



Patton Rainey Stenson Limited
Chartered Accountants and Registered Auditors

Belleek Parish Church

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

For the year ended 31 December 2023

Charities Number: 105490

Belleek Parish Church

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

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Belleek Parish Church

References and administrative details

Charity Name: Belleek/Belleek/Clogher/Church of Ireland

Charity Registration Number: 105490

Contact Address: 39 Brollagh Road
Garrison
Co. Fermanagh
BT93 4AE

Trustees

| | |
|-----------------|-----------------------------|
| Betty Johnston | James Johnston |
| Robert Johnston | Douglas Reid |
| Rachel Love | Mary Reid |
| James Pye | Helen Thompson |
| Mark Johnston | Rev. Rebecca Guilda |
| Robert Johnston | Donna Pye – From 30/03/2023 |

Principal Office-bearers

| | |
|-------------------------|-------------------------------------|
| Clergy: | Rev. Rebecca Guilda |
| Church Treasurer: | Lorraine Boyd – Ceased 31/03/2023 |
| Church Warden – Clergy: | Rachel Love – From 30/03/2023 |
| | Robert Johnston – Ceased 30/03/2023 |
| Church Warden – People: | James Pye – From 30/03/2023 |
| | Rachel Love – Ceased 30/03/2023 |

Independent Examiner

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

Bankers

Bank of Ireland
7 Town Hall Street
Enniskillen
BT74 7BD

Belleek 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 the Best Church for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of the Parish of Belleek is to support the advancement of the Christian religion by promoting, through the work of the Parish of Belleek 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 Belleek 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 Belleek.

Achievements, Performance & Public Benefit

Belleek Parish has been able to fulfil its task of sharing Christ's teaching locally through our Sunday services, mission participation and missionary links.

We host a morning service of worship and prayer for the benefit of the public and advancement of Christian worship at 11.30am on the second and fourth Sunday of each month. During the week we offer pastoral care, help and support for parishioners through home and hospital visits.

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

Financial Review

The main sources of income were planned giving and freewill offerings. The Financial Statements show a surplus of £4,000 for the year.

There was an insurance claim received during the year for a total of £5,050. This was for damage to the Church gates and wall. There is a further £1,800 to be received in 2024. The total cost of repairs was £7,200, which was paid in February 2024.

Going Concern

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

Belleek Parish Church**Tustees' Annual Report for the year ended 31 December 2023 (continued)****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.

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 2023 the Select Vestry met 3 times during the year and the average attendance was 80%.

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 actives 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.

Belleek Parish Church


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

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



Rev Rebecca Guilda

Date 2/4/24



Lorraine Boyd (Treasurer)

Date 2/4/24



Belleek Parish Church

Independent Examiners Report to the Trustees of Belleek Parish Church

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 7 to 12.

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

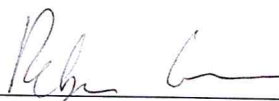
Date:


Belleek Parish Church

Receipts and Payments Account for the year ended 31 December 2023

| | Note | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Endowment Funds 2023 £ | Total 2023 £ | Total 2022 £ |
|--|------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <u>Receipts</u> | | | | | | |
| Donations & plate collection | | 10,531 | - | - | 10,531 | 10,033 |
| Investment income | | 170 | - | - | 170 | 163 |
| Proceeds from Fundraising Events | | 1,662 | - | - | 1,662 | - |
| Other Receipts | 2 | 5,125 | - | - | 5,125 | 680 |
| <u>Total Receipts</u> | | <u>17,488</u> | <u>-</u> | <u>-</u> | <u>17,488</u> | <u>10,876</u> |
| <u>Payments</u> | | | | | | |
| Diocesan Costs/Assessment | | 8,288 | - | - | 8,288 | 4,027 |
| Church Running Costs | | 3,199 | - | - | 3,199 | 6,242 |
| Glebe Costs | | 611 | - | - | 611 | 792 |
| Administration Costs | | 726 | - | - | 726 | 725 |
| Sundry Expenses | 3 | 564 | - | - | 564 | 424 |
| Charitable Donations | 4 | 100 | - | - | 100 | 133 |
| <u>Total Payments</u> | | <u>13,488</u> | <u>-</u> | <u>-</u> | <u>13,488</u> | <u>12,342</u> |
| Excess of Receipts over Payments for the year before transfers | | 4,000 | - | - | 4,000 | 1,530 |
| Transfers | | - | - | - | - | - |
| Excess of Payments over Receipts for the year | | <u>4,000</u> | <u>-</u> | <u>-</u> | <u>4,000</u> | <u>1,530</u> |

On behalf of the trustees:


 Rev Rebecca Guildea


 Lorraine Boyd (Treasurer)


Date 21/4/24

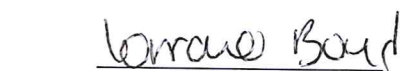
Belleek Parish Church

Statement of Assets and Liabilities as at 31 December 2023

| | | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Endowment Funds 2022 £ | Total 2022 £ | Total 2021 £ |
|---|---|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| Cash Funds | | | | | | |
| Current Accounts | 5 | 19,295 | - | - | 19,295 | 15,295 |
| Total Cash Funds | | 19,295 | - | - | 19,295 | 15,295 |
| Investment Assets | | | | | | |
| Investments in RCB / CIT Unit Trusts | | - | - | 4,661 | 4,661 | 4,661 |
| Total Investment Assets | | - | - | 4,661 | 4,661 | 4,661 |
| Assets retained for the Parish's own use | | | | | | |
| Fixtures and Fittings | | - | - | - | - | - |
| Total Assets retained for the Parish's own use | | - | - | - | - | - |

On Behalf of the Trustees


Rev Rebecca Guildea


Lorraine Boyd (Treasurer)

Date 21/4/24

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

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

(a) Receipts and Payments Account

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

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

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

- Church Building and Graveyard

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 shared by the circuit and is recognised at a deemed cost of £95,000 in the accounts of Garrison Parish, being the estimated fair value of the property at 31 December 2021. 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.

ii) Investments

Investment in RCB/CIT Unit Trusts are initially recorded at cost. The market value of investments at 31 December 2023 is £15,692.

Belleek Parish Church

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

2. Other Receipts

| | 2023 | 2022 |
|---|--------------|------------|
| | £ | £ |
| Grass Cutting | - | 300 |
| Graveyard Fees | - | 380 |
| Insurance Claim | 5,050 | - |
| Money returned - Garrison/Slavin/Kiltyclogher | 75 | - |
| | <u>5,125</u> | <u>680</u> |

3. Sundry Expenses

| | 2023 | 2022 |
|------------------------------------|------------|------------|
| | £ | £ |
| To rectory account | 174 | 105 |
| Church Magazines | 100 | 105 |
| Gifts | - | 80 |
| Removal Costs Rev. Rebecca Guildea | - | 59 |
| Visting preacher & Guest Speaker | 82 | 75 |
| Confirmation Bibles | 32 | - |
| Items for Church Activities | 176 | - |
| | <u>564</u> | <u>424</u> |

4. Donations

| | 2023 | 2022 |
|--|------------|------------|
| | £ | £ |
| Pancreatic Cancer Donation | 100 | 50 |
| Bishops appeal (Confirmation Collection) | - | 83 |
| | <u>100</u> | <u>133</u> |

Belleek Parish Church

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

5. Current Accounts and Cash

| | 2023 | 2022 |
|-----------------|---------------|---------------|
| | £ | £ |
| General Account | 19,295 | 15,295 |
| | <u>19,295</u> | <u>15,295</u> |

6. Reconciliation of Cash Funds

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Total Cash Funds at Beginning of the year | 15,295 | 16,761 |
| Receipts for the Year | 17,488 | 10,876 |
| Payments for the Year | 13,488 | 12,342 |
| Total Cash Funds at end of the year | <u>19,295</u> | <u>15,295</u> |

7. Movement in Funds

| | At 1 Jan 2023 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | Opening Balance Overstated £ | At 31 Dec 2022 £ |
|---------------------------|-----------------------|----------------------------|----------------------------|----------------|---------------------------------------|------------------------|
| Endowment funds | | | | | | |
| RCB Unit Trusts | 4,661 | - | - | - | - | 4,661 |
| | <u>4,661</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>4,661</u> |
| Unrestricted funds | | | | | | |
| General Fund | 15,295 | 17,488 | 13,488 | - | - | 19,295 |
| | <u>15,295</u> | <u>17,488</u> | <u>13,488</u> | <u>-</u> | <u>-</u> | <u>19,295</u> |
| Total funds | <u>19,956</u> | <u>17,488</u> | <u>13,488</u> | <u>-</u> | <u>-</u> | <u>23,956</u> |

Purposes of Endowment Funds

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

Belleek Parish Church

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

8. Transactions with the Trustees

The parish paid expenses of £611 relating to its share of expenses for the running costs of the glebe house which is occupied by the rector.

No payments were made to trustees during the year.

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

9. Governance Costs

Governance costs of £552 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.