

# Stranmillis Evangelical Presbyterian Church

Northern Ireland · Charity number 101971

## Details

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**Status** Received

**Registered** 2015-05-11

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

## Contact

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**Address** Evangelical Presbyterian Church  
36 Stranmillis Road  
Belfast  
BT9 5aa  
BT9 5AA

**Phone** 02892692623

**Email** [jr\\_johnroger@hotmail.com](mailto:jr_johnroger@hotmail.com)

**Website** [www.atstranmillis.com](http://www.atstranmillis.com)

## Activities

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**Purposes:** To advance the Christian faith in accordance with the Westminster Confession of Faith and its Catechism (the Subordinate Standard of Faith) as defined in The Code applicable to the Congregation in the South Belfast area and in such other parts of the world ('the area of benefit') as the Trustees may from time to time think fit.

**What the charity does:** The advancement of religion

**How the charity works:** Counselling/support, Religious activities, Volunteer development, Youth development

**Who the charity helps:** Children (5-13 year olds), General public, Men, Older people, Parents, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£181,289	£244,844	£0	0

## Trustees

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Name	Role	Appointed
Colin Moore		
David Gordon		
Harold Gibson		
Mervyn Kelly		
Rev John Roger		

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**Stranmillis Evangelical Presbyterian Church**

Northern Ireland - Charity number 101971

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# Accounts

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Charity Number: NIC101971

**Stranmillis Evangelical Presbyterian Church**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2024**

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

# Stranmillis Evangelical Presbyterian Church

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**Stranmillis Evangelical Presbyterian Church**  
**TRUSTEES' AND OTHER INFORMATION**

**Trustees**

Mr David Gordon  
Rev John Roger  
Rev Gareth Burke  
Mr Harold Gibson  
Mr Mervyn Kelly  
Mr Colin Moore

**Charity Number in Northern Ireland**

NIC101971

**Principal Address**

Evangelical Presbyterian Church  
36 Stranmillis Road  
Belfast  
Co. Antrim  
BT9 5AA  
Northern Ireland

**Independent Examiner**

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

# Stranmillis 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 financial statements are prepared in accordance with the The Charities Act (Northern Ireland) 2022, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Stranmillis Evangelical Presbyterian Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### Mission, Objectives and Strategy

#### Mission Statement

Stranmillis Evangelical Presbyterian Church exists to advance the Christian faith by proclaiming and upholding the Gospel of Jesus Christ, as contained in the Bible and in accordance with the Westminster Confession of Faith and Catechisms, and all this to the benefit of people, both young and old, within the Stranmillis congregation and the surrounding area and across the world.

Our church continues to provide financial support to the Central Fund of the Evangelical Presbyterian Church and to Christian missionary work at home and in various countries across the world.

### Structure, Governance and Management

#### Structure

Stranmillis Evangelical Presbyterian Church is an unincorporated charity and is governed by its Constitution. The day to day activities are overseen by the Trustees of the charity.

#### Financial Review

The trustees are again thankful for the support from all involved in the charity. Income from various sources this year totalled £181,289 (2023 £162,132) with expenditure on charitable activities, excluding depreciation, of £186,016 (2023 £170,394). The small deficit before depreciation this year of £4,727 is as planned and expected.

#### Reserves policy

The charity's policy is to achieve a level of resources which matches the needs of the organisation both at the current time and in the foreseeable future. The free reserves require should be sufficient to cover at least six months running costs. The trustees feel that these levels of reserves are essential to enable the charity to continue to provide its activities for the foreseeable future. The reserves policy is an integral part of the charity's planning, budget and forecasts.

#### Results and Dividends

At the end of the financial year the charity has assets of £1,166,835 (2023 - £1,229,495) and liabilities of £3,412 (2023 - £2,517). The net assets of the charity have decreased by £(63,555).

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

#### Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

#### Public Benefit

Stranmillis Evangelical Presbyterian Church benefits its members, the local community and the general public by making known the Christian Gospel of the Lord Jesus Christ through our purpose of the advancement of religion. Our members, adherents and the general public benefit from the opportunity for public worship, the pastoral care provided, and the mutual opportunities for fellowship and social interaction. The declaration of God's Word on a regular basis enables spiritual, moral and intellectual development, for our congregation and for anyone else who wishes to benefit from what the church offers. the promotion of Christian values and service by members of our

## **Stranmillis Evangelical Presbyterian Church TRUSTEES' REPORT**

for the financial year ended 31 December 2024

congregation brings benefit to individuals and society as a whole. Our regular public worship services are open to all, and are advertised on our denominational website, our own website and our public congregational noticeboard. 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 the employment of the two ministers of the church who receives certain 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.

The Trustees of Stranmillis Evangelical Presbyterian Church have given careful consideration to the Charity Commission of Northern Ireland's statutory guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's purposes and provide a benefit to its beneficiaries.

Approved by the Board of Trustees on 9/10/2025 and signed on its behalf by:



Mr Harold Gibson  
Trustee

# Stranmillis 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 charity as at the financial year end date and of the surplus or deficit of the charity 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 charity 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 09/10/2025 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

# Stranmillis Evangelical Presbyterian Church

## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF STRANMILLIS EVANGELICAL PRESBYTERIAN CHURCH

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

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### Respective responsibilities of trustees and examiner

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

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

Date: .....

# Stranmillis Evangelical Presbyterian Church

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	164,797	12,183	176,980	156,919	5,112	162,031
Investments	3.2	4,201	108	4,309	33	68	101
<b>Total incoming resources</b>		<b>168,998</b>	<b>12,291</b>	<b>181,289</b>	<b>156,952</b>	<b>5,180</b>	<b>162,132</b>
<b>Resources Expended</b>							
Charitable activities	4.1	236,078	8,766	244,844	213,062	13,311	226,373
<b>Net income/(expenditure)</b>		<b>(67,080)</b>	<b>3,525</b>	<b>(63,555)</b>	<b>(56,110)</b>	<b>(8,131)</b>	<b>(64,241)</b>
Transfers between funds		15,366	(15,366)	-	(45,941)	45,941	-
<b>Net movement in funds for the financial year</b>		<b>(51,714)</b>	<b>(11,841)</b>	<b>(63,555)</b>	<b>(102,051)</b>	<b>37,810</b>	<b>(64,241)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	12	1,181,356	45,622	1,226,978	1,283,407	7,812	1,291,219
<b>Total funds at the end of the year</b>		<b>1,129,642</b>	<b>33,781</b>	<b>1,163,423</b>	<b>1,181,356</b>	<b>45,622</b>	<b>1,226,978</b>

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

# Stranmillis Evangelical Presbyterian Church

## BALANCE SHEET

as at 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	8	<u>1,004,637</u>	<u>1,049,217</u>
<b>Current Assets</b>			
Debtors	9	3,014	2,540
Cash at bank and in hand		<u>159,184</u>	<u>177,738</u>
		<u>162,198</u>	<u>180,278</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,412)</u>	<u>(2,517)</u>
<b>Net Current Assets</b>		<u>158,786</u>	<u>177,761</u>
<b>Total Assets less Current Liabilities</b>		<u>1,163,423</u>	<u>1,226,978</u>
<b>Funds</b>			
Restricted funds		33,781	45,622
Designated funds (Unrestricted)		1,004,637	1,049,217
General fund (unrestricted)		<u>125,005</u>	<u>132,139</u>
<b>Total funds</b>	12	<u>1,163,423</u>	<u>1,226,978</u>

Approved by the Board of Trustees and authorised for issue on 09/10/2025 and signed on its behalf by

  
 \_\_\_\_\_  
 Mr Harold Gibson  
 Trustee

# Stranmillis Evangelical Presbyterian Church

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. GENERAL INFORMATION

Stranmillis Evangelical Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the charity is Evangelical Presbyterian Church, 36 Stranmillis Road, Belfast, Co. Antrim, BT9 5AA, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 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 charity 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 charity 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

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	15% Straight line

No depreciation charged on assets under construction.

#### 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 charity from government agencies and other co-funders, but not yet received at financial 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.

## Stranmillis Evangelical Presbyterian Church

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

#### Taxation

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

<b>3.</b>	<b>INCOME</b>					
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
			£	£	£	£
	General Offerings		157,301	1,020	158,321	155,865
	Special Offerings - General treasurer		-	520	520	728
	Special Offerings - Congregational		-	10,643	10,643	3,364
	Other income		7,496	-	7,496	2,074
			<u>164,797</u>	<u>12,183</u>	<u>176,980</u>	<u>162,031</u>
<b>3.2</b>	<b>INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
			£	£	£	£
	Investment Income		<u>4,201</u>	<u>108</u>	<u>4,309</u>	<u>101</u>
<b>4.</b>	<b>EXPENDITURE</b>					
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		£	£	£	£	£
	Cost Charitable Activities	<u>183,909</u>	-	<u>60,935</u>	<u>244,844</u>	<u>226,373</u>
<b>4.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2024</b>	<b>2023</b>
				£	£	£
	Support Costs			<u>60,935</u>	<u>60,935</u>	<u>62,126</u>
<b>5.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2024</b>	<b>2023</b>
					£	£
	Support Costs				<u>60,935</u>	<u>62,126</u>
<b>6.</b>	<b>NET INCOMING RESOURCES</b>				<b>2024</b>	<b>2023</b>
					£	£
	<b>Net Incoming Resources are stated after charging/(crediting):</b>					
	Depreciation of tangible assets				<u>58,828</u>	<u>55,979</u>
<b>7.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2024</b>	<b>2023</b>
					£	£
	Bank interest				<u>4,309</u>	<u>470</u>

**Stranmillis Evangelical Presbyterian Church**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

**8. TANGIBLE FIXED ASSETS**

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	1,314,083	2,768	19,080	1,335,931
Additions	-	14,248	-	14,248
At 31 December 2024	<u>1,314,083</u>	<u>17,016</u>	<u>19,080</u>	<u>1,350,179</u>
<b>Depreciation</b>				
At 1 January 2024	276,466	1,662	8,586	286,714
Charge for the financial year	52,563	3,403	2,862	58,828
At 31 December 2024	<u>329,029</u>	<u>5,065</u>	<u>11,448</u>	<u>345,542</u>
<b>Net book value</b>				
At 31 December 2024	<u><b>985,054</b></u>	<u><b>11,951</b></u>	<u><b>7,632</b></u>	<u><b>1,004,637</b></u>
At 31 December 2023	<u>1,037,617</u>	<u>1,106</u>	<u>10,494</u>	<u>1,049,217</u>

**9. DEBTORS**

	2024 £	2023 £
Prepayments and accrued income	<u>3,014</u>	<u>2,540</u>

**10. CREDITORS**

	2024 £	2023 £
<b>Amounts falling due within one year</b>		
Accruals and deferred income	<u>3,412</u>	<u>2,517</u>

**11. RESERVES**

	2024 £	2023 £
At the beginning of the year	1,226,978	1,291,219
Deficit for the financial year	<u>(63,555)</u>	<u>(64,241)</u>
At the end of the year	<u><b>1,163,423</b></u>	<u><b>1,226,978</b></u>

**12. FUNDS**

**12.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2023	1,283,407	7,812	1,291,219
Movement during the financial year	<u>(102,051)</u>	<u>37,810</u>	<u>(64,241)</u>
At 31 December 2023	1,181,356	45,622	1,226,978
Movement during the financial year	<u>(51,714)</u>	<u>(11,841)</u>	<u>(63,555)</u>
At 31 December 2024	<u><b>1,129,642</b></u>	<u><b>33,781</b></u>	<u><b>1,163,423</b></u>

**Stranmillis Evangelical Presbyterian Church**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

**12.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
<b>Restricted funds</b>					
Central Fund	2,653	11,163	-	(11,119)	2,697
Building Fund	42,969	1,128	8,766	(4,247)	31,084
	<u>45,622</u>	<u>12,291</u>	<u>8,766</u>	<u>(15,366)</u>	<u>33,781</u>
<b>Unrestricted funds</b>					
Designated Fixed Asset Fund	1,049,217	-	-	(44,580)	1,004,637
Unrestricted General	132,139	168,998	236,078	59,946	125,005
	<u>1,181,356</u>	<u>168,998</u>	<u>(236,078)</u>	<u>15,366</u>	<u>1,129,642</u>
<b>Total funds</b>	<u><u>1,226,978</u></u>	<u><u>181,289</u></u>	<u><u>244,844</u></u>	<u><u>-</u></u>	<u><u>1,163,423</u></u>

**13. POST-BALANCE SHEET EVENTS**

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

**14. TRUSTEE REMUNERATION**

The trustees did not receive nor did the waive any remuneration during the current financial year. (2023 - £nil)

**15. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £1,600. (2023 - £1,440). No other monies have been paid to Daly Park & Company Ltd.

**Stranmillis Evangelical Presbyterian Church**

Northern Ireland - Charity number 101971

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# Accounts

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Charity Number: NIC101971

**Stranmillis Evangelical Presbyterian Church**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2023**

Daly Park & Company Ltd  
Chartered Accountants  
4 Carnegie Street  
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# Stranmillis Evangelical Presbyterian Church

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TRUSTEES' AND OTHER INFORMATION**

**Trustees**

Mr David Gordon  
Rev John Roger  
Rev Gareth Burke  
Mr Harold Gibson  
Mr Mervyn Kelly  
Mr Colin Moore

**Charity Number in Northern Ireland**

NIC101971

**Principal Address**

Evangelical Presbyterian Church  
36 Stranmillis Road  
Belfast  
Co. Antrim  
BT9 5AA  
Northern Ireland

**Independent Examiner**

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

# **Stranmillis Evangelical Presbyterian Church**

## **TRUSTEES' REPORT**

for the financial year ended 31 December 2023

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

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The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Stranmillis Evangelical Presbyterian Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Stranmillis Evangelical Presbyterian Church exists to advance the Christian faith by proclaiming and upholding the Gospel of Jesus Christ, as contained in the Bible and in accordance with the Westminster Confession of Faith and Catechisms, and all this to the benefit of people, both young and old, within the Stranmillis congregation and the surrounding area and across the world.

Our church continues to provide financial support to the Central Fund of the Evangelical Presbyterian Church and to Christian missionary work at home and in various countries across the world.

### **Structure, Governance and Management**

#### **Structure**

Stranmillis Evangelical Presbyterian Church is an unincorporated charity and is governed by its Constitution. The day to day activities are overseen by the Trustees of the charity.

#### **Financial Review**

The trustees are again thankful for the support from all involved in the charity. Income from various sources this year totalled £162,132 (2022 £296,783) with expenditure on charitable activities, excluding depreciation, of £170,394. (2022 £164,508). The small deficit before depreciation this year of £8,262 is as a direct result of expenditure on the building. This small deficit is as planned and expected.

#### **Reserves policy**

The charity's policy is to achieve a level of resources which matches the needs of the organisation both at the current time and in the foreseeable future. The free reserves require should be sufficient to cover at least six months running costs. The trustees feel that these levels of reserves are essential to enable the charity to continue to provide its activities for the foreseeable future. The reserves policy is an integral part of the charity's planning, budget and forecasts.

#### **Results and Dividends**

At the end of the financial year the charity has assets of £1,229,495 (2022 - £1,292,419) and liabilities of £2,517 (2022 - £1,200). The net assets of the charity have decreased by £(64,241).

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

#### **Compliance with Sector-Wide Legislation and Standards**

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

- The Charities SORP (FRS 102)

#### **Public Benefit**

Stranmillis Evangelical Presbyterian Church benefits its members, the local community and the general public by making known the Christian Gospel of the Lord Jesus Christ through our purpose of the advancement of religion. Our members, adherents and the general public benefit from the opportunity for public worship, the pastoral care provided, and the mutual opportunities for fellowship and social interaction. The declaration of God's Word on a regular basis enables spiritual, moral and intellectual development, for our congregation and for anyone else who

## **Stranmillis Evangelical Presbyterian Church TRUSTEES' REPORT**

for the financial year ended 31 December 2023

wishes to benefit from what the church offers. the promotion of Christian values and service by members of our congregation brings benefit to individuals and society as a whole. Our regular public worship services are open to all, and are advertised on our denominational website, our own website and our public congregational noticeboard. 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 the employment of the minister of the church who receives certain benefits as a result of his 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.

The Trustees of Stranmillis Evangelical Presbyterian Church have given careful consideration to the Charity Commission of Northern Ireland's statutory guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's purposes and provide a benefit to its beneficiaries.

Approved by the Board of Trustees on 13 May 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

**Stranmillis 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 charity as at the financial year end date and of the surplus or deficit of the charity 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 charity 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 13 May 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

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

We have examined the financial statements of the charity for the financial year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity'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 charity 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 charity 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  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Date: 13 May 2024**

**Stranmillis Evangelical Presbyterian Church**  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	156,919	5,112	162,031	283,677	12,858	296,535
Investments	3.2	33	68	101	244	4	248
<b>Total incoming resources</b>		<b>156,952</b>	<b>5,180</b>	<b>162,132</b>	<b>283,921</b>	<b>12,862</b>	<b>296,783</b>
<b>Resources Expended</b>							
Charitable activities	4.1	213,062	13,311	226,373	220,487	-	220,487
<b>Net income/(expenditure)</b>		<b>(56,110)</b>	<b>(8,131)</b>	<b>(64,241)</b>	<b>63,434</b>	<b>12,862</b>	<b>76,296</b>
Transfers between funds		(45,941)	45,941	-	10,187	(10,187)	-
<b>Net movement in funds for the financial year</b>		<b>(102,051)</b>	<b>37,810</b>	<b>(64,241)</b>	<b>73,621</b>	<b>2,675</b>	<b>76,296</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	12	1,283,407	7,812	1,291,219	1,209,786	5,137	1,214,923
<b>Total funds at the end of the year</b>		<b>1,181,356</b>	<b>45,622</b>	<b>1,226,978</b>	<b>1,283,407</b>	<b>7,812</b>	<b>1,291,219</b>

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

## Stranmillis Evangelical Presbyterian Church

### BALANCE SHEET

as at 31 December 2023

		2023	2022
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	8	<u>1,049,217</u>	<u>1,105,196</u>
<b>Current Assets</b>			
Debtors	9	2,540	4,009
Cash at bank and in hand		<u>177,738</u>	<u>183,214</u>
		<u>180,278</u>	<u>187,223</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(2,517)</u>	<u>(1,200)</u>
<b>Net Current Assets</b>		<u>177,761</u>	<u>186,023</u>
<b>Total Assets less Current Liabilities</b>		<u>1,226,978</u>	<u>1,291,219</u>
<b>Funds</b>			
Restricted funds		45,622	7,812
Designated funds (Unrestricted)		1,049,217	1,105,196
General fund (unrestricted)		<u>132,139</u>	<u>178,211</u>
<b>Total funds</b>	12	<u>1,226,978</u>	<u>1,291,219</u>

Approved by the Board of Trustees and authorised for issue on 13 May 2024 and signed on its behalf by

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

# Stranmillis Evangelical Presbyterian Church

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Stranmillis Evangelical Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is Evangelical Presbyterian Church, 36 Stranmillis Road, Belfast, Co. Antrim, BT9 5AA, 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 charity 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 charity 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 charity 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 charity 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.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	15% Straight line

No depreciation charged on assets under construction.

#### 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 charity 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.

**Stranmillis Evangelical Presbyterian Church**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**Taxation and deferred taxation**

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

<b>3.</b>	<b>INCOME</b>				
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	
			<b>£</b>	<b>£</b>	
					<b>2023</b>
					<b>2022</b>
					<b>£</b>
					<b>£</b>
	General Offerings		154,845	1,020	155,865
	Special Offerings - General treasurer		-	728	728
	Special Offerings - Congregational		-	3,364	3,364
	Other income		2,074	-	2,074
			<u>156,919</u>	<u>5,112</u>	<u>162,031</u>
					<u>296,535</u>
<b>3.2</b>	<b>INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	
			<b>£</b>	<b>£</b>	
					<b>2023</b>
					<b>2022</b>
					<b>£</b>
					<b>£</b>
	Investment Income		33	68	101
			<u>33</u>	<u>68</u>	<u>101</u>
					<u>248</u>
<b>4.</b>	<b>EXPENDITURE</b>				
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	
					<b>2023</b>
					<b>2022</b>
					<b>£</b>
					<b>£</b>
	Cost Charitable Activities	164,247	-	62,126	226,373
		<u>164,247</u>	<u>-</u>	<u>62,126</u>	<u>226,373</u>
					<u>220,487</u>
<b>4.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	
				<b>£</b>	
					<b>2023</b>
					<b>2022</b>
					<b>£</b>
					<b>£</b>
	Support Costs			62,126	62,126
				<u>62,126</u>	<u>62,126</u>
					<u>57,405</u>
<b>5.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				
					<b>2023</b>
					<b>2022</b>
					<b>£</b>
					<b>£</b>
	Support Costs			62,126	57,405
				<u>62,126</u>	<u>57,405</u>
<b>6.</b>	<b>NET INCOMING RESOURCES</b>				
					<b>2023</b>
					<b>2022</b>
					<b>£</b>
					<b>£</b>
	Net Incoming Resources are stated after charging/(crediting):				
	Depreciation of tangible assets			55,979	55,979
				<u>55,979</u>	<u>55,979</u>
<b>7.</b>	<b>INVESTMENT AND OTHER INCOME</b>				
					<b>2023</b>
					<b>2022</b>
					<b>£</b>
					<b>£</b>
	Bank interest			470	248
				<u>470</u>	<u>248</u>

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

continued

8. TANGIBLE FIXED ASSETS	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 31 December 2023	1,314,083	2,768	19,080	1,335,931
<b>Depreciation</b>				
At 1 January 2023	223,903	1,108	5,724	230,735
Charge for the financial year	52,563	554	2,862	55,979
At 31 December 2023	276,466	1,662	8,586	286,714
<b>Net book value</b>				
At 31 December 2023	<u>1,037,617</u>	<u>1,106</u>	<u>10,494</u>	<u>1,049,217</u>
At 31 December 2022	<u>1,090,180</u>	<u>1,660</u>	<u>13,356</u>	<u>1,105,196</u>
<b>9. DEBTORS</b>			<b>2023</b>	<b>2022</b>
			£	£
Prepayments and accrued income			<u>2,540</u>	<u>4,009</u>
<b>10. CREDITORS</b>			<b>2023</b>	<b>2022</b>
Amounts falling due within one year			£	£
Accruals and deferred income			<u>2,517</u>	<u>1,200</u>
<b>11. RESERVES</b>			<b>2023</b>	<b>2022</b>
			£	£
At the beginning of the year			1,291,219	1,214,923
(Deficit)/Surplus for the financial year			(64,241)	76,296
At the end of the year			<u>1,226,978</u>	<u>1,291,219</u>
<b>12. FUNDS</b>				
<b>12.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
At 1 January 2022		1,209,786	5,137	1,214,923
Movement during the financial year		73,621	2,675	76,296
At 31 December 2022		1,283,407	7,812	1,291,219
Movement during the financial year		(102,051)	37,810	(64,241)
At 31 December 2023		<u>1,181,356</u>	<u>45,622</u>	<u>1,226,978</u>

**Stranmillis Evangelical Presbyterian Church**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**12.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2023 £
<b>Restricted funds</b>					
Central Fund	2,620	4,092	-	(4,059)	2,653
Building Fund	5,192	1,088	13,311	50,000	42,969
	<u>7,812</u>	<u>5,180</u>	<u>13,311</u>	<u>45,941</u>	<u>45,622</u>
<b>Unrestricted funds</b>					
Designated Fixed Asset Fund	1,105,196	-	-	(55,979)	1,049,217
Unrestricted General	178,211	156,952	213,062	10,038	132,139
	<u>1,283,407</u>	<u>156,952</u>	<u>(213,062)</u>	<u>(45,941)</u>	<u>1,181,356</u>
<b>Total funds</b>	<u><u>1,291,219</u></u>	<u><u>162,132</u></u>	<u><u>226,373</u></u>	<u><u>-</u></u>	<u><u>1,226,978</u></u>

**13. POST-BALANCE SHEET EVENTS**

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

**14. TRUSTEE REMUNERATION**

The trustees did not receive nor did they waive any remuneration during the current financial year. (2022 - £nil)

**15. INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £1,440. (2023 - £1,320). No other monies have been paid to Daly Park & Company Ltd.

**Stranmillis Evangelical Presbyterian Church**

Northern Ireland - Charity number 101971

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# Annual report

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# **Stranmillis Evangelical Presbyterian Church**

## **TRUSTEES' REPORT**

for the financial year ended 31 December 2023

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

The financial statements are prepared in accordance with the The Charities Act (Northern Ireland) 2022, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Stranmillis Evangelical Presbyterian Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2023.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Stranmillis Evangelical Presbyterian Church exists to advance the Christian faith by proclaiming and upholding the Gospel of Jesus Christ, as contained in the Bible and in accordance with the Westminster Confession of Faith and Catechisms, and all this to the benefit of people, both young and old, within the Stranmillis congregation and the surrounding area and across the world.

Our church continues to provide financial support to the Central Fund of the Evangelical Presbyterian Church and to Christian missionary work at home and in various countries across the world.

### **Structure, Governance and Management**

#### **Structure**

Stranmillis Evangelical Presbyterian Church is an unincorporated charity and is governed by its Constitution. The day to day activities are overseen by the Trustees of the charity.

#### **Financial Review**

The trustees are again thankful for the support from all involved in the charity. Income from various sources this year totalled £162,132 (2022 £296,783) with expenditure on charitable activities, excluding depreciation, of £170,394. (2022 £164,508). The small deficit before depreciation this year of £8,262 is as a direct result of expenditure on the building. This small deficit is as planned and expected.

#### **Reserves policy**

The charity's policy is to achieve a level of resources which matches the needs of the organisation both at the current time and in the foreseeable future. The free reserves required should be sufficient to cover at least six months running costs. The trustees feel that these levels of reserves are essential to enable the charity to continue to provide its activities for the foreseeable future. The reserves policy is an integral part of the charity's planning, budget and forecasts.

#### **Results and Dividends**

At the end of the financial year the charity has assets of £1,229,495 (2022 - £1,292,419) and liabilities of £2,517 (2022 - £1,200). The net assets of the charity have decreased by £(64,241).

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

#### **Compliance with Sector-Wide Legislation and Standards**

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- The Charities SORP (FRS 102)

#### **Public Benefit**

Stranmillis Evangelical Presbyterian Church benefits its members, the local community and the general public by making known the Christian Gospel of the Lord Jesus Christ through our purpose of the advancement of religion. Our members, adherents and the general public benefit from the opportunity for public worship, the pastoral care provided, and the mutual opportunities for fellowship and social interaction. The declaration of God's Word on a regular basis enables spiritual, moral and intellectual development, for our congregation and for anyone else who

## **Stranmillis Evangelical Presbyterian Church TRUSTEES' REPORT**

for the financial year ended 31 December 2023

wishes to benefit from what the church offers. the promotion of Christian values and service by members of our congregation brings benefit to individuals and society as a whole. Our regular public worship services are open to all, and are advertised on our denominational website, our own website and our public congregational noticeboard. 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 the employment of the minister of the church who receives certain benefits as a result of his 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.

The Trustees of Stranmillis Evangelical Presbyterian Church have given careful consideration to the Charity Commission of Northern Ireland's statutory guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's purposes and provide a benefit to its beneficiaries.

**Approved by the Board of Trustees on 13 May 2024 and signed on its behalf by:**

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

**Stranmillis 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 charity as at the financial year end date and of the surplus or deficit of the charity 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 charity 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 13 May 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

**Stranmillis Evangelical Presbyterian Church**

Northern Ireland - Charity number 101971

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# Annual return

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# **Stranmillis Evangelical Presbyterian Church**

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF STRANMILLIS EVANGELICAL PRESBYTERIAN CHURCH**

We have examined the financial statements of the charity for the financial year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### **Respective responsibilities of trustees and examiner**

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

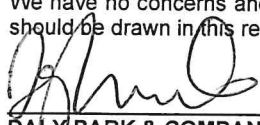
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity 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.

  
\_\_\_\_\_  
**DALRY PARK & COMPANY LTD**

Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Date: 13 May 2024**

**Stranmillis Evangelical Presbyterian Church**

Northern Ireland - Charity number 101971

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# Accounts

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Charity Number: NIC101971

**Stranmillis Evangelical Presbyterian Church**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2022**

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

# Stranmillis Evangelical Presbyterian Church

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**Stranmillis Evangelical Presbyterian Church**  
**TRUSTEES' AND OTHER INFORMATION**

**Trustees**

Mr David Gordon  
Rev John Roger  
Rev Gareth Burke  
Mr Harold Gibson  
Mr Mervyn Kelly  
Mr Colin Moore

**Charity Number in Northern Ireland**

NIC101971

**Principal Address**

Evangelical Presbyterian Church  
36 Stranmillis Road  
Belfast  
Co. Antrim  
BT9 5AA  
Northern Ireland

**Independent Examiner**

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

# **Stranmillis Evangelical Presbyterian Church**

## **TRUSTEES' REPORT**

for the financial year ended 31 December 2022

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

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Stranmillis Evangelical Presbyterian Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Stranmillis Evangelical Presbyterian Church exists to advance the Christian faith by proclaiming and upholding the Gospel of Jesus Christ, as contained in the Bible and in accordance with the Westminster Confession of Faith and Catechisms, and all this to the benefit of people, both young and old, within the Stranmillis congregation and the surrounding area and across the world.

After two years of disruption to church life due to Covid a programme for a gradual return to normal practice was approved at the February Session meeting.

Our church continues to provide financial support to the Central Fund of the Evangelical Presbyterian Church and to Christian missionary work at home and abroad.

#### **Financial Review**

The trustees are again thankful for the support from all involved in the charity. Income from various sources this year totalled £296,783 with expenditure on charitable activities of £220,487.

#### **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 charity has assets of £1,292,419 (2021 - £1,216,123) and liabilities of £1,200 (2021 - £1,200). The net assets of the charity have increased by £76,296.

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

#### **Compliance with Sector-Wide Legislation and Standards**

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

- The Charities SORP (FRS 102)

## Stranmillis Evangelical Presbyterian Church TRUSTEES' REPORT

for the financial year ended 31 December 2022

### Public Benefit

Stranmillis Evangelical Presbyterian Church benefits its members, the local community and the general public by making known the Christian Gospel of the Lord Jesus Christ through our purpose of the advancement of religion. Our members, adherents and the general public benefit from the opportunity for public worship, the pastoral care provided, and the mutual opportunities for fellowship and social interaction. The declaration of God's Word on a regular basis enables spiritual, moral and intellectual development, for our congregation and for anyone else who wishes to benefit from what the church offers. The promotion of Christian values and service by members of our congregation brings benefit to individuals and society as a whole. Our regular public worship services are open to all, and are advertised on our denominational website, our own website and our public congregational noticeboard. 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 the employment of the minister of the church who receives certain benefits as a result of his 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.

The Trustees of Stranmillis Evangelical Presbyterian Church have given careful consideration to the Charity Commission of Northern Ireland's statutory guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's purposes and provide a benefit to its beneficiaries.

Approved by the Board of Trustees on 26 September 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

**Stranmillis 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 charity as at the financial year end date and of the surplus or deficit of the charity 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 charity 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 26 September 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

# **Stranmillis Evangelical Presbyterian Church**

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF STRANMILLIS EVANGELICAL PRESBYTERIAN CHURCH**

We have examined the financial statements of the charity for the financial year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### **Respective responsibilities of trustees and examiner**

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

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

**Date: 26 September 2023**

**Stranmillis Evangelical Presbyterian Church**  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	283,677	12,858	296,535	159,638	12,095	171,733
Investments	3.2	244	4	248	279	1	280
<b>Total incoming resources</b>		<b>283,921</b>	<b>12,862</b>	<b>296,783</b>	<b>159,917</b>	<b>12,096</b>	<b>172,013</b>
<b>Resources Expended</b>							
Charitable activities	4.1	220,487	-	220,487	170,671	-	170,671
<b>Net income/(expenditure)</b>		<b>63,434</b>	<b>12,862</b>	<b>76,296</b>	<b>(10,754)</b>	<b>12,096</b>	<b>1,342</b>
Transfers between funds		10,187	(10,187)	-	16,579	(16,579)	-
<b>Net movement in funds for the financial year</b>		<b>73,621</b>	<b>2,675</b>	<b>76,296</b>	<b>5,825</b>	<b>(4,483)</b>	<b>1,342</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	13	1,209,786	5,137	1,214,923	1,203,961	9,620	1,213,581
<b>Balances carried forward at 31 December 2022</b>		<b>1,283,407</b>	<b>7,812</b>	<b>1,291,219</b>	<b>1,209,786</b>	<b>5,137</b>	<b>1,214,923</b>

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

# Stranmillis Evangelical Presbyterian Church

## BALANCE SHEET

as at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	9	1,105,196	1,161,175
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	10	4,009	2,504
Cash at bank and in hand		183,214	52,444
		<hr/>	<hr/>
		187,223	54,948
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	11	(1,200)	(1,200)
		<hr/>	<hr/>
<b>Net Current Assets</b>		186,023	53,748
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		1,291,219	1,214,923
		<hr/> <hr/>	<hr/> <hr/>
<b>Funds</b>			
Restricted funds		7,812	5,137
Unrestricted designated funds		1,105,196	-
General fund (unrestricted)		178,211	1,209,786
		<hr/>	<hr/>
<b>Total funds</b>	13	1,291,219	1,214,923
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Board of Trustees and authorised for issue on 26 September 2023 and signed on its behalf by

  
Mr Harold Gibson  
Trustee

# Stranmillis Evangelical Presbyterian Church

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Stranmillis Evangelical Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is Evangelical Presbyterian Church, 36 Stranmillis Road, Belfast, Co. Antrim, BT9 5AA, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) 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 charity 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 charity 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 charity 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 charity 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.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	15% Straight line

No depreciation charged on assets under construction.

# Stranmillis Evangelical Presbyterian Church

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 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 charity 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 and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME						
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2022	2021	
		£	£	£	£	
	General Offerings	215,629	2,667	218,296	167,242	
	Special Offerings - General treasurer	-	507	507	610	
	Special Offerings - Congregational	-	9,684	9,684	2,255	
	Other income	68,048	-	68,048	1,626	
		<u>283,677</u>	<u>12,858</u>	<u>296,535</u>	<u>171,733</u>	
3.2	INVESTMENTS	Unrestricted Funds	Restricted Funds	2022	2021	
		£	£	£	£	
	Investment Income	244	4	248	280	
		<u>244</u>	<u>4</u>	<u>248</u>	<u>280</u>	
4. EXPENDITURE						
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
		£	£	£	£	£
	Cost Charitable Activities	163,082	-	57,405	220,487	170,671
		<u>163,082</u>	<u>-</u>	<u>57,405</u>	<u>220,487</u>	<u>170,671</u>
4.2	SUPPORT COSTS			Charitable Activities	2022	2021
				£	£	£
	Support Costs			57,405	57,405	58,958
				<u>57,405</u>	<u>57,405</u>	<u>58,958</u>
5.	ANALYSIS OF SUPPORT COSTS			2022	2021	
				£	£	
	Support Costs			57,405	58,958	
				<u>57,405</u>	<u>58,958</u>	

**Stranmillis Evangelical Presbyterian Church**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>6. NET INCOMING RESOURCES</b>		<b>2022</b>	2021	
		£	£	
<b>Net Incoming Resources are stated after charging/(crediting):</b>				
Depreciation of tangible assets		<b>55,979</b>	55,979	
		<u>55,979</u>	<u>55,979</u>	
<b>7. INVESTMENT AND OTHER INCOME</b>		<b>2022</b>	2021	
		£	£	
Insurance claims receivable		-	1,220	
Bank interest		<b>248</b>	280	
		<u>248</u>	<u>1,500</u>	
		<u>248</u>	<u>1,500</u>	
<b>8. INTEREST PAYABLE AND SIMILAR CHARGES</b>		<b>2022</b>	2021	
		£	£	
On bank loans and overdrafts		-	1,690	
		<u>-</u>	<u>1,690</u>	
		<u>-</u>	<u>1,690</u>	
<b>9. TANGIBLE FIXED ASSETS</b>				
	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 31 December 2022	1,314,083	2,768	19,080	1,335,931
	<u>1,314,083</u>	<u>2,768</u>	<u>19,080</u>	<u>1,335,931</u>
<b>Depreciation</b>				
At 1 January 2022	171,340	554	2,862	174,756
Charge for the financial year	52,563	554	2,862	55,979
	<u>223,903</u>	<u>1,108</u>	<u>5,724</u>	<u>230,735</u>
At 31 December 2022	223,903	1,108	5,724	230,735
	<u>223,903</u>	<u>1,108</u>	<u>5,724</u>	<u>230,735</u>
<b>Net book value</b>				
At 31 December 2022	<b>1,090,180</b>	<b>1,660</b>	<b>13,356</b>	<b>1,105,196</b>
	<u>1,090,180</u>	<u>1,660</u>	<u>13,356</u>	<u>1,105,196</u>
At 31 December 2021	1,142,743	2,214	16,218	1,161,175
	<u>1,142,743</u>	<u>2,214</u>	<u>16,218</u>	<u>1,161,175</u>
<b>10. DEBTORS</b>		<b>2022</b>	2021	
		£	£	
Prepayments and accrued income		<b>4,009</b>	2,504	
		<u>4,009</u>	<u>2,504</u>	
		<u>4,009</u>	<u>2,504</u>	
<b>11. CREDITORS</b>		<b>2022</b>	2021	
<b>Amounts falling due within one year</b>		£	£	
Accruals and deferred income		<b>1,200</b>	1,200	
		<u>1,200</u>	<u>1,200</u>	
		<u>1,200</u>	<u>1,200</u>	

**Stranmillis Evangelical Presbyterian Church**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**12. RESERVES**

	2022 £	2021 £
At 1 January 2022	1,214,923	1,213,581
Surplus for the financial year	76,296	1,342
	<u>1,291,219</u>	<u>1,214,923</u>

**13. FUNDS**

**13.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2021	1,203,961	9,620	1,213,581
Movement during the financial year	5,825	(4,483)	1,342
	<u>1,209,786</u>	<u>5,137</u>	<u>1,214,923</u>
At 31 December 2021	1,209,786	5,137	1,214,923
Movement during the financial year	73,621	2,675	76,296
	<u>1,283,407</u>	<u>7,812</u>	<u>1,291,219</u>

**13.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2022 £
<b>Restricted funds</b>					
Central Fund	2,616	10,191	-	(10,187)	2,620
Building Fund	2,521	2,671	-	-	5,192
	<u>5,137</u>	<u>12,862</u>	<u>-</u>	<u>(10,187)</u>	<u>7,812</u>
<b>Unrestricted funds</b>					
Designated Fixed Asset Fund	-	-	-	1,105,196	1,105,196
Unrestricted General	1,209,786	283,921	220,487	(1,095,009)	178,211
	<u>1,209,786</u>	<u>283,921</u>	<u>(220,487)</u>	<u>10,187</u>	<u>1,283,407</u>
<b>Total funds</b>	<u>1,214,923</u>	<u>296,783</u>	<u>220,487</u>	<u>-</u>	<u>1,291,219</u>

**14. POST-BALANCE SHEET EVENTS**

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

**STRANMILLIS EVANGELICAL PRESBYTERIAN CHURCH**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**Stranmillis Evangelical Presbyterian Church**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2022

	2022	2021
	£	£
<b>Income</b>		
FWO Scheme	123,579	109,310
Other Offerings	73,451	8,845
Donations & Bequests	57,554	9,249
Sunday School	317	-
Ladies Fellowship	1,892	1,505
Help The Needy	507	610
Other income - Minibus Donations	40	400
Building Fund Offerings	1,450	6,950
Gift Aid	28,053	31,383
R Vandri	-	20
Books	8	6
India Disaster	-	1,970
Manuel Franco (C. Card Box)	-	265
B&E Smith - Farewell Service	981	-
C&J Thiede - Farewell Service	1,144	-
S Garland - Retirement Service	375	-
Ukraine Appeal (EMF)	4,830	-
Pakistan Disaster	1,310	-
Solas Conference	664	-
Ukraine Bibles & Baskets	380	-
	<u>296,535</u>	<u>170,513</u>

**Stranmillis Evangelical Presbyterian Church**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2022

	2022	2021
	£	£
<b>Expenses</b>		
Rates	1,621	1,228
Premises Insurance	1,279	1,327
Cleaning, Light and heat	15,605	9,423
Repairs and maintenance	4,144	1,648
Equipment & supplies	1,299	610
Printing, postage and adverts	460	1,106
Books, magazines	1,419	727
Telephone	1,119	1,087
Minibus Running Costs	10,193	3,487
Central Fund	80,025	69,306
Mission Africa	700	1,000
SA - Dumisani Thoe Inst	750	500
Help the Needy	507	610
Pulpit Support	100	300
P'way, YPA's, Creche, Cn'ct, M&T	1,161	483
Sunday School - Missionary	317	-
Ladies Fellowship - Missionary Project	2,962	850
Ladies Fellowship - Presents & Gifts	449	574
Ladies Fellowship - Conferences	50	25
ACTS	1,000	1,000
UFM	-	1,250
Solas Conference	1,650	-
International Mission to Jews	850	-
EMF - J de Segovia	500	500
EMF - M Franco	1,500	500
EMF - Church in Ukraine	1,000	-
B&E Smith	2,731	-
Christian Institute	1,250	1,000
Friends International	375	350
IFES - P Grier	1,500	1,000
Ladies Fellowship	750	500
C&J Thiede - Farewell Service	1,144	-
Student Work	933	132
Cross-Links	1,000	1,500
B & E Smith	4,000	2,750
Cornerstone - J Burton	4,000	2,000
S Garland - Retirement Service	375	-
Queens C.U.	-	350
Solas	-	50
India Disaster	-	2,500
Manuel Franco	-	265
Casa Mea Staff	2,600	-
U.A. - Ukraine	4,280	-
U.A. - Casa Mea	1,720	-
Pakistan Disaster	2,000	-
Ukraine Bibles & Baskets	380	-
Julia Killen	300	-
Accountancy	1,320	1,200
Bank charges	106	89
Misc. expenses	3,084	1,775
Depreciation	55,979	55,979
	<b>220,487</b>	<b>168,981</b>

**Stranmillis Evangelical Presbyterian Church**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2022

	2022 £	2021 £
<b>Finance</b>		
Bank interest paid	-	1,690
	<hr/>	<hr/>
<b>Miscellaneous income</b>		
Insurance claims receivable	-	1,220
Bank interest	248	280
	<hr/>	<hr/>
	248	1,500
	<hr/>	<hr/>
<b>Net surplus</b>	<b>76,296</b>	<b>1,342</b>
	<hr/> <hr/>	<hr/> <hr/>

**Stranmillis Evangelical Presbyterian Church**

Northern Ireland - Charity number 101971

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# Annual report

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# **Stranmillis Evangelical Presbyterian Church**

## **TRUSTEES' REPORT**

for the financial year ended 31 December 2022

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

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Stranmillis Evangelical Presbyterian Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Stranmillis Evangelical Presbyterian Church exists to advance the Christian faith by proclaiming and upholding the Gospel of Jesus Christ, as contained in the Bible and in accordance with the Westminster Confession of Faith and Catechisms, and all this to the benefit of people, both young and old, within the Stranmillis congregation and the surrounding area and across the world.

After two years of disruption to church life due to Covid a programme for a gradual return to normal practice was approved at the February Session meeting.

Our church continues to provide financial support to the Central Fund of the Evangelical Presbyterian Church and to Christian missionary work at home and abroad.

#### **Financial Review**

The trustees are again thankful for the support from all involved in the charity. Income from various sources this year totalled £296,783 with expenditure on charitable activities of £220,487.

#### **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 charity has assets of £1,292,419 (2021 - £1,216,123) and liabilities of £1,200 (2021 - £1,200). The net assets of the charity have increased by £76,296.

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

#### **Compliance with Sector-Wide Legislation and Standards**

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

- The Charities SORP (FRS 102)

## Stranmillis Evangelical Presbyterian Church TRUSTEES' REPORT

for the financial year ended 31 December 2022

### Public Benefit

Stranmillis Evangelical Presbyterian Church benefits its members, the local community and the general public by making known the Christian Gospel of the Lord Jesus Christ through our purpose of the advancement of religion. Our members, adherents and the general public benefit from the opportunity for public worship, the pastoral care provided, and the mutual opportunities for fellowship and social interaction. The declaration of God's Word on a regular basis enables spiritual, moral and intellectual development, for our congregation and for anyone else who wishes to benefit from what the church offers. The promotion of Christian values and service by members of our congregation brings benefit to individuals and society as a whole. Our regular public worship services are open to all, and are advertised on our denominational website, our own website and our public congregational noticeboard. 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 the employment of the minister of the church who receives certain benefits as a result of his 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.

The Trustees of Stranmillis Evangelical Presbyterian Church have given careful consideration to the Charity Commission of Northern Ireland's statutory guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's purposes and provide a benefit to its beneficiaries.

Approved by the Board of Trustees on 26 September 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

**Stranmillis 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 charity as at the financial year end date and of the surplus or deficit of the charity 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 charity 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 26 September 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Mr Harold Gibson  
Trustee

**Stranmillis Evangelical Presbyterian Church**

Northern Ireland - Charity number 101971

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# Annual return

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# **Stranmillis Evangelical Presbyterian Church**

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF STRANMILLIS EVANGELICAL PRESBYTERIAN CHURCH**

We have examined the financial statements of the charity for the financial year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### **Respective responsibilities of trustees and examiner**

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

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

**Date: 26 September 2023**