

Hill Street Lurgan Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104768

Details

Known as	Hill Street Presbyterian Church
Status	Received
Registered	2016-08-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	6 Apple Vale Portadown Craigavon BT63 5yg BT63 5YG
Email	hillstreetchurch@gmail.com
Website	www.hillstreetchurch.net

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£440,519	£339,165	£-1,640	2

Trustees

Name	Role	Appointed
Mr Alan Blair		
Mr Clarke Kennedy		
Mr Colin Robb		
Mr Daniel Corr		
Mr David McCreynolds		
Mr Glenn Barbour		
Mr Graham Montgomery		
Mr John Graham		
Mr John Wright		
Mr Kenneth Belshaw		
Mr Leslie McCullough		
Mr Lewis Porter		
Mr Malcolm Qua		
Mr Nigel Girvan		
Mr William Harra		
Rev Nigel McCullough		

Accounts

Charity Number: NIC104768

Hill Street Presbyterian Church
Annual Report and Unaudited Financial Statements
for the financial year ended 31 December 2024

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Hill Street Presbyterian Church

TRUSTEES' AND OTHER INFORMATION

Trustees

John Graham
Kenny Belshaw
Nigel McCullough
Alan Blair
Dan Corr
Nigel Girvan
Billy Harra
Clarke Kennedy
Leslie McCullough
Graham Montgomery
Malcolm Qua
Colin Robb
Glenn Barbour
Lewis Porter
David McReynolds

Charity Number in Northern Ireland

NIC104768

Principal Address

6 Applevale
Portadown
Co. Armagh
BT63 5YG
United Kingdom

Independent Examiner

MG accountants
(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Principal Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
Co. Antrim
BT1 6JS
United Kingdom

Hill Street 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 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.

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

Review of Activities, Achievements and Performance

Hill Street Presbyterian Church exists to lead people to saving faith in Jesus, to bring them to maturity within the fellowship and to encourage them to worship God in Spirit and Truth, and with lives of service.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £1,226,367 (2023 - £1,124,933) and liabilities of £1,640 (2023 - £1,560). The net assets of the charity have increased by £101,354.

Reserves Position and Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 12 months normal expenditure. At the year end the unrestricted reserves were £623,217. The Trustees consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

Principal Risks and Uncertainties

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Going Concern

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

Compliance with Sector-Wide Legislation and Standards

- The Charities SORP (FRS 102)

Approved by the Trustees on 29 September 2025 and signed on its behalf by:



Kenny Belshaw
Trustee



Nigel McCullough
Trustee

Hill Street 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 Trustees on 29 September 2025 and signed on its behalf by:


Kenny Belshaw
Trustee


Nigel McCullough
Trustee

Hill Street Presbyterian Church

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILL STREET 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 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

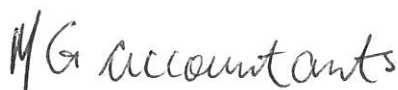
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes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


MG ACCOUNTANTS
(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Date: 29 September 2025

Hill Street 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 £
Incoming Resources							
Activities for generating funds	3.1	300,935	139,584	440,519	267,294	137,472	404,766
Resources Expended							
Charitable activities	4.1	218,958	118,647	337,605	199,345	113,493	312,838
Other expenditure	4.2	-	1,560	1,560	-	1,589	1,589
Total Resources Expended		218,958	120,207	339,165	199,345	115,082	314,427
Net incoming/outgoing resources before transfers		81,977	19,377	101,354	67,949	22,390	90,339
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		81,977	19,377	101,354	67,949	22,390	90,339
Reconciliation of funds:							
Total funds beginning of the year	14	623,217	500,156	1,123,373	555,268	477,766	1,033,034
Total funds at the end of the year		705,194	519,533	1,224,727	623,217	500,156	1,123,373

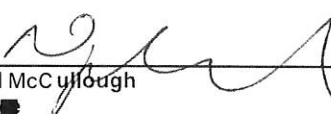
The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Hill Street Presbyterian Church
BALANCE SHEET
as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	328,536	340,866
Investments	10	107,472	100,905
		<u>436,008</u>	<u>441,771</u>
Current Assets			
Debtors	11	34,139	34,652
Cash at bank and in hand		756,220	648,510
		<u>790,359</u>	<u>683,162</u>
Creditors: Amounts falling due within one year	12	(1,640)	(1,560)
Net Current Assets		<u>788,719</u>	<u>681,602</u>
Total Assets less Current Liabilities		<u>1,224,727</u>	<u>1,123,373</u>
Funds			
Restricted trust funds		519,533	500,156
Designated funds (Unrestricted)		709,794	627,817
General fund (unrestricted)		(4,600)	(4,600)
Total funds	14	<u>1,224,727</u>	<u>1,123,373</u>

Approved by the Trustees and authorised for issue on 29 September 2025 and signed on its behalf by


Kenny Belshaw
Trustee


Nigel McCullough
Trustee

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Hill Street Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is 6 Applevale, Portadown, Co. Armagh, BT63 5YG, United Kingdom 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 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the 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.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Other charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Central Church Assessments are paid annually by quarterly instalments.

Ministry and Support staff are paid in accordance with agreed terms and conditions and for the direct benefit of the charity's congregation.

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
Plant and machinery	- 15% Straight line
Motor vehicles	- 25% Straight line

Investments

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

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the 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.

3. INCOME

3.1 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Regular Direct Giving	256,943	103,458	360,401	354,728
Donations and Legacies	28,930	9,149	38,079	22,358
Activities that generate income	4,352	7,743	12,095	7,617
Investment Income	10,610	7,029	17,639	5,546
Other Income Sources	100	12,205	12,305	14,517
	<u>300,935</u>	<u>139,584</u>	<u>440,519</u>	<u>404,766</u>

4. EXPENDITURE

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Central Church Assessments	17,638	-	12,330	29,968	35,136
Ministry and Support Staff	144,737	-	-	144,737	134,038
Life and Work	-	-	37,319	37,319	32,336
Other Support costs	-	-	52,647	52,647	37,811
Grants to missions and charities	67,275	-	-	67,275	68,530
Governance Costs (Note 4.3)	-	-	5,659	5,659	4,987
	<u>229,650</u>	<u>-</u>	<u>107,955</u>	<u>337,605</u>	<u>312,838</u>
4.2 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Other expenditure	-	-	1,560	1,560	1,589
	<u>-</u>	<u>-</u>	<u>1,560</u>	<u>1,560</u>	<u>1,589</u>
4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Bank fees	-	-	718	718	674
Presbytery costs	-	-	3,061	3,061	2,463
Accountancy	-	-	1,880	1,880	1,850
	<u>-</u>	<u>-</u>	<u>5,659</u>	<u>5,659</u>	<u>4,987</u>
4.4 SUPPORT COSTS	Charitable Activities £	Other Expenditure £	Governance Costs £	2024 £	2023 £
Subsistence	12,866	1,560	-	14,426	11,773
Bank fees	-	-	718	718	674
Office costs	7,937	-	-	7,937	7,937
Worship and Fellowship	16,266	-	1,630	17,896	15,715
Utilities	22,131	-	-	22,131	13,678
Property and Equipment	40,911	-	-	40,911	39,216
Insurance	2,185	-	-	2,185	1,847
Governance costs	-	-	3,311	3,311	2,813
	<u>102,296</u>	<u>1,560</u>	<u>5,659</u>	<u>109,515</u>	<u>93,653</u>
5. ANALYSIS OF SUPPORT COSTS				2024 £	2023 £
Subsistence				14,426	11,773
Bank fees				718	674
Office costs				7,937	7,937
Worship and Fellowship				17,896	15,715
Utilities				22,131	13,678
Property and Equipment				40,911	39,216
Insurance				2,185	1,847
Governance costs				3,311	2,813
				<u>109,515</u>	<u>93,653</u>

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

6. NET INCOMING RESOURCES				
		2024	2023	
		£	£	
Net Incoming Resources are stated after charging/(crediting):				
Depreciation of tangible assets		12,330	16,930	
7. INVESTMENT AND OTHER INCOME		2024	2023	
		£	£	
Bank interest		7,029	4,194	
8. EMPLOYEES AND REMUNERATION				
The staff costs (inclusive of trustees' salaries) comprise:		2024	2023	
		£	£	
Wages and salaries		144,737	134,038	
9. TANGIBLE FIXED ASSETS				
	Land and buildings freehold	Plant and machinery	Motor vehicles	Total
	£	£	£	£
Cost or Valuation				
At 31 December 2024	350,872	26,563	23,000	400,435
Depreciation				
At 1 January 2024	28,068	8,501	23,000	59,569
Charge for the financial year	7,017	5,313	-	12,330
At 31 December 2024	35,085	13,814	23,000	71,899
Net book value				
At 31 December 2024	315,787	12,749	-	328,536
At 31 December 2023	322,804	18,062	-	340,866
10. INVESTMENTS				
			Other investments	
			£	
Investments				
Cost				
At 1 January 2024			100,905	
Revaluations			6,567	
At 31 December 2024			107,472	
Net book value				
At 31 December 2024			107,472	
At 31 December 2023			100,905	

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

11.	DEBTORS				2024 £	2023 £
	Gift aid tax due				34,139	34,652
					34,139	34,652
12.	CREDITORS				2024 £	2023 £
	Amounts falling due within one year					
	Accruals and deferred income				1,640	1,560
13.	RESERVES				2024 £	2023 £
	At the beginning of the year				1,123,373	1,033,034
	Surplus for the financial year				101,354	90,339
	At the end of the year				1,224,727	1,123,373
14.	FUNDS					
14.1	RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds £	Restricted Funds £	Total Funds £	
	At 1 January 2023		555,268	477,766	1,033,034	
	Movement during the financial year		67,949	22,390	90,339	
	At 31 December 2023		623,217	500,156	1,123,373	
	Movement during the financial year		81,977	19,377	101,354	
	At 31 December 2024		705,194	519,533	1,224,727	
14.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
	Restricted funds					
	Incoming Resources	1,075,129	140,122	11,776	-	1,203,475
	Resources Expended	(574,973)	(538)	108,431	-	(683,942)
		500,156	139,584	120,207	-	519,533
	Unrestricted funds					
	Incoming Resources	1,686,623	300,935	(9,896)	-	1,997,454
	Resources Expended	(1,058,806)	-	228,854	-	(1,287,660)
	Unrestricted General	(4,600)	-	-	-	(4,600)
		623,217	300,935	(218,958)	-	705,194
	Total funds	1,123,373	440,519	339,165	-	1,224,727
15.	TRUSTEES' REMUNERATION				2024 £	2023 £
	Remuneration				70,114	62,459

Hill Street Presbyterian Church
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

16. POST-BALANCE SHEET EVENTS

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

HILL STREET PRESBYTERIAN CHURCH
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

Hill Street Presbyterian Church**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2024

	2024 £	2023 £
Income		
Recorded Giving	298,086	292,126
Tax recorded on gift aid	48,321	51,017
Loose collection	13,994	11,585
Gifts and donations	7,641	12,527
Other income	49,024	29,322
Activities to generate income	5,814	2,643
Investment income	10,610	1,352
	<u>433,490</u>	<u>400,572</u>
Expenses		
Wages and salaries (including trustees' remuneration)	144,737	134,038
Central Ministry Fund	17,638	18,206
Presbytery Fees	3,061	2,463
Grants to missions and charities	67,275	68,530
Utilities	21,448	13,678
Worship and fellowship	21,095	15,539
Cleaning	1,108	810
Repairs and maintenance	27,223	21,476
Printing, postage and stationery	4,167	4,159
Computer costs	3,770	3,778
Motor expenses	2,868	1,847
Accountancy	1,880	1,850
Bank charges	718	674
Subsistence	9,847	10,449
Depreciation	12,330	16,930
	<u>339,165</u>	<u>314,427</u>
Miscellaneous income		
Bank interest	7,029	4,194
Net surplus	<u>101,354</u>	<u>90,339</u>

Accounts

Charity Number: NIC104768

Hill Street Presbyterian Church
Annual Report and Unaudited Financial Statements
for the financial year ended 31 December 2023

Hill Street Presbyterian Church

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Hill Street Presbyterian Church

TRUSTEES' AND OTHER INFORMATION

Trustees

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Malcolm Qua
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Glenn Barbour
Lewis Porter
David McReynolds

Charity Number in Northern Ireland

NIC104768

Principal Address

6 Applevale
Portadown
Co. Armagh
BT63 5YG
United Kingdom

Independent Examiner

MG accountants
(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Principal Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
Co. Antrim
BT1 6JS
United Kingdom

Hill Street 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 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.

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

Review of Activities, Achievements and Performance

Hill Street Presbyterian Church exists to lead people to saving faith in Jesus, to bring them to maturity within the fellowship and to encourage them to worship God in Spirit and Truth, and with lives of service.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £1,124,933 (2022 - £1,034,454) and liabilities of £1,560 (2022 - £1,420). The net assets of the charity have increased by £90,339.

Reserves Position and Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 12 months normal expenditure. At the year end the unrestricted reserves were £623,217. The Trustees consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

Principal Risks and Uncertainties

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Going Concern

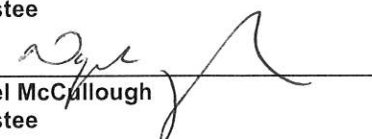
The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

Compliance with Sector-Wide Legislation and Standards

- The Charities SORP (FRS 102)

Approved by the Trustees on 20 August 2024 and signed on its behalf by:


Kenny Belshaw
Trustee


Nigel McCullough
Trustee

Hill Street 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:

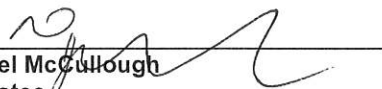
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting 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 Trustees on 20 August 2024 and signed on its behalf by:


Kenny Belshaw
Trustee


Nigel McCullough
Trustee

Hill Street Presbyterian Church

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILL STREET 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 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.



MG accountants
(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Date: 20 August 2024

Hill Street 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 £
Incoming Resources							
Activities for generating funds	3.1	267,294	137,472	404,766	254,121	143,328	397,449
Resources Expended							
Charitable activities	4.1	199,345	113,493	312,838	181,787	131,103	312,890
Other expenditure	4.2	-	1,589	1,589	-	740	740
Total Resources Expended		199,345	115,082	314,427	181,787	131,843	313,630
Net incoming/outgoing resources before transfers		67,949	22,390	90,339	72,334	11,485	83,819
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		67,949	22,390	90,339	72,334	11,485	83,819
Reconciliation of funds:							
Total funds beginning of the year	14	555,268	477,766	1,033,034	482,934	466,281	949,215
Total funds at the end of the year		623,217	500,156	1,123,373	555,268	477,766	1,033,034

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

Hill Street Presbyterian Church

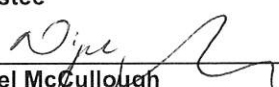
BALANCE SHEET

as at 31 December 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	340,866	347,173
Investments	10	100,905	102,924
		<u>441,771</u>	<u>450,097</u>
Current Assets			
Debtors	11	34,652	29,510
Cash at bank and in hand		648,510	554,847
		<u>683,162</u>	<u>584,357</u>
Creditors: Amounts falling due within one year	12	<u>(1,560)</u>	<u>(1,420)</u>
Net Current Assets		<u>681,602</u>	<u>582,937</u>
Total Assets less Current Liabilities		<u>1,123,373</u>	<u>1,033,034</u>
Funds			
Restricted trust funds		500,156	477,766
Designated funds (Unrestricted)		627,817	559,868
General fund (unrestricted)		(4,600)	(4,600)
Total funds	14	<u>1,123,373</u>	<u>1,033,034</u>

Approved by the Trustees and authorised for issue on 20 August 2024 and signed on its behalf by


 Kenny Belshaw
 Trustee


 Nigel McCullough
 Trustee

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Hill Street Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is 6 Applevale, Portadown, Co. Armagh, BT63 5YG, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) 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 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the 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.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Other charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Central Church Assessments are paid annually by quarterly instalments.

Ministry and Support staff are paid in accordance with agreed terms and conditions and for the direct benefit of the charity's congregation.

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
Plant and machinery	- 15% Straight line
Motor vehicles	- 25% Straight line

Investments

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

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the 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.

3. INCOME

3.1 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Regular Direct Giving	254,582	100,146	354,728	315,131
Donations and Legacies	4,229	18,129	22,358	34,015
Activities that generate income	2,158	5,459	7,617	5,959
Investment Income	5,522	24	5,546	22,329
Other Income Sources	803	13,714	14,517	20,015
	<u>267,294</u>	<u>137,472</u>	<u>404,766</u>	<u>397,449</u>

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Central Church Assessments	18,206	-	16,930	35,136	32,713
Ministry and Support Staff	134,038	-	-	134,038	117,677
Life and Work	-	-	32,336	32,336	30,814
Other Support costs	-	-	37,811	37,811	49,026
Grants to missions and charities	68,530	-	-	68,530	76,722
Governance Costs (Note 4.3)	-	-	4,987	4,987	5,938
	<u>220,774</u>	<u>-</u>	<u>92,064</u>	<u>312,838</u>	<u>312,890</u>
4.2 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Other expenditure	-	-	1,589	1,589	740
	<u>-</u>	<u>-</u>	<u>1,589</u>	<u>1,589</u>	<u>740</u>
4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Bank fees	-	-	674	674	1,780
Presbytery costs	-	-	2,463	2,463	2,418
Accountancy	-	-	1,850	1,850	1,740
	<u>-</u>	<u>-</u>	<u>4,987</u>	<u>4,987</u>	<u>5,938</u>
4.4 SUPPORT COSTS	Charitable Activities £	Other Expenditure £	Governance Costs £	2023 £	2022 £
Central Ministry Fund	-	-	-	-	50
Worship and Fellowship	14,215	-	1,500	15,715	16,936
Bank fees	-	-	674	674	1,780
Subsistence	10,184	1,589	-	11,773	5,362
Office costs	7,937	-	-	7,937	8,247
Property and Equipment	39,216	-	-	39,216	42,390
Governance costs	-	-	2,813	2,813	2,628
Other staff	-	-	-	-	5,878
Utilities	13,678	-	-	13,678	17,059
Insurance	1,847	-	-	1,847	6,048
	<u>87,077</u>	<u>1,589</u>	<u>4,987</u>	<u>93,653</u>	<u>106,378</u>

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

5. ANALYSIS OF SUPPORT COSTS

	2023 £	2022 £
Central Ministry Fund	-	50
Worship and Fellowship	15,715	16,936
Bank fees	674	1,780
Subsistence	11,773	5,362
Office costs	7,937	8,247
Property and Equipment	39,216	42,390
Governance costs	2,813	2,628
Other staff	-	5,878
Utilities	13,678	17,059
Insurance	1,847	6,048
	<u>93,653</u>	<u>106,378</u>

6. NET INCOMING RESOURCES

	2023 £	2022 £
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	16,930	14,805
	<u>16,930</u>	<u>14,805</u>

7. INVESTMENT AND OTHER INCOME

	2023 £	2022 £
Bank interest	4,194	265
	<u>4,194</u>	<u>265</u>

8. EMPLOYEES AND REMUNERATION

	2023 £	2022 £
The staff costs (inclusive of trustees' salaries) comprise:		
Wages and salaries	134,038	117,677
	<u>134,038</u>	<u>117,677</u>

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Plant and machinery £	Motor vehicles £	Total £
Cost or Valuation				
At 1 January 2023	350,872	15,940	23,000	389,812
Additions	-	10,623	-	10,623
At 31 December 2023	<u>350,872</u>	<u>26,563</u>	<u>23,000</u>	<u>400,435</u>
Depreciation				
At 1 January 2023	21,051	3,188	18,400	42,639
Charge for the financial year	7,017	5,313	4,600	16,930
At 31 December 2023	<u>28,068</u>	<u>8,501</u>	<u>23,000</u>	<u>59,569</u>
Net book value				
At 31 December 2023	<u>322,804</u>	<u>18,062</u>	<u>-</u>	<u>340,866</u>
At 31 December 2022	<u>329,821</u>	<u>12,752</u>	<u>4,600</u>	<u>347,173</u>

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

continued

10. INVESTMENTS

	Other investments
Investments Cost	£
At 1 January 2023	102,924
Revaluations	(2,019)
	<u>100,905</u>
At 31 December 2023	<u>100,905</u>
Net book value	100,905
At 31 December 2023	<u><u>100,905</u></u>
At 31 December 2022	<u><u>102,924</u></u>

11. DEBTORS

	2023 £	2022 £
Gift aid tax due	34,652	29,510
	<u>34,652</u>	<u>29,510</u>

12. CREDITORS
Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,560	1,420
	<u>1,560</u>	<u>1,420</u>

13. RESERVES

	2023 £	2022 £
At the beginning of the year	1,033,034	949,215
Surplus for the financial year	90,339	83,819
	<u>1,123,373</u>	<u>1,033,034</u>
At the end of the year	<u>1,123,373</u>	<u>1,033,034</u>

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2022	482,934	466,281	949,215
Movement during the financial year	72,334	11,485	83,819
	<u>555,268</u>	<u>477,766</u>	<u>1,033,034</u>
At 31 December 2022	555,268	477,766	1,033,034
Movement during the financial year	67,949	22,390	90,339
	<u>623,217</u>	<u>500,156</u>	<u>1,123,373</u>
At 31 December 2023	<u>623,217</u>	<u>500,156</u>	<u>1,123,373</u>

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2023 £
Restricted funds					
Incoming Resources	937,657	137,472	-	-	1,075,129
Resources Expended	(459,891)	-	115,082	-	(574,973)
	<u>477,766</u>	<u>137,472</u>	<u>115,082</u>	<u>-</u>	<u>500,156</u>
Unrestricted funds					
Incoming Resources	1,421,179	267,294	1,850	-	1,686,623
Resources Expended	(861,311)	-	197,495	-	(1,058,806)
Unrestricted General	(4,600)	-	-	-	(4,600)
	<u>555,268</u>	<u>267,294</u>	<u>(199,345)</u>	<u>-</u>	<u>623,217</u>
Total funds	<u><u>1,033,034</u></u>	<u><u>404,766</u></u>	<u><u>314,427</u></u>	<u><u>-</u></u>	<u><u>1,123,373</u></u>

15. TRUSTEES' REMUNERATION

	2023 £	2022 £
Remuneration	<u><u>62,459</u></u>	<u><u>49,789</u></u>

16. POST-BALANCE SHEET EVENTS

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

HILL STREET PRESBYTERIAN CHURCH

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

Hill Street Presbyterian Church

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 December 2023

	2023 £	2022 £
Income		
Recorded Giving	292,126	258,280
Tax recorded on gift aid	51,017	43,660
Loose collection	11,585	13,191
Gifts and donations	12,527	30,186
Other income	29,322	19,335
Activities to generate income	2,643	7,203
Investment income	1,352	22,329
	400,572	394,184
Expenses		
Wages and salaries (including trustees' remuneration)	134,038	117,677
Central Ministry Fund	18,206	17,908
Presbytery Fees	2,463	2,418
Grants to missions and charities	68,530	76,722
Utilities	13,678	17,059
Worship and fellowship	15,539	13,257
Insurance	-	4,446
Cleaning	810	567
Repairs and maintenance	21,476	24,457
Printing, postage and stationery	4,159	6,787
Telephone	-	895
Computer costs	3,778	2,561
Motor expenses	1,847	1,602
Accountancy	1,850	1,740
Bank charges	674	1,780
Subsistence	10,449	5,949
Depreciation	16,930	14,805
	314,427	310,630
Miscellaneous income		
Bank interest	4,194	265
Net surplus	90,339	83,819

Hill Street Lurgan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104768

Annual report

HILL STREET LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report for the year ended 31 December 2023

Registered Charity in Northern Ireland (NIC 104768)

HILL STREET, LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Hill Street, Lurgan Congregation of the Presbyterian Church in Ireland
Hill Street, Lurgan, BT66 6BG, Co Armagh, Northern Ireland

Registered Charity in Northern Ireland (NIC 104768)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were

Glenn Barbour	Leslie McCullough
Kenneth Belshaw	Nigel McCullough
Alan Blair	David McReynolds
Daniel Corr	Graham Montgomery
Nigel Girvan	Lewis Porter
John Graham	Malcolm Qua
William Harra	Colin Robb
Clarke Kennedy	John Wright

PRINCIPAL OFFICE BEARERS

Minister	Rev Nigel McCullough
Associate Minister	Rev John Graham
Clerk of Session	Mr Colin Robb
Treasurer	Mr Kenneth Belshaw

INDEPENDENT EXAMINER

MG Accountants
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS.

SOLICITORS

Watson & Neill
23 High Street
Lurgan
Co. Armagh
BT66 8AH

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained ministers and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held eight times a year, monthly between September and May, excluding December.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Hill Street Lurgan congregation of the Presbyterian Church has been assigned to the Armagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business

it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Hill Street Lurgan congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purpose is to help people become fully committed followers of the Lord Jesus Christ and to reach and grow people as disciples of Jesus Christ.

Our vision is to be an inclusive, welcoming community of Christ's people of all ages, which:

- *is increasingly characterised by love for God, and love for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice*

ACTIVITIES AND OBJECTIVES

The congregation meets for worship at 11.00am and 6.30pm every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on at least four occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular midweek Bible study and prayer meetings and has a wide range of organisations including

- Kid's ministry
- Crèche
- Jellytots (Mothers and Toddlers)
- Boys' Brigade
- Girls' Brigade
- Relate (Youth Work)
- Young Adults' Group
- Presbyterian Women
- Men's Group
- Men's Ministry
- Fusion (senior ladies' group)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am and 6.30pm. During the week the Midweek gathering provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 5 Infant Baptisms and 2 Adult Baptisms. We conducted 10 funeral services and conducted 9 weddings.

At 31 December 2023 there were 360 communicant members and 350 families connected with the congregation. The average weekly attendance at worship is 330 in the morning and 150 in the evening.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by members of the ministry team and the elders.

Mission and outreach

At a local level the congregation seeks to build good relationships in the community around the church building by visiting the area from time to time and by holding occasional community focused services. We also hold services when members are encouraged to invite friends in the local area.

We gather funds and distribute funds for a wide range of missionary activities both at home and overseas.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond that which a congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The congregation also contributed to the Presbyterian Children's Society and other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our ministers and two of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The ministers and two of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During the year the sum of £31,853 was expended on improvements to and maintenance of Church building, Halls and Manse.

Organisations

Kids Ministry – Kids' Ministry takes place each Sunday morning and is attended by approximately 35 primary aged children. It teaches children the basics of the faith using an established Christian curriculum.

Crèche – the Crèche operates during the morning service for children under three. It normally has between 10 and 12 children.

Jellytots – Jellytots is our Mother and Toddler group and meets each Tuesday morning during term time from 10.30am to 12noon. It provides a fun and safe environment for

parents and their children and allows relationships to be built. It is attended by an average of 30 parents and children.

Boys' Brigade – Boys' Brigade meets each Tuesday night from September to May and is attended by approximately 80 boys. Each night they engage in a varied programme which seeks to produce rounded Christian character among boys.

Girls' Brigade – Girls' Brigade meets each Thursday night from September to May and is attended by approximately 100 girls. Each night they engage in a varied programme which seeks to produce rounded Christian character among girls.

Relate – Relate meets each Saturday evening and is attended by around 40 teenage young people. It seeks to encourage discipleship among teens by relevant Bible teaching.

Young Adults – Young Adults meet two to three times each term in gatherings that are focussed on worship, teaching or outreach. Through these they are encouraged to play a fuller role in the whole congregation.

Women's Ministry – The Women's Ministry involves a regular women's Bible Study (attended by around 60 women), occasional one-off events and a Walk and Talk programme during May and June. Through these various means women are encouraged in their faith and opportunities are provided to introduce new women to Christianity.

Men's Group – The Men's Group meets on a Thursday morning from 10.30am until 12noon. Men engage in a variety of social activities and take occasional trips out. It is attended by around 15 men.

Men's Ministry – The Men's ministry holds around eight meetings each year to look at a subject of interest to men or to have social gatherings to which friends can be invited. It is attended by around 40 men.

Fusion – The Fusion Group is attended by older ladies and they meet from 2pm until 4pm once a month on Thursday. They engage in a variety of social activities, listen to speakers and occasionally visit local sites of interest.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering, Fabric Fund and Mission Fund. There were 263 contributors during the year (259 in the previous year, 2022) donating a total of £399,244 (£335,640 in previous year, 2022)

Total Income of the congregation during the year was £404,766 compared to £397,449 in the previous year.

Total expenditure was £314,426 (relatively unchanged from £313,630 the previous year).

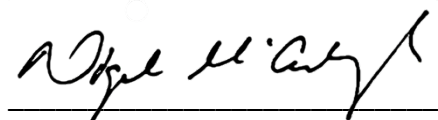
STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

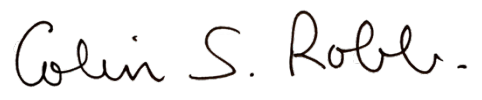
As the congregation's total income exceeds £250,000 and is less than £500,000 the Trustees consider that an audit is not required for this year under the Charities Act (Northern Ireland) 2008 but that an independent examination is required under that Act.

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

Approved by the Kirk Session at a meeting on 12 September 2023 and signed on its behalf by



Nigel McCullough



Colin Robb

Hill Street Lurgan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104768

Annual return

Hill Street Presbyterian Church

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILL STREET 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 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.



MG accountants
(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Date: 20 August 2024

Accounts

Charity Number: NIC104768

Hill Street Presbyterian Church
Annual Report and Unaudited Financial Statements
for the financial year ended 31 December 2022

Hill Street Presbyterian Church

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Hill Street Presbyterian Church

TRUSTEES' AND OTHER INFORMATION

Trustees

Kenny Belshaw
Nigel McCullough
Alan Blair
Billy Harra
Bobby McCormick
Clarke Kennedy
Colin Robb
David Cooper
Dan Corr
Graham Montgomery
George Robinson
John Graham
Leslie McCullough
Lloyd McIlwaine
Malcolm Qua

Charity Number in Northern Ireland

NIC104768

Principal Address

6 Applevale
Portadown
Co. Armagh
BT63 5YG
United Kingdom

Independent Examiner

MG accountants
(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
Co. Antrim
BT1 6JS
United Kingdom

Hill Street 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 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.

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

Review of Activities, Achievements and Performance

Hill Street Presbyterian Church exists to lead people to saving faith in Jesus, to bring them to maturity within the fellowship and to encourage them to worship God in Spirit and Truth, and with lives of service.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £1,034,454 (2021 - £950,515) and liabilities of £1,420 (2021 - £1,300). The net assets of the charity have increased by £83,819.

Reserves Position and Policy

The Trustees have considered the level of unrestricted reserves that is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 12 months normal expenditure. At the year end the unrestricted reserves were £555,268. The Trustees consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of members.

Principal Risks and Uncertainties

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Going Concern

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the congregation's current activities and other financial commitments.

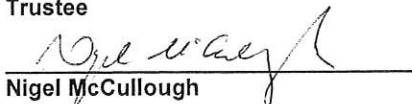
Compliance with Sector-Wide Legislation and Standards

- The unaudited financial statements are prepared in accordance with the Charities SORP (FRS 102)

Approved by the Trustees on 26 April 2023 and signed on its behalf by:



Kenny Belshaw
Trustee



Nigel McCullough
Trustee

Hill Street 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.

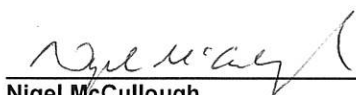
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 Trustees on 26 April 2023 and signed on its behalf by:



Kenny Belshaw
Trustee



Nigel McCullough
Trustee

Hill Street Presbyterian Church

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILL STREET 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 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.

MG Accountants

MG ACCOUNTANTS

(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Date: *26 April 2023*

Hill Street 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 £
Incoming Resources							
Activities for generating funds	3.1	254,121	143,328	397,449	218,883	115,664	334,547
Resources Expended							
Charitable activities	4.1	181,787	131,103	312,890	164,960	89,812	254,772
Other expenditure	4.2	-	740	740	4,600	7,017	11,617
Total Resources Expended		181,787	131,843	313,630	169,560	96,829	266,389
Net incoming/outgoing resources before transfers before exceptional items		72,334	11,485	83,819	49,323	18,835	68,158
Exceptional items		-	-	-	3,319	-	3,319
Net incoming/outgoing resources before transfers after exceptional items		72,334	11,485	83,819	52,642	18,835	71,477
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		72,334	11,485	83,819	52,642	18,835	71,477
Reconciliation of funds							
Balances brought forward at 1 January 2022	15	482,934	466,281	949,215	430,292	447,446	877,738
Balances carried forward at 31 December 2022		555,268	477,766	1,033,034	482,934	466,281	949,215

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

Hill Street Presbyterian Church

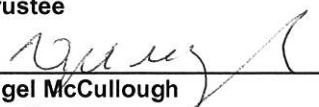
BALANCE SHEET

as at 31 December 2022

		2022	2021
	Notes	£	£
Fixed Assets			
Tangible assets	10	347,173	346,038
Investments	11	102,924	83,554
		<u>450,097</u>	<u>429,592</u>
Current Assets			
Debtors	12	29,510	29,062
Cash at bank and in hand		554,847	491,861
		<u>584,357</u>	<u>520,923</u>
Creditors: Amounts falling due within one year	13	<u>(1,420)</u>	<u>(1,300)</u>
Net Current Assets		<u>582,937</u>	<u>519,623</u>
Total Assets less Current Liabilities		<u>1,033,034</u>	<u>949,215</u>
Funds			
Restricted trust funds		477,766	466,281
Unrestricted designated funds		555,268	482,934
Total funds	15	<u>1,033,034</u>	<u>949,215</u>

Approved by the Trustees and authorised for issue on 26 April 2023 and signed on its behalf by


Kenny Belshaw
Trustee


Nigel McCullough
Trustee

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Hill Street Presbyterian Church is a charity incorporated in Northern Ireland. The registered office of the company is 6 Applevale, Portadown, Co. Armagh, BT63 5YG, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) 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 2022 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.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Other charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Central Church Assessments are paid annually by quarterly instalments.

Ministry and Support staff are paid in accordance with agreed terms and conditions and for the direct benefit of the charity's congregation.

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
Plant and machinery	- 15% Straight line
Motor vehicles	- 25% Straight line

Investments

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

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the 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.

3. INCOME

3.1 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Regular Direct Giving	219,062	96,069	315,131	289,799
Donations and Legacies	10,740	23,275	34,015	11,123
Activities that generate income	940	5,019	5,959	2,720
Investment Income	22,321	8	22,329	14,318
Other Income Sources	1,058	18,957	20,015	16,587
	<u>254,121</u>	<u>143,328</u>	<u>397,449</u>	<u>334,547</u>

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

continued

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
Central Church Assessments	17,908	-	14,805	32,713	18,036
Ministry and Support Staff	111,799	-	5,878	117,677	117,400
Life and Work	823	-	29,991	30,814	40,677
Other Support costs	-	-	49,026	49,026	21,799
Grants to missions and charities	76,722	-	-	76,722	52,481
Governance Costs (Note 4.3)	-	-	5,938	5,938	4,379
	<u>207,252</u>	<u>-</u>	<u>105,638</u>	<u>312,890</u>	<u>254,772</u>
4.2 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
Other expenditure	-	-	740	740	-
Depreciation	-	-	-	-	11,617
	<u>-</u>	<u>-</u>	<u>740</u>	<u>740</u>	<u>11,617</u>
4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
Bank fees	-	-	1,780	1,780	1,681
Presbytery costs	-	-	2,418	2,418	888
Accountancy	-	-	1,740	1,740	1,740
Legal and professional fees	-	-	-	-	70
	<u>-</u>	<u>-</u>	<u>5,938</u>	<u>5,938</u>	<u>4,379</u>
4.4 SUPPORT COSTS	Charitable Activities £	Other Expenditure £	Governance Costs £	2022 £	2021 £
Central Ministry Fund	-	-	50	50	-
Worship and Fellowship	15,456	-	1,480	16,936	7,750
Bank fees	-	-	1,780	1,780	1,681
Subsistence	4,622	740	-	5,362	1,674
Office costs	8,247	-	-	8,247	4,972
Property and Equipment	42,390	-	-	42,390	33,244
Governance costs	-	-	2,628	2,628	2,698
Other staff	5,878	-	-	5,878	6,744
Utilities	17,059	-	-	17,059	9,559
Insurance	6,048	-	-	6,048	3,750
	<u>99,700</u>	<u>740</u>	<u>5,938</u>	<u>106,378</u>	<u>72,072</u>

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

5. ANALYSIS OF SUPPORT COSTS

	2022 £	2021 £
Central Ministry Fund	50	-
Worship and Fellowship	16,936	7,750
Bank fees	1,780	1,681
Subsistence	5,362	1,674
Office costs	8,247	4,972
Property and Equipment	42,390	33,244
Governance costs	2,628	2,698
Other staff	5,878	6,744
Utilities	17,059	9,559
Insurance	6,048	3,750
	<u>106,378</u>	<u>72,072</u>

6. NET INCOMING RESOURCES

	2022 £	2021 £
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	<u>14,805</u>	<u>11,617</u>

7. EXCEPTIONAL ITEMS

	2022 £	2021 £
HMRC furlough scheme	<u>-</u>	<u>3,319</u>

8. INVESTMENT AND OTHER INCOME

	2022 £	2021 £
Bank interest	<u>265</u>	<u>-</u>

9. EMPLOYEES AND REMUNERATION

	2022 £	2021 £
The staff costs (inclusive of trustees' salaries) comprise:		
Wages and salaries	<u>117,677</u>	<u>117,400</u>

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Plant and machinery £	Motor vehicles £	Total £
Cost or Valuation				
At 1 January 2022	350,872	-	23,000	373,872
Additions	-	15,940	-	15,940
At 31 December 2022	<u>350,872</u>	<u>15,940</u>	<u>23,000</u>	<u>389,812</u>
Depreciation				
At 1 January 2022	14,034	-	13,800	27,834
Charge for the financial year	7,017	3,188	4,600	14,805
At 31 December 2022	<u>21,051</u>	<u>3,188</u>	<u>18,400</u>	<u>42,639</u>
Net book value				
At 31 December 2022	<u>329,821</u>	<u>12,752</u>	<u>4,600</u>	<u>347,173</u>
At 31 December 2021	<u>336,838</u>	<u>-</u>	<u>9,200</u>	<u>346,038</u>

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

11. INVESTMENTS

	Other investments
	£
Investments	
Cost	
At 1 January 2022	83,554
Revaluations	19,370
	<u>102,924</u>
At 31 December 2022	
Net book value	
At 31 December 2022	<u>102,924</u>
At 31 December 2021	<u>83,554</u>

12. DEBTORS

	2022	2021
	£	£
Gift aid tax due	29,510	29,062
	<u>29,510</u>	<u>29,062</u>

13. CREDITORS

	2022	2021
	£	£
Amounts falling due within one year		
Accruals and deferred income	1,420	1,300
	<u>1,420</u>	<u>1,300</u>

14. RESERVES

	2022	2021
	£	£
At 1 January 2022	949,215	877,738
Surplus for the financial year	83,819	71,477
	<u>1,033,034</u>	<u>949,215</u>
At 31 December 2022		

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 January 2021	430,292	447,446	877,738
Movement during the financial year	52,642	18,835	71,477
	<u>482,934</u>	<u>466,281</u>	<u>949,215</u>
At 31 December 2021			
Movement during the financial year	72,334	11,485	83,819
	<u>555,268</u>	<u>477,766</u>	<u>1,033,034</u>
At 31 December 2022			

Hill Street Presbyterian Church

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2022 £
Restricted funds					
Incoming Resources	795,521	143,328	740	-	938,109
Resources Expended	(329,240)	(3,000)	128,103	-	(460,343)
	<u>466,281</u>	<u>140,328</u>	<u>128,843</u>	<u>-</u>	<u>477,766</u>
Unrestricted funds					
Incoming Resources	1,167,058	253,673	-	-	1,420,731
Resources Expended	(684,124)	448	181,787	-	(865,463)
	<u>482,934</u>	<u>254,121</u>	<u>(181,787)</u>	<u>-</u>	<u>555,268</u>
Total funds	<u>949,215</u>	<u>394,449</u>	<u>310,630</u>	<u>-</u>	<u>1,033,034</u>

16. TRUSTEES' REMUNERATION

One of the Trustees, the Minister of the congregation, received remuneration and allowances of £51,057 for acting in that capacity. Pension contributions of £10,722 were paid by the congregation in respect of the Minister to the Presbyterian Church in Ireland Pension Scheme (2009). The Associate Minister of the congregation is also a Trustee and received remuneration and allowances of £32,804 for acting in that capacity. Pension contributions of £6,699 were paid by the congregation in respect of the Associate Minister to the Presbyterian Church in Ireland Pension Scheme (2009). No trustee received remuneration or expenses during the year in connection with their duties other than those mentioned above.

17. POST-BALANCE SHEET EVENTS

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

HILL STREET PRESBYTERIAN CHURCH

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

Hill Street Presbyterian Church**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2022

	2022 £	2021 £
Income		
Recorded Giving	258,280	242,005
Tax recorded on gift aid	43,660	39,897
Loose collection	13,191	7,897
Gifts and donations	30,186	11,123
Other income	19,335	16,587
Activities to generate income	7,203	2,720
Investment income	22,329	14,318
	<u>394,184</u>	<u>334,547</u>
Expenses		
Wages and salaries (including trustees' remuneration)	117,677	117,400
Central Ministry Fund	17,908	18,036
Presbytery Fees	2,418	888
Grants to missions and charities	76,722	52,481
Utilities	17,059	9,559
Worship and fellowship	13,257	9,944
Insurance	4,446	2,483
Cleaning	567	1,516
Repairs and maintenance	24,457	5,011
Printing, postage and stationery	6,787	2,617
Telephone	895	1,895
Computer costs	2,561	26,510
Motor expenses	1,602	1,267
Legal and professional	-	70
Accountancy	1,740	1,740
Bank charges	1,780	1,681
Subsistence	5,949	1,674
Depreciation	14,805	11,617
	<u>310,630</u>	<u>266,389</u>
Exceptional items	<u>-</u>	<u>3,319</u>
Miscellaneous income		
Bank interest	265	-
Net surplus	<u>83,819</u>	<u>71,477</u>

Hill Street Lurgan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104768

Annual report

HILL STREET LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report for the year ended 31 December 2022

Registered Charity in Northern Ireland (NIC 104768)

HILL STREET, LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Hill Street, Lurgan congregation of the Presbyterian Church in Ireland
Hill Street, Lurgan, BT 66 6BG, Co Armagh, Northern Ireland

Registered Charity in Northern Ireland (NIC 104768)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were

Kenneth Belshaw
Alan Blair
David Cooper
Daniel Corr
Nigel Girvan
John Graham
William Harra
Clarke Kennedy

Bobby McCormick
Leslie McCullough
Nigel McCullough
Lloyd McIlwaine
Graham Montgomery
Malcolm Qua
Colin Robb
George Robinson
John Wright

PRINCIPAL OFFICE BEARERS

Minister	Rev Nigel McCullough
Associate Minister	Rev John Graham
Clerk of Session	Mr Colin Robb
Treasurer	Mr Kenneth Belshaw

INDEPENDENT EXAMINER

MG Accountants
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP

BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS.

SOLICITORS

Watson & Neill
23 High Street
Lurgan
Co. Armagh
BT66 8AH

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held eight times a year, monthly between September and May, excluding December.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Hill Street Lurgan congregation of the Presbyterian Church has been assigned to the Armagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business

it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Hill Street Lurgan congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purpose is to help people become fully committed followers of the Lord Jesus Christ and to reach and grow people as disciples of Jesus Christ.

Our vision is to be an inclusive, welcoming community of Christ's people of all ages, which:

- *is increasingly characterised by love for God, and love for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice*

ACTIVITIES AND OBJECTIVES

The congregation meets for worship at 11.30am and 6.30pm every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on at least four occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular midweek Bible study and prayer meetings and has a wide range of organisations including

- Kid's ministry
- Crèche
- Jellytots (Mothers and Toddlers)
- Boys' Brigade
- Girls' Brigade
- Relate (Youth Work)
- Young Adults' Group
- Presbyterian Women
- Men's Group
- Fusion (senior ladies' group)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am and 6.30pm. During the week the Midweek gathering provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 6 Infant Baptisms and 6 Adult Baptisms. We conducted 10 funeral services and conducted ten weddings.

At 31 December 2022 there were 340 communicant members and 347 families connected with the congregation. The average weekly attendance at worship is 330 in the morning and 150 in the evening.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by members of the ministry team and the elders.

Mission and outreach

At a local level the congregation seeks to build good relationships in the community around the church building by visiting the area from time to time and by holding occasional

community focused services. We also hold services when members are encouraged to invite friends in the local area.

We gather funds and distribute funds for a wide range of missionary activities both at home and overseas.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond that which a congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. The congregation also contributed to the Presbyterian Children's Society and other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our ministers and two of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The ministers and two of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Property

During the year the sum of £32,536 was expended on improvements to and maintenance of Church building, Halls and Manse.

Organisations

Kids Ministry – Kids' Ministry takes place each Sunday morning and is attended by approximately 35 primary aged children. It teaches children the basics of the faith using an established Christian curriculum.

Crèche – the Crèche operates during the morning service for children under three. It normally has between 8 and 10 children.

Jellytots – Jellytots is our Mother and Toddler group and meets each Tuesday morning during term time from 10.30am to 12noon. It provides a fun and safe environment for parents and their children and allows relationships to be built. It is attended by an average of 30 parents and children.

Boys' Brigade – Boys' Brigade meets each Tuesday night from September to May and is attended by approximately 80 boys. Each night they engage in a varied programme which seeks to produce rounded Christian character among boys.

Girls' Brigade – Girls' Brigade meets each Thursday night from September to May and is attended by approximately 80 girls. Each night they engage in a varied programme which seeks to produce rounded Christian character among girls.

Relate – Relate meets each Saturday evening and is attended by around 40 teenage young people. It seeks to encourage discipleship among teens by relevant Bible teaching.

Young Adults – Young Adults meet two to three times each term in gatherings that are focussed on worship, teaching or outreach. Through these they are encouraged to play a fuller role in the whole congregation.

Women's Ministry – The Women's Ministry involves a regular women's Bible Study (attended by around 60 women), occasional one-off events and a Walk and Talk programme during May and June. Though these various means women are encouraged in their faith and opportunities are provided to introduce new women to Christianity.

Men's Group – The Men's Group meets on a Thursday morning from 10.30am until 12noon. Men engage in a variety of social activities and take occasional trips out. It is attended by around 15 men.

Fusion – The Fusion Group is attended by older ladies and they meet from 2pm until 4pm once a month on Thursday. They engage in a variety of social activities, listen to speakers and occasionally visit local sites of interest.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering, Fabric Fund and Mission Fund. There were 259 contributors during the year (252 in the previous year, 2021) donating a total of £335,640 (£302,910 in previous year, 2021)

Total Income of the congregation during the year was £397,449 compared to £334,547 in the previous year.

Total expenditure increased to £313,630 from £266,389 due mainly to further substantial donations to independent Christian charities and humanitarian appeals.

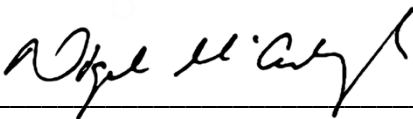
STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income exceeds £250,000 and is less than £500,000 the Trustees consider that an audit is not required for this year under the Charities Act (Northern Ireland) 2008 but that an independent examination is required under that Act.

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

Approved by the Kirk Session at a meeting on 11 May 2023 and signed on its behalf by



Nigel McCullough



Colin Robb

Hill Street Lurgan Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104768

Annual return

Hill Street Presbyterian Church

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILL STREET 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 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.

MG Accountants

MG ACCOUNTANTS

(Portadown)
25-27 Carleton Street
Portadown
Co. Armagh
BT62 3EP
Northern Ireland

Date: *26 April 2023*