



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

Cleenish Parish Church

Trustees' Annual report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31 December 2023

Charity Number: 105447

Cleenish Parish Church

Annual report and financial statements for the year ended 31 December 2023

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Cleenish Parish Church**References and administrative details****Year ended 31 December 2023**

Charity Name: Bellanaleck/Cleenish/Clogher/Church of Ireland

Charity Registration Number: 105447

Contact Address: Cleenish Parish Office
Cleenish Parish Hall
189 Derrylin Road
Bellanaleck
Enniskillen
BT92 2BA

Trustees

Mrs Claire Balfour – From 19/04/2023	Mr Trevor Kingston
Mr Oswald Clements	Mr Leslie Nixon
Mrs Shirley Connolly – From 19/04/2023	Mr Clive Smyth
Mr Ian Crawford	Mr William Stinson – From 19/04/2023
Mrs Rosemary Forde	Mr Owen Wilson
Mr Balfour Hoey	Mrs Janet Dowson
Mrs Jacqueline Wylie – From 19/04/2023	Mrs Angela Graham
Mr Eddie Keys	Canon Jennifer – From 01/02/2023
Cecil Brownlee – To 19/04/2023	Rowena Sheridan – To 19/04/2023
John Desmond Smyth – To 19/04/2023	Lettie Coulter – To 19/04/2023

Principal Office-bearers

Clergy:	Canon Jennifer McWhirter
Church Treasurer:	Robert Forde
Church Warden – Clergy:	Rosemary Forde
Church Warden – People:	Leslie Nixon – Ceased 19/04/2023
	William Stinson – From 19/04/2023

Independent Examiner

Stephanie Stenson FCA
Patton Rainey Stenson Limited
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Bankers

Danske Bank
24 Townhall Street
Enniskillen
Co. Fermanagh

Cleenish Parish Church

Trustees' Annual Report for the year ended 31 December 2023

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for Cleenish Parish Church for the year ended 31 December 2023.

Objectives and Activities

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

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

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Cleenish 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 of Cleenish.

Achievements, Performance & Public Benefit

Cleenish Parish fulfils its task of sharing Christ's teaching locally through our Sunday services, mission participation and missionary links.

Every Sunday at 11.30 am we host a morning service of worship and prayer for the benefit of the public and advancement of Christian worship. During the week we offer pastoral care, help and support for parishioners through home and hospital visits and the conducting of pastoral services.

We have provided support to mission and outreach work through donations to both local and international programmes and have missionary links through Crosslinks and CMSI.

The Parochial Hall enables the Parish to reach out to a variety of people within the local area.

Our Badminton club is usually held in our Church Hall and offer an opportunity for a variety of ages to come together socially. Our activities are open to all for a small fee which is re-invested in the relevant club for future provision of services.

The Hall is also used for other organisation such as the Bellanaleck Community Group, Bellanaleck Local History Group, Bellanaleck Brownies, Bellanaleck Pipe Band, 1st Bellanaleck Scout Group and Bellanaleck Orange Lodge.

As well as the other activities the Hall is used as an overflow facility for funerals and services. The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

Cleenish Parish Church

Trustees' Annual Report for the year ended 31 December 2023 (continued)

Financial Review

The Receipts and Payments Account is set out on page 7 and the Statement of Assets and Liabilities at 31 December 2023 is included on page 8.

The main sources of income were planned giving and freewill offerings.

The Financial statements show an excess of receipts over payments of £15,428 for the year and no funds were in deficit at the year end.

The rental of the Rectory started in June 2023 and was rented at £850 per month.

During the year the Harvest collection of £4,000 was allocated to establish a restricted fund for the maintenance of the graveyard. A further £1,000 was allocated to this from the Church General Fund.

Going Concern

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

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

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry 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 which may be served.

Pay and remuneration

The Incumbent is paid directly by the Diocese and receives stipend in accordance with figures approved by the General Synod of the Church of Ireland.

Organisational Structure

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

Cleenish Parish Church**Trustees' Annual Report for the year ended 31 December 2023 (continued)**

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

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens. In Cleenish Parish the Select Vestry met 6 times during the year and the average attendance was 70%.

Compliance with Public Benefit

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

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

Statement of Trustees' Responsibilities (continued)

The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

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

Signed on Behalf of the Trustees

Canon Jennifer McWhirter (Rector)



Mr. Robert Forde (Treasurer)

Date 07/04/24



Cleenish Parish Church

Independent Examiners Report to the Trustees of Cleenish Parish Church

I report on the accounts of Cleenish Parish Church for the year ended 31 December 2023, which are set out on pages 7 to 14.

Respective Responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act.
- follow the procedures laid down in the general directions given by the Commission under Section 65(9)(b) of the Charities Act.
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your Charity Accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Report

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

S Stenson FCA
Patton Rainey Stenson Limited
Chartered Accountants
6 East Bridge Street
Enniskillen
BT74 7BT

Date: 21/1/24

Cleenish Parish Church


Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<u>Receipts</u>						
Donations & plate collection		46,447	4,850	-	51,297	54,008
Proceeds from Fund Raising Events	2	-	-	-	-	15,277
Legacies		-	-	-	-	500
Bank & Deposit interest		15	159	-	174	41
Investment income		10	61	-	71	13
Rental of premises		2,550	6,798	-	9,348	535
Grants	3	1,625	-	-	1,625	-
Graveyard Fees		150	-	-	150	200
Other Receipts	4	4,550	572	-	5,122	31,485
Receipts from Parish Organisations	5	-	-	-	-	370
Total Receipts		55,347	12,440	-	67,787	102,429
<u>Payments</u>						
Diocesan Costs/Assessment		23,589	-	-	23,589	26,568
Church Running Costs		8,406	-	-	8,406	4,233
Glebe Costs		-	4,188	-	4,188	4,197
Parish Centre Costs		3,178	-	-	3,178	1,710
Administration Costs		2,680	185	-	2,865	2,404
Charitable Donations	6	4,390	350	-	4,740	3,398
Payments from Parish Organisations	7	300	500	-	800	250
Sundry Expenses	8	4,589	4	-	4,593	62,787
Fundraising Costs	9	-	-	-	-	215
Total Payments		47,132	5,227	-	52,359	105,762
Excess of Receipts over Payments for the year before transfers		8,215	7,213	-	15,428	(3,333)
Transfers		(1,000)	1,000	-	-	-
Excess of Receipts over Payments for the year		7,215	8,213	-	15,428	(3,333)

On behalf of the trustees:



Canon Jennifer McWhirter (Rector)



Robert Forde (Treasurer)

Date 07/04/24

Cleenish Parish Church

Statement of Assets and Liabilities as at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Cash Funds						
Current Accounts	10	44,472	51,579	-	96,051	83,956
Total Cash Funds		44,472	51,579	-	96,051	83,956
Investment Assets						
Investments in RCB / CIT Unit Trusts		-	-	1,598	1,598	1,598
Total Investment Assets		-	-	1,598	1,598	1,598
Assets retained for the Parish's own use						
Parish Hall		250,000	-		250,000	250,000
Glebe House		100,000	-		100,000	100,000
Fixtures and Fittings		40,000	-		40,000	40,000
Total Assets retained for the Parish's own use		390,000	-		390,000	390,000

On Behalf of the Trustees



Canon Jennifer McWhirter (Rector)



Robert Forde (Treasurer)

Date ..03/04/24....

Cleenish Parish Church**Notes to the financial statements for the year ended 31 December 2023****1. Accounting policies**

Below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities -

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities***(i) Assets retained for the Parish's own use***

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

- Church Building and Graveyard
- Glebe House
- Glebe Land
- Fixtures and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Glebe House is recognised at deemed cost, being the estimated fair value of the property at 31 December 2023. No depreciation has been provided on the glebe house as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at a cost of renewal basis.

ii) Investments

Investment in RCB/CIT Unit Trusts are initially recorded at cost. The market value of investments at 31 December 2023 was £6,059.

Cleenish Parish Church

Notes to the financial statements for the year ended 31 December 2023 (continued)

2. Proceeds From Fundraising Events

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Sale of Firewood	-	-	-	195
Cake Sale	-	-	-	1,406
Parish Auction	-	-	-	8,140
Jubilee Event	-	-	-	1,811
BBQ	-	-	-	2,575
Concert	-	-	-	1,150
	-	-	-	15,277

3. Grants

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
FODC – Jubilee Grant	500	-	500	-
FODC – Hall Revenue	1,125	-	1,125	-
	1,625	-	1,625	-

4. Other Receipts

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Share of expenses – Mullaghduin	1,022	-	1,022	30,883
Magazine Sales	600	-	600	450
NIE Pole Rent	-	-	-	2
Power NI refund	2,469	-	2,469	-
Return of Bank Fees	-	-	-	50
Charitable Donation not cashed re 2021	-	-	-	100
BT Refund	38	-	38	-
Refund re duplicate payments – Bank Error	421	-	421	-
Refund Expenses Overpaid in 2022	-	572	572	-
	4,550	572	5,122	31,485

Cleenish Parish Church

Notes to the financial statements for the year ended 31 December 2023 (continued)

5. Receipts from Parish Organisations

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Badminton Club	-	-	-	370
	-	-	-	370

6. Charitable Donations

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Clogher Diocese Social Fund	170	-	170	120
N I Hospice	250	-	250	250
Clogher Diocese Fund	200	-	200	165
St Marks Portadown	-	-	-	50
Bible Society	100	-	100	100
SAMS	100	-	100	100
Aisling Centre Enniskillen	200	-	200	100
Crosslinks	100	-	100	100
QUB	-	-	-	100
Board of Social Responsibility	200	-	200	200
NSPCC	100	-	100	100
Bishops Appeal	250	-	250	200
Red Cross	100	-	100	100
Church Army	-	-	-	100
CMSI	200	-	200	500
Food Bank	300	-	300	200
LEMOS	570	-	570	316
St Johns Ambulance	100	-	100	100
Poppy Appeal	100	-	100	75
Mothers Union (Closure of parent & toddler group)	-	-	-	422
Jones Memorial Primary School	800	350	1,150	-
Moybrone Pipe Band	50	-	50	-
Cleenish Centre	150	-	150	-
Jones Memorial School Choir	50	-	50	-
Water Drops	200	-	200	-
Open Doors	100	-	100	-
	4,390	350	4,740	3,398

Cleenish Parish Church

Notes to the financial statements for the year ended 31 December 2023 (continued)

7. Payments from Parish Organisations

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Badminton Club	300	-	300	250
Hall Mgt. Committee	-	500	500	-
	<u>300</u>	<u>500</u>	<u>800</u>	<u>250</u>

8. Sundry Expenses

	Unrestr icted	Restricted	Total 2023	Total 2022
	£	£	£	£
Organist	600	-	600	600
BT	640	-	640	-
Institution Costs	470	-	470	-
Office Reallocation Costs	1,405	-	1,405	-
Incumbent Expenses	1,000	-	1,000	-
Duplicated payments later refunded	421	-	421	-
Expenses relating to rectory repairs	-	-	-	62,028
Postage	44	-	44	-
Foreign Exchange	3	-	3	-
Credit Union Fees	6	4	10	6
Committee Expenses	-	-	-	100
Petty Cash Balance	-	-	-	53
	<u>4,589</u>	<u>4</u>	<u>4,593</u>	<u>62,787</u>

9. Fundraising Costs

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Queen Jubilee Expenses	-	-	-	215
	<u>-</u>	<u>-</u>	<u>-</u>	<u>215</u>

Cleenish Parish Church

Notes to the financial statements for the year ended 31 December 2023 (continued)

10. Current Accounts and Cash

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
General Account	43,570	-	43,570	36,064
Graveyard Maintenance Fund	-	5,000	5,000	-
Development Fund Account	-	8,535	8,535	8,102
Bequests Account	-	33,441	33,441	33,282
Hall Management Committee Account	-	1,749	1,749	1,982
Badminton Club	902	-	902	1,193
Rectory Account	-	2,854	2,854	-
	<u>44,472</u>	<u>51,579</u>	<u>96,051</u>	<u>80,623</u>

11. Reconciliation of Cash Funds

	Unrestricted	Restricted	Total 2023
	£	£	£
Total Cash Funds at Beginning of the year	37,257	43,366	80,623
Receipts for the Year	55,347	12,440	67,787
Payments for the Year	(47,132)	(5,227)	(52,359)
Transfer between Funds	(1,000)	1,000	-
Total Cash Funds at end of the year	<u>44,472</u>	<u>51,579</u>	<u>96,051</u>

12. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
RCB Unit Trusts	1,598	-	-	-	1,598
	<u>1,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,598</u>
Restricted funds					
Development Fund	8,102	600	167	-	8,535
Bequests Fund	33,282	159	-	-	33,441
Hall Development Committee Fund	1,982	621	854	-	1,749
Rectory Fund	-	7,060	4,206	-	2,854
Graveyard Maintenance Fund	-	4,000	-	1,000	5,000
	<u>43,366</u>	<u>12,440</u>	<u>5,227</u>	<u>1,000</u>	<u>51,579</u>
Unrestricted funds					
General Fund	36,064	55,332	46,826	(1,000)	43,570
Badminton Club Fund	1,193	15	306	-	902
	<u>37,257</u>	<u>55,347</u>	<u>47,132</u>	<u>(1,000)</u>	<u>44,472</u>
Total funds	<u>82,221</u>	<u>67,787</u>	<u>52,359</u>	<u>0.00</u>	<u>97,649</u>

Cleenish Parish Church

Notes to the financial statements for the year ended 31 December 2023 (continued)

Purposes of Endowment Funds

- Income from the Bequests and Legacies are used for stipend and general purposes.

Purposes of Restricted Funds

- The Development fund and the Hall Development Committee fund are used for the enhancement of the church premises and facilities.
- The Bequests fund is held for use at the discretion of the Select Committee for the enhancement of the Parish.
- The Graveyard fund was established to allocate income which is to be used for the maintenance and enhancement of the graveyard.
- The rectory fund was established to allocate income earned from the rental of the rectory for its maintenance and enhancement.

Purposes of Designated Funds

- Badminton Club Fund: The Trustees have set aside funds for use by the Badminton Club.

13. Transactions with the Trustees

The parish paid expenses of £4,188 relating to the running costs of the glebe house. The following payments were made to trustees or persons connected to them:

£	
600	J Brownlee – Organist
1,000	Incumbent Expenses
2,300	E Keys Grounds maintenance – Grave & Rectory Grounds

15. Governance Costs

Governance costs of £990 were incurred during the year which relates to fees paid to the accountants and independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.