

Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105157

Details

Known as Railway Street Presbyterian Church

Status Received

Registered 2016-08-05

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

Contact

Address 11 Portulla Drive
Lisburn
County Antrim
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BT28 3JS

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Website www.railwaystreet.org

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	£399,739	£333,411	£-578,677	4

Trustees

Name	Role	Appointed
Aaron Curragh		
Adam Woods		
Alan Wall		
Bryan Nelson		
Daniel Nelson		
David Artt		
Diarmid Finnegan		
Gordon Lindsay		
Gordon Wallace		
Heather Henry		
Ian Barron		
Ian Menown		
Ivan Woods		
Jean Murray		
John McCleary		
Maurice Gowdy		
Michael Davidson		
Sam Mitchell		
Stephen Johnston		

Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105157

Accounts

Railway Street Presbyterian Church

Accounts for year ended

31 December 2024

Statement of Financial Activity

Income & Endowments from:	Notes	Unrestricted	Restricted	Endowment	Total
Donations and legacies	2	215,424	97,993	0	313,417
Charitable activities	3	0	66,138	0	66,138
Other trading activities	4	10,169	0	0	10,169
Investments	5	218	0	1,407	1,625
Other	6	8,389	0	0	8,389
Total		234,200	164,131	1,407	399,739
Expenditure on:					
Raising funds	7	0	0	0	0
Charitable activities	8	209,379	124,000	32	333,411
Other	9	0	0	0	0
Total		209,379	124,000	32	333,411
Net gains / (losses) on investments		0	0	2,686	2,686
Net income / expenditure					
Transfers between funds		632	743	(1,375)	0
Gains / losses on revaluation of fixed assets		0	0	0	0
Net movement in funds					
Reconciliation of funds:		25,453	40,874	2,686	69,014
Total funds brought forward		(19,961)	(524,304)	56,798	(487,467)
Total funds carried forward		5,492	(483,430)	59,484	(418,454)

Balance Sheet

Fixed assets:	Notes	Unrestricted	Restricted	Endowment	Total
Tangible assets	12	0	0	0	0
Heritage assets		0	0	0	0
Investments	13	0	0	0	0
Total fixed assets		0	0	0	0
Current assets					
Debtors	14	0	0	0	0
Current investments	18	0	0	59,485	59,485
Cash at bank and in hand (overdrawn)	15	5,492	95,247	0	100,739
Total current assets		5,492	95,247	59,485	160,244
Liabilities					
Bank Loans & Overdrafts	16	(578,677)	0	0	(578,677)
Net current assets		(573,186)	95,247	59,485	(418,454)
Total assets less current liabilities		(573,186)	95,247	59,485	(418,454)
Creditors: amounts falling due after more than 1 year	17	0	0	0	0
Provisions for liabilities					
Total nets assets / liabilities		(573,946)	95,247	59,485	(418,454)
Funds of the Charity					
Endowment funds	18	0	0	59,485	59,485
Restricted income funds	18	0	95,247	0	95,247
Unrestricted funds	18	5,492	0	0	5,492
Bank Loan	18	(578,677)	0	0	(578,677)
Total charity funds		(573,186)	95,247	59,485	(418,454)

1 Detailed Notes for the Congregational Accounts as below

2 Donations and legacies	Unrestricted	Restricted	Endowment	Total
Recorded giving	131,434	75,638	0	207,072
Loose collections	3,255	0	0	3,255
Donations & gifts	63	0	0	63
Gift Aid	29,953	22,355	0	52,308
Legacies & Bequests	50,719	0	0	57,559
Total	215,424	97,993	0	313,418
3 Charitable activities	Unrestricted	Restricted	Endowment	Total
Income from charitable activities	0	66,138	0	66,138
Fees from weddings, funerals, etc.	0	0	0	0
Total	0	66,138	0	66,138
4 Other trading activities	Unrestricted	Restricted	Endowment	Total
Letting of car park and halls	10,169	0	0	10,169
Trading income	0	0	0	0
Total	10,169	0	0	10,169
5 Investments	Unrestricted	Restricted	Endowment	Total
Deposit interest	218	0	0	218
General Investment Fund	0	0	1,407	1,407
Property Rents	0	0	0	0
Other investment income	0	0	0	0
Total	218	0	1,407	1,625
6 Other income	Unrestricted	Restricted	Endowment	Total
Insurance claims	0	0	0	0
Other income	8,389	0	0	8,389
Total	8,389	0	0	8,389
7 Raising funds	Unrestricted	Restricted	Endowment	Total
FWO envelopes	0	0	0	0
Fundraising events	0	0	0	0
Total	0	0	0	0
8 Charitable activities	Unrestricted	Restricted	Endowment	Total
General Assembly Assessments	14,479	0	0	14,479
Presbytery fees	1,274	0	0	1,274
Ministry and support staff costs	129,987	0	0	129,987
Congregational running expenses	60,639	61,107	32	121,778
Donations to Missions and charities	3,000	62,893	0	65,893
Governance costs	0	0	0	0
Total	209,379	124,000	32	333,411
9 Other	Unrestricted	Restricted	Endowment	Total
Investment properties expenditure	0	0	0	0
Total	0	0	0	0
10 Employees	Total			
Wages and salaries	105,944			
Social Security costs	7,064			
Pension contributions	15,853			
Total	128,861			

11 Pension Costs	Total						
Minister		10,845					
Deaconess		3,527					
Youth Worker		1,481					
12 Tangible Fixed Assets	Land & bldgs	Fix & Fit	Vehicles	Total			
Cost	0	0	0	0		0	
Depreciation	0	0	0	0		0	
Net Book Value	0	0	0	0		0	
13 Investments Fixed Assets	Year						
Value		0					
14 Debtors	Unrestricted	Restricted	Endowment				
Total	0	0	0			0	
15 Cash at Bank and in hand	Unrestricted	Restricted	Endowment	Total			
Danske Bank current accounts	5,492	95,247	0	100,739			
Cash in hand	0	0	0	0		0	
Total	5,492	95,247	0	100,739			
16 Creditors: amount falling due within 1 year	Unrestricted	Restricted	Endowment				
Danske Bank Loan Account	(578,678)	0	0				
Total	(578,678)	0	0				
17 Creditors: amount falling due after 1 year	Unrestricted	Restricted	Endowment				
Creditors - falling due after 1 year	0	0	0				
Total	0	0	0				
18 Fund balances and reconciliation of funds	Fund	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Unrestricted Funds							
General Fund	(19,961)	234,200	209,379	0	632	5,492	
Total	(19,961)	234,200	209,379	0	632	5,492	
Loan Accounts	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end	
Danske Bank Loan Account	(601,833)	0	53,986	0	77,141	(578,678)	
	(601,833)	0	53,986	0	77,141	(578,678)	
Restricted Funds							
Property / Building	61,457	97,993	7,121		(75,498)	76,831	
Mission & Charities	0	18,041	18,141		100	0	
PW	817	10,007	8,484		-800	1540	
1st Lisburn BB	6,053	18,367	17,080		0	7,340	
Girls Brigade	3,587	6,726	5,857		0	4,456	
Indoor Bowling Club	1,914	0	0		0	1,914	
422 Club	688	1219	1030		(200)	677	
Youth Club	83	0	77		0	6	
Youth Council	2,414	2,600	2,818		0	2,196	
Ganaway Camp	517	9,177	9,407		0	287	
Total	77,530	164,130	70,015	0	(76,398)	95,247	
Endowment Funds							
Endowment Fund	0	1407	32	0	(1,375)	0	
Investment Fund	56,799	0	0	2,686	0	59,485	
Total	56,799	1,407	32	2,686	(1,375)	59,485	
Overall Total	(487,465)	399,737	333,412	2,686	0	(418,454)	

Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105157

Accounts

Railway Street Presbyterian Church

Accounts for year ended

31 December 2023

Statement of Financial Activity

Income & Endowments from:	Notes	Unrestricted	Restricted	Endowment	Total
Donations and legacies	2	160,471	99,718	0	260,190
Charitable activities	3	0	68,614	0	68,614
Other trading activities	4	9,724	0	0	9,724
Investments	5	125	0	1,108	1,234
Other	6	548	0	0	548
Total		170,869	168,332	1,108	340,311
Expenditure on:					
Raising funds	7	0	0	0	0
Charitable activities	8	181,401	136,646	26	318,073
Other	9	0	0	0	0
Total		181,401	136,646	26	318,073
Net gains / (losses) on investments		0	0	4,713	4,713
Net income / expenditure					
Transfers between funds		554	529	(1,083)	0
Gains / losses on revaluation of fixed assets		0	0	0	0
Net movement in funds					
Reconciliation of funds:		(9,978)	32,215	4,712	26,951
Total funds brought forward		(9,983)	(556,519)	52,086	(514,416)
Total funds carried forward		(19,961)	(524,304)	56,798	(487,465)

Balance Sheet

Fixed assets:	Notes	Unrestricted	Restricted	Endowment	Total
Tangible assets	12	0	0	0	0
Heritage assets		0	0	0	0
Investments	13	0	0	0	0
Total fixed assets		0	0	0	0
Current assets					
Debtors	14	0	0	0	0
Current investments	18	0	0	56,799	56,799
Cash at bank and in hand (overdrawn)	15	(19,961)	77,530	0	57,569
Total current assets		(19,961)	77,530	56,799	114,368
Liabilities					
Bank Loans & Overdrafts	16	(601,833)	0	0	(601,833)
Net current assets		(621,794)	77,530	56,799	(487,465)
Total assets less current liabilities		(621,794)	77,530	56,799	(487,465)
Creditors: amounts falling due after more than 1 year	17	0	0	0	0
Provisions for liabilities					
Total nets assets / liabilities		(621,794)	77,530	56,799	(487,465)
Funds of the Charity					
Endowment funds	18	0	0	56,799	56,799
Restricted income funds	18	0	77,530	0	77,530
Unrestricted funds	18	(19,961)	0	0	(19,961)
Bank Loan	18	(601,833)	0	0	(601,833)
Total charity funds		(621,794)	77,530	56,799	(487,465)

1 Detailed Notes for the Congregational Accounts as below

2 Donations and legacies	Unrestricted	Restricted	Endowment	Total
Recorded giving	128,204	79,091	0	207,295
Loose collections	1,834	0	0	1,834
Donations & gifts	63	380	0	443
Gift Aid	30,372	20,247	0	50,619
Legacies & Bequests	0	0	0	0
Total	160,471	99,718	0	260,191

3 Charitable activities	Unrestricted	Restricted	Endowment	Total
Income from charitable activities	0	68,614	0	68,614
Fees from weddings, funerals, etc.	0	0	0	0
Total	0	68,614	0	68,614

4 Other trading activities	Unrestricted	Restricted	Endowment	Total
Letting of car park and halls	9,724	0	0	9,724
Trading income	0	0	0	0
Total	9,724	0	0	9,724

5 Investments	Unrestricted	Restricted	Endowment	Total
Deposit interest	125	0	0	125
General Investment Fund	0	0	1,108	1,108
Property Rents	0	0	0	0
Other investment income	0	0	0	0
Total	125	0	1,108	1,234

6 Other income	Unrestricted	Restricted	Endowment	Total
Insurance claims	0	0	0	0
Other income	548	0	0	548
Total	548	0	0	548

7 Raising funds	Unrestricted	Restricted	Endowment	Total
FWO envelopes	0	0	0	0
Fundraising events	0	0	0	0
Total	0	0	0	0

8 Charitable activities	Unrestricted	Restricted	Endowment	Total
General Assembly Assessments	14,673	0	0	14,673
Presbytery fees	1,125	0	0	1,125
Ministry and support staff costs	116,589	0	0	116,589
Congregational running expenses	46,714	72,034	26	118,774
Donations to Missions and charities	2,300	64,612	0	66,912
Governance costs	0	0	0	0
Total	181,401	136,646	26	318,073

9 Other	Unrestricted	Restricted	Endowment	Total
Investment properties expenditure	0	0	0	0
Total	0	0	0	0

10 Employees	Total
Wages and salaries	94,057
Social Security costs	6,672
Pension contributions	14,059
Total	114,789

11 Pension Costs	Total
Minister	10,329
Deaconess	3,281
Youth Worker	449

12 Tangible Fixed Assets	Land & bldgs	Fix & Fit	Vehicles	Total
Cost	0	0	0	0
Depreciation	0	0	0	0
Net Book Value	0	0	0	0

13 Investments Fixed Assets

Value	<u>0</u>
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14 Debtors

	Unrestricted	Restricted	Endowment
Total	<u>0</u>	<u>0</u>	<u>0</u>

15 Cash at Bank and in hand

	Unrestricted	Restricted	Endowment	Total
Danske Bank current accounts	(19,961)	77,530	0	57,569
Cash in hand	0	0	0	0
Total	<u>(19,961)</u>	<u>77,530</u>	<u>0</u>	<u>57,569</u>

16 Creditors: amount falling due within 1 year

	Unrestricted	Restricted	Endowment
Danske Bank Loan Account	(601,833)	0	0
Total	<u>(601,833)</u>	<u>0</u>	<u>0</u>

17 Creditors: amount falling due after 1 year

	Unrestricted	Restricted	Endowment
Creditors - falling due after 1 year	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>

18 Fund balances and reconciliation of funds

Fund	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Unrestricted Funds						
General Fund	(9,983)	170,869	181,401	0	554	(19,961)
Total	<u>(9,983)</u>	<u>170,869</u>	<u>181,401</u>	<u>0</u>	<u>554</u>	<u>(19,961)</u>

Loan Accounts

	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Danske Bank Loan Account	(609,682)	0	61,638	0	69,487	(601,833)
Total	<u>(609,682)</u>	<u>0</u>	<u>61,638</u>	<u>0</u>	<u>69,487</u>	<u>(601,833)</u>

Restricted Funds

Property / Building	40,971	99,719	10,396		(68,837)	61,457
Mission & Charities	0	25,911	25,990		79	0
PW	954	4,894	5,031		0	817
1st Lisburn BB	3,726	16,513	14,186		0	6,053
Girls Brigade	3,559	5,906	5,878		0	3,587
Indoor bowling club	1,914	0	0		0	1,914
422 club	848	677	637		(200)	688
Youth Club	328	0	245		0	83
Youth Council	803	3,000	1,389		0	2,414
Ganaway Camp	60	11,713	11,256		0	517
Total	<u>53,163</u>	<u>168,333</u>	<u>75,008</u>	<u>0</u>	<u>(68,958)</u>	<u>77,530</u>

Endowment Funds

Endowment Fund	0	1108	25	0	(1,083)	0
Investment Fund	52,086	0	0	4,713	0	56,799
Total	<u>52,086</u>	<u>1,108</u>	<u>25</u>	<u>4,713</u>	<u>(1,083)</u>	<u>56,799</u>

Overall Total

<u>(514,416)</u>	<u>340,310</u>	<u>318,072</u>	<u>4,713</u>	<u>0</u>	<u>(487,465)</u>
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Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105157

Annual report

Railway Street Presbyterian Church
a Congregation of the
Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements
for the year ended 31 December 2023

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

TRUSTEES' ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Railway Street Congregation of the Presbyterian Church in Ireland

31 Railway Street, Lisburn BT28 1XP

Registered Charity in Northern Ireland (NIC105157)

CHARITY TRUSTEES

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

Rev Michael Davidson	Ian Menown
David Artt	Samuel Mitchell
Ian Barron	Mrs Jean Murray
William Bittle	John McCleary
Aaron Curragh	Bryan Nelson
Maurice Gowdy	Daniel Nelson
Diarmid Finnegan	Roger Thompson
Charlie Hadjiev	Alan Wall
Miss Heather Henry	Gordon Wallace
Stephen Johnston	Adam Woods
Gordon Lindsay	Ivan Woods

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

PRINCIPAL OFFICE BEARERS

Minister	Rev Michael Davidson
Clerk of Session	Stephen Johnston
Treasurer	Gordon Wallace

INDEPENDENT EXAMINER

Iain Gillespie FCA
Chartered Accountant
75 Waterloo Road
Lisburn
BT27 5NW

BANKERS

Danske Bank
62-66 Bow Street
Lisburn
BT28 1YN

SOLICITORS

McFarland Graham McCombe
41-43 Bachelors Walk
Lisburn
BT28 1XN

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

STRUCTURE AND MANAGEMENT

The Kirk Session

The Charity Trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held at least four times in 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 attendant at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain one-third of the votes cast.

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. Railway Street 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, administrative 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

DESCRIPTION AND PURPOSE

Railway Street 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 purpose is "Following Christ, serving the community."

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

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and towards one another;
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ;
- An Outward-looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.

As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms, set out what we understand the Bible teaches on key matters of Christian faith and practice.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

ACTIVITIES AND OBJECTIVES

The congregation still meets for worship every Sunday and visitors are welcome to join. The morning service is live streamed and is also available on a dedicated telephone line.

The Sacrament of the Lord's Supper is normally observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper.

The congregation normally holds regular Bible study meetings and has a wide range of organisations including:-

- Beginners' Church
- KIDS Church
- Junior Youth
- Senior Youth
- Boys' Brigade
- Girls' Brigade
- 20s & s30s
- Presbyterian Women
- 422

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for morning worship each Sunday at 10.30am and 6.30pm. Fortnightly Discipleship Groups provide an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. A monthly meeting for corporate prayer is held on the third Monday of each month.

As well as our regular services during the year we acknowledge God's gift of new life through the sacrament of baptism and also conduct marriage services. At funeral services, we give thanks for faithful service and seek to comfort those who have been bereaved.

At 31 December 2023 there were 265 communicant members and 330 families connected with the congregation.

We estimate that the average attendance for in person morning worship during the year was 300.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, the deaconess, elders or by friends from the congregation.

Mission and Outreach

At a local level the congregation undertakes local mission and outreach by seeking to equip members to share their Christian faith naturally in their individual context, whether this be with family and neighbours, or in education, employment and leisure activities.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond 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 supports congregations financially in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the annual meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2023.

Property

The main work undertaken on the property was the completion of snagging matters related to the project for the refurbishment of the Link and Minor Hall.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

Organisations

The congregation has a wide range of organisations that meet during the week.

These include:-

- Crèche – for children under 3 who meet during morning service each Sunday
- Beginners' Church – for children aged 3 to 6 who meet during morning service between the months of September and June
- KIDS Church – for children aged between 7 and 11 who meet during morning service between the months of September and June
- Junior Youth – for young people in year 8 to year 11 who meet during morning service between the months of September and June
- Senior Youth – for young people in year 12 to year 14 who meet during evening service between the months of September and June
- 20s & 30s – for those between ages 18 and 40 who meet monthly between the months of September and June
- Boys' Brigade – meets on a Monday or Tuesday evening between the months of September and April. The BB company is divided into 3 sections, Anchor Boys (aged 5-8), Junior Section (aged 9-11) and Company Section (aged 12-18)
- Girls' Brigade – meets on a Thursday evening between the months of September and April. The GB company is divided into 5 sections, Tiny Tots, (3-P1), Explorers (P2- P4), Juniors (P5-P7), Seniors (Yr 8-10) and Brigaders (Yr 11 and above)
- Presbyterian Women – for ladies in the congregation of all ages, meeting on the fourth Monday monthly between September and April
- 422 – open to all ages, meeting on the fourth Thursday of each month at 2.30pm in the afternoon, for 1.5 hours between September and June
- Bible Discovery – open to all ages, meets on alternate Thursday mornings
- Prayer Focus – open to all ages, meets on the third Monday of each month
- Mums Bible Study Group – open to all young mums and their pre-school children, meets on a Friday morning between September and June
- Discipleship Groups – meet in homes on alternate weeks on either a Tuesday or Wednesday during September to May. We had 4 groups meeting during the current session.

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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

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 Commission's public benefit requirement statutory guidance.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 237 contributing families during the year (227 in previous year, 2022) donating a total of £128,204 (£111,465 in previous year, 2022). Total Income of the congregation during the year was £340,311 compared to £340,962 in the previous year. Total expenditure decreased to £318,073 in 2023 from £1,145,708 in 2022, reflecting the completion of the Link redevelopment.

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 congregation 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 congregation 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.

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 that it is appropriate to hold, taking account of current and ongoing commitments. It is the aim of the Trustees to increase unrestricted reserves to at least 6 month's normal expenditure.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members.

These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 5 August 2024 and signed on its behalf by:

Rev Michael Davidson

Stephen Johnston

RAILWAY STREET PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2023 set out on pages 13 to 28.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the 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 Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

RAILWAY STREET PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.

Iain Gillespie
75 Waterloo Road
Lisburn
BT27 5NW

Date: 5 August 2024

RAILWAY STREET 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	160,473	99,718	-	260,191	254,741
Charitable activities	3	-	68,614	-	68,614	70,194
Other trading activities	4	9,724	-	-	9,724	8,484
Investments	5	125	-	1,108	1,233	1,361
Other	6	548	-	-	548	6,181
		-----	-----	-----	-----	-----
Total		170,870	168,332	1,108	340,311	340,962
		-----	-----	-----	-----	-----
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	181,401	136,646	26	318,073	1,145,708
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
Total		181,401	136,646	26	318,073	1,145,708
		-----	-----	-----	-----	-----
Net gains/(losses) on investments		-	-	4,713	4,713	(4,665)
		-----	-----	-----	-----	-----
Net Income / (expenditure)						
Transfers between funds		554	529	(1,083)	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(9,977)	32,215	4,712	26,951	(809,411)
		-----	-----	-----	-----	-----
Total funds brought forward		(9,983)	(556,519)	52,086	(514,416)	294,995
		-----	-----	-----	-----	-----
Total funds carried forward		(19,960)	(524,304)	56,798	(487,465)	(514,416)
		=====	=====	=====	=====	=====

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
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	-	-	-	-	-
Investments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total fixed assets		-	-	-	-	-
		-----	-----	-----	-----	-----
Current assets						
Current investments	13	-	-	56,799	56,799	52,086
Debtors	14	-	-	-	-	-
Cash at bank and in hand	15	(19,961)	77,530	-	57,569	43,180
		-----	-----	-----	-----	-----
Total current assets		(19,961)	77,530	56,799	114,368	95,266
		-----	-----	-----	-----	-----
Liabilities:						
Creditors: Amounts falling due within one year	16	601,833	-	-	611,803	609,682
		-----	-----	-----	-----	-----
Net current assets		(621,794)	77,530	56,799	(487,465)	(514,416)
		-----	-----	-----	-----	-----
Total assets less current liabilities		(621,794)	77,530	56,799	(487,465)	(514,416)
		-----	-----	-----	-----	-----
Creditors: Amounts falling due after more than one year	17	-	-	-	-	-
		-----	-----	-----	-----	-----
Total net assets		(621,794)	77,530	56,799	(487,465)	(514,416)
		-----	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
BALANCE SHEET (Continued)
As at 31 December 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
Funds of the charity			
Endowment Funds	18	56,799	52,086
Restricted income funds	18	77,530	53,163
Unrestricted funds	18	(621,794)	(619,665)
		-----	-----
Total charity funds		(487,465)	(514,416)
		-----	-----

Approved by the Kirk Session at a meeting on 5 August 2024 and signed on its behalf by

Rev Michael Davidson

Stephen Johnston

RAILWAY STREET 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 Republic of 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2023

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 reliably.

(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 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

(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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES (cont'd)

(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.

(xv) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

(xvi) Tangible Fixed Assets

Tangible fixed assets for use by the 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

(xvii) 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Recorded giving:				
Freewill offering	128,204	79,091	207,295	200,499
Loose collections	1,834	-	1,834	1,641
Donations and gifts	63	380	443	2,860
Gift Aid	30,372	20,247	50,619	49,741
	-----	-----	-----	-----
	160,463	99,718	260,192	254,752
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Income from charitable activities	-	68,614	68,614	70,194
Fees from weddings, funerals, etc.	-	-	-	-
	-----	-----	-----	-----
	-	68,614	68,614	70,194
	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Letting of car park and halls	9,724	-	9,724	8,484
Property rents	-	-	-	-
	-----	-----	-----	-----
	9,724	-	9,724	8,484
	-----	-----	-----	-----

5. INVESTMENTS

	Unrestricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Deposit interest	125	-	125	210
General Investment Fund	-	1,108	1,108	1,151
	-----	-----	-----	-----
	125	1,108	1,233	1,361
	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Other income	548	-	548	6,181
	-----	-----	-----	-----
	548	-	548	6,181
	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
FWO envelopes	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
General Assembly Assessments	14,673	-	14,673	14,374
Presbytery fees	1,125	-	1,125	1,081
Ministry and support staff costs	116,589	-	116,589	110,458
Congregational running expenses	46,714	72,060	118,774	950,149
Donations to missions and charities	2,300	64,612	64,612	69,646
Governance costs	-	-	-	-
	-----	-----	-----	-----
	181,401	136,672	318,073	1,145,708
	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Investment properties expenditure	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

10. EMPLOYEES

Employment Costs

	Total Funds 2023	Total Funds 2022
	£	£
Wages and salaries	94,057	89,340
Social security costs	6,672	6,431
Pension contributions	14,059	12,887
	-----	-----
	114,788	108,658
	-----	-----

Number of Employees

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

	2023	2022
Average number of employees	6	7
	-----	-----

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

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

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:

	2023	2022
	£	£
Minister	10,329	9,837
Deaconess	3,281	3,050
	-----	-----

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:

	£	£
Contributions	449	-
	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost or valuation				
At start of year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
At end of year	-	-	-	-
	-----	-----	-----	-----
Depreciation				
At start of year	-	-	-	-
Provision for year	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
At end of year	-	-	-	-
	-----	-----	-----	-----
Net Book Value				
At start of year	-	-	-	-
	-----	-----	-----	-----
At end of year	-	-	-	-
	-----	-----	-----	-----

13. INVESTMENTS

	2023	2022
	£	£
At start of year	52,086	56,751
Additions (disposals)	-	-
Revaluation	4,713	(4,665)
	-----	-----
At end of year	56,799	52,086
	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

14. DEBTORS

	2023	2022
	£	£
Gift aid recoverable	-	-
Prepayments and other debtors	-	-
	-----	-----
	-	-
	=====	=====

15. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Bank accounts	57,569	43,180
Cash in hand	-	-
	-----	-----
	57,569	43,180
	=====	=====

16. CREDITORS: amount falling due within one year

	2023	2022
	£	£
Other creditors and accruals	-	-
Bank loans and overdrafts	601,833	619,665
	-----	-----
	601,833	619,665
	=====	=====

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

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

	2023	2022
	£	£
Bank loan	-	-
	-----	-----
	-	-
	=====	=====

18. FUND BALANCES AND RECONCILIATION OF FUNDS

	Opening balance	Income	Expend.	Gains/Losses on revaluation	Transfer	Closing balance
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	(9,983)	170,869	181,401	-	554	(19,961)
	-----	-----	-----	-----	-----	-----
	(9,983)	170,869	181,401	-	554	(19,961)
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property / Building	40,971	99,719	10,396	-	(68,837)	61,457
Mission & Charities	-	25,911	25,990	-	79	-
Presbyterian Women	954	4,894	5,031	-	-	817
Indoor Bowling Club	1,914	-	-	-	-	1,914
422 Club	848	677	637	-	(200)	688
Youth Club	328	-	245	-	-	83
Youth Council	803	3,000	1,389	-	-	2,414
1st Lisburn Boys' Brigade	3,726	16,513	14,186	-	-	6,053
Girls' Brigade	3,559	5,906	5,878	-	-	3,578
Ganaway Camp	60	11,713	11,256	-	-	517
	-----	-----	-----	-----	-----	-----
	53,163	168,333	75,008	-	(68,958)	77,530
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment Fund	-	1,108	25	-	(1,083)	-
Investment Fund	52,086	-	-	4,713	-	56,799
	-----	-----	-----	-----	-----	-----
	52,086	1,108	25	4,713	(1,083)	56,799
	-----	-----	-----	-----	-----	-----
Total	(514,416)	340,310	318,072	4,713	-	(487,465)
	-----	-----	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

19. RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation, received remuneration of £43,037 and expenses of £6,701 for acting in their capacity. Pension contributions of £10,329 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:

£14,673 for congregational assessments

£13,624 towards the United Appeal

The congregation contributed £1,125 towards Presbytery Assessments during the year. There were no other related party transactions.

Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105157

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2023 set out on pages 13 to 28 of the Trustees' Annual Report and Financial Statements.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the 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 Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.

Iain Gillespie
75 Waterloo Road
Lisburn
BT27 5NW

Date: 5 August 2024

Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105157

Accounts

Railway Street Presbyterian Church

Accounts for year ended

31 December 2022

Statement of Financial Activity

Income & Endowments from:	Notes	Unrestricted	Restricted	Endowment	Total
Donations and legacies	2	138,931	115,810	0	254,741
Charitable activities	3	0	70,194	0	70,194
Other trading activities	4	8,484	0	0	8,484
Investments	5	210	0	1,151	1,361
Other	6	1,181	5,000	0	6,181
Total		148,806	191,004	1,151	340,962
Expenditure on:					
Raising funds	7	0	0	0	0
Charitable activities	8	180,590	965,092	26	1,145,708
Other	9	0	0	0	0
Total		180,590	965,092	26	1,145,708
Net gains / (losses) on investments		0	0	(4,665)	(4,665)
Net income / expenditure					
Transfers between funds		515	760	(1,275)	0
Gains / losses on revaluation of fixed assets		0	0	0	0
Net movement in funds					
Reconciliation of funds:		(31,269)	(773,328)	(4,815)	(809,411)
Total funds brought forward		21,286	216,808	56,901	294,995
Total funds carried forward		(9,983)	(556,520)	52,086	(514,416)

Balance Sheet

Fixed assets:	Notes	Unrestricted	Restricted	Endowment	Total
Tangible assets	12	0	0	0	0
Heritage assets		0	0	0	0
Investments	13	0	0	0	0
Total fixed assets		0	0	0	0
Current assets					
Debtors	14	0	0	0	0
Current investments	18	0	0	52,086	52,086
Cash at bank and in hand (overdrawn)	15	(9,983)	53,163	0	43,180
Total current assets		(9,983)	53,163	52,086	95,266
Liabilities					
Bank Loans & Overdrafts	16	(609,682)	0	0	(609,682)
Net current assets		(619,665)	53,163	52,086	(514,416)
Total assets less current liabilities		(619,665)	53,163	52,086	(514,416)
Creditors: amounts falling due after more than 1 year	17	0	0	0	0
Provisions for liabilities					
Total nets assets / liabilities		(619,665)	53,163	52,086	(514,416)
Funds of the Charity					
Endowment funds	18	0	0	52,086	52,086
Restricted income funds	18	0	53,163	0	53,163
Unrestricted funds	18	(9,983)	0	0	(9,983)
Bank Loan	18	(609,682)	0	0	(609,682)
Total charity funds		(619,665)	53,163	52,086	(514,416)

1 Detailed Notes for the Congregational Accounts as below

2 Donations and legacies	Unrestricted	Restricted	Endowment	Total
Recorded giving	111,465	89,034	0	200,499
Loose collections	1,641	0	0	1,641
Donations & gifts	75	2,785	0	2,860
Gift Aid	25,750	23,991	0	49,741
Legacies & Bequests	0	0	0	0
Total	138,931	115,810	0	254,742

3 Charitable activities	Unrestricted	Restricted	Endowment	Total
Income from charitable activities	0	70,194	0	70,194
Fees from weddings, funerals, etc.	0	0	0	0
Total	0	70,194	0	70,194

4 Other trading activities	Unrestricted	Restricted	Endowment	Total
Letting of car park and halls	8,484	0	0	8,484
Trading income	0	0	0	0
Total	8,484	0	0	8,484

5 Investments	Unrestricted	Restricted	Endowment	Total
Deposit interest	210	0	0	210
General Investment Fund	0	0	1,151	1,151
Property Rents	0	0	0	0
Other investment income	0	0	0	0
Total	210	0	1,151	1,361

6 Other income	Unrestricted	Restricted	Endowment	Total
Insurance claims	0	0	0	0
Other income	1,181	5,000	0	6,181
Total	1,181	5,000	0	6,181

7 Raising funds	Unrestricted	Restricted	Endowment	Total
FWO envelopes	0	0	0	0
Fundraising events	0	0	0	0
Total	0	0	0	0

8 Charitable activities	Unrestricted	Restricted	Endowment	Total
General Assembly Assessments	14,374	0	0	14,374
Presbytery fees	1,081	0	0	1,081
Ministry and support staff costs	110,458	0	0	110,458
Congregational running expenses	52,377	897,746	26	950,149
Donations to Missions and charities	2,300	67,346	0	69,646
Governance costs	0	0	0	0
Total	180,590	965,092	26	1,145,708

9 Other	Unrestricted	Restricted	Endowment	Total
Investment properties expenditure	0	0	0	0
Total	0	0	0	0

10 Employees	Total
Wages and salaries	89,340
Social Security costs	6,431
Pension contributions	12,887
Total	108,658

11 Pension Costs	Total
Minister	9,837
Deaconess	3,050
Youth Worker	0

12 Tangible Fixed Assets	Land & bldgs	Fix & Fit	Vehicles	Total
Cost	0	0	0	0
Depreciation	0	0	0	0
Net Book Value	0	0	0	0

13 Investments Fixed Assets

Value	<u>0</u>
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14 Debtors

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>

15 Cash at Bank and in hand

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
Danske Bank current accounts	(9,983)	53,163	0	43,180
Cash in hand	0	0	0	0
Total	<u>(9,983)</u>	<u>53,163</u>	<u>0</u>	<u>43,180</u>

16 Creditors: amount falling due within 1 year

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>
Danske Bank Loan Account	(609,682)	0	0
Total	<u>(609,682)</u>	<u>0</u>	<u>0</u>

17 Creditors: amount falling due after 1 year

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>
Creditors - falling due after 1 year	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>

18 Fund balances and reconciliation of funds

Fund	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Unrestricted Funds						
General Fund	21,286	148,806	180,590	0	515	(9,983)
Total	<u>21,286</u>	<u>148,806</u>	<u>180,590</u>	<u>0</u>	<u>515</u>	<u>(9,983)</u>

Loan Accounts

	Bal at start	Income	Expenditure	Gain/Loss	Transfer	Bal at end
Danske Bank Loan Account	0	0	5,282	0	(604,400)	(609,682)
Total	<u>0</u>	<u>0</u>	<u>5,282</u>	<u>0</u>	<u>(604,400)</u>	<u>(609,682)</u>

Restricted Funds

Property / Building	205,269	120,811	892,464	0	607,355	40,971
Mission & Charities	0	30,585	30,667	0	82	0
PW	748	5,391	5,185	0	0	954
1st Lisburn BB	1,399	15,357	13,030	0	0	3,726
Girls Brigade	692	5,817	2,950	0	0	3559
Indoor bowling club	2,112	0	198	0	0	1,914
Ladies badminton club	25	0	0	0	(25)	0
Bereavement Catering	2,252	0	0	0	(2,252)	0
422 club	748	305	205	0	0	848
Youth Club	328	0	0	0	0	328
Youth Council	1,331	4300	4828	0	0	803
Ganaway Camp	1,904	8,439	10,283	0	0	60
Total	<u>216,808</u>	<u>191,005</u>	<u>959,810</u>	<u>0</u>	<u>605,160</u>	<u>53,163</u>

Endowment Funds

Endowment Fund	150	1151	26	0	(1,275)	0
Investment Fund	56,751	0	0	(4,665)	0	52,086
Total	<u>56,901</u>	<u>1,151</u>	<u>26</u>	<u>(4,665)</u>	<u>(1,275)</u>	<u>52,086</u>

Overall Total

Overall Total	<u>294,995</u>	<u>340,962</u>	<u>1,145,708</u>	<u>(4,665)</u>	<u>0</u>	<u>(514,416)</u>
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Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105157

Annual report

Railway Street Presbyterian Church
a Congregation of the
Presbyterian Church in Ireland

Trustees Annual Report and Financial Statements
for the year ended 31 December 2022

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

TRUSTEES' ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Railway Street Congregation of the Presbyterian Church in Ireland

31 Railway Street, Lisburn BT28 1XP

Registered Charity in Northern Ireland (NIC105157)

CHARITY TRUSTEES

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

Rev Michael Davidson

Samuel Mitchell

David Artt

Mrs Jean Murray

Ian Barron

Leonard Murray (Died December 2022)

William Bittle

John McCleary

Aaron Curragh

Bryan Nelson

Maurice Gowdy

Daniel Nelson

Diarmid Finnegan

Geoffrey Rogers (Resigned November 2022)

Charlie Hadjiev

Roger Thompson

Frederick Hall (Retired June 2022)

Alan Wall

Heather Henry

Gordon Wallace

Stephen Johnston

Adam Woods

Gordon Lindsay

Ivan Woods

Ian Menown

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

PRINCIPAL OFFICE BEARERS

Minister	Rev Michael Davidson
Clerk of Session	Stephen Johnston
Treasurer	Gordon Wallace

INDEPENDENT EXAMINER

Iain Gillespie FCA
Chartered Accountant
75 Waterloo Road
Lisburn
BT27 5NW

BANKERS

Danske Bank
62-66 Bow Street
Lisburn
BT28 1YN

SOLICITORS

McFarland Graham McCombe
41-43 Bachelors Walk
Lisburn
BT28 1XN

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

STRUCTURE AND MANAGEMENT

The Kirk Session

The Charity Trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk 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 that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are held at least four times in 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 attendant at its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain one-third of the votes cast.

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. Railway Street 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, administrative 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

DESCRIPTION AND PURPOSE

Railway Street 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 purpose is "Following Christ, serving the community."

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

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and towards one another;
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ;
- An Outward-looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.

As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms, set out what we understand the Bible teaches on key matters of Christian faith and practice.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

ACTIVITIES AND OBJECTIVES

The congregation still meets for worship every Sunday and visitors are welcome to join. The morning service is live streamed and is also available on a dedicated telephone line.

The Sacrament of the Lord's Supper is normally observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper.

The congregation normally holds regular Bible study meetings and has a wide range of organisations including:-

- Beginners' Church
- KIDS Church
- Youth Church
- Young Adults
- Boys' Brigade
- Girls' Brigade
- Presbyterian Women
- Helping Hands
- 422

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for morning worship each Sunday at 10.30am and for evening worship on alternate Sundays at 6.30pm. Fortnightly home groups provide an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer. A monthly meeting for corporate prayer is held on the third Monday of each month.

As well as our regular services during the year we acknowledge God's gift of new life through the sacrament of baptism and also conduct marriage services. At funeral services, we give thanks for faithful service and seek to comfort those who have been bereaved.

At 31 December 2022 there were 264 communicant members and 320 families connected with the congregation.

We estimate that the average attendance for morning worship during the year, combining in person and online attendees, was 300.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, the deaconess, elders or by one of the congregation's pastoral visitors.

Mission and Outreach

At a local level the congregation undertakes local mission and outreach by seeking to equip members to share their Christian faith naturally in their individual context, whether this be with family and neighbours, or in education, employment and leisure activities.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond 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 supports congregations financially in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregation and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the annual meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June 2022.

Property

The main work undertaken on the property was the redevelopment work on the link area between the Meeting House and minor hall, as well as the refurbishment of the minor hall. This project was completed in October 2022 with the new and refurbished property formally dedicated by the Moderator of the General Assembly in November 2022.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

Organisations

The congregation has a wide range of organisations that meet during the week.

These include:-

- Creche – for children under 3 who meet during morning service each Sunday
- Beginners' Church – for children aged 3 to 6 who meet during morning service between the months of September and June
- KIDS Church – for children aged between 7 and 11 who meet during morning service between the months of September and June
- Youth Church – for young people in year 8 to year 12 who meet during morning service between the months of September and June
- Young Adults – for young people in year 13 up to around age 25 who meet on a Sunday evening between the months of September and June
- Boys' Brigade – meets on a Monday or Tuesday evening between the months of September and April. The BB company is divided into 3 sections, Anchor Boys (aged 5-8), Junior Section (aged 9-11) and Company Section (aged 12-18)
- Girls' Brigade – meets on a Thursday evening between the months of September and April. The GB company is divided into 5 sections, Tiny Tots, (3-P1), Explorers (P2- P4), Juniors (P5-P7), Seniors (Yr 8-10) and Brigaders (Yr 11 and above)
- Presbyterian Women – for ladies in the congregation of all ages, meeting on the fourth Monday monthly between September and April
- Helping Hands – open to all ages, meets on the afternoon of the first Thursday of each month between September and May
- 422 – open to all ages, meeting on the fourth Thursday of each month at 2pm in the afternoon, for 2 hours between September and June
- Bible Discovery Group – open to all ages, meets on alternate Thursday mornings
- Prayer Focus – open to all ages, meets on the third Monday of each month
- Prayer & Bible Study Group - open to all ages, meets on the second and fourth Tuesday morning each month
- Home Bible Study Groups – meet on alternate weeks on either a Tuesday, Wednesday or Thursday during September to April

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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

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 Commission's public benefit requirement statutory guidance.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 227 contributing families during the year (229 in previous year, 2021) donating a total of £111,465 (£116,190 in previous year, 2021). Total Income of the congregation during the year was £342,618 compared to £411,690 in the previous year. The main reason for the change was the impact on 2022 income of the special appeals for the Link redevelopment. Total expenditure decreased slightly from £402,912 in 2021 to £402,248 in 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 congregation 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 congregation 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.

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 that it is appropriate to hold, taking account of current and ongoing commitments. It is the aim of the Trustees to increase unrestricted reserves to at least 6 month's normal expenditure.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
TRUSTEES' ANNUAL REPORT (continued)

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members.

These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

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

Stephen Johnston

Gordon Wallace

RAILWAY STREET PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2022 set out on pages 13 to 28.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the 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 Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

RAILWAY STREET PRESBYTERIAN CHURCH

a Congregation of The Presbyterian Church in Ireland

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.

Iain Gillespie
75 Waterloo Road
Lisburn
BT27 5NW

Date: 4 September 2023

RAILWAY STREET 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	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	2	138,856	148,051	-	286,907	326,369
Charitable activities	3	210	44,609	-	44,819	53,553
Other trading activities	4	8,484	-	-	8,484	8,209
Investments	5	-	-	1,151	1,151	1,685
Other	6	1,257	-	-	1,257	21,874
		-----	-----	-----	-----	-----
Total		148,807	192,660	1,151	342,618	411,690
		-----	-----	-----	-----	-----
Expenditure on:						
Raising funds	7	-	-	-	-	-
Charitable activities	8	181,908	216,267	107	398,282	402,912
Other	9	3,966	-	-	3,966	-
		-----	-----	-----	-----	-----
Total		185,874	216,267	107	402,248	402,912
		-----	-----	-----	-----	-----
Net gains/(losses) on investments		-	-	(4,665)	(4,665)	6,471
		-----	-----	-----	-----	-----
Net Income / (expenditure)		(37,067)	(23,607)	(3,621)	(64,295)	15,249
Transfers between funds		141,232	(140,038)	(1,194)	-	-
		-----	-----	-----	-----	-----
Net movement in funds		104,165	(163,645)	(4,815)	(64,295)	15,249
		-----	-----	-----	-----	-----
Total funds brought forward		21,286	216,808	56,901	294,995	279,746
		-----	-----	-----	-----	-----
Total funds carried forward		125,451	53,163	52,086	230,700	294,995
		=====	=====	=====	=====	=====

RAILWAY STREET 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	745,117	-	-	745,117	-
Investments		-	-	-	-	-
Total fixed assets		745,117	-	-	745,117	-
Current assets						
Current investments	13	-	-	52,086	52,086	56,751
Debtors	14	-	-	-	-	-
Cash at bank and in hand	15	-	53,163	-	53,163	238,244
Total current assets		-	53,163	52,086	105,249	294,995
Liabilities:						
Creditors: Amounts falling due within one year	16	619,666	-	-	619,666	-
Net current assets		(619,666)	53,163	52,086	(514,417)	294,995
Total assets less current liabilities		125,451	53,163	52,086	230,700	294,995
Creditors: Amounts falling due after more than one year	17	-	-	-	-	-
Total net assets		125,451	53,163	52,086	230,700	294,995

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
BALANCE SHEET (Continued)
As at 31 December 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
Funds of the charity			
Endowment Funds	18	52,086	56,901
Restricted income funds	18	53,163	216,808
Unrestricted funds	18	125,451	21,286
		-----	-----
Total charity funds		230,700	294,995
		-----	-----

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

Stephen Johnston

Gordon Wallace

RAILWAY STREET 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 Republic of 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2022

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 reliably.

(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 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES (cont'd)

(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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES (cont'd)

(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.

(xv) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

(xvi) Tangible Fixed Assets

Tangible fixed assets for use by the 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

(xvii) 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.

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Recorded giving:				
Freewill offering	111,465	89,034	200,499	253,144
Loose collections	-	-	-	-
Donations and gifts	1,641	35,026	36,667	20,000
Gift Aid	25,750	23,991	49,741	53,225
	-----	-----	-----	-----
	138,856	148,051	286,907	326,369
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Income from charitable activities	210	39,609	39,819	53,553
Grants	-	5,000	5,000	-
	-----	-----	-----	-----
	210	44,609	44,819	53,553
	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Letting of car park and halls	8,484	-	8,484	8,209
Property rents	-	-	-	-
	-----	-----	-----	-----
	8,484	-	8,484	8,209
	-----	-----	-----	-----

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Deposit interest	-	-	-	577
General Investment Fund	-	1,151	1,151	1,108
	-----	-----	-----	-----
	-	1,151	1,151	1,685
	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Other income	1,257	-	1,257	21,874
	-----	-----	-----	-----
	1,257	-	1,257	21,874
	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	14,374	-	14,374	14,833
Presbytery fees	1,081	-	1,081	1,112
Ministry and support staff costs	108,658	-	108,658	114,658
Congregational running expenses	53,740	176,181	229,921	214,235
Donations to missions and charities	2,300	32,322	34,622	58,074
Governance costs	1,755	7,871	9,626	-
	-----	-----	-----	-----
	181,908	216,374	398,282	402,912
	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Depreciation	-	-	-	-
Loan interest	3,966	-	3,966	-
	-----	-----	-----	-----
	3,966	-	3,966	-
	-----	-----	-----	-----

10. EMPLOYEES

Employment Costs

	Total Funds 2022	Total Funds 2021
	£	£
Wages and salaries	89,340	94,102
Social security costs	6,431	5,932
Pension contributions	12,887	13,694
	-----	-----
	108,658	113,728
	-----	-----

Number of Employees

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

	2022	2021
Average number of employees	7	7
	-----	-----

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

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

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:

	2022	2021
	£	£
Minister	9,837	9,620
Deaconess	3,050	2,911
	-----	-----

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:

	£	£
Contributions	-	1,164
	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Equipment	Fixtures and Fittings	Total
	£	£	£	£
Cost or valuation				
At start of year	-	-	-	-
Additions	745,117	-	-	745,117
Disposals	-	-	-	-
	-----	-----	-----	-----
At end of year	745,117	-	-	745,117
	-----	-----	-----	-----
Depreciation				
At start of year	-	-	-	-
Provision for year	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
At end of year	-	-	-	-
	-----	-----	-----	-----
Net Book Value				
At start of year	-	-	-	-
	-----	-----	-----	-----
At end of year	745,117	-	-	745,117
	-----	-----	-----	-----

13. INVESTMENTS

	2022	2021
	£	£
At start of year	56,751	50,280
Additions (disposals)	-	-
Revaluation	(4,665)	6,471
	-----	-----
At end of year	52,086	56,751
	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

14. DEBTORS

	2022	2021
	£	£
Gift aid recoverable	-	-
Prepayments and other debtors	-	-
	-----	-----
	-	-
	=====	=====

15. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Bank accounts	53,163	238,244
Cash in hand	-	-
	-----	-----
	53,163	238,244
	=====	=====

16. CREDITORS: amount falling due within one year

	2022	2021
	£	£
Other creditors and accruals	-	-
Bank loans and overdrafts	619,666	-
	-----	-----
	619,666	-
	=====	=====

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

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

	2022	2021
	£	£
Bank loan	-	-
	-----	-----
	-	-
	=====	=====

18. FUND BALANCES AND RECONCILIATION OF FUNDS

	Opening balance	Income	Expend.	Gains/Losses on revaluation	Tran sfer	Closing balance
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	21,286	148,807	185,874	-	141,232	125,451
	-----	-----	-----	-----	-----	-----
	21,286	148,807	185,874	-	141,232	125,451
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property / Building	205,269	120,810	147,347	-	(137,761)	40,971
Mission & Charities	-	32,241	32,241	-	-	-
Presbyterian Women	748	5,391	5,185	-	-	954
Indoor Bowling Club	2,112	-	198	-	-	1,914
Ladies' Badminton Club	25	-	-	-	(25)	-
Bereavement Catering	2,252	-	-	-	(2,252)	-
422 Club	748	305	205	-	-	848
Youth Club	328	-	-	-	-	328
Youth Council	1,331	4,300	4,828	-	-	803
1st Lisburn Boys' Brigade	1,399	15,357	13,030	-	-	3,726
Girls' Brigade	692	5,817	2,950	-	-	3,559
Ganaway Camp	1,904	8,439	10,283	-	-	60
	-----	-----	-----	-----	-----	-----
	216,808	192,660	216,267	-	(140,038)	53,163
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment Fund	150	1,151	(107)	-	(1,194)	-
Investment Fund	56,751	-	-	(4,665)	-	52,086
	-----	-----	-----	-----	-----	-----
	56,901	1,151	(107)	(4,665)	(1,194)	52,086
	-----	-----	-----	-----	-----	-----
Total	294,995	342,618	402,248	(4,665)	-	230,700
	-----	-----	-----	-----	-----	-----

RAILWAY STREET PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

19. RELATED PARTY TRANSACTIONS

One of the trustees, the minister of the congregation, received remuneration of £40,987 and expenses of £6,382 for acting in their capacity. Pension contributions of £9,837 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:

£14,374 for congregational assessments

£13,406 towards the United Appeal

The congregation contributed £1,081 towards Presbytery Assessments during the year. There were no other related party transactions.

Railway Street Presbyterian Church Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105157

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts for the year ended 31 December 2022 set out on pages 13 to 28.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of the 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 Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RAILWAY STREET
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

Since your charity's gross income exceeds £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.

Iain Gillespie
75 Waterloo Road
Lisburn
BT27 5NW

Date: 4 September 2023