All activities undertaken further the charity's purpose for the Public Benefit.

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**
St. Macartin's Cathedral, Enniskillen, has a clear Anglican identity and during the year 2024 it held 156 services of divine worship of Holy Communion, Morning and Evening Prayer. In addition, Harvest Thanksgiving, Christmas and Easter are celebrated as well as commemoration of significant historical events.

In 2024 the parish held 34 burials, 36 baptisms, 3 weddings and 15 confirmations. Pastoral support to parishioners was provided through the ministry of the Dean, the Curate and the Diocesan Pastoral Assistant.

Public benefit in St. Macartin's Cathedral Enniskillen in addition to divine worship is achieved through a wide variety of activities that take place throughout the year in the Cathedral Hall. The groups which meet cater for all ages and a wide variety of interests. The parish supports those in need with its outreach mission both at home and abroad.

St. Macartin's Cathedral, Enniskillen has a strong musical and choral tradition with a large Cathedral choir contributing to the worshiping life of the parish and diocese. The parish provides ministry to young people in Sunday Lights, Sunday Lights Café, Messy Church, and a Confirmation class as well and its Rainbows, Brownies, Guides, Beavers, Cubs and Scouts.

The Mothers' Union provides a meeting opportunity for the women of the parish. The Bowling Club provides recreation for interested members of the parish and the community. Community outreach is provided to the elderly through the Tuesday Club and to younger members through the Parenting and Wellness Group.

Two Trustees serve on the Boards of Governors of local schools. In addition, the clergy lead assemblies in local schools.

The parish enjoys very good community relations with all its neighbouring churches and has a particularly strong link with the local Roman Catholic parish of St. Michael's, Enniskillen and its clergy.

St. Macartin's Cathedral, Enniskillen adheres to Safeguarding Trust Regulations, Data Protection Laws and the Church of Ireland Child Protection Policy.

**Public Benefit Statement**

The expression of the precepts of the Christian religion through the engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support, through contributions, the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

The direct benefits flowing from this purpose include the provision of archive reports, public enjoyment of cultural and historic buildings and artefacts such as the church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives as well as providing public benefit in the year ended 31 December 2024.

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 2024.

**Financial Review**

The Trustees are satisfied that St. Macartin's Cathedral, Enniskillen, remains in a sound financial position at the year end. The results for the year are set out on page 7 of the accounts.

**Reserves Policy**

The Trustees do not have a formal reserves policy; however, they must ensure that the church has sufficient resources. It is considered good practice to seek to build financial reserves which will enable the church to meet future commitments or unforeseen expenses without a negative impact on the ability to deliver services in the manner planned. By holding reserves, the church will be able to absorb setbacks and take advantage of change and opportunity as well as demonstrate a plan for viability beyond the immediate future and provide reliable services over the longer term.

**Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year end 31 December 2024 can be signed off as a going concern.

## Structure, Governance and Management

### *Governing Document and Constitution of the Charity*

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

### *Recruitment and Appointment of Select Vestry*

All members of the Church of Ireland who are over the age of 18, contribute a minimum of £50 per annum, and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

### *Pay and remuneration*

The Rector and Dean, the Curate and the Pastoral Assistant each receive a stipend in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland and details of office and locomotory allowance.

### *Organisational Structure*

The Select Vestry is responsible for the day-to-day management of the parish. In 2024 the Select Vestry consists of the member of the clergy serving in the parish, the church wardens, the glebe wardens and fourteen other members of the General Vestry elected at the General Vestry meeting.

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 monthly except in January, July and August. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2024 the Select Vestry met 9 times during the year. The average attendance was 90%.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in the Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102) " Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities 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;
- make judgments and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parish will continue as a going concern.

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

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 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 independent examiner is aware of that information.

**Independent Examiner**

The independent examiner, Hassard McClements Limited have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual Easter Vestry Meeting.

On Behalf of the Trustee

**Very Rev Kenneth R J Hall**
**Chair**

**Mrs E Hope Kerr**
**Honorary Treasurer**

**Mr Samuel B Morrow**
**Honorary Secretary**

**Date: 10th March 2025**

## INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF THE PARISH OF ENNISKILLEN
## ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

We report on the accounts of The Parish of Enniskillen, St. Macartin's Cathedral, Enniskillen for the year ended 31 December 2024, which are set out on pages 7 to 18.

**Respective responsibilities of the charity trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008, the Charities Act (Northern Ireland) 2013 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity is preparing accrual accounts. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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
- State whether particular matters have come to our attention.

**Basis of independent examiner's report**

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

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with accounting requirements of the Charities Act (Northern Ireland) 2008; and
4. 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 (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

**HASSARD MCCLEMENTS LIMITED**
**CHARTERED ACCOUNTANTS**
**AND REGISTERED AUDITORS**
32 East Bridge Street
Enniskillen
County Fermanagh
BT74 7BT
**Date: 10th March 2025**

# THE PARISH OF ENNISKILLEN
# St. MACARTIN'S CATHEDRAL, ENNISKILLEN

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 31 DECEMBER 2024

| | Note | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Endowment 2024 £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| **Income** | | | | | | |
| Donations and legacies | 3.1 | 225,699 | 84,901 | - | 310,600 | 386,907 |
| Other trading activities | 3.2 | 32,688 | 410 | - | 33,098 | 32,824 |
| Investments | 3.3 | 24,387 | - | - | 24,387 | 13,090 |
| Charitable activities | 3.4 | - | 16,183 | - | 16,183 | 10,457 |
| **Total Income** | | 282,774 | 101,494 | - | 384,268 | 443,278 |
| **Expenditure on:** | | | | | | |
| Charitable activities | 4 | 231,484 | 68,667 | - | 300,151 | 351,688 |
| **Total Expenditure** | | 231,484 | 68,667 | - | 300,151 | 351,688 |
| **Transfers between funds** | | - | - | - | - | - |
| **Gains / (Losses) on investments** | 5 | 31,426 | - | - | 31,426 | 1,739 |
| **Net movement in funds** | | 82,716 | 32,827 | - | 115,543 | 93,329 |
| **Reconciliation of funds:** | | | | | | |
| **Total funds brought forward** | | 3,156,225 | 325,711 | - | 3,481,936 | 3,388,606 |
| **Total funds carried forward** | | 3,238,941 | 358,538 | - | 3,597,479 | 3,481,935 |

## THE PARISH OF ENNISKILLEN
## St. MACARTIN'S CATHEDRAL, ENNISKILLEN

## STATEMENT OF FINANCIAL POSITION

## FOR THE YEAR ENDED 31 DECEMBER 2024

| | Note | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| **Fixed Assets** | | | |
| Tangible fixed assets | 8 | 2,566,895 | 2,566,895 |
| Investment properties | 9 | 192,137 | 182,988 |
| Investments | 10 | 240,103 | 217,826 |
| **Total Fixed Assets** | | 2,999,135 | 2,967,709 |
| **Current Assets** | | | |
| Debtors | 11 | 39,156 | 25,943 |
| Cash and cash equivalents | | 565,464 | 494,372 |
| **Total Current Assets** | | 604,620 | 520,315 |
| **Current Liabilities** | | | |
| Creditors - amounts falling due within one year | 12 | 6,276 | 6,088 |
| **Total Creditors** | | 6,276 | 6,088 |
| **Net Current assets** | | 598,344 | 514,227 |
| **Total Net Assets** | | 3,597,479 | 3,481,936 |
| **The Funds of the Parish** | | | |
| **Unrestricted Funds** | | | |
| General funds | 15 | 3,238,941 | 3,156,225 |
| **Restricted Funds** | 15 | 358,538 | 325,711 |
| **Endowment Funds** | 15 | - | - |
| **Total Charity Funds** | | 3,597,479 | 3,481,936 |

The notes on pages 9 to 18 are an integral part of these financial statements.
The financial statements on pages 7 to 8 were approved by the Board of Trustees on 10th March 2025 and signed on its behalf by:

**Very Rev Kenneth R J Hall**
**Chair**

**Mrs E Hope Kerr**
**Honorary Treasurer**

**Mr Samuel B Morrow**
**Honorary Secretary**

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. Accounting policies

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

### a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

### b) 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.

### c) Income

Plate Collections, Freewill Offerings, Graveyard Income, Hall hire and Donations are accounted for on a cash receipts basis as the amount is collected. Legacies are included in income in accordance to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income received from charitable activies includes Special Service Collections which are accounted for on a cash receipts basis as the amounts are collected. Miscellaneous income primarily refers to VAT reclaimed under the Listed Place of Worship VAT Scheme and relates to the roof work completed over the last number of years. It has also been accounted for under a cash receipts basis.

### d) 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.

**e) Tangible assets**

The assets of the Parish comprise:
- Cathedral building and graveyard
- Cathedral Hall
- Deanery
- Curatage
- Caretakers / Verger's residence
- 20 Breandrum Court

The Cathedral 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 Cathedral hall was built in the 1960's. It is recognised at deemed cost, being the fair value of the property at 31 December 2018. No depreciation has been provided on the hall as ther current estimated residual value is not less that its carrying value and the remaining useful life currently exceeds 50 years.

The Deanery and other properties are recognised at deemed cost, being the estimated fair value of the property at 31 December 2018. 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.

Small items of fixtures, fittings and equiment under £1,000 are written off as an expense in the year of purchase.

**f) Investments**

Fixed asset investments comprising investment properties, investments in equities and investment in RCB Unit Trusts are initially recorded at cost and are then subsequently recorded 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 their value at the start of the year, or cost if purchased in the year. Both realised and unrealised gains and losses in investment are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

**g) Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, deposits held at call with banks and bank overdrafts.

**h) 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.

**i) Funds**

Funds are classified as either restricted funds or unrestricted funds, 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 objectives 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 turstees for a particular purpose, they are designated as a seperate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**j) Taxation**

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

**2. Critical accounting judgements 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 resonable 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.

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

### 3. Income

### 3.1 Donations and legacies

| | Unrestricted Funds 2024 | Restricted Funds 2024 | Endowment 2024 | Total 2024 | Total 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Plate collections | 7,171 | - | - | 7,171 | 6,965 |
| Freewill offerings | 159,978 | - | - | 159,978 | 157,360 |
| Harvest collections | 9,905 | - | - | 9,905 | 8,465 |
| Gift aid tax rebate | 39,072 | - | - | 39,072 | 46,731 |
| Donations and legacies | 1,990 | 15,784 | - | 17,774 | 10,625 |
| Mission outreach | - | 18,939 | - | 18,939 | 12,867 |
| Bishops' appeal | - | - | - | - | 3,929 |
| Dean's sit out | - | 14,442 | - | 14,442 | 13,694 |
| Graveyard wall fund | - | - | - | - | 2,040 |
| Fabric fund | - | 13,278 | - | 13,278 | 12,964 |
| Cathedral organ fund | - | 13,885 | - | 13,885 | 6,029 |
| Choral scholarship fund | - | 2,800 | - | 2,800 | 6,377 |
| I Kee birthday party donations | 7,583 | - | - | 7,583 | - |
| Grants | - | 945 | - | 945 | 44,775 |
| Country and Western concert | - | - | - | - | 7,517 |
| Cathedral bells fund | - | 4,828 | - | 4,828 | 15,322 |
| Flower Festival | - | - | - | - | 31,247 |
| | 225,699 | 84,901 | - | 310,600 | 386,907 |

### 3.2 Other trading activities

| | Unrestricted Funds 2024 | Restricted Funds 2024 | Endowment 2024 | Total 2024 | Total 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Hire of hall | 22,532 | - | - | 22,532 | 21,338 |
| Rent of diocesan office | 7,417 | - | - | 7,417 | 8,208 |
| Carpark income | 1,675 | - | - | 1,675 | 1,845 |
| Miscellaneous | 1,064 | 410 | - | 1,474 | 1,433 |
| | 32,688 | 410 | - | 33,098 | 32,824 |

### 3.3 Investments

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Endowment 2024 £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|
| RCB distribution | 6,941 | - | - | 6,941 | 6,398 |
| Bank deposit interest | 11,446 | - | - | 11,446 | 992 |
| Rent Breandrum Court | 6,000 | - | - | 6,000 | 5,700 |
| | 24,387 | - | - | 24,387 | 13,090 |

### 3.4 Charitable activities

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Endowment 2024 £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|
| Special service collections | - | 16,183 | - | 16,183 | 10,457 |
| | - | 16,183 | - | 16,183 | 10,457 |
| **Total Income** | **282,774** | **101,494** | **-** | **384,268** | **443,278** |

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

### 4. Analysis of Expenditure

| | Unrestricted Funds 2024 | Restricted Funds 2024 | Endowment 2024 | Total 2024 | Total 2023 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Charitable Activities** | | | | | |
| Diocesan assessment | 63,886 | - | - | 63,886 | 64,353 |
| Parish curates and pastoral assistants | 32,452 | - | - | 32,452 | 40,599 |
| Wages and salaries | 32,220 | - | - | 32,220 | 30,389 |
| Cathedral building and grounds | 26,084 | - | - | 26,084 | 35,637 |
| Deanery and grounds | 9,999 | - | - | 9,999 | 10,932 |
| Hall and grounds | 24,924 | - | - | 24,924 | 34,774 |
| Other properties | 2,468 | - | - | 2,468 | 6,028 |
| Charitable donations | - | - | - | - | 2,177 |
| Mission outreach | | 13,672 | - | 13,672 | 25,190 |
| Insurance | 15,776 | - | - | 15,776 | 14,995 |
| Printing and postage costs | 9,519 | - | - | 9,519 | 10,882 |
| Minibus expenses | 2,192 | - | - | 2,192 | 2,150 |
| Bank charges | 678 | - | - | 678 | 744 |
| Accounts independent examination | 3,120 | - | - | 3,120 | 3,620 |
| PAYE services | 432 | - | - | 432 | 168 |
| Gratuities and gifts | 4,359 | | - | 4,359 | 4,738 |
| Dean's expenses | 873 | - | - | 873 | 1,055 |
| Licences | 333 | - | - | 333 | 1,193 |
| Bishop's appeal | - | - | - | - | 4,000 |
| Dean's sit out | - | 5,000 | - | 5,000 | 9,215 |
| Country and Western concert redistribution | - | - | - | - | 7,517 |
| Cathedral clock & bells | - | 23,563 | - | 23,563 | 8,960 |
| Organ & Clavinova | | 2,447 | | 2,447 | - |
| Graveyard wall | - | - | - | - | 12,100 |
| Garden of remembrance | - | 1,863 | - | 1,863 | - |
| Fabric fund | - | 7,803 | - | 7,803 | 2,487 |
| Choral sponsorship fund | - | - | - | - | 5,150 |
| Repayment of special services | - | 13,819 | - | 13,819 | 9,261 |
| Miscellaneous | 2,169 | 500 | - | 2,669 | 3,373 |
| | 231,484 | 68,667 | - | 300,151 | 351,688 |

**5. Gain / (loss) on Investment Assets**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Fair Value (losses) / gains on RCB investments | 22,277 | (11,028) |
| Fair Value gains on property investments | 9,149 | 12,767 |
| | 31,426 | 1,739 |

The fair value of the RCB investments is taken from the RCB market value report as at 31 December 2024. The fair value of the property investments is determined by the Trustees, based on the insured value of the properties as at 31 October 2024.

**6. Taxation**

St. Macartin's Catherdral, Enniskillen is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activites.

**7. Analysis of staff costs**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 31,819 | 29,988 |
| Employer pension contributions | 401 | 401 |
| Total | 32,220 | 30,389 |

The average number of employees during the year was 2 (2023: 2).

**8. Tangible fixed assets**

| | Buildings | Total |
|---|---|---|
| | £ | £ |
| **Deemed Cost** | | |
| At 01 January 2024 | 2,566,895 | 2,566,895 |
| Additions | - | - |
| Disposal | - | - |
| At 31 December 2024 | 2,566,895 | 2,566,895 |
| | | |
| Net book value at beginning of the year | 2,566,895 | 2,566,895 |
| Net book value at end of the year | 2,566,895 | 2,566,895 |

Tangible fixed assets are recognised at their deemed cost.

## 9. Investment Properties

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| At beginning of the year | 182,988 | 170,221 |
| Fair Value adjustment | 9,149 | 12,767 |
| At end of the year | 192,137 | 182,988 |

The year-end valuation of the investment properties is based on insurance value at 31 October 2024

## 10. Investments

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| At 01 January 2024 | 217,826 | 228,854 |
| Fair Value adjustment | 22,277 | (11,028) |
| At 31 December 2024 | 240,103 | 217,826 |

## 11. Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Gift Aid | 26,043 | 25,307 |
| Accrued Income - bank interest | 10,971 | - |
| Rental Income | 2,142 | - |
| Taxes repayable | - | 636 |
| | 39,156 | 25,943 |

## 12. Creditors Amounts due within 1 year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Accruals and other creditors | 6,276 | 6,088 |

## 13. Financial instruments

The church has the following financial instruments:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| **Loans and receivables held at amortised cost** | | |
| Cash and cash equivalents | 565,464 | 494,372 |
| Sundry debtors | 39,156 | 25,307 |
| Other receivables | - | 636 |
| | 604,620 | 520,315 |
| **Financial liabilities measured at amortised cost** | | |
| Accruals and other creditors | 6,276 | 6,088 |
| | 6,276 | 6,088 |

## 14. Analysis of Net Assets among Funds

| | Unrestricted Funds 2024 | Restricted Funds 2024 | Total 2024 | Total 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed Assets | 2,566,895 | - | 2,566,895 | 2,566,895 |
| Investment Properties | 192,137 | - | 192,137 | 182,988 |
| Investments | 209,115 | 30,988 | 240,103 | 217,826 |
| *Current Assets* | | | | |
| Cash at bank and in hand | 237,914 | 327,550 | 565,464 | 494,372 |
| Debtors | 39,156 | - | 39,156 | 25,943 |
| Current Liabilities | (6,276) | - | (6,276) | (6,088) |
| **Net assets at 31 December 2024** | 3,238,941 | 358,538 | 3,597,479 | 3,481,936 |

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

### 15. Funds of the Parish

| | At 1.01.2024 | Income | Expenditure | Transfers | At 31.12.2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Restricted funds** | | | | | |
| General Parish fund | 3,663 | 1,522 | - | (5,185) | - |
| Special Collections | 17,002 | 13,153 | (10,789) | (19,366) | - |
| Parish magazine | 4,685 | 1,903 | - | (6,588) | - |
| Mission outreach fund | - | 18,939 | (13,672) | 14,252 | 19,519 |
| Choir lights | 223 | - | - | (223) | - |
| Dean's sitout | 12,949 | 14,442 | (5,000) | - | 22,391 |
| Cathedral paths and garden | 300 | - | - | (300) | - |
| Fabric fund | 212,243 | 13,278 | (7,803) | 66,055 | 283,773 |
| Grant funding | 44,775 | 945 | - | (45,720) | - |
| Cathedral bells fund | 6,362 | 4,828 | (23,563) | 12,373 | - |
| Choral scholarship fund | 7,057 | 2,800 | - | (643) | 9,214 |
| Flower fund | 4,725 | - | - | (4,220) | 505 |
| Cathedral organ & clavinova fund | 2,849 | 13,885 | (2,447) | (2,707) | 11,580 |
| Roof repair fund | 8,878 | - | - | (8,878) | - |
| Garden of remembrance | - | 7,425 | (1,863) | (5,475) | 87 |
| Solar panels | - | 1,200 | - | - | 1,200 |
| Emergency relief | - | 2,394 | - | - | 2,394 |
| Knitwits | - | 3,030 | (3,030) | - | - |
| Cathedral Clock | - | 600 | | 6,120 | 6,720 |
| Media System | - | 650 | | 505 | 1,155 |
| | - | 500 | (500) | - | - |
| | 325,711 | 101,494 | (68,667) | - | 358,538 |
| **Unrestricted funds** | 3,156,225 | 314,200 | (231,484) | - | 3,238,941 |
| **Total funds** | 3,481,936 | 415,694 | (300,151) | - | 3,597,479 |

### 16. Collection for Third Parties

No collections were made on behalf of Third Parties.

### 17. Payments to Trustees

Payments were made to one trustee during the year totalling £603 for repair work. This work was carried out on normal commercial terms.

**Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland**

Northern Ireland - Charity number 105443

# Accounts

# THE PARISH OF ENNSIKILLEN

# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

# CHURCH OF IRELAND

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2023

**CHARITY NUMBER: NIC105443**


**HASSARD McCLEMENTS LIMITED**

**CHARTERED ACCOUNTANTS**
**AND**
**REGISTERED AUDITORS**

**32 EAST BRIDGE STREET**
**ENNISKILLEN**
**COUNTY FERMANAGH**
**BT74 7BT**

# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## REFERENCES AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

| | |
|---|---|
| Charity Registration Number: | NIC105443 |
| Registered Office: | St. Macartin's Deanery<br>13 Church Street<br>Enniskillen<br>County Fermanagh<br>BT74 7DW |

**Trustees**

Very Rev Kenneth R J Hall, Chair

| | |
|---|---|
| Mr David P Clarke | Mr Nathan Clyde |
| Mr Richard G Cochrane | Mrs Linda Corrigan |
| Mrs Vanessa Elliott | Mr Arnold Graham |
| Mr David Graham | Mr George Irvine |
| Mr Noel B Johnston | Mr MJ Ivan Kee |
| Mrs E Hope Kerr | Mrs Linda Kingston |
| Mr Samuel B Morrow | Mr Stephen Richmond |
| Mr Karl Saunders | Miss Alanna Williamson |
| Mrs Audrey Williamson | Mr Jonathan W Woods |

**Principal Office-bearers**

| | |
|---|---|
| Rector: | Very Rev Kenneth R J Hall |
| Honorary Treasurer: | Mrs E Hope Kerr |
| Honorary Secretary: | Mr Samuel B Morrow |
| Church Warden – Rector's: | Mrs Vanessa Elliott |
| Church Warden – People's: | Mr Arnold Graham |
| Glebe Warden – Rector's: | Mr George Irvine |
| Glebe Warden – People's: | Mr Noel B Johnston |

**Independent Examiner**

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

**Bankers**

| | |
|---|---|
| Danske Bank<br>24 Townhall Street<br>Enniskillen<br>County Fermanagh<br>BT74 7BB | First Trust Bank<br>2/4 East Bridge Street<br>Enniskillen<br>County Fermanagh<br>BT74 7BT |

# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## TRUSTEES' ANNUAL REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present the annual report and accounts for The Parish of Enniskillen, St. Macartin's Cathedral for the year ended 31 December 2023.

**Objectives and Activities**
The charitable purpose of the Church of Ireland is the advancement of the Christian faith.

The parish objectives are encapsulated in its vision statement which is "St. Macartin's at The Heart of the Community, Strengthening Commitment, Outreach, Worship and Christian Love". The principal function of St. Macartin's Cathedral, Enniskillen 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 engaging with society as a whole.

All activities undertaken further the charity's purpose for the Public Benefit.

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**
St. Macartin's Cathedral, Enniskillen, has a clear Anglican identity and during the year 2023 it held 189 services of divine worship of Holy Communion, Morning and Evening Prayer. In addition, Harvest Thanksgiving, Christmas and Easter are celebrated as well as commemoration of significant historical events.

In 2023 the parish held 20 burials, 9 baptisms, 5 weddings and 23 confirmations. Pastoral support to parishioners was provided through the ministry of the Dean and Diocesan Pastoral Assistant.

Public benefit in St. Macartin's Cathedral Enniskillen in addition to divine worship is achieved through a wide variety of activities that take place throughout the year in the Cathedral Hall. The groups which meet cater for all ages and a wide variety of interests. The parish supports those in need with its outreach mission both at home and abroad.

St. Macartin's Cathedral, Enniskillen has a strong musical and choral tradition with a large Cathedral choir contributing to the worshiping life of the parish and diocese. The parish provides ministry to young people in Sunday Lights, Sunday Lights Café, Messy Church, and a Confirmation class as well and its Rainbows, Brownies, Guides, Beavers, Cubs and Scouts.

The Mothers' Union provides a meeting opportunity for the women of the parish. The Bowling Club provides recreation for interested members of the parish and the community. Community outreach is provided to the elderly through the Tuesday Club and to younger members through the Parenting and Wellness Group.

Three Trustees serve on the Boards of Governors of local schools. In addition the clergy lead assemblies in local schools.

The parish enjoys very good community relations with all its neighbouring churches and has a particularly strong link with the local Roman Catholic parish of St. Michael's, Enniskillen and its clergy.

St. Macartin's Cathedral, Enniskillen adheres to Safeguarding Trust Regulations, Data Protection Laws and the Church of Ireland Child Protection Policy.

**Public Benefit Statement**

The expression of the precepts of the Christian religion through the engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support, through contributions, the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilllment of our Christian ministry or to lay staff is essential to the fulfillment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

The direct benefits flowing from this purpose include the provision of archive reports, public enjoyment of cultural and historic buildings and artefacts such as the church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfillment of the purpose.

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives as well as providing public benefit in the year ended 31 December 2023.

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**

The Trustees are satisfied that St. Macartin's Cathedral, Enniskillen, remains in a sound financial position at the year end. The results for the year are set out on page 7 of the accounts.

**Reserves Policy**

The Trustees do not have a formal reserves policy; however, they must ensure that the church has sufficient resources. It is considered good practice to seek to build financial reserves which will enable the church to meet future commitments or unforeseen expenses without a negative impact on the ability to deliver services in the manner planned. By holding reserves, the church will be able to absorb setbacks and take advantage of change and opportunity as well as demonstrate a plan for viability beyond the immediate future and provide reliable services over the longer term.

**Going Concern**

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

## Structure, Governance and Management

### *Governing Document and Constitution of the Charity*

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

### *Recruitment and Appointment of Select Vestry*

All members of the Church of Ireland who are over the age of 18, contribute a minimum of £50 per annum, and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

### *Pay and remuneration*

The Rector and Dean, the Curate and the Pastoral Assistant each receive a stipend in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland and details of office and locomotory allowance.

### *Organisational Structure*

The Select Vestry is responsible for the day-to-day management of the parish. In 2023 the Select Vestry consists of the member of the clergy serving in the parish, the church wardens, the glebe wardens and fourteen other members of the General Vestry elected at the General Vestry meeting.

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 monthly except in January, July and August. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 8 times during the year. The average attendance was 80%.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in the Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102) " Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities 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;
- make judgments and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parish will continue as a going concern.

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

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 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 independent examiner is aware of that information.

**Independent Examiner**

The independent examiner, Hassard McClements Limited have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual Easter Vestry Meeting.

On Behalf of the Trustee

**Very Rev Kenneth R J Hall**
**Chair**

**Mrs E Hope Kerr**
**Honorary Treasurer**

**Samuel B Morrow**
**Honorary Secretary**

**Date: 4th March 2024**

# INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

We report on the accounts of The Parish of Enniskillen, St. Macartin's Cathedral, Enniskillen for the year ended 31 December 2023, which are set out on pages 7 to 18.

**Respective responsibilities of the charity trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008, the Charities Act (Northern Ireland) 2013 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity is preparing accrual accounts. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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
- State whether particular matters have come to our attention.

**Basis of independent examiner's report**

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

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with accounting requirements of the Charities Act (Northern Ireland) 2008; and
4. 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 (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

**HASSARD MCCLEMENTS LIMITED**
**CHARTERED ACCOUNTANTS**
**AND REGISTERED AUDITORS**
32 East Bridge Street
Enniskillen
County Fermanagh
BT74 7BT
**Date: 4th March 2024**

# THE PARISH OF ENNISKILLEN
# St. MACARTIN'S CATHEDRAL, ENNISKILLEN

## STATEMENT OF FINANCIAL ACTIVITIES

## FOR THE YEAR ENDED 31 DECEMBER 2023

| | Note | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment 2023 £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| **Income** | | | | | | |
| Donations and legacies | 3.1 | 251,687 | 135,220 | - | 386,907 | 378,575 |
| Other trading activities | 3.2 | 32,264 | 560 | - | 32,824 | 21,669 |
| Investments | 3.3 | 13,090 | - | - | 13,090 | 11,645 |
| Charitable activities | 3.4 | - | 10,457 | - | 10,457 | 17,677 |
| **Total Income** | | 297,041 | 146,237 | - | 443,278 | 429,566 |
| **Expenditure on:** | | | | | | |
| Charitable activities | 4 | 252,416 | 99,271 | - | 351,687 | 380,344 |
| **Total Expenditure** | | 252,416 | 99,271 | - | 351,687 | 380,344 |
| **Transfers between funds** | | - | - | - | - | - |
| **Gains / (Losses) on investments** | 5 | 1,739 | - | - | 1,739 | (5,912) |
| **Net movement in funds** | | 46,364 | 46,966 | - | 93,330 | 43,310 |
| **Reconciliation of funds:** | | | | | | |
| **Total funds brought forward** | | 3,109,861 | 278,745 | - | 3,388,606 | 3,345,296 |
| **Total funds carried forward** | | 3,156,225 | 325,711 | - | 3,481,936 | 3,388,606 |

## THE PARISH OF ENNISKILLEN
## St. MACARTIN'S CATHEDRAL, ENNISKILLEN

## STATEMENT OF FINANCIAL POSITION

## FOR THE YEAR ENDED 31 DECEMBER 2023

| | Note | 2023 | 2022 |
|---|---|---|---|
| | | £ | £ |
| **Fixed Assets** | | | |
| Tangible fixed assets | 8 | 2,566,895 | 2,566,895 |
| Investment properties | 9 | 182,988 | 170,221 |
| Investments | 10 | 217,826 | 228,854 |
| **Total Fixed Assets** | | 2,967,709 | 2,965,970 |
| **Current Assets** | | | |
| Debtors | 11 | 25,943 | 90,036 |
| Cash and cash equivalents | | 494,372 | 336,440 |
| **Total Current Assets** | | 520,315 | 426,476 |
| **Current Liabilities** | | | |
| Creditors - amounts falling due within one year | 12 | 6,088 | 3,840 |
| **Total Creditors** | | 6,088 | 3,840 |
| **Net Current assets** | | 514,227 | 422,636 |
| **Total Net Assets** | | 3,481,936 | 3,388,606 |
| **The Funds of the Parish** | | | |
| **Unrestricted Funds** | | | |
| General funds | 15 | 3,156,225 | 3,109,861 |
| **Restricted Funds** | 15 | 325,711 | 278,745 |
| **Endowment Funds** | 15 | - | - |
| **Total Charity Funds** | | 3,481,936 | 3,388,606 |

The notes on pages 9 to 18 are an integral part of these financial statements.
The financial statements on pages 7 to 8 were approved by the Board of Trustees on 4th March 2024 and signed on its behalf by:

**Very Rev Kenneth R J Hall**
**Chair**

**Mrs E Hope Kerr**
**Honorary Treasurer**

**Mr Samuel B Morrow**
**Honorary Secretary**

# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### 1. Accounting policies

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

### a) Basis of preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

### b) 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.

### c) Income

Plate Collections, Freewill Offerings, Graveyard Income, Hall hire and Donations are accounted for on a cash receipts basis as the amount is collected. Legacies are included in income in accordance to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Income received from charitable activies includes Special Service Collections which are accounted for on a cash receipts basis as the amounts are collected. Miscellaneous income primarily refers to VAT reclaimed under the Listed Place of Worship VAT Scheme and relates to the roof work completed over the last number of years. It has also been accounted for under a cash receipts basis.

### d) 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.

**e) Tangible assets**

The assets of the Parish comprise:
- Cathedral building and graveyard
- Cathedral Hall
- Deanery
- Curatage
- Caretakers / Verger's residence
- 20 Breandrum Court

The Cathedral 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 Cathedral hall was built in the 1960's. It is recognised at deemed cost, being the fair value of the property at 31 December 2018. No depreciation has been provided on the hall as ther current estimated residual value is not less that its carrying value and the remaining useful life currently exceeds 50 years.

The Deanery and other properties are recognised at deemed cost, being the estimated fair value of the property at 31 December 2018. 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.

Small items of fixtures, fittings and equiment under £1,000 are written off as an expense in the year of purchase.

**f) Investments**

Fixed asset investments comprising investment properties, investments in equities and investment in RCB Unit Trusts are initially recorded at cost and are then subsequently recorded 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 their value at the start of the year, or cost if purchased in the year. Both realised and unrealised gains and losses in investment are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

**g) Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, deposits held at call with banks and bank overdrafts.

**h) 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.

**i) Funds**

Funds are classified as either restricted funds or unrestricted funds, 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 objectives 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 turstees for a particular purpose, they are designated as a seperate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**j) Taxation**

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

**2. Critical accounting judgements 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 resonable 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.

## 3. Income

### 3.1 Donations and legacies

| | Unrestricted Funds 2023 | Restricted Funds 2023 | Endowment 2023 | Total 2023 | Total 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Plate collections | 6,965 | - | - | 6,965 | 5,804 |
| Freewill offerings | 157,360 | - | - | 157,360 | 147,754 |
| Harvest collections | 8,465 | - | - | 8,465 | 7,615 |
| Gift aid tax rebate | 46,731 | - | - | 46,731 | 33,092 |
| Donations and legacies | 919 | 9,706 | - | 10,625 | 26,122 |
| Redecoration fund | - | - | - | - | 7,680 |
| Mission outreach | - | 12,867 | - | 12,867 | 18,689 |
| Bishops' appeal | - | 3,929 | - | 3,929 | 2,966 |
| Dean's sit out | - | 13,694 | - | 13,694 | 14,470 |
| Graveyard wall fund | - | 2,040 | - | 2,040 | 5,348 |
| Fabric fund | - | 12,964 | - | 12,964 | 23,579 |
| Cathedral organ fund | - | 6,029 | - | 6,029 | 15,281 |
| Choral scholarship fund | - | 6,377 | - | 6,377 | 9,610 |
| Roof fund | - | - | - | - | 2,210 |
| Roof fund - VAT reclaim | - | - | - | - | 57,315 |
| Grants | - | 44,775 | - | 44,775 | - |
| Country and Western concert | - | 7,517 | - | 7,517 | - |
| Cathedral bells fund | - | 15,322 | - | 15,322 | - |
| Flower Festival | 31,247 | - | - | 31,247 | - |
| Miscellaneous | - | - | - | - | 1,040 |
| | 251,687 | 135,220 | - | 386,907 | 378,575 |

### 3.2 Other trading activities

| | Unrestricted Funds 2023 | Restricted Funds 2023 | Endowment 2023 | Total 2023 | Total 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Hire of hall | 21,338 | - | - | 21,338 | 14,197 |
| Rent of diocesan office | 8,208 | - | - | 8,208 | 4,925 |
| Carpark income | 1,845 | - | - | 1,845 | 1,345 |
| Miscellaneous | 873 | 560 | - | 1,433 | 1,202 |
| | 32,264 | 560 | - | 32,824 | 21,669 |

### 3.3 Investments

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment 2023 £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|---|
| RCB distribution | 6,398 | - | - | 6,398 | 6,127 |
| Bank deposit interest | 992 | - | - | 992 | 718 |
| Rent Breandrum Court | 5,700 | - | - | 5,700 | 4,800 |
| | 13,090 | - | - | 13,090 | 11,645 |

### 3.4 Charitable activities

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment 2023 £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|---|
| Special service collections | - | 10,457 | - | 10,457 | 17,677 |
| | - | 10,457 | - | 10,457 | 17,677 |
| **Total Income** | **297,041** | **146,237** | - | **443,278** | **429,566** |

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### 4. Analysis of Expenditure

| | Unrestricted Funds 2023 | Restricted Funds 2023 | Endowment 2023 | Total 2023 | Total 2022 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Charitable Activities** | | | | | |
| Diocesan assessment | 64,353 | - | - | 64,353 | 55,019 |
| Parish curates and pastoral assistants | 40,599 | - | - | 40,599 | 30,407 |
| Wages and salaries | 30,389 | - | - | 30,389 | 23,065 |
| Cathedral building and grounds | 27,161 | 8,476 | - | 35,637 | 160,579 |
| Deanery and grounds | 10,932 | - | - | 10,932 | 8,956 |
| Hall and grounds | 34,774 | - | - | 34,774 | 21,586 |
| Other properties | 6,028 | - | - | 6,028 | 4,744 |
| Charitable donations | - | 2,177 | - | 2,177 | 361 |
| Mission outreach | - | 25,190 | - | 25,190 | 17,433 |
| Insurance | 14,995 | - | - | 14,995 | 14,037 |
| Printing and postage costs | 10,882 | - | - | 10,882 | 10,471 |
| Minibus expenses | 2,150 | - | - | 2,150 | 2,179 |
| Bank charges | 744 | - | - | 744 | 767 |
| Accounts independent examination | 3,620 | - | - | 3,620 | 3,780 |
| VAT services re VAT reclaim | - | - | - | - | 600 |
| PAYE services | 168 | - | - | 168 | 666 |
| Gratuities and gifts | - | 4,738 | - | 4,738 | 2,550 |
| Dean's expenses | 1,055 | - | - | 1,055 | 924 |
| Licences | 1,193 | - | - | 1,193 | 615 |
| Bishop's appeal | - | 4,000 | - | 4,000 | 3,000 |
| Dean's sit out | - | 9,215 | - | 9,215 | 6,000 |
| Country and Western concert redistribution | - | 7,517 | - | 7,517 | - |
| Cathedral bells | - | 8,960 | - | 8,960 | - |
| Graveyard wall | - | 12,100 | - | 12,100 | - |
| Fabric fund | - | 2,487 | - | 2,487 | - |
| Choral sponsorship fund | - | 5,150 | - | 5,150 | 3,780 |
| Books for resale | - | - | - | - | 855 |
| Repayment of special services | - | 9,261 | - | 9,261 | 4,401 |
| Miscellaneous | 3,373 | - | - | 3,373 | 3,569 |
| | 252,416 | 99,271 | - | 351,687 | 380,344 |

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### 5. Gain / (loss) on Investment Assets

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Fair Value (losses) / gains on RCB investments | (11,028) | (17,788) |
| Fair Value gains on property investments | 12,767 | 11,876 |
| | 1,739 | (5,912) |

The fair value of the RCB investments is taken from the RCB market value report as at 31 December 2023. The fair value of the property investments is determined by the Trustees, based on the insured value of the properties as at 31 October 2023.

### 6. Taxation

St. Macartin's Catherdral, Enniskillen is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activites.

### 7. Analysis of staff costs

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 29,988 | 22,757 |
| Employer pension contributions | 401 | 308 |
| Total | 30,389 | 23,065 |

The average number of employees during the year was 2 (2022: 2).

### 8. Tangible fixed assets

| | Buildings | Total |
|---|---|---|
| | £ | £ |
| **Deemed Cost** | | |
| At 01 January 2023 | 2,566,895 | 2,566,895 |
| Additions | - | - |
| Disposal | - | - |
| At 31 December 2023 | 2,566,895 | 2,566,895 |
| Net book value at beginning of the year | 2,566,895 | 2,566,895 |
| Net book value at end of the year | 2,566,895 | 2,566,895 |

Tangible fixed assets are recognised at their deemed cost.

## 9. Investment Properties

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| At beginning of the year | 170,221 | 158,345 |
| Fair Value adjustment | 12,767 | 11,876 |
| At end of the year | 182,988 | 170,221 |

The year-end valuation of the investment properties is based on insurance value at 31 October 2023.

## 10. Investments

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| At 01 January 2023 | 228,854 | 246,642 |
| Fair Value adjustment | (11,028) | (17,788) |
| At 31 December 2023 | 217,826 | 228,854 |

## 11. Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Gift Aid | 25,307 | 88,925 |
| Taxes repayable | 636 | 1,111 |
| | 25,943 | 90,036 |

## 12. Creditors Amounts due within 1 year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Accruals and other creditors | 6,088 | 3,840 |

## 13. Financial instruments

The church has the following financial instruments:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Loans and receivables held at amortised cost** | | |
| Cash and cash equivalents | 494,372 | 336,440 |
| Sundry debtors | 25,307 | 88,925 |
| Other receivables | 636 | 1,111 |
| | 520,315 | 426,476 |
| **Financial liabilities measured at amortised cost** | | |
| Accruals and other creditors | 6,088 | 3,840 |
| | 6,088 | 3,840 |

## 14. Analysis of Net Assets among Funds

| | Unrestricted Funds 2023 | Restricted Funds 2023 | Total 2023 | Total 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed Assets | 2,566,895 | - | 2,566,895 | 2,566,895 |
| Investment Properties | 182,988 | - | 182,988 | 170,221 |
| Investments | 189,713 | 28,113 | 217,826 | 228,854 |
| *Current Assets* | | | | |
| Cash at bank and in hand | 196,774 | 297,598 | 494,372 | 336,440 |
| Debtors | 25,943 | - | 25,943 | 90,036 |
| Current Liabilities | (6,088) | - | (6,088) | (3,840) |
| **Net assets at 31 December 2023** | 3,156,225 | 325,711 | 3,481,936 | 3,388,606 |

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

### 15. Funds of the Parish

| | At 1.01.2023 | Income | Expenditure | Transfers | At 31.12.2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Restricted funds** | | | | | |
| General Parish fund | 15,382 | 15,390 | (15,398) | (11,711) | 3,663 |
| Special Collections | 14,840 | 10,457 | (8,295) | - | 17,002 |
| Parish magazine | 2,292 | 2,393 | - | - | 4,685 |
| Bishop's Appeal | 66 | 3,929 | (4,000) | 5 | - |
| Mission outreach fund | 617 | 12,867 | (25,190) | 11,706 | - |
| Choir lights | 223 | - | - | - | 223 |
| Dean's sitout | 8,470 | 13,694 | (9,215) | - | 12,949 |
| Cathedral paths and garden | 300 | - | - | - | 300 |
| Graveyard wall fund | 4,467 | 2,040 | (12,100) | 5,593 | - |
| Fabric fund | 207,359 | 12,964 | (2,487) | (5,593) | 212,243 |
| Grant funding | - | 44,775 | - | - | 44,775 |
| Cathedral bells fund | | 15,322 | (8,960) | - | 6,362 |
| Choral scholarship fund | 5,830 | 6,377 | (5,150) | - | 7,057 |
| Flower fund | 4,725 | - | - | - | 4,725 |
| Cathedral organ fund | 5,296 | 6,029 | (8,476) | - | 2,849 |
| Roof repair fund | 8,878 | - | - | - | 8,878 |
| | 278,745 | 146,237 | (99,271) | - | 325,711 |
| **Unrestricted funds** | 3,109,861 | 298,780 | (252,416) | - | 3,156,225 |
| **Total funds** | 3,388,606 | 445,017 | (351,687) | - | 3,481,936 |

### 16. Collection for Third Parties

No collections were made on behalf of Third Parties.

### 17. Payments to Trustees

Payments were made to two trustees during the year totalling £522 for repair work. This work was carried out on normal commercial terms.

**Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland**

Northern Ireland - Charity number 105443

# Annual report

# THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

## TRUSTEES' ANNUAL REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present the annual report and accounts for The Parish of Enniskillen, St. Macartin's Cathedral for the year ended 31 December 2023.

**Objectives and Activities**
The charitable purpose of the Church of Ireland is the advancement of the Christian faith.

The parish objectives are encapsulated in its vision statement which is "St. Macartin's at The Heart of the Community, Strengthening Commitment, Outreach, Worship and Christian Love". The principal function of St. Macartin's Cathedral, Enniskillen 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 engaging with society as a whole.

All activities undertaken further the charity's purpose for the Public Benefit.

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**
St. Macartin's Cathedral, Enniskillen, has a clear Anglican identity and during the year 2023 it held 189 services of divine worship of Holy Communion, Morning and Evening Prayer. In addition, Harvest Thanksgiving, Christmas and Easter are celebrated as well as commemoration of significant historical events.

In 2023 the parish held 20 burials, 9 baptisms, 5 weddings and 23 confirmations. Pastoral support to parishioners was provided through the ministry of the Dean and Diocesan Pastoral Assistant.

Public benefit in St. Macartin's Cathedral Enniskillen in addition to divine worship is achieved through a wide variety of activities that take place throughout the year in the Cathedral Hall. The groups which meet cater for all ages and a wide variety of interests. The parish supports those in need with its outreach mission both at home and abroad.

St. Macartin's Cathedral, Enniskillen has a strong musical and choral tradition with a large Cathedral choir contributing to the worshiping life of the parish and diocese. The parish provides ministry to young people in Sunday Lights, Sunday Lights Café, Messy Church, and a Confirmation class as well and its Rainbows, Brownies, Guides, Beavers, Cubs and Scouts.

The Mothers' Union provides a meeting opportunity for the women of the parish. The Bowling Club provides recreation for interested members of the parish and the community. Community outreach is provided to the elderly through the Tuesday Club and to younger members through the Parenting and Wellness Group.

Three Trustees serve on the Boards of Governors of local schools. In addition the clergy lead assemblies in local schools.

The parish enjoys very good community relations with all its neighbouring churches and has a particularly strong link with the local Roman Catholic parish of St. Michael's, Enniskillen and its clergy.

St. Macartin's Cathedral, Enniskillen adheres to Safeguarding Trust Regulations, Data Protection Laws and the Church of Ireland Child Protection Policy.

**Public Benefit Statement**

The expression of the precepts of the Christian religion through the engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support, through contributions, the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilllment of our Christian ministry or to lay staff is essential to the fulfillment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

The direct benefits flowing from this purpose include the provision of archive reports, public enjoyment of cultural and historic buildings and artefacts such as the church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfillment of the purpose.

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives as well as providing public benefit in the year ended 31 December 2023.

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**

The Trustees are satisfied that St. Macartin's Cathedral, Enniskillen, remains in a sound financial position at the year end. The results for the year are set out on page 7 of the accounts.

**Reserves Policy**

The Trustees do not have a formal reserves policy; however, they must ensure that the church has sufficient resources. It is considered good practice to seek to build financial reserves which will enable the church to meet future commitments or unforeseen expenses without a negative impact on the ability to deliver services in the manner planned. By holding reserves, the church will be able to absorb setbacks and take advantage of change and opportunity as well as demonstrate a plan for viability beyond the immediate future and provide reliable services over the longer term.

**Going Concern**

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

## Structure, Governance and Management

### *Governing Document and Constitution of the Charity*

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

### *Recruitment and Appointment of Select Vestry*

All members of the Church of Ireland who are over the age of 18, contribute a minimum of £50 per annum, and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

### *Pay and remuneration*

The Rector and Dean, the Curate and the Pastoral Assistant each receive a stipend in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland and details of office and locomotory allowance.

### *Organisational Structure*

The Select Vestry is responsible for the day-to-day management of the parish. In 2023 the Select Vestry consists of the member of the clergy serving in the parish, the church wardens, the glebe wardens and fourteen other members of the General Vestry elected at the General Vestry meeting.

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 monthly except in January, July and August. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 8 times during the year. The average attendance was 80%.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in the Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102) " Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities 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;
- make judgments and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable Accounting Standards and identify the standards in question, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parish will continue as a going concern.

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

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 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 independent examiner is aware of that information.

**Independent Examiner**

The independent examiner, Hassard McClements Limited have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual Easter Vestry Meeting.

On Behalf of the Trustee

**Very Rev Kenneth R J Hall**
**Chair**

**Mrs E Hope Kerr**
**Honorary Treasurer**

**Samuel B Morrow**
**Honorary Secretary**

**Date: 4th March 2024**

**Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland**

Northern Ireland - Charity number 105443

# Annual return

# INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF THE PARISH OF ENNISKILLEN
# ST. MACARTIN'S CATHEDRAL, ENNISKILLEN

We report on the accounts of The Parish of Enniskillen, St. Macartin's Cathedral, Enniskillen for the year ended 31 December 2023, which are set out on pages 7 to 18.

**Respective responsibilities of the charity trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008, the Charities Act (Northern Ireland) 2013 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity is preparing accrual accounts. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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
- State whether particular matters have come to our attention.

**Basis of independent examiner's report**

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

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with accounting requirements of the Charities Act (Northern Ireland) 2008; and
4. 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 (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

**HASSARD MCCLEMENTS LIMITED**
**CHARTERED ACCOUNTANTS**
**AND REGISTERED AUDITORS**
32 East Bridge Street
Enniskillen
County Fermanagh
BT74 7BT
**Date: 4th March 2024**

**Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland**

Northern Ireland - Charity number 105443

# Accounts

Charity Registration Number: NIC105443

# The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

## Trustees' Annual Report and Financial Statements

## For the year ended 31 December 2022

CavanaghKelly

## The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

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## The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

## Reference and administrative details

| | | |
|---|---|---|
| **Board of Trustees / Select Vestry** | | Very Rev Kenneth RJ Hall, Chair<br>Mr David P Clarke<br>Mr Nathan Clyde<br>Mr Richard G Cochrane<br>Mrs Linda Corrigan<br>Mr David Graham<br>Mr George Irvine<br>Mr Noel B Johnston<br>Mr MJ Ivan Kee<br>Mrs E Hope Kerr<br>Mrs Linda Kingston<br>Mr Samuel B Morrow<br>Mr Stephen Richmond<br>Mr Karl Saunders<br>Miss Alanna Williamson<br>Mrs Audrey Williamson<br>Mr Jonathan W Woods<br>Rev Christopher West |
| **Principal office bearers** | | |
| Rector | | Very Rev Kenneth RJ Hall |
| Honorary Treasurer | | Mrs E Hope Kerr |
| Honorary Secretary | | Mr Samuel B Morrow |
| Church Wardens | Rector's | Mr Nathan Clyde |
| | People's | Miss Alanna Williamson |
| Glebe Wardens | Rector's | Mr George Irvine |
| | People's | Mr Noel B Johnston |
| **Registered office** | | St. Macartin's Deanery<br>13 Church Street<br>Enniskillen<br>Co Fermanagh<br>BT74 7DW |
| **Charity registration number** | | NIC105443 |
| **Independent examiners** | | CavanaghKelly<br>36-38 Northland Row<br>Dungannon<br>Co Tyrone<br>BT71 6AP |
| **Bankers** | | Danske Bank<br>24 Townhall Street<br>Enniskillen<br>Co Fermanagh<br>BT74 7BB<br><br>First Trust Bank<br>2/4 East Bridge Street<br>Enniskillen<br>Co Fermanagh<br>BT74 7BT |

# The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

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

The Trustees present the annual report and accounts for St. Macartin's Cathedral, Enniskillen Parish, Enniskillen 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**

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

The parish objectives are encapsulated in its vision statement which is "St. Macartin's at The Heart of the Community, Strenghtening Commitment, Outreach, Worship and Christian Love".The principal function of St. Macartin's Cathedral, Enniskillen 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.

All activities undertaken further the charity's purpose for Public Benefit.

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**

St. Macartin's Cathedral, Enniskillen has a clear Anglican identity, and during 2022 it held approximately 150 services of divine worship of Holy Communion, Morning and Evening Prayer. In addition Harvest Thanksgiving, Christmas and Easter are celebrated as well as commemoration of significant historical events. Some of these services used zoom technology owing to COVID restrictions.

In 2022 the parish held 26 burials, 8 baptisms, 8 weddings and 26 confirmations. Pastoral support to parishioners was provided through the ministry of the Dean and the Diocesan Pastoral Assistant.

Public benefit in St. Macartin's Cathedral, Enniskillen in addition to divine worship is achieved through a wide variety of activities that take place throughout the year in the Cathedral Hall. The groups which meet cater for all ages and a wide variety of interests. The parish supports those in need with its outreach mission both at home and abroad.

St. Macartin's Cathedral, Enniskillen has a strong musical and choral tradition with the Cathedral choir contributing to the worshiping life of the parish and diocese. The parish provides ministry to young people in Sunday Lights, Sunday Lights Café, Messy Church, Xplore and a Confirmation class as well as its Rainbows, Brownies, Guides, Beavers, Cubs and Scouts.

The Mothers' Union provides a meeting opportunity for women of the parish. The Bowling Club provides recreation for interested members of the parish and the community. Community outreach is provided to the elderly through the Tuesday Club. A new Parenting and Wellness Group has been formed during the year.

Three Select Vestry members serve on the Boards of Governors of local schools. In addition the clergy lead assemblies in local schools.

The parish enjoys very good community relations with all its neighbouring churches and has a particularly strong link with the local Roman Catholic parish of St. Michael's, Enniskillen and its clergy.

St. Macartin's Cathedral, Enniskillen adheres to Safeguarding Trust Regulations, Data Protection Laws and the Church of Ireland Child Protection Policy.

***Public Benefit Statement***

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives as well as providing public benefit in the year ended 31 December 2022.

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.

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

### *Financial Performance*

The trustees are satisfied that St Macartin's Cathedral, Enniskillen Parish remains in a sound financial position at the year end. The results for the year are set out in detail on page 11 of the accounts.

### *Reserves Policy*

The Trustees do not have a formal reserves policy. However, they must ensure that the church has sufficient resources. It is considered good practice to seek to build financial reserves which will enable the church to meet future committments or unforeseen expenses without a negative impact on the ability to deliver services in the manner planned. By holding reserves, the church will be able to absorb setbacks and take advantage of change and opportunity as well as demonstrate a plan for viability beyond the immediate future and provide reliable services over the longer term.

### *Going Concern*

The Trustees are satisfied that St. Macartin's Cathedral, Enniskillen Parish can continue its activities and that the financial report for the year ended 31 December 2022 can be signed off as a going concern.

### Structure, Governance and Management

### *Governing Document and Constitution of the Charity*

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

### *Recruitment and Appointment of Select Vestry*

All members of the Church of Ireland who are over the age of eighteen, contribute a minimum of £50 per annum, 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 Rector and Dean, the Curate and the Pastoral Assistant are paid in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland.

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

***Organisational structure***

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the members of the clergy serving in the parish, the church wardens, the glebe wardens and not more than twelve other members of the general vestry elected at the General Vestry meeting.

The select vestry is chaired by the incumbent or another 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 monthly except in July and August. Special meetings may be convened at anytime by the chairperson or church wardens. In 2022 the select vestry met ten times and the average attendance was 94%.

**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.

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.

## St. Macartin's Cathedral, Enniskillen

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

**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 auditor 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 Easter Vestry Meeting.

This report was approved by the Board of Trustees on _____and signed on its behalf by:

Kenneth RJ Hall

**Very Rev Kenneth RJ Hall**
**Chair**

E. Hope Kerr

**Mrs Hope Kerr**
**Honorary Treasurer**

S.B. Morrow

**Samuel B Morrow**
**Honorary Secretary**

## The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

## Independent Examiners' Report to the trustees on the financial statements for St. Macartin's Cathedral, Enniskillen

**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 11 - 22.

**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 Examiners' Report to the trustees on the financial statements for St. Macartin's Cathedral, Enniskillen

**For the year ended 31 December 2022.**

**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**

**1 Broadmeadow Place**

**Enniskillen**

**Co Fermanagh**

**BT74 7HR**

**Date:** **09 March 2023**

## The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

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

| | Notes | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|---|
| **Income** | 5 | | | | | | | | |
| Donations and legacies | | 207,816 | 170,759 | - | 378,575 | 192,697 | 321,766 | - | 514,463 |
| Other trading activities | | 21,669 | - | - | 21,669 | 20,548 | - | - | 20,548 |
| Investments | | 10,927 | 718 | - | 11,645 | 10,656 | 827 | - | 11,483 |
| Charitable activities | | - | 17,677 | - | 17,677 | 83 | 586 | - | 669 |
| **Total income** | | 240,412 | 189,154 | - | 429,566 | 223,984 | 323,179 | - | 547,163 |
| **Expenditure** | 6 | | | | | | | | |
| Charitable activities | | 212,161 | 168,183 | - | 380,344 | 166,460 | 444,807 | - | 611,267 |
| **Total expenditure** | | 212,161 | 168,183 | - | 380,344 | 166,460 | 444,807 | - | 611,267 |
| **Net income / (expenditure) before transfers** | | 28,251 | 20,971 | - | 49,222 | 57,524 | (121,628) | - | (64,104) |
| Transfers between funds | | - | - | - | - | (38,595) | 38,595 | - | - |
| **Net (expenditure)/ income before other recognised gains and losses** | | 28,251 | 20,971 | - | 49,222 | 18,929 | (83,033) | - | (64,104) |
| (Losses) / gains on investment assets | 8 | (5,912) | | - | (5,912) | 45,862 | 3,783 | - | 49,645 |
| **Net movement in funds** | | 22,339 | 20,971 | - | 43,310 | 64,791 | (79,250) | - | (14,459) |
| **Reconciliation of funds:** | | | | | | | | | |
| Total funds brought forward | | 3,087,522 | 257,774 | - | 3,345,296 | 3,022,731 | 337,024 | - | 3,359,755 |
| Total funds carried forward | 17 | 3,109,861 | 278,745 | - | 3,388,606 | 3,087,522 | 257,774 | - | 3,345,296 |

## The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

## Statement of Financial Position
**As at 31 December 2022**

| | Notes | 2022 £ | 2021 £ |
|---|---|---|---|
| **Fixed Assets** | | | |
| Tangible fixed assets | **11** | 2,566,895 | 2,566,895 |
| Investment Properties | **12** | 170,221 | 158,345 |
| Investments | **13** | 228,854 | 246,642 |
| **Total fixed assets** | | 2,965,970 | 2,971,882 |
| **Current assets** | | | |
| Receivables | **14** | 90,036 | 56,541 |
| Cash at bank and in hand | | 336,440 | 467,406 |
| **Total current assets** | | 426,476 | 523,947 |
| **Payables - amounts falling due within one year** | **15** | (3,840) | (150,533) |
| **Net current assets** | | 422,636 | 373,414 |
| **Total assets less liaibilities** | | 3,388,606 | 3,345,296 |
| **Unrestricted Funds** | | | |
| General | | 3,109,861 | 3,087,522 |
| Designated | | - | - |
| Total unrestricted funds | | 3,109,861 | 3,087,522 |
| **Restricted Funds** | | 278,745 | 257,774 |
| **Endowment funds** | | - | - |
| **Total charity funds** | **16** | 3,388,606 | 3,345,296 |

The notes on pages 13 to 22 are an integral part of the financial statements.

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

Kenneth RJ Hall

**Very Rev Kenneth RJ Hall**
**Chair**

E. Hope Kerr

**Mrs Hope Kerr**
**Honorary Treasurer**

A.B. Morrow

**Samuel B Morrow**
**Honorary Secretary**

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

## 1. GENERAL INFORMATION

St. Macartin's Cathedral, Enniskillen 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 Charities (SORP) 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

### 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 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 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

...continued.

### 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 received from charitable activities includes Special Service Collections which are accounted for on a cash receipts basis as the amounts are collected. Miscellaneous income primarily refers to VAT reclaimed under the Listed Places of Worship VAT Scheme and relates to the roof work completed over the last couple of years. It has also been accounted for on a cash receipts basis.

### 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:

Cathedral building and graveyard;
Cathedral hall;
Deanery;
Curatage;
Caretakers/ Verger's residence and
20 Breandrum Court

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 Cathedral hall was built in the 1960's. It is recognised at a deemed cost, being the fair value of the property at 31 December 2018. 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.

...continued.

The Deanery and other properties are recognised at deemed cost, being the estimated fair value of the property at 31 December 2018. 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.

Small items of fixtures, fittings and equipment under £1,000 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 RCB 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 includes cash in hand, deposits held at call with banks, other short-term highly liquid investments and bank overdrafts.

### 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.

...continued.

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 judgements and estimation uncertainty

There are no estimates or critical accounting judgements made in the process of preparing the financial statements for the year.

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

...continued.

**5. Income**

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **5.1 Donations and legacies** | | | | | | | | |
| Freewill offerings | 147,754 | - | - | 147,754 | 140,570 | - | - | 140,570 |
| Plate collections | 5,804 | - | - | 5,804 | 2,512 | - | - | 2,512 |
| Harvest collections | 7,615 | - | - | 7,615 | - | 10,068 | - | 10,068 |
| Gift aid tax rebate | 33,092 | - | - | 33,092 | 37,779 | 25,000 | - | 62,779 |
| Donations and legacies | - | 26,122 | - | 26,122 | 260 | 6,776 | - | 284,768 |
| Redecoration fund | - | 7,680 | - | 7,680 | - | - | - | - |
| Mission Outreach | 13,551 | 5,138 | - | 18,689 | 11,531 | 1,500 | - | 11,531 |
| Bishops' Appeal | - | 2,966 | - | 2,966 | - | 100 | - | 100 |
| Dean's Sit Out | - | 14,470 | - | 14,470 | - | - | - | - |
| Graveyard Wall fund | - | 5,348 | - | 5,348 | - | - | - | - |
| Fabric Fund | - | 23,579 | - | 23,579 | - | 5,920 | - | 5,920 |
| Cathedral organ fund | - | 15,281 | - | 15,281 | - | 3,100 | - | 3,100 |
| Choral Scholarship fund | - | 9,610 | - | 9,610 | - | 1,000 | - | 1,000 |
| Roof fund | - | 2,210 | - | 2,210 | - | 266,212 | - | - |
| Roof fund - VAT reclaim | - | 57,315 | - | 57,315 | - | - | - | - |
| Miscellaneous | - | 1,040 | - | 1,040 | 45 | 2,090 | - | 2,135 |
| | 207,816 | 170,759 | - | 378,575 | 192,697 | 321,766 | - | 524,483 |

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **5.2 Other trading activities** | | | | | | | | |
| Hire of hall | 14,197 | - | - | 14,197 | 6,288 | - | - | 6,288 |
| Archive | - | - | - | - | 850 | - | - | 850 |
| Rent of curatage | - | - | - | - | 4,950 | - | - | 4,950 |
| Rent of diocesan office | 4,925 | - | - | 4,925 | 6,566 | - | - | 6,566 |
| Carpark income | 1,345 | - | - | 1,345 | 1,260 | - | - | 1,260 |
| Printing and photocopying | 536 | - | - | 536 | 114 | - | - | 114 |
| Book sales | 546 | - | - | 546 | 183 | | | 183 |
| History Book sales | 120 | - | - | 120 | 337 | - | - | 337 |
| | 21,669 | - | - | 21,669 | 20,548 | - | - | 20,548 |

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **5.3 Investments** | | | | | | | | |
| RCB Distribution | 6,127 | - | - | 6,127 | 5,856 | - | - | 5,856 |
| Bank deposit interest | - | 718 | - | 718 | | 827 | | 827 |
| Rent Breandrum Court | 4,800 | - | - | 4,800 | 4,800 | - | - | 4,800 |
| | 10,927 | 718 | - | 11,645 | 10,656 | 827 | - | 11,483 |

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **5.4 Charitable activities** | | | | | | | | |
| Special Service Collections | | 17,677 | - | 17,677 | 83 | 586 | - | 669 |
| | - | 17,677 | - | 17,677 | 83 | 586 | - | 669 |
| **Total income** | **240,412** | **189,154** | **-** | **429,566** | **223,984** | **323,179** | **-** | **557,183** |

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

### 6. Expenditure

| | Notes | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|---|
| **Charitable activities** | | | | | | | | | |
| Diocesan assessment | | 55,019 | - | - | 55,019 | 57,740 | - | - | 57,740 |
| Parish Curates | | 30,345 | - | - | 30,345 | - | - | - | - |
| Diocesan Pastoral Assistant | | 62 | - | - | 62 | - | - | - | - |
| Wages and salaries | **10** | 23,065 | - | - | 23,065 | 22,863 | - | - | 22,863 |
| Cathedral building and grounds | **7.1** | 21,468 | 139,111 | - | 160,579 | 11,332 | 433,466 | - | 444,798 |
| Deanery and grounds | **7.2** | 8,956 | | - | 8,956 | 12,333 | - | - | 12,333 |
| Hall and grounds | **7.3** | 21,586 | | - | 21,586 | 9,769 | - | - | 9,769 |
| Other properties | **7.4** | 4,744 | | - | 4,744 | 5,481 | - | - | 5,481 |
| Charitable donations | | 361 | - | - | 361 | 861 | | | 861 |
| Mission Outreach | | 12,912 | 4,521 | - | 17,433 | 13,312 | 1,500 | - | 14,812 |
| Insurance | | 14,037 | - | - | 14,037 | 12,935 | - | - | 12,935 |
| Postage, stationery, photocopying and computer costs | | 10,471 | | - | 10,471 | 7,362 | 202 | - | 7,564 |
| Minibus expenses | | - | 2,179 | - | 2,179 | - | 1,731 | - | 1,731 |
| Bank charges | | - | 767 | - | 767 | - | 778 | - | 778 |
| Accounts independent examination | | 3,780 | - | - | 3,780 | 3,600 | - | - | 3,600 |
| VAT services regarding VAT reclaim | | 600 | - | - | 600 | - | - | - | - |
| PAYE services | | 666 | - | - | 666 | 606 | - | - | 606 |
| Gratuities and Gifts | | 2,550 | - | - | 2,550 | 4,180 | - | - | 4,180 |
| Dean's expenses | | 924 | | - | 924 | 994 | - | - | 994 |
| Licences | | 615 | - | - | 615 | 1,589 | - | - | 1,589 |
| Bishop's Appeal | | - | 3,000 | - | 3,000 | - | - | - | - |
| Dean's Sit Out | | - | 6,000 | - | 6,000 | - | - | - | - |
| Choral scholarship Fund | | - | 3,780 | - | 3,780 | - | 3,315 | - | 3,315 |
| Books for resale | | - | 855 | - | 855 | - | 891 | - | 891 |
| Repayment of special | | - | 4,401 | - | 4,401 | - | 784 | - | 784 |
| Miscellaneous expenses | | - | 3,569 | - | 3,569 | 1,503 | 2,140 | - | 3,643 |
| | | **212,161** | **168,183** | **-** | **380,344** | **166,460** | **444,807** | **-** | **611,267** |

...continued.

**7. Expenditure**

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **7.1 Cathedral building and grounds** | | | | | | | | |
| Electricity | 1,518 | - | - | 1,518 | 1,022 | - | - | 1,022 |
| Oil | 6,734 | - | - | 6,734 | 3,969 | - | - | 3,969 |
| Telephone | 889 | - | - | 889 | 1,110 | - | - | 1,110 |
| Flowers | - | 283 | - | 283 | - | 901 | - | 901 |
| Organ and Choir costs | - | 9,985 | - | 9,985 | - | 14,481 | - | 14,481 |
| Repairs and maintenance | 11,587 | - | - | 11,587 | 5,231 | - | - | 5,231 |
| Graveyard fund | - | 881 | - | 881 | - | - | - | - |
| Redecoration fund | - | 63,479 | - | 63,479 | - | - | - | - |
| Roof fund | - | 50,647 | - | 50,647 | - | 418,084 | - | 418,084 |
| Capital costs (chairs, sound system, lights and screens, card machine) | 356 | 13,836 | - | 14,192 | - | - | - | - |
| Communion Wine | 384 | - | - | 384 | - | - | - | - |
| | 21,468 | 139,111 | - | 160,579 | 11,332 | 433,466 | - | 444,798 |

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **7.2 Deanery and grounds** | | | | | | | | |
| Rates | 1,511 | - | - | 1,511 | 1,493 | - | - | 1,493 |
| Electricity | 1,430 | - | - | 1,430 | 1,387 | - | - | 1,387 |
| Oil | 3,904 | - | - | 3,904 | 2,551 | - | - | 2,551 |
| Telephone | 1,104 | - | - | 1,104 | 1,031 | - | - | 1,031 |
| Repairs and maintenance | 1,007 | - | - | 1,007 | 5,871 | - | - | 5,871 |
| | 8,956 | - | - | 8,956 | 12,333 | - | - | 12,333 |

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **7.3 Hall and grounds** | | | | | | | | |
| Electricity | 5,618 | - | - | 5,618 | 2,038 | - | - | 2,038 |
| Oil | 8,508 | - | - | 8,508 | 3,353 | - | - | 3,353 |
| Telephone | 3,533 | - | - | 3,533 | 1,738 | - | - | 1,738 |
| Repairs and maintenance | 2,067 | - | - | 2,067 | 2,640 | | | 2,640 |
| Capital costs (tables) | 1,860 | - | - | 1,860 | - | - | - | - |
| | 21,586 | - | - | 21,586 | 9,769 | - | - | 9,769 |

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Endowment Funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|---|
| **7.4 Other properties** | | | | | | | | |
| Rates | 1,843 | - | - | 1,843 | 1,821 | - | - | 1,821 |
| Electricity | | - | - | - | 10 | | | 10 |
| Oil | | - | - | - | 622 | | | 622 |
| Repairs and maintenance | 2,901 | - | - | 2,901 | 1,898 | - | - | 1,898 |
| Capital costs | | - | - | - | 1,130 | - | - | 1,130 |
| | 4,744 | - | - | 4,744 | 5,481 | - | - | 5,481 |

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

...continued.

| 8. Gain / (loss) on Investment Assets | 2022 £ | 2021 £ |
|---|---|---|
| Fair value (losses) / gains on RCB investments | (17,788) | 29,308 |
| Fair value gains on property investments | 11,876 | 20,337 |
| | (5,912) | 20,337 |

The fair value of the RCB investments is taken from the RCB market value report as at 31 December 2022. The fair value of the property investments is determined by the Trustees, based on the insured value of the properties as at 31 October 2022.

### 9. Taxation

St. Macartin's Cathedral, Enniskillen Parish is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

| 10. Analysis of staff costs | 2022 £ | 2021 £ |
|---|---|---|
| Wages and salaries | 22,757 | 22,559 |
| Employer pension contributions | 308 | 304 |
| | 23,065 | 22,863 |

The average number of employees during the year was 2 (2021:2).

### 11. Tangible fixed assets

| | Buildings £ | Total £ |
|---|---|---|
| **Cost** | | |
| At 1 January 2022 | 2,566,895 | 2,566,895 |
| At 31 December 2022 | 2,566,895 | 2,566,895 |
| **Net book value at 1 January 2022** | 2,566,895 | 2,566,895 |
| **Net book value at 31 December 2022** | 2,566,895 | 2,566,895 |

Tangible fixed assets are recognised at their deemed cost.

...continued.

| 12. Investment Properties | 2022 £ | 2021 £ |
|---|---|---|
| At 1 January | 158,345 | 138,008 |
| Fair value gain | 11,876 | 20,337 |
| At 31 December | 170,221 | 158,345 |

The year-end valuation of the investment properties is based on insurance value at October 2022.

| 13. Investments | 2022 £ | 2021 £ |
|---|---|---|
| At 1 January | 246,642 | 217,334 |
| Fair value gain / (loss) | (17,788) | 29,308 |
| At 31 December | 228,854 | 246,642 |

Investments are stated at their market value.

| 14. Receivables | 2022 £ | 2021 £ |
|---|---|---|
| Gift Aid | 88,925 | 55,835 |
| Taxes repayable | 1,111 | 707 |
| | 90,036 | 56,542 |

| 15. Payables - due within one year | 2022 £ | 2021 £ |
|---|---|---|
| Accruals | 3,840 | 3,900 |
| Creditors | - | 146,633 |
| | 3,840 | 150,533 |

**16. Analysis of Net Assets Among Funds**

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|
| Tangible Fixed Assets | 2,566,895 | - | - | 2,566,895 | 2,566,895 |
| Investment Properties | 170,221 | - | - | 170,221 | 158,345 |
| Investments | 199,318 | 29,536 | - | 228,854 | 246,642 |
| Current Assets | | | | | |
| Receivables | 50,227 | 39,809 | - | 90,036 | 56,542 |
| Cash at bank and in hand | 127,040 | 209,400 | - | 336,440 | 467,405 |
| Payables | (3,840) | | - | (3,840) | (150,533) |
| Net Assets at 31 December | 3,109,861 | 278,745 | - | 3,388,606 | 3,345,296 |

## 17. Analysis of reserve funds

| | Opening balance | Income | Expenditure | Transfer between funds | Closing balance |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General Parish fund | 9,969 | 15,757 | (4,991) | (5,353) | 15,382 |
| Special Collections | 1,564 | 17,677 | (4,401) | - | 14,840 |
| Parish magazine | - | 2,492 | (200) | - | 2,292 |
| Bishops' Appeal | 100 | 2,966 | (3,000) | - | 66 |
| Mission outreach fund | - | 5,138 | (4,521) | - | 617 |
| Webcam and electronics | - | 1,200 | (4,219) | 3,019 | - |
| Choir lights | - | 2,000 | (1,777) | - | 223 |
| Dean's Sit out | - | 14,470 | (6,000) | - | 8,470 |
| Cathedral chairs | - | 5,700 | (7,840) | 2,140 | - |
| Cathedral paths and garden | - | 300 | - | - | 300 |
| Graveyard wall fund | - | 5,348 | (881) | - | 4,467 |
| Fabric fund | 239,579 | 23,579 | - | (55,799) | 207,359 |
| Redecoration fund | - | 7,680 | (63,479) | 55,799 | - |
| Choral Scholarship fund | - | 9,610 | (3,780) | - | 5,830 |
| Minibus Fund | - | 181 | (2,179) | 1,998 | - |
| Flower fund | 4,758 | 250 | (283) | - | 4,725 |
| Cathedral organ fund | - | 15,281 | (9,985) | - | 5,296 |
| Bowls fund | 1,804 | - | - | (1,804) | - |
| Roof repair fund | - | 59,525 | (50,647) | - | 8,878 |
| | | | | | - |
| **Total restricted funds** | **257,774** | **189,154** | **(168,183)** | **-** | **278,745** |
| **Unrestricted funds** | **3,087,522** | **240,412** | **(218,073)** | **-** | **3,109,861** |
| **Total funds** | **3,345,296** | **429,566** | **(386,256)** | **-** | **3,388,606** |

**Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland**

Northern Ireland - Charity number 105443

# Annual report

# The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

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

The Trustees present the annual report and accounts for St. Macartin's Cathedral, Enniskillen Parish, Enniskillen 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**

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

The parish objectives are encapsulated in its vision statement which is "St. Macartin's at The Heart of the Community, Strenghtening Commitment, Outreach, Worship and Christian Love".The principal function of St. Macartin's Cathedral, Enniskillen 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.

All activities undertaken further the charity's purpose for Public Benefit.

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**

St. Macartin's Cathedral, Enniskillen has a clear Anglican identity, and during 2022 it held approximately 150 services of divine worship of Holy Communion, Morning and Evening Prayer. In addition Harvest Thanksgiving, Christmas and Easter are celebrated as well as commemoration of significant historical events. Some of these services used zoom technology owing to COVID restrictions.

In 2022 the parish held 26 burials, 8 baptisms, 8 weddings and 26 confirmations. Pastoral support to parishioners was provided through the ministry of the Dean and the Diocesan Pastoral Assistant.

Public benefit in St. Macartin's Cathedral, Enniskillen in addition to divine worship is achieved through a wide variety of activities that take place throughout the year in the Cathedral Hall. The groups which meet cater for all ages and a wide variety of interests. The parish supports those in need with its outreach mission both at home and abroad.

St. Macartin's Cathedral, Enniskillen has a strong musical and choral tradition with the Cathedral choir contributing to the worshiping life of the parish and diocese. The parish provides ministry to young people in Sunday Lights, Sunday Lights Café, Messy Church, Xplore and a Confirmation class as well as its Rainbows, Brownies, Guides, Beavers, Cubs and Scouts.

The Mothers' Union provides a meeting opportunity for women of the parish. The Bowling Club provides recreation for interested members of the parish and the community. Community outreach is provided to the elderly through the Tuesday Club. A new Parenting and Wellness Group has been formed during the year.

Three Select Vestry members serve on the Boards of Governors of local schools. In addition the clergy lead assemblies in local schools.

The parish enjoys very good community relations with all its neighbouring churches and has a particularly strong link with the local Roman Catholic parish of St. Michael's, Enniskillen and its clergy.

St. Macartin's Cathedral, Enniskillen adheres to Safeguarding Trust Regulations, Data Protection Laws and the Church of Ireland Child Protection Policy.

***Public Benefit Statement***

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching. The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records and the use made of these records in, for example, research and genealogy, through conservation efforts in respect of records, property and artefacts and the subsequent and continued requests for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives as well as providing public benefit in the year ended 31 December 2022.

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.

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

### *Financial Performance*

The trustees are satisfied that St Macartin's Cathedral, Enniskillen Parish remains in a sound financial position at the year end. The results for the year are set out in detail on page 11 of the accounts.

### *Reserves Policy*

The Trustees do not have a formal reserves policy. However, they must ensure that the church has sufficient resources. It is considered good practice to seek to build financial reserves which will enable the church to meet future committments or unforeseen expenses without a negative impact on the ability to deliver services in the manner planned. By holding reserves, the church will be able to absorb setbacks and take advantage of change and opportunity as well as demonstrate a plan for viability beyond the immediate future and provide reliable services over the longer term.

### *Going Concern*

The Trustees are satisfied that St. Macartin's Cathedral, Enniskillen Parish can continue its activities and that the financial report for the year ended 31 December 2022 can be signed off as a going concern.

### Structure, Governance and Management

### *Governing Document and Constitution of the Charity*

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

### *Recruitment and Appointment of Select Vestry*

All members of the Church of Ireland who are over the age of eighteen, contribute a minimum of £50 per annum, 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 Rector and Dean, the Curate and the Pastoral Assistant are paid in accordance with figures approved by the Clogher Diocese and the General Synod of the Church of Ireland.

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

***Organisational structure***

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the members of the clergy serving in the parish, the church wardens, the glebe wardens and not more than twelve other members of the general vestry elected at the General Vestry meeting.

The select vestry is chaired by the incumbent or another 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 monthly except in July and August. Special meetings may be convened at anytime by the chairperson or church wardens. In 2022 the select vestry met ten times and the average attendance was 94%.

**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.

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.

## St. Macartin's Cathedral, Enniskillen

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

**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 auditor 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 Easter Vestry Meeting.

This report was approved by the Board of Trustees on _____and signed on its behalf by:

Kenneth RJ Hall

**Very Rev Kenneth RJ Hall**
**Chair**

E. Hope Kerr

**Mrs Hope Kerr**
**Honorary Treasurer**

S.B. Morrow

**Samuel B Morrow**
**Honorary Secretary**

**Enniskillen/St Macartin's Cathedral/Clogher/Church of Ireland**

Northern Ireland - Charity number 105443

# Annual return

## The Parish of Enniskillen

## St. Macartin's Cathedral, Enniskillen

## Independent Examiners' Report to the trustees on the financial statements for St. Macartin's Cathedral, Enniskillen

**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 11 - 22.

**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 Examiners' Report to the trustees on the financial statements for St. Macartin's Cathedral, Enniskillen

**For the year ended 31 December 2022.**

**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**

**1 Broadmeadow Place**

**Enniskillen**

**Co Fermanagh**

**BT74 7HR**

**Date:** **09 March 2023**