

Hillsborough Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105135

Details

Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Hillsborough Presbyterian Church 49 Lisburn Street Hillsborough County Down BT26 6ab BT26 6AB
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Website	www.hillsboroughpresbyterianchurch.com

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	£321,049	£363,386	£-24,455	6

Trustees

Name	Role	Appointed
Allen Sleith		
Ann Davey		
Barbara Reid		
Carson McMullan		
Cecil Murphy		
Christine Bell		
David Workman		
Denise Henry		
Derek McClelland		
Eddie Poots		
Helen Dunlop		
Jonathan Henry		
Joyce McKee		
Liz Arthur		
Maurice Arthur		
Michael Francey		
Michael Warnock		
Olive McKibbin		
William Dunlop		

Accounts

**Hillsborough Presbyterian Church a congregation of the
Presbyterian Church in Ireland**

**Financial Statements
for the year ended 31 December 2024**

Registered with the Charity Commission for Northern Ireland NIC105135

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY
For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:						
Donations and legacies	2	174,783	78,073		252,856	245,831
Charitable activities	3	4,996	56,719		61,715	71,328
Other trading activities	4	0	0		0	0
Investments	5	2,526	874		3,400	2,037
Other	6	19	3,059		3,078	3,297
Total		182,324	138,725	0	321,049	322,493
Expenditure on:						
Raising Funds	7	818			818	880
Charitable activities	8	229,975	132,593		362,568	370,333
Other	9	0			0	0
Total		230,793	132,593	0	363,386	371,213
Net gains/(losses) on investments		0	0	0	0	0
Net Income/ (expenditure)		-48,469	6,132	0	-42,337	-48,720
Transfers between funds	18	7,624	-7,624		0	0
Gains/(losses on revaluation of fixed assets	13	7,019	2,484	1,556	11,059	16,221
Net movement in funds		-33,826	992	1,556	-31,278	-32,499
Reconciliation of funds:						
Total funds brought forward		1,611,185	146,603	32,904	1,790,692	1,823,191
Total funds carried forward		1,577,359	147,595	34,460	1,759,414	1,790,692

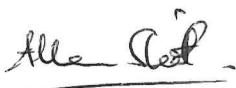
HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

BALANCE SHEET

As at 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets						
Tangible assets	12	1,377,632	0	0	1,377,632	1,416,318
Investments	13	103,812	40,559	34,460	178,831	167,772
Total fixed assets		1,481,444	40,559	34,460	1,556,463	1,584,090
Current assets						
Debtors	14	9,440	6,649	0	16,090	17,346
Current Investments		0	0	0	0	0
Cash at bank and in hand	15	92,324	118,992	0	211,316	217,313
Total current assets		101,764	125,641	0	227,406	234,659
Liabilities						
Creditors: Amounts falling due within one year	16	5,849	18,606	0	24,455	28,057
Net Current assets		95,915	107,035	0	202,951	206,602
Total assets less current liabilities						
Creditors: amounts falling due after more than one year	17	0	0	0	0	0
Provisions for liabilities		0	0	0	0	0
Total net assets or liabilities		1,577,359	147,594	34,460	1,759,414	1,790,692
Funds of the charity						
Endowment funds	18	0	0	34,460	34,460	32,904
Restricted income funds	18	0	147,595	0	147,595	146,603
Unrestricted funds	18	1,577,359	0	0	1,577,359	1,611,185
Revaluation reserve		0	0	0	0	0
Total charity funds		1,577,359	147,595	34,460	1,759,414	1,790,692

Approved by the Kirk Session and signed on its behalf by :



Rev Dr Allen Sleith



Joyce McKee

1st June 2025

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(xiv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xv) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

(xvi) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

Notes to the Accounts
31 December 2024

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving	131,132	54,600		185,732	185,162
Loose	4,620	1,643		6,263	4,132
Donations and gifts	9,334	7,876		17,210	15,564
Gift Aid	29,697	13,954		43,651	39,973
Legacies and bequest					1,000
	174,783	78,073	0	252,856	245,831

3. Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Income from charitable activities	2,362	33,465		35,827	30,882
Fees from weddings and funerals	175	0		175	0
Membership fees	0	7,443		7,443	8,205
Fundraising events	0	8,122		8,122	6,064
Grants	2,459	7,689		10,148	26,177
	4,996	56,719	0	61,715	71,328

4. Other Trading Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	0	0	0	0	0

5. Investments

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit Interest	2,216	125		2,341	1,187
General Investment Fund	310	749		1,059	850
Property Rents					
Other investment income					
	2,526	874	0	3,400	2,037

Notes to the Accounts
31 December 2024

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Insurance Claims					
Other Income	19	3,059	0	3,078	3,297
	19	3,059	0	3,078	3,297

7. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
FWO envelopes	818			818	880
Fundraising events					
	818	0	0	818	880

8. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
General Assembly Assessments	28,188	0		28,188	26,683
Presbytery Fees	1,548	0		1,548	1,219
Ministry and support staff costs	118,922	30,541		149,463	147,814
Congregational running expenses	73,609	60,831		134,440	148,086
Donations to Missions & charities	2,862	40,885		43,747	38,886
Governance costs	4,846	336		5,182	7,645
	229,975	132,593	0	362,568	370,333

9. Other Expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Investment Property expenses	0	0	0	0	0
	0	0	0	0	0

Notes to the Accounts
31 December 2024

10. Employees

Employment Costs	Total Funds 2024	Total Funds 2023
	£	£
Wages and Salaries	124,741	123,320
Social Security Costs	12,220	11,960
Pension contributions	15,159	14,840
	152,120	150,120

Number of employees

The average number of employees, including the minister of the congregation, during the year was:

	2024	2023
Average number of employees	6	5

There were no employees in receipt of employee benefits in excess of £60,000.

11. Pension Costs

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were:

	Total Funds 2024	Total Funds 2023
	£	£
Contributions	11,943	11,374

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year:

	Total Funds 2024	Total Funds 2023
	£	£
Contributions	3,216	3,465

Notes to the Accounts
31 December 2024

12. TANGIBLE FIXED ASSETS

Cost or Valuation

	Land & Buildings	Fixtures & Fittings	Vehicles	Total 2024
	£	£	£	£
At start of year	1,833,850	20,130	0	1,853,980
Additions	0	0	0	0
Disposals	0	0	0	0
At end of year	1,833,850	20,130	0	1,853,980

Depreciation

At start of year	423,458	14,204	0	437,662
Provision for year	36,673	2,013	0	38,686
Disposals	0	0	0	0
At end of year	460,131	16,217	0	476,348

Net Book Value

At start of year	1,410,392	5,926	0	1,416,318
At end of year	1,373,719	3,913	0	1,377,632

13. Investments

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Value at start of year	96,793	38,075	32,904	167,772	151,551
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Gains / (Losses) on revaluation	7,019	2,484	1,556	11,059	16,221
Value at end of year	103,812	40,559	34,460	178,831	167,772

Notes to the Accounts
31 December 2024

14. Debtors

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Gift Aid Recoverable	4,363	5,609	0	9,973	8,921
Accounts Recoverable	5,077	1,040	0	6,117	8,425
	9,440	6,649	0	16,090	17,346

15. Cash at Bank

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Danske Bank	92,324	118,725	0	211,049	217,046
Santander		267	0	267	267
Cash in Hand	0	0	0	0	0
	92,324	118,992	0	211,316	217,313

16. Creditors: Amount falling due within one year

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Accruals	5,849	18,606	0	24,455	28,057
Interest Free Loan	0	0	0	0	0
Other	0	0	0	0	0
	5,849	18,606	0	24,455	28,057

17. Creditors: amount falling due after more than one year

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
	0	0	0	0	0
	0	0	0	0	0

Notes to the Accounts
31 December 2024

18. Fund balances and reconciliation of funds

	Balance at 01 Jan 2024	Income	Expenditure	Gains / Losses	Transfer	Balance at 31 Dec 2024
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	1,459,222	179,865	-227,205	0	3,800	1,415,682
Capital Reserve	16,865	0	0	0	6,000	22,865
Capital Reserve GIF	96,793	0	0	7,019	0	103,812
Reserve Fund	35,000	0	0	0	0	35,000
LCCC	0	1,680	-246		-1,434	0
PHA	3,305	779	-3,342		-742	0
	1,611,185	182,324	-230,793	7,019	7,624	1,577,359
Restricted Funds						
Helping Hands	246					246
HPC Fundraising	18,768	20,997	-7,040		-9,867	22,858
Catering		3,675	-1,542		-2,133	0
Manse Reserve Fund	16,619			1,204		17,823
Property Fund	24,052	24,284	-33,466		400	15,270
Youth Development Fund	29,938	20,754	-30,541			20,151
Ukraine Fund	2,918	2,281	-1,899			3,300
United Appeal Fund	0	14,652	-15,228		576	0
World Development Appeal	0	12,118	-12,118			0
Moderators Appeal	0	26	-26			0
Sunday School Fund	85	106				191
Summer Scheme Fund	982	2,285	-1,552			1,715
Organisations	282	1,475			-1,757	0
TW Welsh Memorial	0	1,250			5,000	6,250
Organ Fund	10,382			491		10,873
Young Adults Group GIF	11,075			789		11,864
Young Adults Group	6					6
Evergreens	937	277	-342			872
Parent & Toddler	413	650				1,063
Presentation		1,235	-1,235			0
Host	196	400	-255			341
Choir	81					81
Choir Robes	255					255
Presbyterian Men	38					38
Girls' Brigade	7,834	8,797	-6,149		192	10,674
Boys' Brigade	13,469	6,514	-5,104		805	15,684
Presbyterian Women	2,921	3,430	-4,197		90	2,244
Indoor Bowling	974	601	-460		-300	815
Badminton Club	596	606	-99		-400	703
Youth Account	3,536	12,312	-11,340		-230	4,278
	146,603	138,725	-132,593	2,484	-7,624	147,595

Notes to the Accounts

31 December 2024

18. Fund balances and reconciliation of funds (cont)

	Balance at 01 Jan 2024 £	Income £	Expenditure £	Gains / Losses £	Transfer £	Balance at 31 Dec 2024 £
Endowment Funds						
Henry Bell 1	1,053	0	0	50	0	1,103
George Bell	1,679	0	0	79	0	1,758
John Lappin	2,545	0	0	121	0	2,666
Philpot and Archer	386	0	0	19	0	405
Miss Patterson	227	0	0	10	0	237
Miss Bell	853	0	0	40	0	893
J Sterritt	1,066	0	0	51	0	1,117
Miss EJ Brown	400	0	0	19	0	419
Henry Bell 2	1,652	0	0	79	0	1,731
James D Dorman	1,119	0	0	53	0	1,172
Miss M Gardner	347	0	0	16	0	363
Miss M Wilkinson	1,973	0	0	93	0	2,066
Henry Bell 3	1,052	0	0	51	0	1,103
Andrew Lillie	214	0	0	9	0	223
Main Street House	533	0	0	25	0	558
Rev JH Orr	240	0	0	11	0	251
Mrs EF Orr	160	0	0	7	0	167
Emily M Smyth	4,118	0	0	195	0	4,313
Miss Mary Starrett	893	0	0	42	0	935
Miss Sadie Baxter	400	0	0	19	0	419
Thomas G Tate	2,399	0	0	113	0	2,512
Mrs M Ball	866	0	0	41	0	907
Isaac Mahood	533	0	0	25	0	558
Edith Irvine Memorial Beq	8,196	0	0	388	0	8,584
	32,904	0	0	1,556	0	34,460
Total Funds	1,790,692	321,049	-363,386	11,059	0	1,759,414

Notes to the Accounts
31 December 2024

19. Related Party Transactions

One of the Trustees, the minister of the congregation received remuneration of £49,764 and expenses of £7,387 for acting in that capacity. Pension contribution of £11,943 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity:

£16,245 for congregational assessments

£15,228 towards the United Appeal

£12,118 toward the World Development Appeal

The congregation contributed £1,548 towards Presbytery Assessments during the year.

There were no other related party transactions.

Accounts

Hillsborough Presbyterian Church a congregation of the Presbyterian Church in Ireland

**Financial Statements
for the year ended 31 December 2023**

Registered with the Charity Commission for Northern Ireland NIC105135

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY
For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:						
Donations and legacies	2	175,044	70,787		245,831	239,804
Charitable activities	3	5,844	65,484		71,328	71,793
Other trading activities	4				0	0
Investments	5	1,336	701		2,037	1,404
Other	6	1,381	1,916		3,297	1,782
Total		183,605	138,888	0	322,493	314,783
Expenditure on:						
Raising Funds	7	880			880	718
Charitable activities	8	225,225	145,108		370,333	339,812
Other	9				0	0
Total		226,105	145,108	0	371,213	340,530
Net gains/(losses) on investments		0	0	0	0	0
Net Income/ (expenditure)		-42,500	-6,220	0	-48,720	-25,747
Transfers between funds	18	6,840	-6,480		0	0
Gains/(losses) on revaluation of fixed assets	13	9,817	3,673	2,731	16,221	-11,202
Net movement in funds		-25,843	-9,387	2,731	-32,499	-36,949
Reconciliation of funds:						
Total funds brought forward		1,637,028	155,990	30,173	1,823,191	1,860,140
Total funds carried forward		1,611,185	146,603	32,904	1,790,692	1,823,191

HILLSBOROUGH PRESBYTERIAN CHURCH
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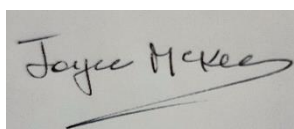
BALANCE SHEET
As at 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets						
Tangible assets	12	1,416,318	0	0	1,416,318	1,458,849
Investments	13	96,793	38,075	32,904	167,772	151,551
Total fixed assets		1,513,111	38,075	32,904	1,584,090	1,610,400
Current assets						
Debtors	14	11,095	6,251	0	17,346	43,265
Current Investments		0	0	0	0	0
Cash at bank and in hand	15	94,898	122,415	0	217,313	197,605
Total current assets		105,993	128,666	0	234,659	240,870
Liabilities						
Creditors: Amounts falling due within one year	16	7,919	20,138	0	28,057	28,079
Net Current assets		98,074	108,528	0	206,602	212,791
Total assets less current liabilities						
Creditors: amounts falling due after more than one year	17	0	0	0	0	0
Provisions for liabilities		0	0	0	0	0
Total net assets or liabilities		1,611,185	146,603	32,904	1,790,692	1,823,191
Funds of the charity						
Endowment funds	18	0	0	32,904	32,904	30,174
Restricted income funds	18	0	146,603	0	146,603	155,989
Unrestricted funds	18	1,611,185	0	0	1,611,185	1,637,028
Revaluation reserve		0	0	0	0	0
Total charity funds		1,611,185	146,603	32,904	1,790,692	1,823,191

Approved by the Kirk Session and signed on its behalf by :



Rev Dr Allen Sleith, 26th April 2024



Joyce McKee, 26th April 2024

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(xiv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xv) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

(xvi) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

Notes to the Accounts
31 December 2023

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Recorded giving	132,076	53,086		185,162	185,147
Loose	3,070	1,062		4,132	1,473
Donations and gifts	11,185	4,379		15,564	12,531
Gift Aid	27,713	12,260		39,973	40,653
Legacies and bequest	1,000			1,000	
	175,044	70,787	0	245,831	239,804

3. Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Income from charitable activities		30,882		30,882	21,624
Fees from weddings and funerals					
Membership fees		8,205		8,205	6,089
Fundraising events		6,064		6,064	5,757
Grants	5,844	20,333		26,177	38,323
	5,844	65,484	0	71,328	71,793

4. Other Trading Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	0	0	0	0	0

5. Investments

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Deposit Interest	1,092	95		1,187	433
General Investment Fund	244	606		850	971
Property Rents					
Other investment income					
	1,336	701	0	2,037	1,404

Notes to the Accounts
31 December 2023

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Insurance Claims					
Other Income	1,381	1,916	0	3,297	1,782
	1,381	1,916	0	3,297	1,782

7. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FWO envelopes	880			880	718
Fundraising events					
	880	0	0	880	718

8. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
General Assembly Assessments	26,683			26,683	25,732
Presbytery Fees	1,219			1,219	1,170
Ministry and support staff costs	117,914	29,900		147,814	124,372
Congregational running expenses	72,091	75,995		148,086	143,466
Donations to Missions & charities	1,319	37,567		38,886	34,609
Governance costs	5,999	1,646		7,645	10,463
	225,225	145,108	0	370,333	339,812

9. Other Expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Investment Property expenses	0	0	0	0	0
	0	0	0	0	0

Notes to the Accounts
31 December 2023

10. Employees

	Total Funds 2023	Total Funds 2022
Employment Costs	£	£
Wages and Salaries	123,320	102,219
Social Security Costs	11,960	10,387
Pension contributions	14,840	13,937
	150,120	126,543

Number of employees

The average number of employees, including the minister of the congregation, during the year was:

	2023	2022
Average number of employees	5	5

There were no employees in receipt of employee benefits in excess of £60,000.

11. Pension Costs

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were:

	Total Funds 2023	Total Funds 2022
	£	£
Contributions	11,374	10,833

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year:

	Total Funds 2023	Total Funds 2022
	£	£
Contributions	3,465	3,103

Notes to the Accounts
31 December 2023

12. TANGIBLE FIXED ASSETS	Land & Buildings	Fixtures & Fittings	Vehicles	Total 2023
Cost or Valuation	£	£	£	£
At start of year	1,861,850	37,230	0	1,899,080
Additions	0	0	0	0
Disposals	-28,000	-17,100	0	-45,100
At end of year	1,833,850	20,130	0	1,853,980
Depreciation				
At start of year	414,405	25,826	0	440,231
Provision for year	37,053	5,478	0	42,531
Disposals	-28,000	-17,100	0	-45,100
At end of year	423,458	14,204	0	437,662
Net Book Value				
At start of year	1,447,445	11,404	0	1,458,849
At end of year	1,410,392	5,926	0	1,416,318

13. Investments	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Value at start of year	86,976	34,402	30,173	151,551	167,651
Additions	0	0	0	0	0
Disposals	0	0	0	0	-4,898
Gains / (Losses) on revaluation	9,817	3,673	2,731	16,221	-11,202
Value at end of year	96,793	38,075	32,904	167,772	151,551

Notes to the Accounts
31 December 2023

14. Debtors

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Gift Aid Recoverable	4,910	4,011	0	8,921	9,710
Accounts Recoverable	6,185	2,240	0	8,425	33,555
	11,095	6,251	0	17,346	43,265

15. Cash at Bank

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Danske Bank	94,898	122,148	0	217,046	197,338
Santander		267	0	267	267
Cash in Hand	0	0	0	0	0
	94,898	122,415	0	217,313	197,605

16. Creditors: Amount falling due within one year

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Accruals	7,919	20,138	0	28,057	28,079
Interest Free Loan	0	0	0	0	0
Other	0	0	0	0	0
	7,919	20,138	0	28,057	28,079

17. Creditors: amount falling due after more than one year

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
	0	0	0	0	0
	0	0	0	0	0

Notes to the Accounts
31 December 2023

18. Fund balances and reconciliation of funds

	Balance at 01 Jan 2023 £	Income £	Expenditure £	Gains / Losses £	Transfer £	Balance at 31 Dec 2023 £
Unrestricted Funds						
General Fund	1,503,187	177,761	-223,566	0	1,840	1,459,222
Capital Reserve	11,865	0	0	0	5,000	16,865
Capital Reserve GIF	86,976	0	0	9,817	0	96,793
Reserve Fund	35,000	0	0	0	0	35,000
LCCC	0	1,860	-1,860			0
PHA		3,984	-679			3,305
	1,637,028	183,605	-226,105	9,817	6,840	1,611,185
Restricted Funds						
Helping Hands	364	0	-118			246
HPC Fundraising	17,648	17,318	-6,748		-9,450	18,768
Catering	0	900	-350		-550	0
Manse Reserve Fund	14,934			1,685		16,619
Property Fund	31,386	18,064	-11,836		-13,562	24,052
Property Jubilee Garden	67	13,226	-31,355		18,062	0
Youth Development Fund	39,819	20,056	-30,016		79	29,938
Ukraine Fund	2,456	2,199	-1,737			2,918
United Appeal Fund	0	14,663	-15,114		451	0
World Development Appeal	0	11,339	-11,339			0
Sunday School Fund	161	84	-160			85
Summer Scheme Fund	1,148	1,340	-1,506			982
Organisations	116	3,059	-116		-2,777	282
Organ Fund	9,520			862		10,382
Young Adults Group	9,954			1,127		11,081
Evergreens	823	314	-200			937
Parent & Toddler	213	200				413
Host	2,903	1,143	-3,030		-820	196
Choir	131				-50	81
Choir Robes	255					255
Presbyterian Men	38					38
Girls' Brigade	5,092	10,466	-8,427		703	7,834
Boys' Brigade	13,550	5,901	-6,702		720	13,469
Presbyterian Women	1,893	3,760	-2,926		194	2,921
Indoor Bowling	873	761	-410		-250	974
Badminton Club	572	550	-176		-350	596
Youth Account	2,073	13,543	-12,840		760	3,536
	155,989	138,886	-145,106	3,674	-6,840	146,603

Notes to the Accounts
31 December 2023

18. Fund balances and reconciliation of funds (cont)

	Balance at 01 Jan 2023	Income	Expenditure	Gains / Losses	Transfer	Balance at 31 Dec 2023
	£	£	£	£	£	£
Endowment Funds						
Henry Bell 1	965	0	0	88	0	1,053
George Bell	1,540	0	0	139	0	1,679
John Lappin	2,334	0	0	211	0	2,545
Philpot and Archer	354	0	0	32	0	386
Miss Patterson	208	0	0	19	0	227
Miss Bell	782	0	0	71	0	853
J Sterritt	978	0	0	88	0	1,066
Miss EJ Brown	367	0	0	33	0	400
Henry Bell 2	1,515	0	0	137	0	1,652
James D Dorman	1,026	0	0	93	0	1,119
Miss M Gardner	318	0	0	29	0	347
Miss M Wilkinson	1,809	0	0	164	0	1,973
Henry Bell 3	965	0	0	87	0	1,052
Andrew Lillie	196	0	0	18	0	214
Main Street House	489	0	0	44	0	533
Rev JH Orr	220	0	0	20	0	240
Mrs EF Orr	147	0	0	13	0	160
Emily M Smyth	3,776	0	0	342	0	4,118
Miss Mary Starrett	819	0	0	74	0	893
Miss Sadie Baxter	367	0	0	33	0	400
Thomas G Tate	2,200	0	0	199	0	2,399
Mrs M Ball	794	0	0	72	0	866
Isaac Mahood	489	0	0	44	0	533
Edith Irvine Memorial Bequest	7,516	0	0	680	0	8,196
	30,174	0	0	2,730	0	32,904
Total Funds	1,823,191	322,491	-371,211	16,221	0	1,790,692

Notes to the Accounts
31 December 2023

19. Related Party Transactions

One of the Trustees, the minister of the congregation received remuneration of £47,894 and expenses of £7,244 for acting in that capacity. Pension contribution of £11,374 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity:

£15,309 for congregational assessments

£15,114 towards the United Appeal

£11,339 toward the World Development Appeal

The congregation contributed £1,219 towards Presbytery Assessments during the year.

There were no other related party transactions.

Hillsborough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105135

Annual report

Hillsborough Presbyterian Church
A congregation of the
Presbyterian Church in Ireland

Trustees Annual Report for the year
ended 31 December 2023

Registered with the Charity Commission for Northern Ireland NIC105135

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Hillsborough Congregation of the Presbyterian Church in Ireland
49 Lisburn Street, HILLSBOROUGH, BT26 6AB

Registered Charity in Northern Ireland NIC105135

CHARITY TRUSTEES

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

Rev Dr Allen Sleith	Mr Derek McClelland
Mrs Elizabeth Arthur	Miss Joyce McKee
Mr Maurice Arthur	Mrs Olive McKibbin
Mrs Christine Bell	Mr Carson McMullan
Mrs Ann Davey	Mr Cecil Murphy
Mrs Grace Davin	Mr Edward Poots
Mrs Helen Dunlop	Mrs Barbara Reid
Mr William Dunlop	Miss Lyndsey Shields
Mr Michael Francey	Mr Michael Warnock
Mrs Denise Henry	Mr David Workman
Mr Jon Henry	

PRINCIPAL OFFICE BEARERS

Minister	Rev Dr Allen Sleith
Clerk of Session	Miss Joyce McKee
Treasurer	Mr Carl Thompson (Acting)

INDEPENDENT EXAMINER: Adrian Hall & Co Chartered Accountants 1st Floor, 100 Main Street, BANGOR, BT20 4AG

BANKERS: Danske Bank 62-66 Bow Street Lisburn BT28 1YS

SOLICITORS: WG Maginess & Son 68 Bow Street, LISBURN, BT28 1AL

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 growth 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 Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of Committee are elected by the congregation, and each Committee serves for a period of 3 Years. 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except the Moderator, the minister in active duty in the congregation, who has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held bi-monthly each year or as appropriate. In 2023, the Kirk Session of Hillsborough Presbyterian Church met on 5 occasions.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office of eldership is undertaken by the Kirk Session.

- (i) On two successive Sundays the congregation shall be informed that an election of ruling elders is to take place and voting members invited to propose, in writing, for the consideration of the Session, any member or members qualified for the office.
- (ii) The Session having considered the proposals received and having obtained the consent of those approved, shall list the names of those to be presented to the congregation.

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. Hillsborough Presbyterian Church has been assigned to the Dromore 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 each 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 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

Hillsborough 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 congregation's mission statement is:

"We believe in God. We accept the uniqueness of the revelation of God by Jesus Christ. We rejoice in the present power of the Holy Spirit. We acknowledge our understanding of God is imperfect; our picture of Jesus is blurred; our response to the Holy Spirit is inadequate. But our goal is to present each person mature in Christ, able to express and enjoy God."

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

- Providing worship opportunities;
- Developing the faith of its members;
- Recognising young people as a vital part of today's church and seeking to facilitate their faith journey;
- Ministering to the ill, the dying and the bereaved and others in need of pastoral care;
- Offering a variety of organisations for the social, physical and spiritual development of members;
- Reaching out to non-members with the love of Christ;
- Exercising an influence on the life of the community through the involvement of members in its economic, business, educational, political, sporting and social life.

ACTIVITIES AND OBJECTIVES

Hillsborough Presbyterian Church supports a wide range of organisations providing spiritual, social and recreational activities within the congregation and the wider community. In 2023, we responded to specific identified needs within our community through the consolidation of existing groups and services based within the congregation as well as a number of one-off activities such as a Christmas Tree festival and our continuing commitment to Christmas Cracker, an event designed to support the carers of adults with learning disabilities. We have also developed a partnership with another local church which has enabled us to increase our capacity to respond to the needs of refugees and asylum seekers in our area. This involves financial and practical help to find and offset the costs involved in the initial set up of suitable accommodation. We also co-operate with another local church to offer All Nations meals monthly and, in another church setting, to assist with English language classes for Ukrainian adults.

Providing worship opportunities

At the heart of our activities is Sunday morning worship, and while we encourage members to attend worship in person, we recognise that for a small but important group of members, the experience of COVID continues to fundamentally affect their confidence in attending worship and Church activities. To respond to the needs of this group, we continue to “live stream” our services and have also restarted the practice of distributing CD recordings of the services to house-bound members of the congregation.

We recognise the need to make our worship as relevant and appealing to as many people as we can. In 2023, we appointed a new Music Co-ordinator, to lead our worship through the ministry of music. This has resulted in the introduction of a developing range and variety of praise and music being employed on Sunday mornings and has been warmly welcomed by the congregation.

Developing the faith of its members

During the autumn of 2023 the Adult Study Group twice met again in person for 2 separate 6-week programmes. Trustees are pleased to note that numbers attending have increased throughout the year.

The Prayer Group met 10 times through the year, with a clear calendar of topics supported by helpful guidance and materials. In 2023, we also hosted a 24-hour prayer vigil on the theme of global conflict.

In 2023, we ran a short series of seminars which focused on supporting parents of young children develop their faith and understanding. Again, numbers attending were low, but appear to have had a positive impact on those who attended as their regular attendance at worship has increased since the seminars took place.

Recognising young people as a vital part of today's church and seeking to facilitate their faith journey

As a church we believe that our children and young people are a significant part of the church family. Our specific provision for children and young people on Sunday mornings consists of "Flare", an innovative and interactive programme for all our young people, and 2023 saw a modest but measurable growth in numbers attending. Young people of year 8 to year 14 age groups met both virtually and in person on Sunday evenings for fun, friendship and faith development in "Ignite" and "Flame". There are also large Girl's Brigade and Boy's Brigade Companies which are open to all local children whether they have other connections with the church or not. Spark Youth Club meets every Friday night during school term and has average weekly attendance of 75 children.

During the summer of 2023, a week-long Holiday Bible Club for P1 to P7 children was organised by our Youth Development Worker and volunteer Youth Leaders. Young people also again took part in a broader community initiative called "Love for Lisburn" which focused on providing a service to our local community.

We seek to co-ordinate services to support our children and young people through a Youth Vision Group. This is made up of representatives of leaders and helpers involved in different youth organisations, and, while co-ordinating and streamlining youth-based activities, also provides a space for young people to contribute to the overall planning of activities within the congregation and local community. Our young people also led our morning worship on Children and Young Peoples Day and on the Sunday before Christmas.

In 2023 our Youth Development Worker initiated a drop-in facility to allow young people of high school age an opportunity to meet informally after school one afternoon a week, de-compress, reflect on events in their lives and relax in a safe environment. While numbers attending are low, the drop-in has had a significant pastoral role for the young people who attend.

In 2023, we were also able to offer a development opportunity for a young person who is interested in developing a career in youth work through the provision of an unpaid internship. This experience has been very positive for all concerned and is a development we would wish to pursue further should circumstances allow.

We continue to have a well-developed safeguarding system in place, with comprehensive records held of all leaders and helpers, child protection training and any concerns with related actions.

Ministering to the ill, the dying and the bereaved and others in need of pastoral care

In 2023, the role of Minister of Pastoral Visitation became vacant. We are actively seeking a replacement for this role.

We have a well-established system that links each member of Kirk Session to a group of members in geographical districts. Members of Kirk Session are expected to visit people in their district at least twice a year, and at periods of sickness, bereavement or any other critical event. Where necessary, the District Elder can refer an individual or family to other sources of support such as HOST. The primary responsibility of visiting those who are terminally ill continues to rest with our Minister, supported by the District Elder and the Minister of Pastoral Visitation.

Offering a variety of organisations for the social, physical and spiritual development of members

We provide a broad range of organisations to support the social, physical and spiritual development of our members. Each of these organisations has its own statement of purpose which outlines how it does so. We have linked each organisation to a member of Kirk Session and have a schedule of regular reports on each organisation to formal meeting of Kirk Session.

Organisations associated with the congregation are:

Spark Youth Club	Boys' Brigade
Girls' Brigade	Adult Study Group
Parent and Toddlers	Men's Group
Badminton Club	Choir
Helping Hands Knitting Group	Indoor Bowling Club
Evergreens	Presbyterian Women
Flame	Happy Stitches
Ignite	Eco-subgroup
Prayer Chain	Prayer Time
Flare	Soup Lunches
Poetry Circle	Gardening Club
Hillsborough Outreach Support Team (HOST)	

ACHIEVEMENTS AND PERFORMANCE

Worship

The congregation meets for worship each Sunday morning at 10.30am and in the evenings for special seasonal services such as Harvest Celebration, and a service to mark Maundy Thursday. We continue to use a twin track approach with both Church-based and on-line services being provided. We held Communion Services 5 times in the year on 8 January, 14 March, 9 May, 12 September and 14 November. We also celebrated Harvest and Remembrance Day with special services and held services of dedication for our leaders and members of the Girls and Boy's Brigades

As well as our regular services during the year we acknowledged God's gift of new life at ten Sacraments of Baptism, and we conducted two marriage services. We continued to give thanks for faithful service and sought to comfort those who had been bereaved during the year.

On 31st December 2023 there were 433 communicant members and 459 families connected with the congregation.

Pastoral care

Members of Kirk Session are assigned districts or localities and are tasked with maintaining oversight of the pastoral needs of members of the congregation living in that area. HOST (Hillsborough Outreach Support Team) aims to be responsive to situations of need within the congregation, local community and wider afield. HOST members responded positively to requests from the congregation and the local community, e.g., shopping, lifts to essential hospital appointments, etc. HOST also organised a 'Christmas Cracker' event to provide support for adults with learning disabilities and their carers. HOST lead the congregational response to the situation in Ukraine, offering practical and financial support to refugees from the conflict on behalf of the congregation, and is the main contact point for all support to refugees and asylum seekers

In 2021, we successfully applied for funding from the Public Health Agency which allowed us to develop a range of activities to support positive mental health among our members. We built on the success of this programme in 2022 and again in 2023 when we ran a further week-long programme to support and enhance the mental health and wellbeing of participants.

Reaching out to non-members with the love of Christ

Our modern facilities have enabled the congregation to implement its congregational mission plan which focuses on three interlinked areas:

1. Equipping ourselves for mission;
2. Serving God in our congregation and families;
3. Serving God in the community and beyond.

The congregation supports the United Appeal for Mission (£15,114) 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 what the 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, assists 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.

Exercising an influence on the life of the community through the involvement of members in its economic, business, educational, political, sporting and social life

In 2023, we received funding from Lisburn City and Castlereagh Council that enabled us to set up a Warm Bank on Church premises. The initial response to this was positive, but at the request of those attending, this was changed to the provision of a soup lunch once a week. This has proven to be a significant development, particularly for older people living alone.

Throughout the year, the congregation supported the Lisburn Foodbank. The response from the congregation remains excellent, with the items of foodstuff and monetary donations gratefully received.

We have developed a positive working relationship with our local primary school, mainly through the efforts of our Youth Development Worker who regularly takes assemblies in the school, encouraging them to attend, for example, our weekly youth club.

We are also fortunate to have two members of the congregation as Governors of the local Primary School.

We continue to make our premises available to local community groups, including exercise classes, Blood Transfusion Sessions, and one-off events such as the Honey Fair.

We also run annual Antiques and Collectibles and Christmas Craft Fairs as fundraising events which also cement our place in the local community and further afield.

However, a key element of our outreach to the local community remains the monthly car boot sale. This attracts a core of 30 participants with stalls or car park spaces. Many of these are also fundraising for charities or community organisations such as the Rotary Club. The car boot sale has become a significant community hub for Hillsborough and the surrounding areas.

TRUSTEES ANNUAL REPORT (cont'd)

Presbytery

In 2023, the Presbytery of Dromore held several in-person meetings. The congregation was represented at these by our minister and a representative elder. This continues to provide an important link between the congregation and the wider structures of the Church.

General Assembly

In June 2023, the General Assembly met in person. Hillsborough Presbyterian Church was represented by the Minister and one member of Kirk Session.

Property

The Church Property Sub-committee met in person through 2023 and continues to implement a programme of maintenance and repair of Church premises. This includes regular fire and asbestos risk inspections; legionella checks; boiler services and general building maintenance. We also funded and oversaw the installation of a stair lift in our manse property.

In 2023, we appointed a new Church Officer following an open recruitment process.

In addition, in 2022, Trustees, through a small sub-group, successfully applied for funding to transform an area of waste ground into a community garden. This work was completed in 2023. We celebrated this event with a community event in the garden, emphasising that the garden is open to everyone. It is gratifying to note that members of the public are already using the garden as a place of rest and contemplation.

Volunteers

In 2023, the congregation appointed a new Congregational Committee. This meant that membership of all sub-committees was subject to change as new members were assigned to different tasks and responsibilities. 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. The Trustees also wish to acknowledge the commitment of all leaders and helpers involved in the leadership of the full range of activities which the church offers.

TRUSTEES ANNUAL REPORT (cont'd)

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.

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income comes from members' contributions through the Weekly Freewill Offering. There were 295 contributing families during the year (293 in 2022) donating a total including Gift Aid of £159,789 compared to £157,899 in the previous year.

Total income of the congregation was £322,493 compared to £314,783 for 2022.

Total Expenditure of the congregation during the year was £371,213 compared to £340,530 for 2022.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

THE PRESBYTERIAN CHURCH IN IRELAND ANNUAL REPORT

For the year ended 31 December 2023

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.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves which it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 3 months' normal expenditure. At the end of the year unrestricted reserves were £35,000.

(Funds held in capital Reserve were to be invested in the PCI General Investment Fund. A decision on making this investment was deferred by the finance committee due to the uncertainty created in the financial markets by Brexit)

RISK REVIEW

(provide a summary of the Trustees' assessment of principal risks)

A review of major risks is regularly 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 finances of the congregation at stated meetings and by encouraging members in their regular giving. We have clear policies such as Health and Safety and Taking Care which are regularly updated. One member of Kirk Session also acts as the Designated Person for Child Protection within the congregation.

Approved by the Kirk Session at a meeting on 10 September 2024 and signed on its behalf by:

Rev Dr Allen Sleith
10 September 2024

Joyce McKee
10 September 2024

Hillsborough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105135

Annual return

QUALIFIED INDEPENDENT EXAMINERS OR AUDITORS REPORT TO THE TRUSTEES OF HILLSBOROUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I am reporting on the financial statements of HILLSBOROUGH PRESBYTERIAN CHURCH for the year ended 31 December 2023 which are set out on pages 13 to 25.

Respective responsibilities of Charity Trustees and examiner

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

It is my responsibility to:-

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the financial statements do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities 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;
4. That there is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

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

RICHARD C SHIELDS MA, ACA

ADRIAN HALL & CO

Chartered Accountants and Reporting Accountants

100 Main Street, BANGOR, Co Down, BT20 4AG

Accounts

Hillsborough Presbyterian Church a congregation of the Presbyterian Church in Ireland

**Financial Statements
for the year ended 31 December 2022**

Registered with the Charity Commission for Northern Ireland NIC105135

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

STATEMENT OF FINANCIAL ACTIVITY
For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 £	2021 £
Income and Endowments from:						
Donations and legacies	2	167,296	72,508		239,804	229,004
Charitable activities	3	500	71,293		71,793	36,009
Other trading activities	4				0	0
Investments	5	662	742		1,404	1,126
Other	6	508	1,274		1,782	5,470
Total		168,966	145,817	0	314,783	271,609
Expenditure on:						
Raising Funds	7	718			718	718
Charitable activities	8	214,226	125,586		339,812	279,335
Other	9				0	0
Total		214,944	125,586	0	340,530	280,053
Net gains/(losses) on investments			0	0		0
Net Income/ (expenditure)		-45,978	20,231	0	-25,747	-8,444
Transfers between funds	18	-2,404	2,404			0
Gains/(losses) on revaluation of fixed assets	13	-5,748	-2,751	-2,703	-11,202	21,113
Net movement in funds		-54,130	19,884	-2,703	-36,949	12,669
Reconciliation of funds:						
Total funds brought forward		1,691,158	136,106	32,876	1,860,140	1,847,471
Total funds carried forward		1,637,028	155,990	30,173	1,823,191	1,860,140

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

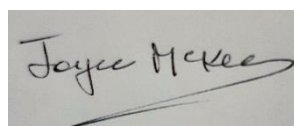
BALANCE SHEET
As at 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets						
Tangible assets	12	1,458,849	0	0	1,489,849	1,501,770
Investments	13	86,976	34,402	30,173	151,551	122,420
Total fixed assets		1,545,825	34,402	30,173	1,610,400	1,624,190
Current assets						
Debtors	14	12,541	30,724	0	43,265	13,427
Current Investments		0	0	0	0	0
Cash at bank and in hand	15	84,730	112,875	0	197,605	185,156
Total current assets		97,271	143,599	0	240,870	198,583
Liabilities						
Creditors: Amounts falling due within one year	16	6,038	22,011	0	28,079	24,402
Net Current assets		91,203	121,588	0	212,791	174,181
Total assets less current liabilities						
Creditors: amounts falling due after more than one year	17	0	0	0	0	0
Provisions for liabilities		0	0	0	0	0
Total net assets or liabilities		1,637,028	155,990	30,173	1,823,191	1,798,371
Funds of the charity						
Endowment funds	18	0	0	30,173	30,173	32,876
Restricted income funds	18	0	155,990	0	155,990	136,106
Unrestricted funds	18	1,637,028	0	0	1,637,028	1,691,158
Revaluation reserve		0	0	0	0	0
Total charity funds		1,637,028	155,990	30,173	1,823,191	1,860,140

Approved by the Kirk Session at a meeting on 9th July 2023 and signed on its behalf by :



Rev Dr Allen Sleith, 9th July 2023



Joyce McKee, 9th July 2023

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015).

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the congregation is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

1. ACCOUNTING POLICIES (cont'd)

INCOMING RESOURCES

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the congregation becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

(ii) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income) the incoming resources and related expenditure are reported gross in the SoFA.

(iii) Grants and donations

Grants and donations are only included in the SoFA when the congregation has unconditional entitlement to the resources.

(iv) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(v) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(vi) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vii) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(viii) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(ix) Investment income

This is included in the accounts when receivable.

(x) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

(xi) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the congregation to pay out resources.

(xii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(xiii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(xiv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

(xv) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

Buildings:	- over 50 years
Fixtures, fittings and equipment	- over 10 years
Motor Vehicles	- over 4 years
Computers, software and technical equipment	- over 4 years

(xvi) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

HILLSBOROUGH PRESBYTERIAN CHURCH
a congregation of the Presbyterian Church in Ireland

Notes to the Accounts
31 December 2022

2. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Recorded giving	129,575	55,572		185,147	177,061
Loose	1,138	335		1,473	799
Donations and gifts	8,259	4,272		12,531	5,665
Gift Aid	28,324	12,329		40,653	39,479
Legacies and bequest				0	6,000
	167,296	72,508	0	239,804	229,004

3. Charitable Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Income from charitable activities	500	21,124		21,624	7,948
Fees from weddings and funerals				0	0
Membership fees		6,089		6,089	2,792
Fundraising events		5,757		5,757	1,529
Grants		38,323		38,323	23,740
	500	71,293	0	71,793	36,009

4. Other Trading Activities

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Letting of premises	0	0	0	0	0
Trading income	0	0	0	0	0
	0	0	0	0	0

5. Investments

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Deposit Interest	409	24		433	335
General Investment Fund	253	718		971	791
Property Rents				0	0
Other investment income				0	0
	662	742	0	1,404	1,126

Notes to the Accounts
31 December 2022

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Insurance Claims				0	
Other Income	508	1,274		1,782	5,470
	508	1,274	0	1,782	5,470

7. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
FWO envelopes	718			718	718
Fundraising events				0	0
	718	0	0	718	718

8. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
General Assembly Assessments	25,732			25,732	27,043
Presbytery Fees	1,170			1,170	949
Ministry and support staff costs	114,532	9,840		124,372	105,949
Congregational running expenses	66,980	76,486		143,466	99,539
Donations to Missions & charities		34,609		34,609	38,520
Governance costs	5,812	4,651		10,463	7,335
	214,226	125,586	0	339,812	279,335

9. Other Expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Investment Property expenses	0	0	0	0	0
	0	0	0	0	0

Notes to the Accounts
31 December 2022

10. Employees

	Total Funds 2022	Total Funds 2021
Employment Costs	£	£
Wages and Salaries	102,219	86,803
Social Security Costs	10,387	8,708
Pension contributions	13,937	13,538
	126,543	109,049

Number of employees

The average number of employees, including the minister of the congregation, during the year was:

	2022	2021
Average number of employees	5	4

There were no employees who received emoluments (excluding pension costs) exceeding £60,000.

11. Pension Costs

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were:

	Total Funds 2022	Total Funds 2021
	£	£
Contributions	10,833	10,595

The congregation operates a defined pension contribution policy for its employees. The scheme and its assets are held by an independent scheme manager. The pension charge represents the contributions due from the congregation during the year:

	Total Funds 2022	Total Funds 2021
	£	£
Contributions	3,103	2,943

Notes to the Accounts
31 December 2022

12. TANGIBLE FIXED ASSETS	Land & Buildings	Fixtures & Fittings	Vehicles	Total 2022
Cost or Valuation	£	£	£	£
At start of year	1,861,850	67,330	0	1,929,180
Additions			0	0
Disposals	0	-30,100	0	-30,100
At end of year	1,861,850	37,230	0	1,899,080

Depreciation

At start of year	377,172	50,238	0	427,410
Provision for year	37,233	5,688	0	42,921
Disposals	0	-30,100	0	-30,100
At end of year	414,405	25,826	0	440,231

Net Book Value

At start of year	1,484,678	17,092	0	1,501,770
At end of year	1,447,445	11,404	0	1,458,849

13. Investments		Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Value at start of year	92,724	42,051	32,876	167,651	122,419
Additions	0		0	0	29,325
Disposals	0	-4,898		-4,898	-5,206
Gains / (Losses) on revaluation	-5,748	-2,751	-2,703	-11,202	21,113
Value at end of year	86,976	34,402	30,173	151,551	167,651

14. Debtors

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Gift Aid Recoverable	5,401	4,309		9,710	11,189
Accounts Recoverable	7,140	26,415		33,555	15,906
	12,541	30,724	0	43,265	27,095

Notes to the Accounts
31 December 2022

15. Cash at Bank

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Danske Bank	84,730	112,608	0	197,338	187,759
Santander	0	267	0	267	267
Cash in hand	0	0	0	0	0
	84,730	112,875	0	197,605	188,026

16. Creditors: Amount falling due within one year

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Accruals	6,068	22,011	0	28,079	24,402
Interest Free Loan	0	0	0	0	0
Other	0	0	0	0	0
	6,068	22,011	0	28,079	24,402

17. Creditors: amount falling due after more than one year

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
	0	0	0	0	0
	0	0	0	0	0

18. Fund balances and reconciliation of funds

	Balance at 01 Jan 2022	Income	Expenditure	Gains / Losses	Transfer	Balance at 31 Dec 2022
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	1,554,069	168,966	-214,944	0	-4,904	1,503,187
Capital Reserve	9,365	0	0	0	2,500	11,865
Capital Reserve GIF	92,724			-5,748	0	86,976
Reserve Fund	35,000	0	0	0	0	35,000
Presbyterian Mutual Society	0	0	0	0	0	0
	1,691,158	168,966	-214,944	-5,748	-2,404	1,637,028

Notes to the Accounts
31 December 2022

	Balance at 01 Jan 2022	Income	Expenditure	Gains / Losses	Transfer	Balance at 31 Dec 2022
	£	£	£	£	£	£
Restricted Funds						
Helping Hands	680	314	-630			364
HPC Fundraising	7,951	16,900	-2,546		-4,657	17,648
Catering	0	500	-157		-343	0
Manse Reserve Fund	15,925			-991		14,934
Zambia 2019	0	0	0			0
Property Fund	28,004	18,254	-16,872		2,000	31,386
Property Jubilee Garden	0	23,670	-35,001		11,398	67
Youth Development Fund	31,740	17,919	-9,840			39,819
Ukraine		4,594	-2,137			2,457
United Appeal Fund	0	13,778	-14,007		229	0
World Development Appeal	0	9,957	-9,957			0
Moderators Appeal		4,030	-4,030			0
Sunday School Fund	74	87	0			161
Summer Scheme Fund	978	525	-355			1,148
Organisations	717	1,548			-2,149	116
Organ Fund	10,373			-853		9,520
Young Adults Group	10,579			-625		9,954
Percy Bell	5,180			-282	-4,898	0
Evergreens	748	149	-74			823
Parent & Toddler	63	150				213
Host	44	6,463	-3,624		20	2,903
Choir	131					131
Choir Robes	255					255
Presbyterian Men	38					38
Presentation Fund		2,215	-2,215			0
Girls' Brigade	4,368	8,103	-7,141		-238	5,092
Boys' Brigade	11,827	6,264	-4,804		262	13,550
Presbyterian Women	1,010	2,826	-2,733		790	1,893
Indoor Bowling	734	540	-151		-250	873
Badminton Club	540	463	-30		-400	572
Youth Account	4,147	6,568	-9,282		640	2,073
	136,106	145,817	-125,586	-2,751	2,404	155,990

Notes to the Accounts
31 December 2022

18. Fund balances and reconciliation of funds (cont)

	Balance at 01 Jan 2022 £	Income £	Expenditure £	Gains / Losses £	Transfer £	Balance at 31 Dec 2022 £
Endowment Funds						
Henry Bell 1	1,052	0	0	-87	0	965
George Bell	1,678	0	0	-138	0	1,540
John Lappin	2,543	0	0	-209	0	2,334
Philpot and Archer	386	0	0	-32	0	354
Miss Patterson	226	0	0	-18	0	208
Miss Bell	852	0	0	-70	0	782
J Sterritt	1,065	0	0	-87	0	978
Miss EJ Brown	399	0	0	-32	0	367
Henry Bell 2	1,651	0	0	-136	0	1,515
James D Dorman	1,119	0	0	-92	0	1,027
Miss M Gardner	346	0	0	-28	0	318
Miss M Wilkinson	1,971	0	0	-162	0	1,809
Henry Bell 3	1,052	0	0	-87	0	965
Andrew Lillie	213	0	0	-18	0	195
Main Street House	533	0	0	-44	0	489
Rev JH Orr	240	0	0	-20	0	220
Mrs EF Orr	160	0	0	-13	0	147
Emily M Smyth	4,115	0	0	-339	0	3,776
Miss Mary Starrett	892	0	0	-73	0	819
Miss Sadie Baxter	399	0	0	-32	0	367
Thomas G Tate	2,396	0	0	-197	0	2,199
Mrs M Ball	866	0	0	-72	0	794
Isaac Mahood	533	0	0	-44	0	489
Edith Irvine Memorial Bequest	8,189	0	0	-673	0	7,516
	32,876	0	0	-2,703	0	30,173
Total Funds	1,860,140	314,783	-340,530	-11,202	0	1,823,191

Notes to the Accounts
31 December 2022

19. Related Party Transactions

One of the Trustees, the minister of the congregation received remuneration of £45,137 and expenses of £6,647 for acting in that capacity. Pension contribution of £10,833 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration.

During the year the congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland a separate charity:

£14,898 for congregational assessments

£14,007 towards the United Appeal

£9,957 toward the World Development Appeal

£4,030 Moderators Appeal

The congregation contributed £1,170 towards Presbytery Assessments during the year.

There were no other related party transactions.

Hillsborough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105135

Annual report

Hillsborough Presbyterian Church a congregation of the Presbyterian Church in Ireland

**Trustees Annual Report for the year
ended 31 December 2022**

Registered with the Charity Commission for Northern Ireland NIC105135

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Hillsborough Congregation of the Presbyterian Church in Ireland
49 Lisburn Street, HILLSBOROUGH, BT26 6AB

Registered Charity in Northern Ireland NIC105135

CHARITY TRUSTEES

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

Rev Dr Allen Sleith	Mr Derek McClelland
Mrs Elizabeth Arthur	Miss Joyce McKee
Mr Maurice Arthur	Mrs Olive McKibbin
Mrs Christine Bell	Mr Carson McMullan
Mrs Ann Davey	Mr Cecil Murphy
Mrs Grace Davin	Mr Edward Poots
Mrs Helen Dunlop	Mrs Barbara Reid
Mr William Dunlop	Miss Lyndsey Shields
Mr Michael Francey	Mr David Surgenor
Mrs Denise Henry	Mr Michael Warnock
Mr Jon Henry	Mr David Workman

PRINCIPAL OFFICE BEARERS

Minister

Rev Dr Allen Sleith

Clerk of Session

Miss Joyce McKee

Treasurer

Mr Carl Thompson (Acting)

INDEPENDENT EXAMINER: Adrian Hall & Co Chartered Accountants 1st Floor, 100 Main Street, BANGOR, BT20 4AG

BANKERS: Danske Bank 62-66 Bow Street Lisburn BT28 1YS

SOLICITORS: WG Maginess & Son 68 Bow Street, LISBURN, BT28 1AL

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 growth 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 Session 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except the Moderator, the minister in active duty in the congregation, who has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held bi-monthly each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attender at its ordinances. The selection of those proposed to be called to the office of eldership is undertaken by the Kirk Session.

- (i) On two successive Sundays the congregation shall be informed that an election of ruling elders is to take place and voting members invited to propose, in writing, for the consideration of the Session, any member or members qualified for the office.
- (ii) The Session having considered the proposals received and having obtained the consent of those approved, shall list the names of those to be presented to the congregation.

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. Hillsborough Presbyterian Church has been assigned to the Dromore 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 each 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

Hillsborough 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 congregation's mission statement is:

"We believe in God. We accept the uniqueness of the revelation of God by Jesus Christ. We rejoice in the present power of the Holy Spirit. We acknowledge our understanding of God is imperfect; our picture of Jesus is blurred; our response to the Holy Spirit is inadequate. But our goal is to present each person mature in Christ, able to express and enjoy God."

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

- Providing worship opportunities;
- Developing the faith of its members;
- Recognising young people as a vital part of today's church and seeking to facilitate their faith journey;
- Ministering to the ill, the dying and the bereaved and others in need of pastoral care;
- Offering a variety of organisations for the social, physical and spiritual development of members;
- Reaching out to non-members with the love of Christ;
- Exercising an influence on the life of the community through the involvement of members in its economic, business, educational, political, sporting and social life.

ACTIVITIES AND OBJECTIVES

Hillsborough Presbyterian Church supports a wide range of organisations providing spiritual, social and recreational activities within the congregation and the wider community. In 2022, we responded to specific identified needs within our community through the development of four new initiatives ie a Parent and Toddler Group; a Men's Group; a Gardening Club and the provision of a Warm Bank/warm space. We were also able to produce a one-off Christmas event using our outdoor space and to reinstate Christmas Cracker, an event designed to support the carers of adults with learning disabilities.

At the heart of our activities is Sunday morning worship, and 2022 completed our return to in-person worship. However, for a small but important number of members, the experience of COVID has fundamentally affected their confidence in attending worship and Church activities, and they remain restricted in their engagement with the Church. To respond to the needs of this group, we continue to "live stream" our services and have also restarted the practice of distributing CD recordings of the services to house-bound members of the congregation.

As a church we believe that our children and young people are a significant part of the church family. Our specific provision for children and young people on Sunday mornings consists of "Flare", an innovative and interactive programme for all our young people. Young people of year 8 to year 14 age groups met both virtually and in person on Sunday evenings for fun, friendship and faith development in "Ignite" and "Flame". There is also a large GB and BB Company which are open to all local children whether they have other connections with the church or not. In October 2022, Spark Youth Club commenced. Spark meets every Friday night during school term and has weekly attendances of 60 or more children. The appointment of a new full-time Youth Development Worker in September 2022 has greatly enhanced these activities.

During the summer of 2022, a week-long Holiday Bible Club for P1 to P7 children was organised by volunteer Youth Leaders. Young people also took part in a broader community initiative called "Love for Lisburn" which focused on providing a service to our local community.

CONGREGATIONAL ORGANISATIONS	
Spark Youth Club	Boys' Brigade
Girls' Brigade	Adult Study Group
Parent and Toddlers	Men's Group
Badminton Club	Choir
Helping Hands Knitting Group	Indoor Bowling Club
Evergreens	Presbyterian Women
Flame	Happy Stitchers
Ignite	Hillsborough Outreach Support Team
Prayer Chain	Prayer Time
Flare	Soup Lunches
Poetry Circle	Gardening Club

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday morning at 10.30am and in the evenings for special seasonal services such as Harvest Celebration, a service to mark Maunday Thursday, or the induction of our new Youth Development Worker. We continue to use a twin track approach with both Church-based and on-line services being provided. We held Communion Services 4 times in the year on 9 January, 8 May, 4 September and 6 November. We also celebrated Harvest and Remembrance Day. During the Harvest period the Church supported the Lisburn Foodbank and the response from the congregation was excellent, with the items of foodstuff and monetary donations gratefully received. We continue to support the Food Bank through weekly donations.

We constantly strive to make worship as relevant as possible to all age groups and through it to deepen everyone's faith. We recognise the need to maintain the difficult balance between traditional and contemporary items of praise but feel it is essential that the congregation should be able to fully take part in singing praise.

During the autumn the Adult Study Group met again in person.

As well as our regular services during the year we acknowledged God's gift of new life at six Sacraments of Baptism, and we conducted seven marriage services. We continued to give thanks for faithful service and sought to comfort those who had been bereaved during the year.

On 31st December 2022 there were 455 communicant members and 450 families connected with the congregation.

Pastoral care

Members of Kirk Session are assigned districts or localities and are tasked with maintaining oversight of the pastoral needs of members of the congregation living in that area. Services continue to be live streamed and are also available on YouTube. Members who could not attend, or access on-line services continued to be provided with a CD of the Sunday Service.

HOST (Hillsborough Outreach Support Team) aims to be responsive to situations of need within the congregation, local community and wider afield. HOST members responded positively to requests from the congregation and the local community, e.g., shopping, lifts to essential hospital appointments, etc. HOST also organised an on-line 'Christmas Cracker' event to provide support for adults with learning disabilities and their carers. HOST also lead the congregational response to the situation in Ukraine, offering practical and financial support to refugees from the conflict on behalf of the congregation.

Mental Health Week:

In 2021, we successfully applied for funding from the Public Health Agency which allowed us to develop a range of activities to support positive mental health among our members. We built on the success of this programme in 2022 and ran a further week-long programme to support and enhance the mental health and wellbeing of participants.

Mission and outreach

Our modern facilities have enabled the congregation to implement its congregational mission plan which focuses on three interlinked areas:

1. Equipping ourselves for mission;
2. Serving God in our congregation and families;
3. Serving God in the community and beyond.

The congregation supports the United Appeal for Mission (£14,007) 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 what the 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, assists 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.

TRUSTEES ANNUAL REPORT (cont'd)

Presbytery

In 2022, the Presbytery of Dromore held several in-person meetings. The congregation was represented at these by our minister and a representative elder. This continues to provide an important link between the congregation and the wider structures of the Church.

General Assembly

In June 2022, the General Assembly met in person. Hillsborough Presbyterian Church was represented by the Minister and one member of Kirk Session.

Property

The Church Property Sub-committee met in person through 2022 and continues to implement a programme of maintenance and repair of Church premises.

In addition, in 2022, Trustees, through a small sub-group, successfully applied for funding to transform an area of waste ground into a community garden. This work began in 2022 and is scheduled for completion in 2023.

Organisations

The complete range of organisations at Hillsborough is included on the Church website and in an information leaflet which is distributed to all members.

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. The Trustees also wish to acknowledge the commitment of all leaders and helpers involved in the leadership of the full range of activities which the church offers.

TRUSTEES ANNUAL REPORT (cont'd)

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.

TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income comes from members' contributions through the Weekly Freewill Offering. There were 293 contributing families during the year (284 in 2021) donating a total including Gift Aid of £157,899 compared to £155,233 in the previous year.

Total income of the congregation was £314,783 compared to £271,609 for 2021.

Total Expenditure of the congregation during the year was £340,530 compared to £280,053 for 2021.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". 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.

THE PRESBYTERIAN CHURCH IN IRELAND ANNUAL REPORT

For the year ended 31 December 2022

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.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves which it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least 3 months' normal expenditure. At the end of the year unrestricted reserves were £35,000.

(Funds held in capital Reserve were to be invested in the PCI General Investment Fund. A decision on making this investment was deferred by the finance committee due to the uncertainty created in the financial markets by Brexit)

RISK REVIEW

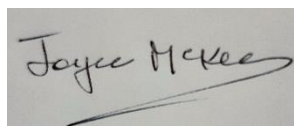
(provide a summary of the Trustees' assessment of principal risks)

A review of major risks is regularly 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 finances of the congregation at stated meetings and by encouraging members in their regular giving. We have clear policies such as Health and Safety and Taking Care which are regularly updated. One member of Kirk Session also acts as the Designated Person for Child Protection within the congregation. During the lockdown periods resulting from COVID, when the Trustees and Congregational Committee could not meet in person, the Standing Committee forwarded to Session and Committee members a monthly financial analysis of the Church's expenditure and income. In-person meetings resumed as soon as it was assessed as safe to do so.

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



Rev Dr Allen Sleith
12 September 2023



Joyce McKee
12 September 2023

Hillsborough Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105135

Annual return

QUALIFIED INDEPENDENT EXAMINERS OR AUDITORS REPORT TO THE TRUSTEES OF HILLSBOROUGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I am reporting on the financial statements of HILLSBOROUGH PRESBYTERIAN CHURCH for the year ended 31 December 2022 which are set out on pages 13 to 25.

Respective responsibilities of Charity Trustees and examiner

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

It is my responsibility to:-

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the financial statements do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities 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;
4. That there is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

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

RICHARD C SHIELDS MA, ACA

ADRIAN HALL & CO

Chartered Accountants and Reporting Accountants

100 Main Street, BANGOR, Co Down, BT20 4AG