

**Parish of Camus-juxta-Bann**  
**St Mary's Church, Macosquin**  
**Trustees' Annual report, Statement of Receipts and Payments and Assets and Liabilities**

**For the year ended 31 December 2022**

**Charities Number: NI 104703**

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**Trustees & Administrative Details**

<b>Contact Address:</b>	The Parish Office 31 Dunderg Road Macosquin BT51 4NE
<b>Principal Office-bearers (during 2022)</b> Rector: Church Treasurer: Honorary Secretary: Church Warden- Clergy: Church Warden - People: Glebe Warden – Clergy Glebe Warden - People	<b>Revd Paul Lyons</b> <b>Mr Jim Hutchinson</b> <b>Mrs Shirley Grundon</b> <b>Mr Alfie Hutchinson</b> <b>Mr Kenneth Campbell</b> <b>Russell Kennedy</b> <b>Garry Anderson</b>
<b>Select Vestry Members (during 2022)</b>	Mrs Lillian Davis Mrs Laura Hutchinson Mr Tommy Oliver MRS Maxine West Mr Cecil McLaughlin MRS Clara Heaton Mr Ivan Doherty Mr Greg Duddy Mrs Lorna Doherty Mrs Julie Kirkpatrick
<b>Independent Examiner</b>	<b>IDS Chartered Accountants LLP</b> <b>23/25 Queen Street</b> <b>Coleraine</b> <b>BT52 1BG</b>
<b>Bank</b>	<b>Danske Bank</b> <b>The Diamond</b> <b>Coleraine</b>

s present the annual report and statements of Receipts and Payments and Assets and Liabilities for Camus-Juxta-Bann for the year ended **31 December 2022**

2022

#### **Charitable Obligation and Community Involvement**

In 2022 the parish maintained its objectives to play an important role in the community and to contribute to a number of worthy and charitable causes. The Parish Halls were made available to the Cantemus Chamber Choir, the Mothers and Toddlers Group, Scottish Dancing, U3A and various other Community groups. Fund-raising efforts were held to support Ukraine, Alzheimer's Society, the Church of Ireland Bishops' Appeal, the Royal British Legion Poppy Appeal and we also continued our annual giving to a number of other Missions and Charities in our annual allocation of funds.

#### **Family History**

St Mary's enjoyed celebrating the 400<sup>th</sup> anniversary with a Fete in the Rectory grounds in May and a Celebration Service in September. The church and graveyard are visited by many people throughout the year, some of whom are interested in our ancient history; others have had long-standing family connections with the parish but now live in other parts of the world. We receive frequent requests for help with research into family histories.

Our Parish Baptism, Marriage and Burial registers are used to help with such enquiries on payment of a small donation to church funds. Some of our earlier records have been lodged with PRONI for safekeeping.

#### **Worship**

With two services every Sunday and one mid-week, throughout 2022 the church provided regular worship for three congregations with an average total weekly attendance of 120 worshippers. Additional services were held in Lent and Holy Week and to mark other Christian Festivals all of which contributed to the spiritual well-being of participants and the reinforcement of Christian values.

#### **Teaching**

Volunteer KFC (Kids For Christ) leaders nurtured the faith of children with weekly bible lessons and involved them in the monthly All Age Family Celebration services. An Alpha ran in the autumn that aided the discipleship of present members. Bible studies were also hosted in parishioner's homes. The Rector and Mrs Bertha Madden (Transfers Representatives) met the church's responsibility to play an active part in the spiritual development and management of Macosquin Primary School as members of the Board of Governors.

#### **Pastoral Ministry**

In addition to the mid-week service which includes prayer for the sick, the Rector's makes regular visits to church members who were sick at home or in hospital and to the bereaved. The Parish has a small Benevolent Fund which has been used to help individuals experiencing financial hardship. There is also an opportunity for people to meet to enjoy playing badminton. The ladies also meet weekly for a Craft Class and monthly for the Mother's Union.

#### **Safeguarding Trust**

Alan Clarke and Alan Millar are new Parish Panel members. The volunteers have attended access NI training provided by the diocesan office.

#### **Publicity**

The Church has promoted all aspects of its worship and ministry in a weekly bulletin for regular worshippers, on Parish and Diocesan Websites, Facebook and in articles to local newspapers.

#### **Compliance with Public Benefit**

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

## 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

##### (i) Assets retained for the Parish's own use

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

- Church Building and Graveyard
- Parish Centre
- Parish Hall
- Rectory
- Fixtures and fittings

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102) These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Centre (Minor Hall) is physically attached to the church as such is not separable as an individual asset. As such it is deemed to be a Heritage asset and no value is ascribed to it in the statement of assets and liabilities.

The Parish Hall is a former National School which was acquired in the nineteen sixties. There are no reliable records of the cost of this acquisition. Valuation reflects the current disposable market value.

The Rectory is recognised at deemed cost, being the rateable value of the property at 1 Apr 2021. No depreciation has been provided on the Rectory as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

Fixtures and Fittings are recognised at cost and are depreciated on a straight line basis over a period of 5 years.

##### ii) Investments

The Parish derives income for general expenditure from various bequests which are held in trust by the Representative Church Body (RCB) and invested in R.B.Gen Unit Trust Funds. These assets are included in the statement of assets and liabilities but the parish cannot access the capital.

The Parish Reserve Fund investments in R.B.Gen Unit Trust Funds which are available to the Parish were valued at £158,318 at the end of the year.

**Organisational Structure**

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

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

The select vestry meets at times fixed by the members. Special meetings may be convened at any time by the chairperson or the churchwardens. The Select Vestry had 7 regular meetings during the year with an average attendance of 82%.

**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.

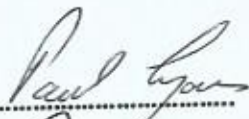
The law applicable to charities in Northern Ireland with Income of less than £250,000 requires the trustees to prepare a statement of receipts and payments and a statement of assets and liabilities for each financial year.

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

**Signed on Behalf of the Trustees**

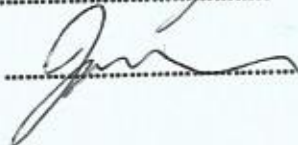
Trustee 1

Rev P Lyons



Trustee 2

J Hutchinson



Date

5-4-2023