

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 2023

Charities Number: NI 104703

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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 £683549 at the end of the year.

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

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Trustees & Administrative Details

Contact Address:	The Parish Office 31 Dunderg Road Macosquin BT51 4NE
Principal Office-bearers (during 2023) Rector: Church Treasurer: Honorary Secretary: Church Warden- Clergy: Church Warden - People: Glebe Warden – Clergy Glebe Warden - People	Revd Paul Lyons Mr Jim Hutchinson Mrs Shirley Grundon Miss Lauren Hutchinson Mrs Julie Kirkpatrick Russell Kennedy Garry Anderson
Select Vestry Members (during 2023)	Mrs Berta Madden Mrs Laura Hutchinson Mr Tommy Oliver Mrs Maxine West Mrs Janet Kennedy MRS Clara Heaton Mr Ivan Doherty Mr Greg Duddy Mrs Lorna Doherty Mrs Julie Kirkpatrick
Independent Examiner	IDS Chartered Accountants LLP 23/25 Queen Street Coleraine BT52 1BG
Bank	Danske Bank The Diamond Coleraine

Objectives and Activities

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

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

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry.

Achievements, Performance & Public Benefit

Charitable Obligation and Community Involvement

In 2023 the parish maintained its objectives to play an important role in the community and to contribute to a number of worthy and charitable causes. In the early part of the year the Parish Halls were made available to the Women's Institute, the Cantemus Chamber Choir, the Mothers and Toddlers Group and various other Community groups. Fund-raising efforts were held to support Riding for the Disabled (Coleraine) and the Foyle Hospice. We also continued our annual giving to a number of other Missions and Charities in our annual allocation of funds including Christian Aid, the Church of Ireland Bishops' Appeal and the annual Royal British Legion Poppy Appeal.

Family History 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 The pandemic guidelines brought changes to the worship pattern. During March to August the church building was closed for public worship. A Sunday service and hymns were made available on the church Facebook page in this period. When the church reopened from September two services were provided – a 9am in St Mary's Church and 10.30am in the Upper Hall. The aim of these services included comforting people through the distressing pandemic experience and communicating the Christian message of hope.

Teaching . Volunteer Kids For Christ leaders nurtured the faith of children with weekly Sunday School lessons and involved them in the monthly All Age Family Celebration services until the church was closed. A weekly teaching sheet was made available for the young people on the church website. The teenagers received a weekly video encouraging message from their leaders

The Rector and Mrs Bertha Madden (Transferors 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

The pandemic guidelines restricted face to face pastoral ministry for much of the year. To maintain communication and pastoral care for parishioners the rector made 1,100 telephone calls to church members during the year.

Safeguarding Trust

Mr Alan Clarke became a panel member.

Publicity The church website was updated to aid promotion of all aspects of church life. The church Facebook page was utilized to communicate regular updates and a weekly service and during the lockdowns.

Compliance with Public Benefit

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

Financial Review

The Parish accounts for year ending 31st December 2023 closed with cash funds of £58390.31 in the current and reserve account and at hand and reserves valued at £683549.92 invested in RCB Unit Trusts.

Going Concern

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

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

Recruitment and Appointment of Select Vestry (Trustees)

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

Pay and remuneration

The Rector's stipend and travel allowance are paid directly by the Diocesan Office. He is also paid an annual office allowance of £1000 by the Parish in addition to telephone, heating and electricity expenses paid in accordance with Diocesan Synod recommendations. The total amount paid was £4678 with a further £610 for clergy cover.

The Organist was paid £3920 with a further £310 paid for cover during absence.

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

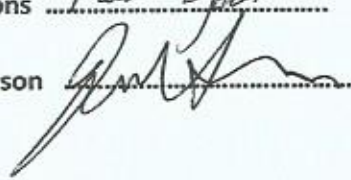
The trustees are responsible for preparing the Trustees' Report and the statement of receipts and payments and statement of assets and liabilities in accordance with applicable law and regulations.

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 18-2-24

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

2. Parish Organisation Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Sunday Club	572.50	432.50	135.00		870.00
Catering Fund	7625.03	507.50	956.21		7176.32
Benevolent Fund	221.50	0	0		221.50
Mother & Toddler Fund	404.00	277.00	230.00		451.00
Craft Class	326.38	1247.79	1104.17		470.00
Total funds	9149.41	2464.79	2425.38		9188.82

Notes to the financial statements for the year ended 31 December 2022 (continued)

2. Collections for Third Parties

	2023 £	2022 £
Bishop's appeal	842	1890
Christian Aid	0	0
Parkinson's	0	300
Children's Hospice NI	150	200
NI Hospice	150	200
Foyle Hospice	0	0
Leprosy	0	150
Royal British Legion	480.60	250
Total	1622.60	2990

The above amounts have been included in Receipts for the Year under "Charity Donations" and in Payments for the year under "Charities/Missions".

5. Transactions with the Trustees

The Rector (Chairperson) remunerations are detailed on page 4 of the report.

Payments were made to Trustees for expenses incurred directly on behalf of the parish during the year as follows

Jim Hutchinson £100 Gift for Auditor

Garry Anderson £171 Christmas Tree Etc

No trustee received any remuneration for acting as a charity trustee during the year.

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

6. Governance Costs

No governance costs were incurred during the year.

Macosquin (Camus-juxta-Bann) - NI 104703

SOFA SORP 2015

For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations & Plate Collection	77,567	5,436	717	—	83,721	85,761
Proceeds from Fundraising	5,893	—	—	—	5,893	—
Investments	16,533	—	—	—	16,533	15,454
Legacies	—	—	—	—	—	—
Bank & Deposit Interest	—	—	—	—	—	—
Rental of Premises	—	—	—	—	—	—
Grants	3,300	—	—	—	3,300	2,510
Other Receipts	7,038	—	—	—	7,038	7,104
Total income	110,333	5,436	717	—	116,487	110,830
Expenditure on:						
Wages & Salaries	7,296	—	—	—	7,296	8,868
Diocesan Costs / Assessment	61,248	—	—	—	61,248	60,356
Church Running Costs	16,734	—	—	—	16,734	21,685
Glebe Costs	3,221	1,715	—	—	4,937	7,837
Parish Centre Costs	3,828	—	—	—	3,828	691
Administration Costs	952	—	—	—	952	1,617
Fundraising Costs	1,766	—	—	—	1,766	2,059
Charitable Donations	2,450	—	1,322	—	3,772	6,140
Other Expenditure	—	—	—	—	—	—
Total expenditure	97,499	1,715	1,322	—	100,537	109,258
Net income / (expenditure) resources before transfer	12,834	3,721	(605)	—	15,950	1,572
Transfers						
Gross transfers between funds - in	—	—	—	—	—	4,737
Gross transfers between funds - out	—	—	—	—	—	(4,737)
Other recognised gains / losses						
Gains / losses on investment assets	—	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	12,834	3,721	(605)	—	15,950	1,572
Reconciliation of funds						
Total funds brought forward	23,289	19,150	—	—	42,439	40,867
Total funds carried forward	36,123	22,872	(605)	—	58,390	42,439

There may be minor discrepancies in the totals if the pence are not being shown

Macosquin (Camus-juxta-Bann) - NI 104703

Statement of Assets and Liabilities (by fund)

As at: 31 December 2023

		Balance	Previous balance
Investments			
4120B: Other investments held - CIT Unit Trust - Asset			
General fund	Unrestricted	23,034.76	23,034.76
		<u>23,034.76</u>	<u>23,034.76</u>
Investments		23,034.76	23,034.76
Cash at bank and in hand			
5110: Cash at bank - current account - Asset			
Youth	Designated	1,695.50	1,695.50
General fund	Unrestricted	36,023.67	23,086.08
Buiding Fund	Designated	6,501.79	2,780.01
Third Party Charity Collections	Restricted	(601.11)	4.49
Music Fund	Designated	8,425.00	8,425.00
George Blair Memorial Fund	Designated	6,250.00	6,250.00
		<u>58,294.85</u>	<u>42,241.08</u>
5130: Cash at bank - RCB / CIT - Asset			
General fund	Unrestricted	(23,034.76)	(23,034.76)
		<u>(23,034.76)</u>	<u>(23,034.76)</u>
5150: Petty cash account - Asset			
General fund	Unrestricted	95.46	198.81
		<u>95.46</u>	<u>198.81</u>
5151: Petty Cash Account - other - Asset			
General fund	Unrestricted	4.49	4.49
Third Party Charity Collections	Restricted	(4.49)	(4.49)
		<u>—</u>	<u>—</u>
Cash at bank and in hand		35,355.55	19,405.13
Grand Total		58,390.31	42,439.89

Independent Examiners Report to the Trustees of the Parish of Camus-juxta-Bann

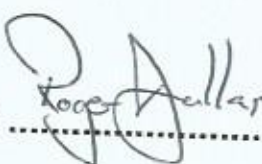
I have examined your Charity Accounts for the year ending 31st December 2023 as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under 65(9)(b) of the Charities Act.

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 explanation for you as charity trustees concerning any such matters.

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

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

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

Signed: 

Date: 07.03.2024

IDS CHARTERED ACCOUNTANTS LLP
FERGUSON HOUSE
23-25 QUEEN STREET
COLERAINE
Co. LONDONDERRY
BT5 2 1BG

camus-juxta-bann income & expenditure 2023

Income	2023	2022	Expenditure	2023	2022
Freewill Offering Gen Fund	£28,311.25	£23,078.90	Visiting & Relief Clergy	£610.00	£510.00
Standing Orders Gen Fund	£33,461.00	£31,832.00	Clergy office allowance	£1,000.00	£1,000.00
Building Fund Env & SOs	£1,436.60	£1,501.60	Easter supper meal		£311.09
Other donations general fund (as detailed below)	£900.18	£11,126.96	Organist	£3,920.00	£3,240.00
Building Fund donations (as detailed below)	£4,000.37	£2,237.50	Organist Cover	£310.00	£290.00
Loose plate collections	£5,405.24	£3,254.86	Diocesan Assessment	£61,246.96	£60,356.96
Gift aid tax recovered - General Fund	£9,309.48	£10,119.03	Church repairs and maintenance	£235.00	£1,517.99
Gift aid tax recovered - BFund	INCL	incl	Church & Minor Hall electricity	£6,907.81	£7,454.45
Fees for weddings	£210.00	£400.00	Church sundry supplies	£304.50	£120.00
Fees for funerals	£2,530.00	£1,900.00	Upkeep of graveyard & rectory grounds	£1,735.78	£1,632.50
Graveyard income	£50.00	£510.00	Insurance Church, Halls & Rectory	£4,182.81	£3,801.00
Minor Hall fees	£805.00	£1,210.00	Gifts	£278.00	£200.00
Parish Hall Fees	£1,800.00	£1,125.00	KFC	£1,191.16	£539.52
Investment income RCB	£16,533.30	£15,454.75	Fund raising costs	£1,766.87	£2,294.32
Grants	£3,300.00	£2,510.00	Parish Hall Maintenance	£54.00	£1,483.99
Petty cash			Stationary/Postage/etc	£290.85	£129.06
Other receipts	£801.66	£1,939.38	Equipment Repairs	£150.69	£165.00
	£108,854.08	£108,268.98	Bank fees and charges	£235.63	£172.49
Charity Donations / Collections	717.00		Communion wine		£17.50
Ministry of Healing		£97.50	Donations to other organisations	£800.00	£90.00
Christian Aid Collection			Rectory renovations and maintenance	£1,715.19	£5,050.06
Special Fund Raising Events	£4,568.86	£347.30	Petty Cash Spent		
Poppy plate collection	£180.60	£64.00	Rectory's expenses	£1,456.13	£1,828.15
Bishops appeal	£842.00	£1,890.80	Rectory's Electricity	£643.77	£1,326.01
FUND RAISING CONCERTS	£1,325.00		Rectory heating	£1,542.14	£2,721.02
Christingle collection (NI Hospice)		£181.10	Rectory telephone/B band/Mobile	£282.28	£659.36
			Rectory Rates	£753.71	£449.55
Total collections	£7,633.46	£2,569.70	Minor Hall maintenance	£2,300.76	£413.25
Total Income 2023	116,487.54	110,830.68	Minor Hall heating	£500.00	
			Minor Hall Water charges	£502.84	£294.51
Opening Balance at Bank	£42,241.08	£40,849.41	Parish Hall Electricity	£525.00	£57.00
Opening balance Petty Cash	£198.81	£18.04	Parish Hall Heating	£505.48	£1,500.57
Surplus for year	£15,950.42	£1,572.44	Parish Hall Water charges	£148.78	£104.28
Closing balance	£58,390.31		Other expenses	£117.00	£300.00
			Audit and accountancy	£100.00	£100.00
Bank Balance at 31/12/2023	£56,686.85	£46,717.59	Telephone & Broadband costs	£432.87	£642.09
less cheques not cashed	nil	£4,496.42	IT Software / website fees	£325.00	£844.99
Plus late credit banked 2024	£1,608.00	£20.00	Sundry supplies	£190.00	£331.18
Adjusted bank balance	£58,294.85	£42,241.08	Freewill envelopes	£223.85	£599.97
Closing balance petty cash	£95.46	£198.81	Worship & other Books	£77.66	£300.56
Total cash balance	£58,390.31	£42,439.89		£97,564.52	£103,117.44
			Charities / Missions		
Fund Distribution			Leprosy NI	£150.00	£150.00
General Fund	£23,034.76	£23,289.00	Mission to Seafarers	£150.00	£200.00
Youth Fund	£1,659.50	£1,896.00	Air Ambulance		£200.00
Building Fund	£6,501.79	£2,780.00	Poppy Appeal RBL	£480.50	£250.00
Music Fund (mem N Blair)	£8,425.00	£8,425.00	Bishops Appeal	£842.00	£1,890.80
G Blair Memorial Fund	£6,250.00	£6,250.00	NI Hospice	£150.00	£200.00
Total Funds	£45,871.05	£42,440.00	NI Children's Hospice	£150.00	£200.00
			Christian Aid		
Reserve Funds			Church Mission Society		£200.00
Anna Clail Bequest RCB Investment	£98,266	£92,919	Crosslinks		
Reserve Funds invested with RCB	£57,983	£56,270	Parkinson's		£300.00
Total Investment Funds	£156,249	£149,189	D Crooks Madagascar cycle		
			Spud Bears Ministry	£150.00	£200.00
			Flying For Life		
Donations in memory Building Fund			Foyle Hopice		
Carol Hutchinson	£1,010.00	£170.00	Stroke Association		£200.00
Jackie Jameson	£280.00	£512.50	Epilepsy Action NI	£150.00	£200.00
Darren Kennedy	£435.00	£895.00	Sams	£150.00	£550.00
Anna Millen	£874.37	£860.00	Marie Curie	£150.00	£200.00
Lizzie Kennedy	£635.00		Street Pastors	£150.00	£150.00
Brian Verner	£445.00		Alzheimers Socy	£150.00	£200.00
Other Donations	£321.00		UCB	£150.00	£50.00
TOTAL DONATIONS IN MEMORY	£4,000.37	£2,237.50	Diocesan Ordination Fund		£200.00
			Scripture Union		£200.00
			Bee Heard		£200.00
			Family Routes		£200.00
			Total Charity	£2,972.60	£8,140.80
			Total Expenditure 2022	£100,537.12	£108,258.24