Evangelical Presbyterian Church

Northern Ireland · Charity number 100252

Details

Known as	EPC
Status	Received
Registered	2014-05-30
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	14 Cloughan View Drive Ballyclare. Bt39 8aa BT39 8AA
Phone	07974650670
Email	epcclerk@btinternet.com
Website	www.epcni.org.uk/

Activities

Purposes: The Trust is established is for the advancement of the Christian religion by supporting the work and outreach of its member churches and fellowships within Northern Ireland and any other part of the world for as long as these churches adhere to the historic Christian faith as defined by the Westminster Confession and Catechisms.

What the charity does: The advancement of religion

How the charity works: Education/training,General charitable purposes,Overseas aid/famine relief,Religious activities,Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Children (5-13 year olds),General public,Men,Parents,Preschool (0-5 year olds),Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£432,729	£454,729	£-19,658	8

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Trustees

Name	Role	Appointed
Alastair Logan		
Allister Lucas		
Andrew Lucas		
David Tinsley		
David Watson		
David Woolsey		
Gareth Burke		
Harold Gibson		
Jeff Ballantine		
John Roger		
Ken Mcdonald		
Kenneth Condy		
Marcus Hobson		
Mervyn Kelly		
Mervyn Langtry		
Mr Angus Macleod		
Mr David Gordon		
Mr Paul Watson		
Rev Andrew Hambleton		
Rev Ethan Mccarter		
Rev Mark Johnston		
Robert Beckett		
Robert Johnston		
Stephen Roger		
Wallace Thompson		

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Evangelical Presbyterian Church

Northern Ireland - Charity number 100252

Accounts

Charity Number: NIC100252

Evangelical Presbyterian Church

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2024

Daly Park & Company Ltd
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Evangelical Presbyterian Church

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Evangelical Presbyterian Church
TRUSTEES' AND OTHER INFORMATION

Trustees	John Roger Marcus Hobson Andrew Hambleton Mark Johnston Jeff Ballantine Stephen Roger Ken McDonald Robert Johnston Gareth Burke David Tinsley Robert Beckett Wallace Thompson Kenneth Condy Harold Gibson Mervyn Kelly Alastair Logan Allister Lucas David Gordon Andrew Lucas David Watson David Woolsey Angus MacLeod Ethan McCarter Paul Watson Mervyn Langtry
Charity Number in Northern Ireland	NIC100252
Principal Address	16 Huntingdale Ballyclare Co. Antrim BT39 9XB Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants and Statutory Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Evangelical Presbyterian Church
TRUSTEES' REPORT
for the financial year ended 31 December 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 December 2024.

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Activity
The Trust is established for charitable purposes only, specifically the advancement of Religion, the advancement of education and the advancement of community development.
Such purposes must be carried out exclusively in a manner that is beneficial to the public and is recognised by the law of Northern Ireland as being charitable.

Structure, Governance and Management

Structure
The charity is unincorporated organisation governed by its Deed of Trust. The charity is recognised as a charity in Northern Ireland under the reference NIC100252. In the event of the organisation being wound up members will be required to contribute an amount not exceeding £1 each. The charity is under the control of the trustees.

Review of Activities, Achievements and Performance
In 2024 the church continued its focus on also by strengthening the foundations of church life through its centrally driven activity and by enhancing, encouraging and supporting the work of its individual congregations. In addition, it continued to play an active part in supporting Christian work in other parts of the world.

Presbytery, and all its standing and special committees, met as required by the CODE, or more frequently, if needed.

There were some changes in personnel. In November, Rev Gareth Burke (Stranmillis) retired from pastoral ministry after 40 years service and plans were drawn up to install Rev John Roger as the senior minister in the Stranmillis congregation.

Also in November, Presbytery had the pleasure of ordaining and installing Ethan McCarter as minister in the Crosscollyer St congregation, bringing a long vacancy to a close.

It was with profound sadness that Presbytery noted the death of one of its members, John Gowan, in late February. Presbytery was however delighted to ordain and install a new elder, Angus MacLeod, in the Groomsport congregation during July.

Inter-denominational relations were supported through the Moderator attending the General Assemblies of the Free Church of Scotland and the Free Church of Scotland (Continuing) during May and the Reformed Presbyterian Church Synod in June. Presbytery also sent the Moderator and Rev Lucas to visit Mrs Pamela Gaiya (missionary in Nigeria) in May 2024 to convey its greetings, thanks and best wishes in marking her 30 years of faithful service. In April, Rev

Evangelical Presbyterian Church
TRUSTEES' REPORT
for the financial year ended 31 December 2024

Beatson represented the denomination at the European Reformed Colloquium in Budapest, Hungary and in August Rev Ballantine was its delegate at the 90th General Assembly of the Orthodox Presbyterian Church, held in Seattle, USA.

The Annual Presbytery Day Conference was held at Crumlin on 11 May. Approximately 120 attended with addresses by Pastor Geoff Thomas (Aberystwyth) as its centrepoint. The newly elected Moderator, Rev John Roger, was installed at this meeting.

In April, Presbytery reluctantly agreed to cease publication of its magazine "Evangelical Presbyterian" after 98 years of continuous production. Increased investment of time and other resources were redirected towards refreshing and broadening the denomination's on-line presence.

Presbytery devoted further time to establishing concrete plans for the celebration of the denomination's centenary year in 2027.

Financial Review

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Reserves Policy

The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue with our aims and objectives in future years.

Results and Dividends

At the end of the financial year the company has assets of £1,895,287 (2023 - £1,916,652) and liabilities of £19,658 (2023 - £19,869). The net assets of the company have decreased by £(21,154).

In accordance with the Deed of Trust, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Evangelical Presbyterian Church subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 30 October 2025 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 30 October 2025 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church
INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF EVANGELICAL PRESBYTERIAN CHURCH

We have examined the financial statements of the company for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner
The company's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The company's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
We have examined your company financial statements 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. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DALY PARK & COMPANY LTD
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 30 October 2025

Evangelical Presbyterian Church
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Incoming Resources									
Charitable activities									
- Grants from governments and other co-funders	3.1	-	340	-	340	-	-	-	-
Activities for generating funds	3.2	2,006	411,277	19,446	432,729	1,149	543,449	23,954	568,552
Total incoming resources		2,006	411,617	19,446	433,069	1,149	543,449	23,954	568,552
Resources Expended									
Charitable activities	4.1	16,808	437,415	-	454,223	24,189	356,754	600	381,543
Net incoming/outgoing resources before transfers		(14,802)	(25,798)	19,446	(21,154)	(23,040)	186,695	23,354	187,009
Gross transfers between funds		-	5,511	(5,511)	-	-	(79,378)	79,378	-
Net movement in funds for the financial year		(14,802)	(20,287)	13,935	(21,154)	(23,040)	107,317	102,732	187,009
Reconciliation of funds:									
Total funds beginning of the year	12	125,654	1,385,580	385,549	1,896,783	148,694	1,278,263	282,817	1,709,774
Total funds at the end of the year		110,852	1,365,293	399,484	1,875,629	125,654	1,385,580	385,549	1,896,783

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Evangelical Presbyterian Church
BALANCE SHEET
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Investments	8	637,017	629,701
Current Assets			
Debtors	9	21,543	874
Cash at bank and in hand		1,236,727	1,286,077
		1,258,270	1,286,951
Creditors: Amounts falling due within one year	10	(19,658)	(19,869)
Net Current Assets		1,238,612	1,267,082
Total Assets less Current Liabilities		1,875,629	1,896,783
Funds			
Endowment funds		399,484	385,549
Income funds:	11		
Restricted trust funds		1,365,293	1,385,580
General fund (unrestricted)		110,852	125,654
Total funds	12	1,875,629	1,896,783

Approved by the Board of Trustees and authorised for issue on 30 October 2025 and signed on its behalf by

Stephen Roger
Trustee

1. GENERAL INFORMATION

Evangelical Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is 16 Huntingdale, Ballyclare, Co. Antrim, BT39 9XB, Northern Ireland which is also the principal place of business of the company The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the year in which it is receivable.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

3. INCOME
3.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Grants from governments and other co-funders:				
Incoming resources from charitable activities	-	340	340	-

3.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 £	2023 £
Voluntary Income	2,006	411,277	1,076	414,359	545,208
Investment Income	-	-	18,370	18,370	23,344
	2,006	411,277	19,446	432,729	568,552

4. EXPENDITURE
4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities	-	-	454,223	454,223	381,543

4.2 SUPPORT COSTS

	Charitable Activities £	2024 £	2023 £
Insurance	2,179	2,179	1,966
Help the Needy	3,354	3,354	2,205
Salaries and related services	313,422	313,422	354,610
Accountancy	11,630	11,630	3,200
Travel & Conference Expenses	1,768	1,768	2,145
IMJP	41,872	41,872	1,188
Sale of 'Evangelical Presbyterian' costs	350	350	1,446
Grant Church of Scotland	21,829	21,829	2,303
General Expenses	16,308	16,308	11,730
Dimisani Bible School/Lakhnadon Hospital	41,511	41,511	750
	454,223	454,223	381,543

5. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Other interest	61,117	11,971

6. AMOUNT WRITTEN BACK ON INVESTMENTS

	2024 £	2023 £
Amounts written off fixed assets investments:		
- permanent diminution in value	(6,258)	(25,300)

7. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2024 £	2023 £
Wages and salaries	313,422	354,610

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

8. INVESTMENTS

	Other investments	Total
Investments	**£**	**£**
Cost		
At 1 January 2024	629,701	629,701
Revaluations	7,316	7,316
At 31 December 2024	637,017	637,017
Net book value		
At 31 December 2024	**637,017**	**637,017**
At 31 December 2023	629,701	629,701

9. DEBTORS

	2024	2023
	£	£
Other debtors	**20,610**	-
Prepayments and accrued income	**933**	874
	21,543	874

10. CREDITORS

Amounts falling due within one year	**2024**	2023
	£	£
Accruals and deferred income	**19,658**	19,869

11. RESERVES

	2024	2023
	£	£
At the beginning of the year	**1,896,783**	1,709,774
(Deficit)/Surplus for the financial year	**(21,154)**	187,009
At the end of the year	**1,875,629**	1,896,783

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	**£**	**£**	£
At 1 January 2023	148,694	1,278,263	282,817	1,709,774
Movement during the financial year	(23,040)	107,317	102,732	187,009
At 31 December 2023	125,654	1,385,580	385,549	1,896,783
Movement during the financial year	(14,802)	(20,287)	13,935	(21,154)
At 31 December 2024	**110,852**	**1,365,293**	**399,484**	**1,875,629**

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
Endowment funds					
Church Extension Fund	385,549	1,076	-	12,859	399,484
Capital Investment Fund	-	12,112	(6,258)	(18,370)	-
	385,549	13,188	(6,258)	(5,511)	399,484
Restricted funds					
Central Fund	803,524	397,210	317,033	-	883,701
McDowell Memorial Fund&Special Need Reserve	4,524	-	-	(1,000)	3,524
Home & Foreign Missions	2,553	8,565	8,754	1,000	3,364
Training for the Ministry Fund	125,405	500	1,768	5,511	129,648
Young People Association	389	-	-	-	389
Hunter Fund	225,185	-	9,860	-	215,325
Williamson Bequest Fund	224,000	5,342	100,000	-	129,342
	1,385,580	411,617	437,415	5,511	1,365,293
Unrestricted funds					
General Fund	125,654	2,006	16,808	-	110,852
Total funds	**1,896,783**	**426,811**	**447,965**	**-**	**1,875,629**

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

14. RELATED PARTY TRANSACTIONS

During the year the following amounts were paid to trustees in the form of salaries for services as ministers to the Church:

Gareth Burke - £28,688
Andrew Hambleton - £28,512
Marcus Hobson - £26,494
Robert Johnston - £28,597
Andrew Lucas - £33,082
John Roger - £29,946
Mark Johnston - £28,749
Ethan McCarter - £3,826

15. INDEPENDENT EXAMINERS REMUNERATION

The independent examiner's remuneration amounts to an audit fee of £1,800 (2023 - £3,200).

Evangelical Presbyterian Church

Northern Ireland - Charity number 100252

Accounts

Charity Number: NIC100252

Evangelical Presbyterian Church

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2023

Daly Park & Company Ltd
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
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Northern Ireland

Evangelical Presbyterian Church
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Evangelical Presbyterian Church
TRUSTEES' AND OTHER INFORMATION

Trustees	John Roger Marcus Hobson Andrew Hambleton Mark Johnston Jeff Ballantine Gareth Burke Robert Johnston Stephen Roger Ken McDonald Alastair Logan David Tinsley Robert Beckett David Gordon Wallace Thompson Andrew Lucas David Watson Kenneth Condy Harold Gibson Mervyn Kelly Angus MacLeod Mervyn Langtry David Woolsey Ethan McCarter Paul Watson
Charity Number in Northern Ireland	NIC100252
Principal Address	16 Huntingdale Ballyclare Co. Antrim BT39 9XB Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Statutory Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Evangelical Presbyterian Church
TRUSTEES' REPORT
for the financial year ended 31 December 2023

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2023.

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

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Structure, Governance and Management

Structure
The charity is unincorporated organisation governed by its Deed of Trust. The charity is recognised as a charity in Northern Ireland under the reference NIC100252. In the event of the organisation being wound up members will be required to contribute an amount not exceeding £1 each. The charity is under the control of the trustees.

Review of Activities, Achievements and Performance
The year saw a focus on the underpinning of church life both centrally, locally and further afield.

In terms of personnel, Rev Mark Johnston was installed as minister of the Groomsport congregation in February 2023 and in April Rev Stephen Roger retired as minister in Ballyclare after 32 years service.
A new elder was appointed in the Knock congregation during February.

In February, Presbytery also passed an amendment of the CODE provisions relating to the election of elders.

Inter-denominational relations were supported through the exchange of fraternal greetings with the Orthodox Presbyterian Church in the USA and the Evangelical Presbyterian Church of England and Wales. The Moderator attended the General Assemblies of the Free Church of Scotland and the Free Church of Scotland (Continuing) during May and the Reformed Presbyterian Church Synod in June. Presbytery also appointed the Moderator and Rev Lucas to visit Mrs Pamela Gaiya (missionary in Nigeria) during 2024. In December, Rev Beatson was appointed as the denomination's delegate to the European Reformed Colloquium in April 2024.

The Annual Presbytery Day Conference was held at Crumlin on 13 May. Approximately 120 attended with addresses by Pastor Jeremy Walker (Maidenbower Baptist Church) as its centrepoint.

In December, Presbytery reluctantly agreed to close the work in Foyle due to low attendances and other difficulties.

Presbytery began to turn its attention to planning for suitable means to celebrate the denomination's centenary year in 2027.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commissions for Northern Ireland's guidance on public benefit to ensure that the activities have helped to

achieve the charity's purposes and provide a benefit to the beneficiaries. The benefits of our organisation are evidenced through informal and ad-hoc feedback from our members, their families, parents of the young people who attend out youth meetings, and the wider public. We believe that no harm can come from the purpose of the charity. The only private benefit flowing from our purpose is related to the employment of our Ministers who receive benefits as a result of their employment. However, this is incidental and necessary in order to further our advancement of religion charitable purposes. There are no other private benefits, as all of our activities are open to the general public and advertised to them. Our beneficiaries include our members, their families, and the community in which we minister.

Financial Review
The results for the financial financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Reserves policy
The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue with our aims and objectives in future years.

Results and Dividends
At the end of the financial year the company has assets of £1,916,652 (2022 - £1,755,709) and liabilities of £19,869 (2022 - £45,935). The net assets of the company have increased by £187,009.

In accordance with the Deed of Trust, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Evangelical Presbyterian Church subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 18 December 2024 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18 December 2024 and signed on its behalf by:

Stephen Roger
Trustee

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Report on the audit of the financial statements

Opinion
We have audited the company financial statements of Evangelical Presbyterian Church ('the company') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:
- give a true and fair view of the state of the company's affairs as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information
The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Responsibilities of trustees for the financial statements
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

There is an inherent difficulty in detecting irregularities during audit. However, the effectiveness of entity's controls, the nature and extent of audit procedures performed, gives us confidence in detecting irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

RUAIRI MAGINN - SENIOR STATUTORY AUDITOR
DALY PARK & COMPANY LTD
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

18 December 2024

Evangelical Presbyterian Church
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £
Incoming Resources									
Activities for generating funds	3.1	1,149	543,449	23,954	568,552	458	675,031	17,692	693,181
Resources Expended									
Charitable activities	4.1	24,189	356,754	600	381,543	6,785	629,686	43,379	679,850
Net incoming/outgoing resources before transfers		(23,040)	186,695	23,354	187,009	(6,327)	45,345	(25,687)	13,331
Gross transfers between funds		-	(79,378)	79,378	-	(5,956)	8,651	(2,695)	-
Net movement in funds for the financial year		(23,040)	107,317	102,732	187,009	(12,283)	53,996	(28,382)	13,331
Reconciliation of funds:									
Total funds beginning of the year	14	148,694	1,278,263	282,817	1,709,774	160,977	1,224,267	311,199	1,696,443
Total funds at the end of the year		125,654	1,385,580	385,549	1,896,783	148,694	1,278,263	282,817	1,709,774

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Evangelical Presbyterian Church
BALANCE SHEET
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Investments	9	629,701	604,401
Current Assets			
Debtors	10	874	742
Cash at bank and in hand	11	1,286,077	1,150,566
		1,286,951	1,151,308
Creditors: Amounts falling due within one year	12	(19,869)	(45,935)
Net Current Assets		1,267,082	1,105,373
Total Assets less Current Liabilities		1,896,783	1,709,774
Funds			
Endowment funds		385,549	282,817
Income funds:	13		
Restricted trust funds		1,385,580	1,278,263
General fund (unrestricted)		125,654	148,694
Total funds	14	1,896,783	1,709,774

Approved by the Board of Trustees and authorised for issue on 18 December 2024 and signed on its behalf by

Stephen Roger
Trustee

Evangelical Presbyterian Church
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net movement in funds		**187,009**	13,331
Movement in endowments net of amounts converted into income		**102,732**	28,382
Adjustments for:			
Amount written back on/off investments		**(25,300)**	1,597
Interest receivable and similar income		**(11,971)**	(19,809)
		47,006	23,501
Movements in working capital:			
Movement in debtors		**(132)**	(24)
Movement in creditors		**(26,066)**	(21,267)
Cash generated from operations		**20,808**	2,210
Cash flows from investing activities			
Interest received		**11,971**	19,809
Payments to acquire investments		**-**	(235,682)
Net cash generated from/(used in) investment activities		**11,971**	(215,873)
Movement in endowments net of amounts converted into income		**102,732**	(28,382)
Net increase/(decrease) in cash and cash equivalents		**135,511**	(242,045)
Cash and cash equivalents at the beginning of the year		**1,150,566**	1,392,611
Cash and cash equivalents at the end of the year	**11**	**1,286,077**	1,150,566

1. GENERAL INFORMATION

Evangelical Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is 16 Huntingdale, Ballyclare, Co. Antrim, BT39 9XB, Northern Ireland which is also the principal place of business of the company The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the year in which it is receivable.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

3. INCOME
3.1 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £	2022 £
Voluntary Income	1,149	543,449	610	545,208	684,149
Investment Income	-	-	23,344	23,344	9,032
	1,149	543,449	23,954	568,552	693,181

4. EXPENDITURE
4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Charitable activities	-	-	381,543	381,543	679,850

4.2 SUPPORT COSTS

	Charitable Activities £	2023 £	2022 £
Insurance	1,966	1,966	1,038
Help the Needy	2,205	2,205	1,473
Salaries and related services	354,610	354,610	336,188
Legal and professional	-	-	4,627
Mission Africa	-	-	7,637
Accountancy	3,200	3,200	1,800
Travel & Conference Expenses	2,145	2,145	1,882
Christian Witness of Israel	1,188	1,188	1,306
Sale of 'Evangelical Presbyterian' costs	1,446	1,446	824
Grant Church of Scotland	2,303	2,303	2,307
General Expenses	11,730	11,730	9,918
Dimisani Bible School/Lakhnadon Hospital	750	750	850
	381,543	381,543	369,850

5. ANALYSIS OF SUPPORT COSTS

	2023 £	2022 £
Insurance	1,966	1,038
Help the Needy	2,205	1,473
Salaries and related services	354,610	336,188
Legal and professional	-	4,627
Mission Africa	-	7,637
Accountancy	3,200	1,800
Travel & Conference Expenses	2,145	1,882
Christian Witness of Israel	1,188	1,306
Sale of 'Evangelical Presbyterian' costs	1,446	824
Grant Church of Scotland	2,303	2,307
General Expenses	11,730	9,918
Dimisani Bible School/Lakhnadon Hospital	750	850
	381,543	369,850

6. INVESTMENT AND OTHER INCOME

	2023 £	2022 £
Other interest	11,971	19,809

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

7. AMOUNT WRITTEN BACK ON/OFF INVESTMENTS

	2023 £	2022 £
Amounts written off fixed assets investments:		
- permanent diminution in value	**(25,300)**	1,597

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2023 £	2022 £
Wages and salaries	**354,610**	334,189

9. INVESTMENTS

	Other investments	Total
Investments	£	£
Cost		
At 1 January 2023	604,401	604,401
Revaluations	25,300	25,300
At 31 December 2023	629,701	629,701
Net book value		
At 31 December 2023	**629,701**	**629,701**
At 31 December 2022	604,401	604,401

10. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	**874**	742

11. CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash and bank balances	**435,426**	315,574
Cash equivalents	**850,651**	834,992
	1,286,077	1,150,566

12. CREDITORS

Amounts falling due within one year	2023 £	2022 £
Accruals and deferred income	**19,869**	45,935

13. RESERVES

	2023 £	2022 £
At the beginning of the year	**1,709,774**	1,696,443
Surplus for the financial year	**187,009**	13,331
At the end of the year	**1,896,783**	1,709,774

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
At 1 January 2022	160,977	1,224,267	311,199	1,696,443
Movement during the financial year	(12,283)	53,996	(28,382)	13,331
At 31 December 2022	148,694	1,278,263	282,817	1,709,774
Movement during the financial year	(23,040)	107,317	102,732	187,009
At 31 December 2023	**125,654**	**1,385,580**	**385,549**	**1,896,783**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2023 £
Endowment funds					
Church Extension Fund	201,409	610	600	102,722	304,141
Capital Investment Fund	81,408	11,061	(12,283)	(23,344)	81,408
	282,817	11,671	(11,683)	79,378	385,549
Restricted funds					
Central Fund	789,024	351,913	337,413	-	803,524
McDowell Memorial Fund&Special Need Reserve	5,524	-	-	(1,000)	4,524
Home & Foreign Missions	463	7,536	6,446	1,000	2,553
Training for the Ministry Fund	120,547	-	2,145	7,003	125,405
Young People Association	389	-	-	-	389
Lisburn Road Fund	86,381	-	-	(86,381)	-
Hunter Fund	235,935	-	10,750	-	225,185
Williamson Bequest Fund	40,000	184,000	-	-	224,000
	1,278,263	543,449	356,754	(79,378)	1,385,580
Unrestricted funds					
General Fund	148,694	(11,868)	11,172	-	125,654
Total funds	**1,709,774**	**543,252**	**356,243**	**-**	**1,896,783**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Financial fixed assets £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	629,701	1,286,951	**(19,869)**	1,896,783
	629,701	**1,286,951**	**(19,869)**	**1,896,783**

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

16. RELATED PARTY TRANSACTIONS

During the year the following amounts were paid to trustees in the form of salaries for services as ministers to the Church:

Gareth Burke - £29,822
Andrew Hambleton - £26,870
Marcus Hobson - £25,642
Robert Johnston - £26,651
Andrew Lucas - £32,190
John Roger - £29,948
Mark Johnston - £28,352

17. AUDITORS REMUNERATION

The auditor's remuneration amounts to an audit fee of £3,000 (2022 - £3,000).

Evangelical Presbyterian Church

Northern Ireland - Charity number 100252

Annual report

Evangelical Presbyterian Church
TRUSTEES' REPORT
for the financial year ended 31 December 2023

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2023.

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, Governance and Management

Structure
The charity is unincorporated organisation governed by its Deed of Trust. The charity is recognised as a charity in Northern Ireland under the reference NIC100252. In the event of the organisation being wound up members will be required to contribute an amount not exceeding £1 each. The charity is under the control of the trustees.

Review of Activities, Achievements and Performance
The year saw a focus on the underpinning of church life both centrally, locally and further afield.

In terms of personnel, Rev Mark Johnston was installed as minister of the Groomsport congregation in February 2023 and in April Rev Stephen Roger retired as minister in Ballyclare after 32 years service.
A new elder was appointed in the Knock congregation during February.

In February, Presbytery also passed an amendment of the CODE provisions relating to the election of elders.

Inter-denominational relations were supported through the exchange of fraternal greetings with the Orthodox Presbyterian Church in the USA and the Evangelical Presbyterian Church of England and Wales. The Moderator attended the General Assemblies of the Free Church of Scotland and the Free Church of Scotland (Continuing) during May and the Reformed Presbyterian Church Synod in June. Presbytery also appointed the Moderator and Rev Lucas to visit Mrs Pamela Gaiya (missionary in Nigeria) during 2024. In December, Rev Beatson was appointed as the denomination's delegate to the European Reformed Colloquium in April 2024.

The Annual Presbytery Day Conference was held at Crumlin on 13 May. Approximately 120 attended with addresses by Pastor Jeremy Walker (Maidenbower Baptist Church) as its centrepoint.

In December, Presbytery reluctantly agreed to close the work in Foyle due to low attendances and other difficulties.

Presbytery began to turn its attention to planning for suitable means to celebrate the denomination's centenary year in 2027.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commissions for Northern Ireland's guidance on public benefit to ensure that the activities have helped to

achieve the charity's purposes and provide a benefit to the beneficiaries. The benefits of our organisation are evidenced through informal and ad-hoc feedback from our members, their families, parents of the young people who attend out youth meetings, and the wider public. We believe that no harm can come from the purpose of the charity. The only private benefit flowing from our purpose is related to the employment of our Ministers who receive benefits as a result of their employment. However, this is incidental and necessary in order to further our advancement of religion charitable purposes. There are no other private benefits, as all of our activities are open to the general public and advertised to them. Our beneficiaries include our members, their families, and the community in which we minister.

Financial Review
The results for the financial financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Reserves policy
The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue with our aims and objectives in future years.

Results and Dividends
At the end of the financial year the company has assets of £1,916,652 (2022 - £1,755,709) and liabilities of £19,869 (2022 - £45,935). The net assets of the company have increased by £187,009.

In accordance with the Deed of Trust, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Evangelical Presbyterian Church subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 18 December 2024 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18 December 2024 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church

Northern Ireland - Charity number 100252

Annual return

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Report on the audit of the financial statements

Opinion
We have audited the company financial statements of Evangelical Presbyterian Church ('the company') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:
- give a true and fair view of the state of the company's affairs as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information
The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Responsibilities of trustees for the financial statements
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

There is an inherent difficulty in detecting irregularities during audit. However, the effectiveness of entity's controls, the nature and extent of audit procedures performed, gives us confidence in detecting irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

RUAIRI MAGINN - SENIOR STATUTORY AUDITOR
DALY PARK & COMPANY LTD
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

18 December 2024

Evangelical Presbyterian Church

Northern Ireland - Charity number 100252

Accounts

Charity Number: NIC100252

Evangelical Presbyterian Church

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2022

Daly Park & Company Ltd
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Evangelical Presbyterian Church
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Evangelical Presbyterian Church
TRUSTEES' AND OTHER INFORMATION

Trustees	John Roger Marcus Hobson Rev. Andrew Hambleton Jeff Ballantine Gareth Burke Robert Johnston Stephen Roger Ken McDonald Alastair Logan Harold Gibson David Tinsley Robert Beckett Norman Reid Wallace Thompson Andrew Lucas David Watson Sam Francey Kenneth Condy Jim Stephenson Ernest Bell Mervyn Kelly Andrew Woolsey Mervyn Langtry David Woolsey
Charity Number in Northern Ireland	NIC100252
Principal Address	16 Huntingdale Ballyclare Co. Antrim BT39 9XB Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Statutory Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2022.

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, Governance and Management

Structure
The charity is unincorporated organisation governed by its Deed of Trust. The charity is recognised as a charity in Northern Ireland under the reference NIC100252. In the event of the organisation being wound up members will be required to contribute an amount not exceeding £1 each. The charity is under the control of the trustees.

Review of Activities, Achievements and Performance
The Evangelical Presbyterian Church (EPC) is established for the advancement of the Christian religion by supporting the work and outreach of its member churches and fellowships in Northern Ireland and selected Churches around the world.

The year saw a welcome return of normality to denominational church life following COVID 19. This included the recommencement of the church planting work in the Foyle area, regular in-person Presbytery meetings (seven in total), visits to other denominational bodies, including the General Assembly of the Orthodox Presbyterian Church in USA in June and the Presbytery Day conference back in its traditional mid-May slot. A new elder was elected in the Knock congregation.

Due to declining attendances, at its September meeting Presbytery formally, but reluctantly, agreed to close the work in Richhill. In October, Presbytery began the process leading to revised procedures for the election of elders across the denomination.

A four week leadership training course commenced in October.

Presbytery sought and obtained a sponsor licence from the Home Office for the engagement of individuals from abroad on time-limited placement to support the work in congregations. Accounts and annual reports on all aspects of denominational business were considered and approved as appropriate. Protection of Children and Vulnerable Adults (POCVA) training was arranged and delivered, as was First Aid Training.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.The benefits of our organisation are evidenced through informal and ad-hoc feedback from our members, their families, parents of the young people who

attend our youth meetings, and the wider public. We believe that no harm can come from the purpose of the charity. The only private benefit flowing from our purpose is related to the employment of our Ministers who receive benefits as a result of their employment. However, this is incidental and necessary in order to further our advancement of religion charitable purpose. There are no other private benefits, as all of our activities are open to the general public and advertised to them. Our beneficiaries include our members, their families, and the community in which we minister

Financial Review
The results for the financial financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Reserves policy
The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue with our aims and objectives in future years.

Results and Dividends
At the end of the financial year the company has assets of £1,755,709 (2021 - £1,763,645) and liabilities of £45,935 (2021 - £67,202). The net assets of the company have increased by £13,331.

In accordance with the Deed of Trust, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Evangelical Presbyterian Church subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 24 September 2024 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2022

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 24 September 2024 and signed on its behalf by:

Stephen Roger
Trustee

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Report on the audit of the financial statements

Opinion
We have audited the company financial statements of Evangelical Presbyterian Church ('the company') for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:
- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information
The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Responsibilities of trustees for the financial statements
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

There is an inherent difficulty in detecting irregularities during audit. However, the effectiveness of entity's controls, the nature and extent of audit procedures performed, gives us confidence in detecting irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

RUAIRI MAGINN (SENIOR STATUTORY AUDITOR)
DALY PARK & COMPANY LTD
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

24 September 2024

Evangelical Presbyterian Church
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £
Incoming Resources									
Activities for generating funds	3.1	458	675,031	17,692	693,181	680	325,927	7,262	333,869
Resources Expended									
Charitable activities	4.1	6,785	629,686	43,379	679,850	(1,423)	300,578	40,981	340,136
Net incoming/outgoing resources before transfers		(6,327)	45,345	(25,687)	13,331	2,103	25,349	(33,719)	(6,267)
Gross transfers between funds		(5,956)	8,651	(2,695)	-	(7,782)	9,566	(1,784)	-
Net movement in funds for the financial year		(12,283)	53,996	(28,382)	13,331	(5,679)	34,915	(35,503)	(6,267)
Reconciliation of funds:									
Total funds beginning of the year	14	160,977	1,224,267	311,199	1,696,443	166,655	1,189,353	346,702	1,702,710
Total funds at the end of the year		148,694	1,278,263	282,817	1,709,774	160,976	1,224,268	311,199	1,696,443

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Evangelical Presbyterian Church
BALANCE SHEET
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed Assets			
Investments	9	604,401	370,316
Current Assets			
Debtors	10	742	718
Cash at bank and in hand	11	1,150,566	1,392,611
		1,151,308	1,393,329
Creditors: Amounts falling due within one year	12	(45,935)	(67,202)
Net Current Assets		1,105,373	1,326,127
Total Assets less Current Liabilities		1,709,774	1,696,443
Funds			
Endowment funds		282,817	311,199
Income funds:	13		
Restricted trust funds		1,278,263	1,224,268
General fund (unrestricted)		148,694	160,976
Total funds	14	1,709,774	1,696,443

Approved by the Board of Trustees and authorised for issue on 24 September 2024 and signed on its behalf by

Stephen Roger
Trustee

Evangelical Presbyterian Church
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net movement in funds		**13,331**	(6,267)
Movement in endowments net of amounts converted into income		**28,382**	35,503
Adjustments for:			
Amount written off investments		**1,597**	9,552
Interest receivable and similar income		**(19,809)**	(26,529)
		23,501	12,259
Movements in working capital:			
Movement in debtors		**(24)**	(23)
Movement in creditors		**(21,267)**	19,683
Cash generated from operations		**2,210**	31,919
Cash flows from investing activities			
Interest received		**19,809**	26,529
Payments to acquire investments		**(235,682)**	-
Net cash (used in)/generated from investment activities		**(215,873)**	26,529
Movement in endowments net of amounts converted into income		**(28,382)**	(35,503)
Net (decrease)/increase in cash and cash equivalents		**(242,045)**	22,945
Cash and cash equivalents at the beginning of the year		**1,392,611**	1,369,666
Cash and cash equivalents at the end of the year	11	**1,150,566**	1,392,611

1. GENERAL INFORMATION

Evangelical Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is 16 Huntingdale, Ballyclare, Co. Antrim, BT39 9XB, Northern Ireland which is also the principal place of business of the company The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

3. INCOME
3.1 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 £	2021 £
Voluntary Income	458	674,981	8,710	684,149	333,869
Investment Income	-	50	8,982	9,032	-
	458	675,031	17,692	693,181	333,869

4. EXPENDITURE
4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
Charitable activities	-	310,000	369,850	679,850	340,136

4.2 SUPPORT COSTS

	Charitable Activities £	2022 £	2021 £
Insurance	1,038	1,038	1,004
Help the Needy	1,473	1,473	2,469
Salaries and related services	336,188	336,188	304,152
Legal and professional	4,627	4,627	497
Mission Africa	7,637	7,637	9,675
Accountancy	1,800	1,800	1,800
Travel & Conference Expenses	1,882	1,882	1,220
Christian Witness of Israel	1,306	1,306	880
Sale of 'Evangelical Presbyterian' costs	824	824	908
Grant Church of Scotland	2,307	2,307	3,571
General Expenses	9,918	9,918	12,830
Dimisani Bible School/Lakhnadon Hospital	850	850	1,130
	369,850	369,850	340,136

5. ANALYSIS OF SUPPORT COSTS

	2022 £	2021 £
Insurance	1,038	1,004
Help the Needy	1,473	2,469
Salaries and related services	336,188	304,152
Legal and professional	4,627	497
Mission Africa	7,637	9,675
Accountancy	1,800	1,800
Travel & Conference Expenses	1,882	1,220
Christian Witness of Israel	1,306	880
Sale of 'Evangelical Presbyterian' costs	824	908
Grant Church of Scotland	2,307	3,571
General Expenses	9,918	12,830
Dimisani Bible School/Lakhnadon Hospital	850	1,130
	369,850	340,136

6. INVESTMENT AND OTHER INCOME

	2022 £	2021 £
Other interest	19,809	26,529

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

7. AMOUNT WRITTEN OFF INVESTMENTS

	2022 £	2021 £
Amounts written off fixed assets investments:		
- permanent diminution in value	**1,597**	9,552

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2022 £	2021 £
Wages and salaries	**334,189**	304,152

9. INVESTMENTS

Investments	Other investments £	Total £
Cost		
At 1 January 2022	370,316	370,316
Additions	235,682	235,682
Revaluations	(1,597)	(1,597)
At 31 December 2022	604,401	604,401
Net book value		
At 31 December 2022	**604,401**	**604,401**
At 31 December 2021	370,316	370,316

10. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	**742**	718

11. CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash and bank balances	**315,574**	566,110
Cash equivalents	**834,992**	826,501
	1,150,566	1,392,611

12. CREDITORS

Amounts falling due within one year	2022 £	2021 £
Accruals and deferred income	**45,935**	67,202

13. RESERVES

	2022 £	2021 £
At the beginning of the year	**1,696,443**	1,702,710
Surplus/(Deficit) for the financial year	**13,331**	(6,267)
At the end of the year	**1,709,774**	1,696,443

Evangelical Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
At 1 January 2021	166,655	1,189,353	346,702	1,702,710
Movement during the financial year	(5,679)	34,915	(35,503)	(6,267)
At 31 December 2021	160,977	1,224,267	311,199	1,696,443
Movement during the financial year	(12,283)	53,996	(28,382)	13,331
At 31 December 2022	**148,694**	**1,278,263**	**282,817**	**1,709,774**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2022 £
Endowment funds					
Church Extension Fund	229,791	8,710	43,379	6,287	201,409
Capital Investment Fund	81,408	10,579	1,597	(8,982)	81,408
	311,199	19,289	44,976	(2,695)	282,817
Restricted funds					
Central Fund	719,058	366,399	296,433	-	789,024
McDowell Memorial Fund&Special Need Reserve	6,524	-	-	(1,000)	5,524
Home & Foreign Missions	-	7,616	14,109	6,956	463
Training for the Ministry Fund	99,788	19,881	1,817	2,695	120,547
Young People Association	389	-	-	-	389
Lisburn Road Fund	398,508	-	312,127	-	86,381
Hunter Fund	-	241,135	5,200	-	235,935
Williamson Bequest Fund	-	40,000	-	-	40,000
	1,224,267	675,031	629,686	8,651	1,278,263
Unrestricted funds					
General Fund	160,977	458	6,785	(5,956)	148,694
Total funds	**1,696,443**	**694,778**	**681,447**	**-**	**1,709,774**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Financial fixed assets £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	604,401	1,151,308	**(45,935)**	1,709,774
	604,401	**1,151,308**	**(45,935)**	**1,709,774**

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

16. RELATED PARTY TRANSACTIONS

During the year the following amounts were paid to trustees in the form of salaries for services as ministers to the Church:

Gareth Burke - £29,144
Andrew Hambleton - £24,775
Marcus Hobson - £24,334
Robert Johnstone - £25,039
Andrew Lucas - £29,940
John Roger - £29,081

17. INDEPENDENT EXAMINERS REMUNERATION

The independent examiner's remuneration amounts to an independent examination fee of £3,000 (2021 - £1,800).

Evangelical Presbyterian Church

Northern Ireland - Charity number 100252

Annual report

Evangelical Presbyterian Church
TRUSTEES' REPORT
for the financial year ended 31 December 2022

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2022.

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, Governance and Management

Structure
The charity is unincorporated organisation governed by its Deed of Trust. The charity is recognised as a charity in Northern Ireland under the reference NIC100252. In the event of the organisation being wound up members will be required to contribute an amount not exceeding £1 each. The charity is under the control of the trustees.

Review of Activities, Achievements and Performance
The Evangelical Presbyterian Church (EPC) is established for the advancement of the Christian religion by supporting the work and outreach of its member churches and fellowships in Northern Ireland and selected Churches around the world.

The year saw a welcome return of normality to denominational church life following COVID 19. This included the recommencement of the church planting work in the Foyle area, regular in-person Presbytery meetings (seven in total), visits to other denominational bodies, including the General Assembly of the Orthodox Presbyterian Church in USA in June and the Presbytery Day conference back in its traditional mid-May slot. A new elder was elected in the Knock congregation.

Due to declining attendances, at its September meeting Presbytery formally, but reluctantly, agreed to close the work in Richhill. In October, Presbytery began the process leading to revised procedures for the election of elders across the denomination.

A four week leadership training course commenced in October.

Presbytery sought and obtained a sponsor licence from the Home Office for the engagement of individuals from abroad on time-limited placement to support the work in congregations. Accounts and annual reports on all aspects of denominational business were considered and approved as appropriate. Protection of Children and Vulnerable Adults (POCVA) training was arranged and delivered, as was First Aid Training.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.The benefits of our organisation are evidenced through informal and ad-hoc feedback from our members, their families, parents of the young people who

attend our youth meetings, and the wider public. We believe that no harm can come from the purpose of the charity. The only private benefit flowing from our purpose is related to the employment of our Ministers who receive benefits as a result of their employment. However, this is incidental and necessary in order to further our advancement of religion charitable purpose. There are no other private benefits, as all of our activities are open to the general public and advertised to them. Our beneficiaries include our members, their families, and the community in which we minister

Financial Review
The results for the financial financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Reserves policy
The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue with our aims and objectives in future years.

Results and Dividends
At the end of the financial year the company has assets of £1,755,709 (2021 - £1,763,645) and liabilities of £45,935 (2021 - £67,202). The net assets of the company have increased by £13,331.

In accordance with the Deed of Trust, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Evangelical Presbyterian Church subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 24 September 2024 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2022

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 24 September 2024 and signed on its behalf by:

Stephen Roger
Trustee

Evangelical Presbyterian Church

Northern Ireland - Charity number 100252

Annual return

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Report on the audit of the financial statements

Opinion
We have audited the company financial statements of Evangelical Presbyterian Church ('the company') for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:
- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information
The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT
to the Members of Evangelical Presbyterian Church

Responsibilities of trustees for the financial statements
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

There is an inherent difficulty in detecting irregularities during audit. However, the effectiveness of entity's controls, the nature and extent of audit procedures performed, gives us confidence in detecting irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

RUAIRI MAGINN (SENIOR STATUTORY AUDITOR)
DALY PARK & COMPANY LTD
Chartered Accountants and Statutory Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

24 September 2024