

Camus-Juxta-Mourne

References and administrative details

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| Charity Name: | Camus-Juxta-Mourne Christ Church, Strabane |
| Charity Registration Number: | NIC 104765 |
| Contact Address: | The Rectory 27 Newtown Street Strabane Co. Tyrone BT82 8DW |

Trustees

The following individuals held office as members of the Select Vestry at some point during or throughout the 2023 financial year:

| | |
|--|--------------------------------------|
| Rev. John White | Mr Norman Boothe |
| Mr Leslie Buchanan | Mrs Ruth Buchanan |
| Mrs Rachel Devenney | Mr Sammy Devenney |
| Mr Harry Friar MBE (until 18 April 2023) | Mr Joe Fleming (until 18 April 2023) |
| Dr Jason Foy | Mr Noel Goudie (until 18 April 2023) |
| Mrs Elaine McKenna | Mr Alan Mehaffy |
| Mr Bill Mehaffy (from 9 May 2023) | Mrs Margaret Robinson |
| Mr David Sinclair | Mrs Anne Smith |
| Mr Philip Smith | Mrs Pearl Sproule |

Principal Office-bearers

| | |
|-------------------------|--------------------|
| Rector: | Rev. John White |
| Honorary Secretary: | Dr Jason Foy |
| Honorary Treasurer: | Mr Philip Smith |
| Church Warden (Rector): | Mrs Ruth Buchanan |
| Church Warden (People): | Mr Leslie Buchanan |
| Glebe Warden (Rector): | Mr Sammy Devenney |
| Glebe Warden (People): | Mr David Sinclair |

Independent Examiner

Mr Sydney Gamble

Bankers

Danske Bank

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

The trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for the Parish of Camus-Juxta-Mourne for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of the Parish of Camus-Juxta-Mourne is to support the advancement of the Christian religion by promoting, through the work of the Parish, 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. These are fundamental to the practical delivery of the benefits of Christianity. This is mainly achieved by using the offices, rights and services of the Church of Ireland which is part of the universal Anglican Communion.

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

2023: A Word from the Rector

Dear Parishioner

First of all, can I say a very big thank you for your continued financial support, in what are still difficult circumstances for so many in our society. In an age when more and more people turn to food banks for the essentials, we find our finances squeezed even tighter.

The church continues its ministry to reach the lost with the good news of the gospel, to reach out with the love of Christ. As a church we long for the Lord to be honoured and His name glorified, for people to find forgiveness and new life through the finished work of Jesus on the cross.

Reading the Bible, prayer, church, time spent away from the endless social media and 24/7 news ... A life of peace is not out of reach but, as it's been said, the easy things to do are also not easy to do. Our culture grows more stressed, more anxious and more hopeless by the minute.

More than ever, hope is needed. Only through faith in Christ is this a reality. Anything less is building a house on sand. When the storms of life come that house will be washed away.

But to enable the church to continue we need your continued help and support. If you already give financially, do you do so through Free Will Offering envelopes or direct

Trustees' Annual Report for the year ended 31 December 2023 (continued)
debit? If you do, we can claim the tax on your gift.

Have you ever considered that in spite of all our limitations that His Grace is sufficient for us?

That His Power is made perfect in our weakness?

We can fully place our prayerful dependence and reliance on Him!

Let's never see our weakness as an obstacle to serving God but rather an opportunity for it!

That in all we face we can have hope in a God who loves us and will never leave nor forsake us.

God bless and once again a very big thank you.

Rev. John

Financial Review

A review of the Receipts and Payments Account on page 11 and the Statement of Assets and Liabilities on page 12 provides a comprehensive and clear overview of the Parish's financial position.

Income and expenditure are classified into unrestricted and restricted funds. Restricted funds are those which must be used for a specific purpose and unrestricted funds are those for which no such restrictions apply.

Income

Overall income has increased slightly in 2023 (£113,677) in comparison with 2022 (£81,796) with a full breakdown provided on page 11. This is largely due to the receipt of insurance proceeds for water damage to the Rectory kitchen (£20,800) as well as an increase in income from fundraising and grant aid.

£39,979 was received from parishioners through freewill offerings and service collections during 2023 (2022: £38,118). The Vestry recognises that everyone has experienced very difficult times over the past few years and is extremely grateful to all parishioners who give so generously and sacrificially to sustain the mission and ministry of the Parish. It is important to note that freewill offerings and church collections plus gift aid income received in 2023 (£47,857) just about cover the cost of the Diocesan Assessment (£46,733). This is before any of the running costs of the Parish are taken into consideration (repairs, maintenance, service costs, etc).

The Parish continues to offer a standing order system to facilitate the freewill offering of parishioners and encourages everyone to consider this as a hassle free and confidential method of giving.

The Gift Aid scheme is a valuable source of income to the Parish. The scheme allows the

Trustees' Annual Report for the year ended 31 December 2023 (continued)
Parish to reclaim 25p for every £1 donated provided the donor has appropriately signed a gift aid declaration and paid a sufficient level of tax to HMRC. In the year to cover the 25p reclaim on every £1 which they have donated. In 2023 the Parish received £7,878 of income from HMRC.

This scheme is open to everyone who pays tax to HMRC and the Parish would urge parishioners to consider whether their giving could be gift aided if this is not already the case.

In years gone by the Parish was fortunate to have received several on-going trusts / legacies. These are administered for the Parish by The Church of Ireland Representative Church Body (RCB) in Dublin. The Parish receives an annual income from these trusts which in 2023 came to £14,554. This figure is significantly lower than 2022 when a one-off payment of £5,886 was received following the winding up of several legacy funds. It is humbling to think that those who have gone before had confidence in supporting Christ Church for the years to come.

In the face of rising energy costs and the need to utilise greener energy sources, the Vestry made the decision to invest in solar panels on the Rectory roof at a cost of £8,950 for which £4,000 of grant aid was kindly provided by SSE Airtricity. The panels were installed in late July 2023 in the middle of what was a very wet and grey summer. The Parish will receive an income annually for the energy exported to the grid alongside a reduction in energy costs for electricity at the Rectory.

Page 14 sets out the wide range of fundraising activities undertaken in 2023. A huge debt of gratitude is owed to all who organised and supported each activity. The income generated is crucial to the day-to-day running of the Parish so please do continue to support all the fundraising endeavours. If you have an idea for a fundraising event, please do speak with a member of the Vestry. As will be further outlined below, there are significant works to be carried out on the Church properties in the coming year(s) and every penny will indeed count. Without the continued support of the Parishioners and the community, the Church doors could simply not remain open.

Excluding the insurance income and grant aid as exceptional items, it is interesting to note where the main sources of income into the Parish are generated from:

| Source | % of total income |
|----------------------------|-------------------|
| Freewill Offerings | 46% |
| Gift Aid and Legacy Trusts | 26% |
| Fundraising Activities | 14% |
| Rental Income | 5% |
| Other Income | 9% |
| | 100% |

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

Expenditure

The "standard" basic Diocesan assessment levied on parishes in the Diocese of Derry is in the region of €61,000. Given the size of our Parish, the assessment which this Parish is required to meet is subsidised and the 2023 assessment was €46,733. The assessment cost for the Parish in 2024 will be €48,555.

Repairs, maintenance and the running costs of Parish properties continue to be a significant area of expenditure totalling almost €21,000 (excluding the costs of the solar panels and kitchen repairs at the Rectory). The Parish has not been immune to rising energy costs with the cost of electricity in the Church building for heat and light continuing to be a significant area of expenditure totalling €4,181 in 2023.

Assets

Alongside the Church building, the Hall and the Rectory, the Parish also owns another property located within the Bowling Green. This is the former sexton's house and currently generates a modest rental income. A rental valuation has recently been carried out and steps are being taken to gradually align the income with market rates.

The Parish also holds a number of accounts and deposits where funds are held seeking to maximise the return on investments whilst also maintaining security of the funds. It is felt that Hincley & Rugby Building Society, Danske Bank, The Northern Ireland Central Investment Fund for Charities (administered by the Northern Ireland Government) and the RCB provide security for the Parish's funds.

In 2022 it was identified that significant repair works are required to the Church Hall roof and floor. However, in 2023 these works have now been overshadowed by a more immediate need to address issues in the floor of the Church building. Options are currently being explored as to the best approach to take to undertake the work, including a new heating system. The works to the Church building will undoubtedly be significant in value and the works to the Hall are still also required. There is currently not sufficient funds in place to carry out all the necessary works and funding opportunities will be explored. If this is an area you would like to assist with, please contact a member of the Vestry.

Overview

The Vestry has recommended it should at all times hold a minimum value of six months of Diocesan Assessment as unrestricted reserves.

The Vestry take very seriously its stewardship role overseeing the Parish finances and seek to ensure that expenditure is closely monitored and money is spent in a wise, responsible and necessary fashion.

As at 31 December 2023 the Parish is considered to be financially viable, holding an adequate level of funds in reserve and showing no cause for concern.

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

Going Concern

The trustees have reviewed the plans 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 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.

Organisational Structure

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

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

The select vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens.

Compliance with Public Benefit

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

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

Approved by the trustees and signed on their behalf by:


.....
Rev. John White (Rector)
Date: 27-3-2024


.....
Mr. Philip Smith (Honorary Treasurer)
Date: 27-3-2024

Independent Examiner's Report to the Trustees of St. Columba's, Ballyvaughan, Co. Wick for the year ended

31 December 2023 which are set out on pages 12 to 15.

Respective responsibilities of charity trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

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

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

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

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

Independent examiner's 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.


.....
Mr Sydney Gardle
Date: 27-3-2024