

Friends of St Macartan's Cathedral, Clogher

Northern Ireland · Charity number 107915

Details

Status Received

Registered 2020-11-23

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

Contact

Address 90 Carrowkeel Road
Tiraltan
Tempo
Enniskillen
Bt94 3dw
BT94 3DW

Phone 07989552969

Email friendscloghercathedral@gmail.com

Activities

Purposes: Objects The Friends of St Macartan's Cathedral, Clogher exists for the purposes of: (i) bringing together in a fellowship of loyalty and devotion all who care for the ancient foundation of the Cathedral Church of St Macartan's and its continuing witness to the glory of God, and; (ii) assisting in the maintenance and preservation of the Cathedral for posterity.

What the charity does: The advancement of religion

How the charity works: Cultural,Environment/sustainable development/conservation,Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,611	£357	£0	0

Trustees

Name	Role	Appointed
Beryl Boyd		
Carole Graham		
George Montgomery		
Harold Martin		
Harrison Boyd		
Isabel Gilmore		
Jack Johnston		
Mr Alexander Gordon McLaren		
Rt Rev Dr Ian Ellis		
Una Bourke		
Very Reverend Kenneth Hall		
Walter Pringle		

Friends of St Macartan's Cathedral, Clogher

Northern Ireland - Charity number 107915

Accounts

Friends of St Macartan's Cathedral, Clogher

Unaudited Financial Statements

FOR THE YEAR ENDED 31 DECEMBER 2024

CHARITY NUMBER: NIC 107915

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report Year ended 31 December 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Registered Charity Name: Friends of St Macartan's Cathedral, Clogher

Charity Registration Number: NIC 107915

Contact Address: 90 Carrowkeel Road
Tiraltan
Tempo
Co Fermanagh
BT94 3DW

Trustees

Jack Johnston
Isabel Gilmore
Harrison Boyd
Walter Pringle
George Montgomery
Gordon McLaren
Beryl Boyd
Harold Martin
Very Rev Kenneth Hall
Una Bourke
Rt Rev Dr Ian Ellis
Carole Graham

Structure, governance and management

Governing Document and Constitution of the Charity

The Charity is governed by its Constitution

The Bishop of Clogher is appointed as chairman.

Two other members of the Committee are appointed as representatives of the Cathedral, by the Cathedral Board & Chapter. All positions in the committee are entirely voluntary with no remuneration paid.

Remaining committee members and positions are elected at the Annual General Meeting of the Charity. The management of the Charity is vested in the Management Committee which is elected as above.

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report **Year ended 31 December 2024**

Objectives and Activities

The Charity's objectives are

- (i) the advancement of religion, and
- (ii) the advancement of the arts, culture, heritage or science.
- (iii) foundation of the Cathedral Church of St Marartans, Clogher and its continuing witness to the glory of God
- (iv) assisting in the maintenance and preservation of the Cathedral.

The Committee meets at least three times per annum to run the charity, help raise funds for St Macartan's Cathedral in Clogher. The Committee meets to plan and run a variety of social and fundraising activities e.g. BBQ, concerts and services on an annual basis.

Achievements, Performance and Public Benefit

The gathering around the Cathedral of a body of supporters (the 'Friends') extending beyond its congregation and across denominational boundaries. This in turn improves good/community relations, education and well-being outcomes, and reduced levels of social isolation, stress and anxiety, through the promotion of religion and culture in Clogher Diocese. The provision of financial support for the maintenance and enhancement of the fabric of the Cathedral; the provision of financial support for aspects of the life and worship of the Cathedral not provided for from other resources of the Cathedral. These benefits are demonstrated through feedback from visitors, tourists, the congregation, beneficiaries and attendees at our meetings, events and activities : evaluation forms, surveys, verbal feedback, and evaluation of our activities. In providing a local point of social contact and activities for the community benefit there is no possibility of harm outweighing the benefit - there is no harm arising from any of the purposes. The charity's beneficiaries are primarily the inhabitants of Clogher Diocese and its surrounding environs within the Dungannon and South Tyrone area of Mid Ulster District Council. A private benefit to Trustees may arise from participation in our ongoing events, activities, and services. Through this, Trustees gain awareness, information, skills, and experience which are transferable to other settings, and which may benefit their own community group or area. Our own Trustees receive information, tuition, services and activities in the same way as other beneficiaries, and are assigned support, information and services in the same ways as other beneficiaries. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

The Charity 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.

Financial review

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 Charity can continue its activities and the financial statement for the year ended 31 December 2024 can be signed off as a going concern.

The trustees' annual report was approved on 21 October 2025 and signed on behalf of the Board of Trustees by :

+ Ian Clogher

Rt Rev Dr Ian Ellis
Trustee

Isabel J. U. Gilmore

Isabel Gilmore
Trustee

Friends of St Macartan's Cathedral, Clogher

Independent Examiner's Report to the Trustees of Friends of St Macartan's Cathedral, Clogher

I report on the financial statements for the year ended 31 December 2024

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 sections 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 our 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 statement

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.



Karen McAlister

Date: 15/10/2025

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Activities Year ended 31 December 2024

	Unrestricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Income and Endowments</u>			
Donations and legacies	1,515	1,515	2,505
Investment Income	96	96	67
Total Income	1,611	1,611	2,572
Expenditure - on charitable activities			
Advertising	-	-	20
Postage	74	74	103
Printing and Stationery	54	54	59
Friends Service expenses	230	230	-
Red Cross Ukraine Appeal	-	-	200
Total expenditure	357	357	382
Net Income/(expenditure) and net movement in funds	1,254	1,254	2,190

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Position
AS AT 31 DECEMBER 2024

	2024	2023
	£	£
Cash Funds		
Cash at Bank and in hand	7,908	6,654
	<hr/>	
Total Charity Funds	7,908	6,654

These financial statements were approved by the Board of Trustees and authorised for issue on 21st October 2025

On behalf of the Trustees

+ Ian Clogher
Rt Rev Dr Ian Ellis
Trustee

Isabel J.V. Gilmore
Isabel Gilmore
Trustee

Friends of St Macartan's Cathedral, Clogher

Northern Ireland - Charity number 107915

Accounts

CHARITY REGISTRATION NUMBER: NIC107915

Friends of St Macartan's Cathedral, Clogher
Unaudited Financial Statements
31 December 2023

GA THOMPSON ACCOUNTANCY

Chartered accountants

24 Main Street

Kesh

Co Fermanagh

BT93 1TF

Friends of St Macartan's Cathedral, Clogher

Financial Statements

Year ended 31 December 2023

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Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Friends of St Macartan's Cathedral, Clogher
Charity registration number NIC107915
Principal office c/o Mrs Una Bourke
69 Lisnarick Road
Coolaness
Irvinestown
Co Fermanagh
BT94 1NS

The trustees

Jack Johnston
Isabel Gilmore
Harrison Boyd
Walter Pringle
George Montgomery
Alexander Gordon McLaren
Beryl Boyd
Harold Martin
Very Rev Kenneth Hall
Una Bourke
Rt Rev Dr Ian Ellis

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2023.

Independent examiner Gary Thompson
24 Main Street
Kesh
Co Fermanagh
BT93 1TF

Structure, governance and management

Governing Document and Constitution of the Charity

The Charity is governed by it's Constitution.

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

Organisational Structure & Recruitment and Appointment of Committee Members

The Bishop of Clogher is appointed as chairman.

Two other members of the Committee are appointed as representatives of the Cathedral, by the Cathedral Board & Chapter. All positions in the committee are entirely voluntary with no remuneration paid.

Remaining committee members and positions are elected at the Annual General Meeting of the Charity. The management of the Charity is vested in the Management Committee which is elected as above.

Objectives and activities

The Charity's objectives are

- (i) the advancement of religion, and
- (ii) the advancement of the arts, culture, heritage or science.
- (iii) foundation of the Cathedral Church of St Marartans, Clogher and its continuing witness to the glory of God
- (iv) assisting in the maintenance and preservation of the Cathedral.

The Committee meets at least three times per annum to run the charity, help raise funds for St Macartan's Cathedral in Clogher. The Committee meets to plan and run a variety of social and fundraising activities e.g. BBQ, concerts and services on an annual basis.

Achievements and performance

Public Benefits Provided

The gathering around the Cathedral of a body of supporters (the 'Friends') extending beyond its congregation and across denominational boundaries. This in turn improves good/community relations, education and well-being outcomes, and reduced levels of social isolation, stress and anxiety, through the promotion of religion and culture in Clogher Diocese. The provision of financial support for the maintenance and enhancement of the fabric of the Cathedral; the provision of financial support for aspects of the life and worship of the Cathedral not provided for from other resources of the Cathedral. These benefits are demonstrated through feedback from visitors, tourists, the congregation, beneficiaries and attendees at our meetings, events and activities : evaluation forms, surveys, verbal feedback, and evaluation of our activities. In providing a local point of social contact and activities for the community benefit there is no possibility of harm outweighing the benefit - there is no harm arising from any of the purposes. The charity's beneficiaries are primarily the inhabitants of Clogher Diocese and its surrounding environs within the Dungannon and South Tyrone area of Mid Ulster District Council. A private benefit to Trustees may arise from participation in our ongoing events, activities, and services. Through this, Trustees gain awareness, information, skills, and experience which are transferable to other settings, and which may benefit their own community group or area. Our own Trustees receive information, tuition, services and activities in the same way as other beneficiaries, and are assigned support, information and services in the same ways as other beneficiaries. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

Compliance with Public Benefit

The Charity 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 Charity's objectives and activities, as well as providing public benefit.

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance *(continued)*

Financial review

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 Charity can continue its activities and the financial statement for the year ended 31 December 2023 can be signed off as a going concern.

The trustees' annual report was approved on 5 November 2024 and signed on behalf of the board of trustees by:

Isabel Gilmore
Trustee

Harrison Boyd
Trustee

Friends of St Macartan's Cathedral, Clogher

Independent Examiner's Report to the Trustees of Friends of St Macartan's Cathedral, Clogher

Year ended 31 December 2023

I report on the financial statements for the year ended 31 December 2023, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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. 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 included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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

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

Friends of St Macartan's Cathedral, Clogher

Independent Examiner's Report to the Trustees of Friends of St Macartan's Cathedral, Clogher *(continued)*

Year ended 31 December 2023

Independent examiner's statement

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.

Gary Thompson
Independent Examiner

24 Main Street
Kesh
Co Fermanagh
BT93 1TF

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	2,505	2,505	160
Investment income	5	67	67	6
Total income		<u>2,572</u>	<u>2,572</u>	<u>166</u>
Expenditure				
Expenditure on charitable activities	6,7	382	382	200
Total expenditure		<u>382</u>	<u>382</u>	<u>200</u>
Net income/(expenditure) and net movement in funds		<u>2,190</u>	<u>2,190</u>	<u>(34)</u>
Reconciliation of funds				
Total funds brought forward		4,464	4,464	4,498
Total funds carried forward		<u>6,654</u>	<u>6,654</u>	<u>4,464</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		<u>6,654</u>	<u>4,464</u>
Net current assets		<u>6,654</u>	<u>4,464</u>
Total assets less current liabilities		<u>6,654</u>	<u>4,464</u>
Funds of the charity			
Unrestricted funds		<u>6,654</u>	<u>4,464</u>
Total charity funds	10	<u>6,654</u>	<u>4,464</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2024, and are signed on behalf of the board by:

Isabel Gilmore
Trustee

Harrison Boyd
Trustee

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	2,190	(34)
<i>Adjustments for:</i>		
Other interest receivable and similar income	<u>(67)</u>	<u>(6)</u>
Cash generated from operations	2,123	(40)
Interest received	<u>67</u>	<u>6</u>
Net cash from/(used in) operating activities	<u>2,190</u>	<u>(34)</u>
Net increase/(decrease) in cash and cash equivalents	2,190	(34)
Cash and cash equivalents at beginning of year	<u>4,464</u>	<u>–</u>
Cash and cash equivalents at end of year	<u>6,654</u>	<u>(34)</u>

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is c/o Mrs Una Bourke, 69 Lisnarick Road, Coolaness, Irvinestown, Co Fermanagh, BT94 1NS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>2,505</u>	<u>2,505</u>	<u>160</u>	<u>160</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank Interest Received	<u>67</u>	<u>67</u>	<u>6</u>	<u>6</u>

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Friends of St Macartan's Cathedral	<u>382</u>	<u>382</u>	<u>200</u>	<u>200</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
Friends of St Macartan's Cathedral	<u>382</u>	<u>382</u>	<u>200</u>

8. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

There were no monetary transactions with Trustees throughout the year.

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>4,464</u>	<u>2,572</u>	<u>(382)</u>	<u>6,654</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>4,498</u>	<u>166</u>	<u>(200)</u>	<u>4,464</u>

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>6,654</u>	<u>6,654</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>-</u>	<u>-</u>

12. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>4,464</u>	<u>2,190</u>	<u>6,654</u>

Friends of St Macartan's Cathedral, Clogher

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Friends of St Macartan's Cathedral, Clogher

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	<u>2,505</u>	<u>160</u>
Investment income		
Bank Interest Received	<u>67</u>	<u>6</u>
Total income	<u><u>2,572</u></u>	<u><u>166</u></u>

Friends of St Macartan's Cathedral, Clogher
Notes to the Detailed Statement of Financial Activities
Year ended 31 December 2023

	2023 £	2022 £
Expenditure on charitable activities		
Friends of St Macartan's Cathedral		
<i>Activities undertaken directly</i>		
Advertising	20	–
Postage	103	–
Stationery	59	–
Red Cross Ukraine Appeal	200	200
	<u>382</u>	<u>200</u>
Expenditure on charitable activities	<u>382</u>	<u>200</u>

Friends of St Macartan's Cathedral, Clogher

Northern Ireland - Charity number 107915

Annual report

CHARITY REGISTRATION NUMBER: NIC107915

Friends of St Macartan's Cathedral, Clogher
Unaudited Financial Statements
31 December 2023

GA THOMPSON ACCOUNTANCY

Chartered accountants

24 Main Street

Kesh

Co Fermanagh

BT93 1TF

Friends of St Macartan's Cathedral, Clogher

Financial Statements

Year ended 31 December 2023

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Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Friends of St Macartan's Cathedral, Clogher
Charity registration number NIC107915
Principal office c/o Mrs Una Bourke
69 Lisnarick Road
Coolaness
Irvinestown
Co Fermanagh
BT94 1NS

The trustees

Jack Johnston
Isabel Gilmore
Harrison Boyd
Walter Pringle
George Montgomery
Alexander Gordon McLaren
Beryl Boyd
Harold Martin
Very Rev Kenneth Hall
Una Bourke
Rt Rev Dr Ian Ellis

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2023.

Independent examiner Gary Thompson
24 Main Street
Kesh
Co Fermanagh
BT93 1TF

Structure, governance and management

Governing Document and Constitution of the Charity

The Charity is governed by it's Constitution.

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

Organisational Structure & Recruitment and Appointment of Committee Members

The Bishop of Clogher is appointed as chairman.

Two other members of the Committee are appointed as representatives of the Cathedral, by the Cathedral Board & Chapter. All positions in the committee are entirely voluntary with no remuneration paid.

Remaining committee members and positions are elected at the Annual General Meeting of the Charity. The management of the Charity is vested in the Management Committee which is elected as above.

Objectives and activities

The Charity's objectives are

- (i) the advancement of religion, and
- (ii) the advancement of the arts, culture, heritage or science.
- (iii) foundation of the Cathedral Church of St Marartans, Clogher and its continuing witness to the glory of God
- (iv) assisting in the maintenance and preservation of the Cathedral.

The Committee meets at least three times per annum to run the charity, help raise funds for St Macartan's Cathedral in Clogher. The Committee meets to plan and run a variety of social and fundraising activities e.g. BBQ, concerts and services on an annual basis.

Achievements and performance

Public Benefits Provided

The gathering around the Cathedral of a body of supporters (the 'Friends') extending beyond its congregation and across denominational boundaries. This in turn improves good/community relations, education and well-being outcomes, and reduced levels of social isolation, stress and anxiety, through the promotion of religion and culture in Clogher Diocese. The provision of financial support for the maintenance and enhancement of the fabric of the Cathedral; the provision of financial support for aspects of the life and worship of the Cathedral not provided for from other resources of the Cathedral. These benefits are demonstrated through feedback from visitors, tourists, the congregation, beneficiaries and attendees at our meetings, events and activities : evaluation forms, surveys, verbal feedback, and evaluation of our activities. In providing a local point of social contact and activities for the community benefit there is no possibility of harm outweighing the benefit - there is no harm arising from any of the purposes. The charity's beneficiaries are primarily the inhabitants of Clogher Diocese and its surrounding environs within the Dungannon and South Tyrone area of Mid Ulster District Council. A private benefit to Trustees may arise from participation in our ongoing events, activities, and services. Through this, Trustees gain awareness, information, skills, and experience which are transferable to other settings, and which may benefit their own community group or area. Our own Trustees receive information, tuition, services and activities in the same way as other beneficiaries, and are assigned support, information and services in the same ways as other beneficiaries. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

Compliance with Public Benefit

The Charity 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 Charity's objectives and activities, as well as providing public benefit.

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance *(continued)*

Financial review

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 Charity can continue its activities and the financial statement for the year ended 31 December 2023 can be signed off as a going concern.

The trustees' annual report was approved on 5 November 2024 and signed on behalf of the board of trustees by:

Isabel Gilmore
Trustee

Harrison Boyd
Trustee

Friends of St Macartan's Cathedral, Clogher

Independent Examiner's Report to the Trustees of Friends of St Macartan's Cathedral, Clogher

Year ended 31 December 2023

I report on the financial statements for the year ended 31 December 2023, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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. 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 included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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

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

Friends of St Macartan's Cathedral, Clogher

Independent Examiner's Report to the Trustees of Friends of St Macartan's Cathedral, Clogher *(continued)*

Year ended 31 December 2023

Independent examiner's statement

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.

Gary Thompson
Independent Examiner

24 Main Street
Kesh
Co Fermanagh
BT93 1TF

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	2,505	2,505	160
Investment income	5	67	67	6
Total income		<u>2,572</u>	<u>2,572</u>	<u>166</u>
Expenditure				
Expenditure on charitable activities	6,7	382	382	200
Total expenditure		<u>382</u>	<u>382</u>	<u>200</u>
Net income/(expenditure) and net movement in funds		<u>2,190</u>	<u>2,190</u>	<u>(34)</u>
Reconciliation of funds				
Total funds brought forward		4,464	4,464	4,498
Total funds carried forward		<u>6,654</u>	<u>6,654</u>	<u>4,464</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		<u>6,654</u>	<u>4,464</u>
Net current assets		<u>6,654</u>	<u>4,464</u>
Total assets less current liabilities		<u>6,654</u>	<u>4,464</u>
Funds of the charity			
Unrestricted funds		<u>6,654</u>	<u>4,464</u>
Total charity funds	10	<u>6,654</u>	<u>4,464</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2024, and are signed on behalf of the board by:

Isabel Gilmore
Trustee

Harrison Boyd
Trustee

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	2,190	(34)
<i>Adjustments for:</i>		
Other interest receivable and similar income	<u>(67)</u>	<u>(6)</u>
Cash generated from operations	2,123	(40)
Interest received	<u>67</u>	<u>6</u>
Net cash from/(used in) operating activities	<u>2,190</u>	<u>(34)</u>
Net increase/(decrease) in cash and cash equivalents	2,190	(34)
Cash and cash equivalents at beginning of year	<u>4,464</u>	<u>–</u>
Cash and cash equivalents at end of year	<u>6,654</u>	<u>(34)</u>

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is c/o Mrs Una Bourke, 69 Lisnarick Road, Coolaness, Irvinestown, Co Fermanagh, BT94 1NS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>2,505</u>	<u>2,505</u>	<u>160</u>	<u>160</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank Interest Received	<u>67</u>	<u>67</u>	<u>6</u>	<u>6</u>

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Friends of St Macartan's Cathedral	<u>382</u>	<u>382</u>	<u>200</u>	<u>200</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
Friends of St Macartan's Cathedral	<u>382</u>	<u>382</u>	<u>200</u>

8. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

There were no monetary transactions with Trustees throughout the year.

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>4,464</u>	<u>2,572</u>	<u>(382)</u>	<u>6,654</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>4,498</u>	<u>166</u>	<u>(200)</u>	<u>4,464</u>

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>6,654</u>	<u>6,654</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>-</u>	<u>-</u>

12. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>4,464</u>	<u>2,190</u>	<u>6,654</u>

Friends of St Macartan's Cathedral, Clogher

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Friends of St Macartan's Cathedral, Clogher

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	<u>2,505</u>	<u>160</u>
Investment income		
Bank Interest Received	<u>67</u>	<u>6</u>
Total income	<u><u>2,572</u></u>	<u><u>166</u></u>

Friends of St Macartan's Cathedral, Clogher
Notes to the Detailed Statement of Financial Activities
Year ended 31 December 2023

	2023 £	2022 £
Expenditure on charitable activities		
Friends of St Macartan's Cathedral		
<i>Activities undertaken directly</i>		
Advertising	20	–
Postage	103	–
Stationery	59	–
Red Cross Ukraine Appeal	200	200
	<u>382</u>	<u>200</u>
	—	—
Expenditure on charitable activities	<u>382</u>	<u>200</u>

Friends of St Macartan's Cathedral, Clogher

Northern Ireland - Charity number 107915

Annual return

CHARITY REGISTRATION NUMBER: NIC107915

Friends of St Macartan's Cathedral, Clogher
Unaudited Financial Statements
31 December 2023

GA THOMPSON ACCOUNTANCY

Chartered accountants

24 Main Street

Kesh

Co Fermanagh

BT93 1TF

Friends of St Macartan's Cathedral, Clogher

Financial Statements

Year ended 31 December 2023

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Statement of financial position	7
Statement of cash flows	8
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Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Friends of St Macartan's Cathedral, Clogher
Charity registration number NIC107915
Principal office c/o Mrs Una Bourke
69 Lisnarick Road
Coolaness
Irvinestown
Co Fermanagh
BT94 1NS

The trustees

Jack Johnston
Isabel Gilmore
Harrison Boyd
Walter Pringle
George Montgomery
Alexander Gordon McLaren
Beryl Boyd
Harold Martin
Very Rev Kenneth Hall
Una Bourke
Rt Rev Dr Ian Ellis

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2023.

Independent examiner Gary Thompson
24 Main Street
Kesh
Co Fermanagh
BT93 1TF

Structure, governance and management

Governing Document and Constitution of the Charity

The Charity is governed by it's Constitution.

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management *(continued)*

Organisational Structure & Recruitment and Appointment of Committee Members

The Bishop of Clogher is appointed as chairman.

Two other members of the Committee are appointed as representatives of the Cathedral, by the Cathedral Board & Chapter. All positions in the committee are entirely voluntary with no remuneration paid.

Remaining committee members and positions are elected at the Annual General Meeting of the Charity. The management of the Charity is vested in the Management Committee which is elected as above.

Objectives and activities

The Charity's objectives are

- (i) the advancement of religion, and
- (ii) the advancement of the arts, culture, heritage or science.
- (iii) foundation of the Cathedral Church of St Marartans, Clogher and its continuing witness to the glory of God
- (iv) assisting in the maintenance and preservation of the Cathedral.

The Committee meets at least three times per annum to run the charity, help raise funds for St Macartan's Cathedral in Clogher. The Committee meets to plan and run a variety of social and fundraising activities e.g. BBQ, concerts and services on an annual basis.

Achievements and performance

Public Benefits Provided

The gathering around the Cathedral of a body of supporters (the 'Friends') extending beyond its congregation and across denominational boundaries. This in turn improves good/community relations, education and well-being outcomes, and reduced levels of social isolation, stress and anxiety, through the promotion of religion and culture in Clogher Diocese. The provision of financial support for the maintenance and enhancement of the fabric of the Cathedral; the provision of financial support for aspects of the life and worship of the Cathedral not provided for from other resources of the Cathedral. These benefits are demonstrated through feedback from visitors, tourists, the congregation, beneficiaries and attendees at our meetings, events and activities : evaluation forms, surveys, verbal feedback, and evaluation of our activities. In providing a local point of social contact and activities for the community benefit there is no possibility of harm outweighing the benefit - there is no harm arising from any of the purposes. The charity's beneficiaries are primarily the inhabitants of Clogher Diocese and its surrounding environs within the Dungannon and South Tyrone area of Mid Ulster District Council. A private benefit to Trustees may arise from participation in our ongoing events, activities, and services. Through this, Trustees gain awareness, information, skills, and experience which are transferable to other settings, and which may benefit their own community group or area. Our own Trustees receive information, tuition, services and activities in the same way as other beneficiaries, and are assigned support, information and services in the same ways as other beneficiaries. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

Compliance with Public Benefit

The Charity 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 Charity's objectives and activities, as well as providing public benefit.

Friends of St Macartan's Cathedral, Clogher

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance *(continued)*

Financial review

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 Charity can continue its activities and the financial statement for the year ended 31 December 2023 can be signed off as a going concern.

The trustees' annual report was approved on 5 November 2024 and signed on behalf of the board of trustees by:

Isabel Gilmore
Trustee

Harrison Boyd
Trustee

Friends of St Macartan's Cathedral, Clogher

Independent Examiner's Report to the Trustees of Friends of St Macartan's Cathedral, Clogher

Year ended 31 December 2023

I report on the financial statements for the year ended 31 December 2023, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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. 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 included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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

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

Friends of St Macartan's Cathedral, Clogher

Independent Examiner's Report to the Trustees of Friends of St Macartan's Cathedral, Clogher *(continued)*

Year ended 31 December 2023

Independent examiner's statement

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.

Gary Thompson
Independent Examiner

24 Main Street
Kesh
Co Fermanagh
BT93 1TF

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Activities

Year ended 31 December 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	2,505	2,505	160
Investment income	5	67	67	6
Total income		<u>2,572</u>	<u>2,572</u>	<u>166</u>
Expenditure				
Expenditure on charitable activities	6,7	382	382	200
Total expenditure		<u>382</u>	<u>382</u>	<u>200</u>
Net income/(expenditure) and net movement in funds		<u>2,190</u>	<u>2,190</u>	<u>(34)</u>
Reconciliation of funds				
Total funds brought forward		4,464	4,464	4,498
Total funds carried forward		<u>6,654</u>	<u>6,654</u>	<u>4,464</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		<u>6,654</u>	<u>4,464</u>
Net current assets		<u>6,654</u>	<u>4,464</u>
Total assets less current liabilities		<u>6,654</u>	<u>4,464</u>
Funds of the charity			
Unrestricted funds		<u>6,654</u>	<u>4,464</u>
Total charity funds	10	<u>6,654</u>	<u>4,464</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2024, and are signed on behalf of the board by:

Isabel Gilmore
Trustee

Harrison Boyd
Trustee

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	2,190	(34)
<i>Adjustments for:</i>		
Other interest receivable and similar income	<u>(67)</u>	<u>(6)</u>
Cash generated from operations	2,123	(40)
Interest received	<u>67</u>	<u>6</u>
Net cash from/(used in) operating activities	<u>2,190</u>	<u>(34)</u>
Net increase/(decrease) in cash and cash equivalents	2,190	(34)
Cash and cash equivalents at beginning of year	<u>4,464</u>	<u>–</u>
Cash and cash equivalents at end of year	<u>6,654</u>	<u>(34)</u>

The notes on pages 9 to 13 form part of these financial statements.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is c/o Mrs Una Bourke, 69 Lisnarick Road, Coolaness, Irvinestown, Co Fermanagh, BT94 1NS.

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These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	<u>2,505</u>	<u>2,505</u>	<u>160</u>	<u>160</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank Interest Received	<u>67</u>	<u>67</u>	<u>6</u>	<u>6</u>

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Friends of St Macartan's Cathedral	<u>382</u>	<u>382</u>	<u>200</u>	<u>200</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
Friends of St Macartan's Cathedral	<u>382</u>	<u>382</u>	<u>200</u>

8. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

There were no monetary transactions with Trustees throughout the year.

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>4,464</u>	<u>2,572</u>	<u>(382)</u>	<u>6,654</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>4,498</u>	<u>166</u>	<u>(200)</u>	<u>4,464</u>

Friends of St Macartan's Cathedral, Clogher

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>6,654</u>	<u>6,654</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>-</u>	<u>-</u>

12. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>4,464</u>	<u>2,190</u>	<u>6,654</u>

Friends of St Macartan's Cathedral, Clogher

Management Information

Year ended 31 December 2023

The following pages do not form part of the financial statements.

Friends of St Macartan's Cathedral, Clogher

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	<u>2,505</u>	<u>160</u>
Investment income		
Bank Interest Received	<u>67</u>	<u>6</u>
Total income	<u><u>2,572</u></u>	<u><u>166</u></u>

Friends of St Macartan's Cathedral, Clogher
Notes to the Detailed Statement of Financial Activities
Year ended 31 December 2023

	2023 £	2022 £
Expenditure on charitable activities		
Friends of St Macartan's Cathedral		
<i>Activities undertaken directly</i>		
Advertising	20	–
Postage	103	–
Stationery	59	–
Red Cross Ukraine Appeal	200	200
	<u>382</u>	<u>200</u>
	—	—
Expenditure on charitable activities	<u>382</u>	<u>200</u>

Friends of St Macartan's Cathedral, Clogher

Northern Ireland - Charity number 107915

Accounts

Friends Of St Macartan's Cathedral, Clogher

TRUSTEES' ANNUAL REPORT AND STATEMENT OF RECEIPTS AND PAYMENTS
AND ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER: 107915

Friends Of St Macartan's Cathedral, Clogher

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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Statement of Assets and Liabilities	6
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Friends Of St Macartan's Cathedral, Clogher

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Name: Friends Of St Macartan's Cathedral, Clogher

Charity Registration Number: 107915

Contact Address: c/o Mr Harrison Boyd
25 Aughentaine Road
Clogher
Co Tyrone
BT76 0UY

Trustees
Isabel Gilmore
Harrison Boyd
Walter Pringle
George Montgomery
Alexander Gordon McLaren
Beryl Boyd
Jack Johnston
Harold Martin
Very Rev Kenneth Hall
Una Bourke
Rt Rev Francis John McDowell

Independent Examiner
Crudden Dolan Limited
23 Darling Street
Enniskillen
Co Fermanagh
BT74 7DP

Bankers
Ulster Bank
55 Main Stree
Clogher
County Tyrone
BT76 0AA

Friends Of St Macartan's Cathedral, Clogher

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for Friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2022.

Objectives and Activities

The Charity's objectives are

- (i) the advancement of religion, and
- (ii) the advancement of the arts, culture, heritage or science.
bringing together in a fellowship of loyalty and devotion all who care for the ancient
- (iii) foundation of the Cathedral Church of St Macartans, Clogher and its continuing witness to the glory of God
- (iv) assisting in the maintenance and preservation of the Cathedral.

The Committee meets at least three times per annum to run the charity, help raise funds for St Macartan's Cathedral in Clogher. The Committee meets to plan and run a variety of social and fundraising events and activities e.g. BBQ, concerts and services on an annual basis.

Achievements, Performance and Public Benefit

Activities & Performance

Due to the Coronavirus pandemic, all activities that had been planned by the Friends of Clogher for 2022 were cancelled, for a second year running. The Charity held its bank finances and maintained its membership in anticipation of future events and activities which would be held in support of the Cathedral.

Public Benefits provided

The gathering around the Cathedral of a body of supporters (the 'Friends') extending beyond its congregation and across denominational boundaries.

This in turn improves good / community relations, education and well-being outcomes, and reduced levels of social isolation, stress and anxiety, through the promotion of religion and culture in Clogher Diocese.

The provision of financial support for the maintenance and enhancement of the fabric of the Cathedral; the provision of financial support for aspects of the life and worship of the Cathedral not provided for from other resources of the Cathedral. These benefits are demonstrated through feedback from visitors, tourists, the congregation, beneficiaries and attendees at our meetings, events, and activities using: evaluation forms, surveys, verbal feedback, and evaluation of our activities. In providing a local point of social contact and activities for the community benefit there is no possibility of harm outweighing the benefit - there is no harm arising from any of the purposes. The charity's beneficiaries are primarily the inhabitants of Clogher Diocese and its surrounding environs within the Dungannon and South Tyrone area of Mid Ulster District Council. A private benefit to Trustees may arise from participation in our ongoing events, activities, and services. Through this, Trustees gain awareness, information, skills, and experience which are transferable to other settings, and which may benefit their own community group or area. Our own Trustees receive information, tuition, services and activities in the same way as other beneficiaries, and are assigned support, information and services in the same ways as other beneficiaries. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

Compliance with Public Benefit

The Charity 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 Charity's objectives and activities, as well as providing public benefit.

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 Charity can continue its activities and the financial statement for the year ended 31 December 2021 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

The Charity is governed by its Constitution.

Organisational Structure & Recruitment and Appointment of Committee Members

The Bishop of Clogher is appointed as chairman.

Two other members of the Committee are appointed as representatives of the Cathedral, by the Cathedral Board & Chapter. All positions in the committee are entirely voluntary with no remuneration paid.

Remaining committee members and positions are elected at the Annual General Meeting of the Charity. The management of the Charity is vested in the Management Committee which is elected as above.

Statement of Trustees' Responsibilities

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

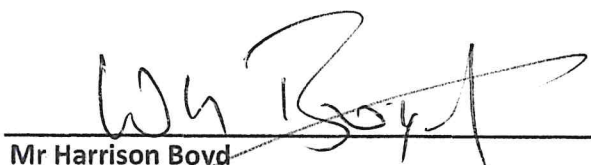
The laws applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a statement of Receipts and Payments and a statement of Assets and Liabilities for each financial

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

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

Signed on behalf of the Trustees


Mrs Isabel Gilmore


Mr Harrison Boyd

Date: 26th March 2023

26th March 2023

Friends Of St Macartan's Cathedral, Clogher

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
Friends Of St Macartan's Cathedral, Clogher

We report on the accounts of Friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2022, which are set on pages 5 and 6.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under sections 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
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.



CRUDDEN DOLAN LIMITED

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

23 Darling Street

Enniskillen

Co Fermanagh

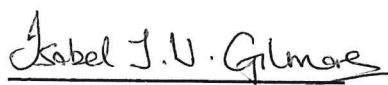
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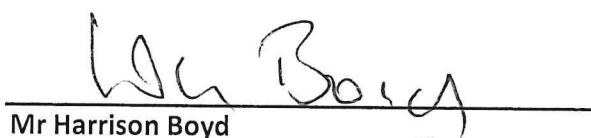
Date:

Friends Of St Macartan's Cathedral, Clogher

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>				
General Donations	160		160	170
			-	-
Bank and Deposit Interest	6		6	4
			-	-
Total Receipts	166	-	166	174
<u>Payments</u>				
Print, postage & stationary			-	-
Red Cross Ukraine Appeal	200		200	-
			-	-
			-	-
			-	-
Total Payments	200	-	200	-
Excess of Receipts over Payments for the year before transfers	(34)	-	34	174
Transfers			-	-
Excess of Receipts over Payments for the year	(34)	-	(34)	174


Mrs Isabel Gilmore


Mr Harrison Boyd

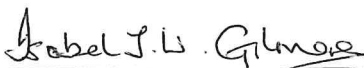
Date:

Friends Of St Macartan's Cathedral, Clogher

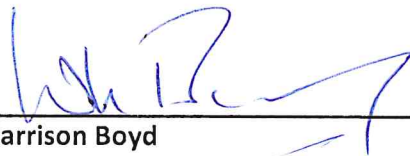
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	4,464	-	-	4,464	4,497
Deposit Account	0	-	-	0	0
Total Cash Funds	<u>4,464</u>	<u>-</u>	<u>-</u>	<u>4,464</u>	<u>4,497</u>
Total Assets	<u><u>4,464</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,464</u></u>	<u><u>4,497</u></u>

On behalf of the Trustees



Mrs Isabel Gilmore



Mr Harrison Boyd

Date:

Friends Of St Macartan's Cathedral, Clogher

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

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

a) Receipts and Payments Account

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

b) Statement of Assets and Liabilities

The only assets of the charity are the bank accounts.

2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of the year	4,497
Receipts for the year	166
Payments for the year	<u>(200)</u>
Total Cash Funds at end of the year	<u><u>4,464</u></u>

3. Movement in Funds

	At 01.01.21	Incoming Resources	Outgoing Resources	Transfers	At 31.12.21
Restricted Funds	-	-	-	-	-
Unrestricted Funds					
General Fund	4,497	166	(200)	-	4,464
	<u>4,497</u>	<u>166</u>	<u>(200)</u>	<u>-</u>	<u>4,464</u>
Total Funds	<u><u>4,497</u></u>	<u><u>166</u></u>	<u><u>(200)</u></u>	<u><u>-</u></u>	<u><u>4,464</u></u>

4. Collections for Third Parties

No collections were made on behalf of Third Parties

5. Transactions with the Trustees

There were no monetary transactions with Trustees throughout the year.

Friends of St Macartan's Cathedral, Clogher

Northern Ireland - Charity number 107915

Annual report

Friends Of St Macartan's Cathedral, Clogher

TRUSTEES' ANNUAL REPORT AND STATEMENT OF RECEIPTS AND PAYMENTS
AND ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER: 107915

Friends Of St Macartan's Cathedral, Clogher

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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Friends Of St Macartan's Cathedral, Clogher

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

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Charity Registration Number: 107915

Contact Address: c/o Mr Harrison Boyd
25 Aughentaine Road
Clogher
Co Tyrone
BT76 0UY

Trustees
Isabel Gilmore
Harrison Boyd
Walter Pringle
George Montgomery
Alexander Gordon McLaren
Beryl Boyd
Jack Johnston
Harold Martin
Very Rev Kenneth Hall
Una Bourke
Rt Rev Francis John McDowell

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Friends Of St Macartan's Cathedral, Clogher

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for Friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2022.

Objectives and Activities

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The Committee meets at least three times per annum to run the charity, help raise funds for St Macartan's Cathedral in Clogher. The Committee meets to plan and run a variety of social and fundraising events and activities e.g. BBQ, concerts and services on an annual basis.

Achievements, Performance and Public Benefit

Activities & Performance

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Compliance with Public Benefit

The Charity 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 Charity's objectives and activities, as well as providing public benefit.

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 Charity can continue its activities and the financial statement for the year ended 31 December 2021 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

The Charity is governed by its Constitution.

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The Bishop of Clogher is appointed as chairman.

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Remaining committee members and positions are elected at the Annual General Meeting of the Charity. The management of the Charity is vested in the Management Committee which is elected as above.

Statement of Trustees' Responsibilities

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

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

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Signed on behalf of the Trustees


Mrs Isabel Gilmore


Mr Harrison Boyd

Date: 26th March 2023

26th March 2023

Friends Of St Macartan's Cathedral, Clogher

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
Friends Of St Macartan's Cathedral, Clogher

We report on the accounts of Friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2022, which are set on pages 5 and 6.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under sections 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
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.



CRUDDEN DOLAN LIMITED

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

23 Darling Street

Enniskillen

Co Fermanagh

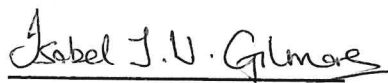
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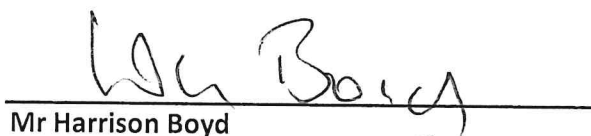
Date:

Friends Of St Macartan's Cathedral, Clogher

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>				
General Donations	160		160	170
			-	-
Bank and Deposit Interest	6		6	4
			-	-
Total Receipts	<u>166</u>	<u>-</u>	<u>166</u>	<u>174</u>
<u>Payments</u>				
Print, postage & stationary			-	-
Red Cross Ukraine Appeal	200		200	-
			-	-
			-	-
			-	-
Total Payments	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>
Excess of Receipts over Payments for the year before transfers	(34)	-	34	174
Transfers			-	-
Excess of Receipts over Payments for the year	<u>(34)</u>	<u>-</u>	<u>(34)</u>	<u>174</u>


Mrs Isabel Gilmore


Mr Harrison Boyd

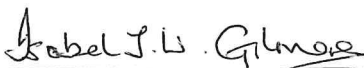
Date:

Friends Of St Macartan's Cathedral, Clogher

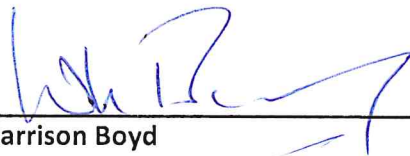
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	4,464	-	-	4,464	4,497
Deposit Account	0	-	-	0	0
Total Cash Funds	<u>4,464</u>	<u>-</u>	<u>-</u>	<u>4,464</u>	<u>4,497</u>
Total Assets	<u><u>4,464</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,464</u></u>	<u><u>4,497</u></u>

On behalf of the Trustees



Mrs Isabel Gilmore



Mr Harrison Boyd

Date:

Friends Of St Macartan's Cathedral, Clogher

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

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

a) Receipts and Payments Account

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

b) Statement of Assets and Liabilities

The only assets of the charity are the bank accounts.

2. Reconciliation of Cash Funds

Total Cash Funds at Beginning of the year	4,497
Receipts for the year	166
Payments for the year	<u>(200)</u>
Total Cash Funds at end of the year	<u><u>4,464</u></u>

3. Movement in Funds

	At 01.01.21	Incoming Resources	Outgoing Resources	Transfers	At 31.12.21
Restricted Funds	-	-	-	-	-
Unrestricted Funds					
General Fund	4,497	166	(200)	-	4,464
	<u>4,497</u>	<u>166</u>	<u>(200)</u>	<u>-</u>	<u>4,464</u>
Total Funds	<u><u>4,497</u></u>	<u><u>166</u></u>	<u><u>(200)</u></u>	<u><u>-</u></u>	<u><u>4,464</u></u>

4. Collections for Third Parties

No collections were made on behalf of Third Parties

5. Transactions with the Trustees

There were no monetary transactions with Trustees throughout the year.

Friends of St Macartan's Cathedral, Clogher

Northern Ireland - Charity number 107915

Annual return

Friends Of St Macartan's Cathedral, Clogher

TRUSTEES' ANNUAL REPORT AND STATEMENT OF RECEIPTS AND PAYMENTS
AND ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER: 107915

Friends Of St Macartan's Cathedral, Clogher

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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Receipts and Payments Account	5
Statement of Assets and Liabilities	6
Notes to the Financial Statements	7

Friends Of St Macartan's Cathedral, Clogher

REFERENCES AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Name: Friends Of St Macartan's Cathedral, Clogher

Charity Registration Number: 107915

Contact Address: c/o Mr Harrison Boyd
25 Aughentaine Road
Clogher
Co Tyrone
BT76 0UY

Trustees
Isabel Gilmore
Harrison Boyd
Walter Pringle
George Montgomery
Alexander Gordon McLaren
Beryl Boyd
Jack Johnston
Harold Martin
Very Rev Kenneth Hall
Una Bourke
Rt Rev Francis John McDowell

Independent Examiner
Crudden Dolan Limited
23 Darling Street
Enniskillen
Co Fermanagh
BT74 7DP

Bankers
Ulster Bank
55 Main Stree
Clogher
County Tyrone
BT76 0AA

Friends Of St Macartan's Cathedral, Clogher

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present the annual report and statement of Receipts and Payments and Assets and Liabilities for Friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2022.

Objectives and Activities

The Charity's objectives are

- (i) the advancement of religion, and
- (ii) the advancement of the arts, culture, heritage or science.
bringing together in a fellowship of loyalty and devotion all who care for the ancient
- (iii) foundation of the Cathedral Church of St Macartans, Clogher and its continuing witness to the glory of God
- (iv) assisting in the maintenance and preservation of the Cathedral.

The Committee meets at least three times per annum to run the charity, help raise funds for St Macartan's Cathedral in Clogher. The Committee meets to plan and run a variety of social and fundraising events and activities e.g. BBQ, concerts and services on an annual basis.

Achievements, Performance and Public Benefit

Activities & Performance

Due to the Coronavirus pandemic, all activities that had been planned by the Friends of Clogher for 2022 were cancelled, for a second year running. The Charity held its bank finances and maintained its membership in anticipation of future events and activities which would be held in support of the Cathedral.

Public Benefits provided

The gathering around the Cathedral of a body of supporters (the 'Friends') extending beyond its congregation and across denominational boundaries.

This in turn improves good / community relations, education and well-being outcomes, and reduced levels of social isolation, stress and anxiety, through the promotion of religion and culture in Clogher Diocese.

The provision of financial support for the maintenance and enhancement of the fabric of the Cathedral; the provision of financial support for aspects of the life and worship of the Cathedral not provided for from other resources of the Cathedral. These benefits are demonstrated through feedback from visitors, tourists, the congregation, beneficiaries and attendees at our meetings, events, and activities using: evaluation forms, surveys, verbal feedback, and evaluation of our activities. In providing a local point of social contact and activities for the community benefit there is no possibility of harm outweighing the benefit - there is no harm arising from any of the purposes. The charity's beneficiaries are primarily the inhabitants of Clogher Diocese and its surrounding environs within the Dungannon and South Tyrone area of Mid Ulster District Council. A private benefit to Trustees may arise from participation in our ongoing events, activities, and services. Through this, Trustees gain awareness, information, skills, and experience which are transferable to other settings, and which may benefit their own community group or area. Our own Trustees receive information, tuition, services and activities in the same way as other beneficiaries, and are assigned support, information and services in the same ways as other beneficiaries. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

Compliance with Public Benefit

The Charity 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 Charity's objectives and activities, as well as providing public benefit.

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 Charity can continue its activities and the financial statement for the year ended 31 December 2021 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity

The Charity is governed by its Constitution.

Organisational Structure & Recruitment and Appointment of Committee Members

The Bishop of Clogher is appointed as chairman.

Two other members of the Committee are appointed as representatives of the Cathedral, by the Cathedral Board & Chapter. All positions in the committee are entirely voluntary with no remuneration paid.

Remaining committee members and positions are elected at the Annual General Meeting of the Charity. The management of the Charity is vested in the Management Committee which is elected as above.

Statement of Trustees' Responsibilities

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

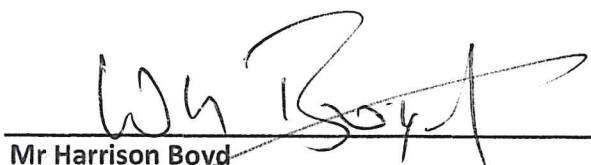
The laws applicable to charities in Northern Ireland with income of less than £250,000 requires the Trustees to prepare a statement of Receipts and Payments and a statement of Assets and Liabilities for each financial

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

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

Signed on behalf of the Trustees


Mrs Isabel Gilmore


Mr Harrison Boyd

Date: 26th March 2023

26th March 2023

Friends Of St Macartan's Cathedral, Clogher

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
Friends Of St Macartan's Cathedral, Clogher

We report on the accounts of Friends Of St Macartan's Cathedral, Clogher for the year ended 31 December 2022, which are set on pages 5 and 6.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under sections 65(9)(b) of the Charities Act
- State whether particular matters have come to our attention

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
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.



CRUDDEN DOLAN LIMITED

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

23 Darling Street

Enniskillen

Co Fermanagh

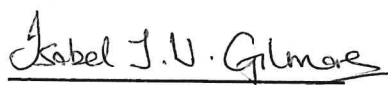
BT74 7DP

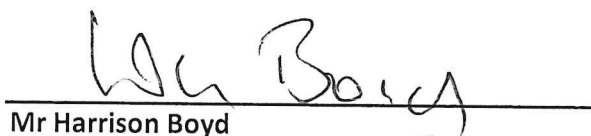
Date:

Friends Of St Macartan's Cathedral, Clogher

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>				
General Donations	160		160	170
			-	-
Bank and Deposit Interest	6		6	4
			-	-
Total Receipts	166	-	166	174
<u>Payments</u>				
Print, postage & stationary			-	-
Red Cross Ukraine Appeal	200		200	-
			-	-
			-	-
			-	-
			-	-
Total Payments	200	-	200	-
Excess of Receipts over Payments for the year before transfers	(34)	-	34	174
Transfers			-	-
Excess of Receipts over Payments for the year	(34)	-	(34)	174


Mrs Isabel Gilmore


Mr Harrison Boyd

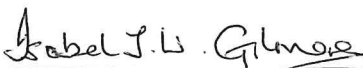
Date:

Friends Of St Macartan's Cathedral, Clogher

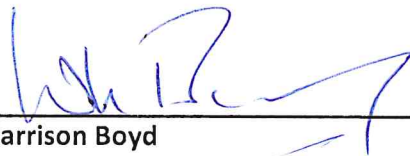
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
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Deposit Account	0	-	-	0	0
Total Cash Funds	<u>4,464</u>	<u>-</u>	<u>-</u>	<u>4,464</u>	<u>4,497</u>
Total Assets	<u><u>4,464</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,464</u></u>	<u><u>4,497</u></u>

On behalf of the Trustees



Mrs Isabel Gilmore



Mr Harrison Boyd

Date:

Friends Of St Macartan's Cathedral, Clogher

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FOR THE YEAR ENDED 31 DECEMBER 2022

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