

# Harryville Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105397

## Details

Status	Received
Registered	2016-08-16
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	5 Castle Wood Sand Road Galgorm Ballymena County Antrim BT42 1sf BT42 1SF
Phone	02825892926
Email	<a href="mailto:georgefulton6@gmail.com">georgefulton6@gmail.com</a>
Website	<a href="http://www.harryvillepresbyterianchurch.org">www.harryvillepresbyterianchurch.org</a>

## 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	£288,822	£187,585	£-1,713	3

## Trustees

Name	Role	Appointed
Dr Alistair Fulton		
Mr Bryan William John Suitters		
Mr Cecil McClelland		
Mr Daniel McCartney Murray		
Mr David Henry McCullough Bsc (Hons)		
Mr David Lorimer		
Mr David Martin Cubitt		
Mr Edward Crawford		
Mr George Maurice Fulton		
Mr Godfrey Jonathan Gaston		
Mr James Elder		
Mr John Lindsay Gamble		
Mr John Suitters		
Mr Robert McIntosh		
Mr Robert Trevor Agnew		
Mr Trevor Andrew Mcilhagga		
Rev Edwin Chestnutt		

**Harryville Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105397

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# Accounts

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**HARRYVILLE PRESBYTERIAN CHURCH**

**STATEMENT OF FINANCIAL ACTIVITY  
for the year ended 31 December 2024**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
<b>Income and Endowments from:</b>						
Donations and legacies	2	214,465	51,179	-	265,644	279,784
Other trading activities	3	3,070	-	-	3,070	560
Investments	4	5,908	6,510	-	12,418	3,574
Other	5	76	7,614	-	7,690	6,257
<b>Total</b>		<b>223,519</b>	<b>65,303</b>	<b>-</b>	<b>288,822</b>	<b>290,175</b>
<b>Expenditure on:</b>						
Raising funds	6	1,034	-	-	1,034	995
Charitable activities	7	113,349	39,915	-	153,264	157,820
Other	8	15,260	18,027	-	33,287	38,131
<b>Total</b>		<b>129,643</b>	<b>57,942</b>	<b>-</b>	<b>187,585</b>	<b>196,946</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net Income / (expenditure)</b>		<b>93,876</b>	<b>7,361</b>	<b>-</b>	<b>101,237</b>	<b>93,229</b>
Transfers between funds		(6,106)	6,106	-	-	-
<b>Net movement in funds</b>						
Reconciliation of funds:		87,770	13,467	-	101,237	93,229
Total funds brought forward		182,323	1,723,178	-	1,905,501	1,812,272
<b>Total funds carried forward</b>		<b>270,093</b>	<b>1,736,645</b>	<b>-</b>	<b>2,006,738</b>	<b>1,905,501</b>

**HARRYVILLE PRESBYTERIAN CHURCH**

**BALANCE SHEET**

As at 31 December 2024

	Notes	Unrestricted € Funds	Restricted € Funds	Endowment € Funds	Total Funds € 2024	Total Funds € 2023
<b>Fixed assets:</b>						
Tangible assets	12	-	1,500,000	-	1,500,000	1,500,000
Investments	13	-	-	-	-	-
<b>Total Fixed Assets</b>		-----	-----	-----	-----	-----
					1,500,000	1,500,000
<b>Current assets</b>						
Debtors	14	22,145	9,041	-	31,186	30,838
Prepayments/Accrued income	14	511	510		1,021	-
Cash at bank and in hand	15	249,150	227,094	-	476,244	374,663
<b>Total current assets</b>		-----	-----	-----	-----	-----
		271,805	236,645		508,451	405,501
<b>Liabilities:</b>						
Creditors: Amounts falling due within one year	16	(1,713)	-	-	(1,713)	-
<b>Net current assets or liabilities</b>		-----	-----	-----	-----	-----
		270,093	236,645	-	506,738	405,501
<b>Total assets less current liabilities</b>		-----	-----	-----	-----	=====
		270,093	1,736,645	-	2,006,738	1,905,501
Creditors: Amounts falling due after more than one year	17	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
<b>Total net assets or liabilities</b>		-----	-----	-----	-----	-----
		270,093	1,736,645	-	2,006,738	1,905,501

**HARRYVILLE PRESBYTERIAN CHURCH**  
**BALANCE SHEET**  
As at 31 December 2024

	Note	Unrestricted € Funds	Restricted € Funds	Endowment € Funds	Total Funds € 2024	Total Funds € 2023
<b>Funds of the charity</b>						
Endowment funds	18	-	-	-	-	-
Restricted income funds	18	-	1,736,645	-	1,736,645	1,723,178
Unrestricted funds	18	270,093	-	-	270,093	182,323
Revaluation reserve	18	-	-	-	-	-
		<u>270,093</u>	<u>1,736,645</u>	<u>-</u>	<u>2,006,738</u>	<u>1,905,501</u>
<b>Total charity funds</b>						

Approved by the Kirk Session at a meeting on 2<sup>nd</sup> September 2025 and signed on its behalf  
by:

Name

*James Elden*  
2<sup>nd</sup> September 2025

Name

*Frederick Agnew*  
2<sup>nd</sup> September 2025

## HARRYVILLE PRESBYTERIAN CHURCH

### NOTES TO THE ACCOUNTS

31 December 2024

#### 1. ACCOUNTING POLICIES

##### BASIS OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

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

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.

##### INCOMING RESOURCES

###### (i) Recognition of incoming resources

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

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

###### (ii) Incoming resources with related expenditure

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

## HARRYVILLE PRESBYTERIAN CHURCH

### NOTES TO THE ACCOUNTS

31 December 2024

#### 1. ACCOUNTING POLICIES (cont'd)

**(iii) Grants and donations**

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

**(iv) Tax reclaims on donations and gifts**

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

**(v) Contractual income and performance related grants**

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

**(vi) Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**(vii) Donated services and facilities**

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

**(viii) Volunteer help**

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

**(ix) Investment income**

This is included in the accounts when receivable.

**(x) Investment gains and losses**

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

## HARRYVILLE PRESBYTERIAN CHURCH

### NOTES TO THE ACCOUNTS

31 December 2024

#### 1. ACCOUNTING POLICIES (cont'd)

##### 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 payable without performance conditions

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

##### ASSETS / (LIABILITIES)

###### Tangible Fixed Assets

The assets of the Church comprise:

Main Church Building, stores and contents at Casement Street, Ballymena

Church Hall building and contents at Casement Street, Ballymena

Manse building at 1 Grange Road, Ballymena

## HARRYVILLE PRESBYTERIAN CHURCH

### NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

#### 1. ACCOUNTING POLICIES (cont'd)

From 1 January 2024 any tangible fixed assets purchased for use by the church are capitalized if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. The Trustees have agreed that any fixed asset addition with a value of less than £1,000 does not need to be shown as assets and will simply be written off as expenditure in the year of purchase.

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:

Fixtures, fittings and equipment	20% straight line
Computers, software and technical equipment	20% straight line

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held and other short-term highly liquid investments with maturities of three months or less.

#### **Financial instruments**

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction price and subsequently measured at their settlement value.

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving:	130,735	41,827	-	172,562	177,030
Loose collections	1,320	-	-	1,320	943
Donations and gifts	8,368	600	-	8,968	8,224
Gift Aid	23,042	8,752	-	31,794	92,587
Legacies and bequest	51,000	-	-	51,000	1,000
	-----	-----	-----	-----	-----
	214,465	51,179	-	265,644	279,784
	-----	-----	-----	-----	-----

**3. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Letting of premises	2,850	-	-	2,850	560
Sale of old chairs	220	-	-	220	-
	-----	-----	-----	-----	-----
	3,070	-	-	3,070	560
	-----	-----	-----	-----	-----

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**4. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit interest	5,908	6,510	-	12,418	3,574
	----- 5,908	----- 6,510	----- -	----- 12,418	----- 3,574

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**5. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	76	7,614	-	7,690	6,257
	-----	-----	-----	-----	-----
	76	7,614	-	7,690	6,257
	-----	-----	-----	-----	-----

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**6. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO envelopes	1,034	-	-	1,034	995
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	1,034	-	-	1,034	995
	-----	-----	-----	-----	-----

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly Assessments	18,474			18,474	15,473
Presbytery fees	850			850	681
Ministry and support staff costs	84,430			84,430	90,925
Congregational running expenses	4,009			4,009	3,267
Donations to Missions and charities	-	27,145	-	27,145	27,372
Governance costs	5,586	12,770	-	18,356	20,102
	-----	-----	-----	-----	-----
	113,349	39,915	-	153,264	157,820
	-----	-----	-----	-----	-----

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**8. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Properties Expenses	15,260	18,027	-	33,287	38,131
Other	-	-	-	-	-
	15,260	18,027	-	33,287	38,131

**INVESTMENTS**

The congregation has no investments with either the Presbyterian Church in Ireland or any investment institution (2023: £nil)

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

<b>9. EMPLOYEES</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and Salaries	14,408	23,056
Social Security Costs	-	947
Pension contributions	337	1,068
	-----	-----
	14,745	25,071
	-----	-----

**Number of Employees**

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

	<b>2024</b>	<b>2023</b>
Average number of employees	2	3

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

**10. 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.

**HARRYVILLE PRESBYTERIAN CHURCH**

The contributions made by the congregation during the year were:	<b>2024</b>	<b>2023</b>
	£	£
Contributions	10,851	10,334
	-----	-----

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

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**TANGIBLE FIXED ASSETS**

	Land & Buildings £	Fixtures and Fittings £	Vehicles £	Total £
<b>Cost or valuation</b>				
At 01/01/2024	1,500,000	-	-	1,500,000
Additions				
Disposals				
At 31/12/2024	1,500,000			1,500,000
<b>Depreciation</b>				
At 01/01/2024	-	-	-	-
Provision for year	-	-	-	-
Disposals				
At 31/12/2024	-	-	-	-
<b>Net Book Value</b>				
At 31/12/2024	1,500,000	-	-	1,500,000
At 01/01/2024	1,500,000	-	-	1,500,000

The congregation owns the Church & Church Hall premises situated at Casement Street along with associated fixtures, fittings, plant and machinery and a Manse on Grange Avenue, for the use of the Church Minister.

Details of the historical costs of the above assets purchased prior to 1 January 2024 are not available. This being the case all assets purchased prior to this date are included in the balance sheet at valuation as at 1 January 2024. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value. This will be reviewed regularly by the Trustees.

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**11. DEBTORS**

	2024	2023
	£	£
Gift Aid Recoverable	31,187	30,838
Prepayments and accrued income	1,021	-
	-----	-----
	32,208	30,838

**12. CASH AT BANK AND IN HAND**

	2024	2023
	£	£
Ulster Bank (current account)	178,706	136,789
Ulster Bank (deposit account)	258,542	200,000
Organizations	38,994	37,875
	-----	-----
	476,242	374,664
	=====	=====

**13. CREDITORS: amount falling due within one year**

	2024	2023
	£	£
Accruals and deferred income	1,713	-
	-----	-----

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**14. FUND BALANCES AND RECONCILIATION OF FUNDS**

Fund	Balance at start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at end £
General Fund	182,323	223,519	129,643	93,876	(6,106)	270,093
<b>Unrestricted Funds</b>	<b>182,323</b>	<b>223,519</b>	<b>129,643</b>	<b>93,876</b>	<b>(6,106)</b>	<b>270,093</b>
Property/Building Fund	1,667,266	28,931	18,252	10,679	-	1,677,945
United Appeal	-	-	13,345	-	(13,345)	-
General Mission Fund	17,332	28,254	13,843	1,066	13,345	18,398
Serve Harryville	414	14	1	13	-	427
SMJ	2,980	70	605	(535)	50	2,495
PW	2,851	947	2,683	(1,736)	1,665	2,780
Wednesday Fellowship	628	900	1,085	(185)	-	443
Flower Fund	332	483	435	48	-	380
Youth Club	788	2,373	2,217	156	-	944
Girls' Brigade	10,768	-	-	-	-	10,768
Boys' Brigade	4,223	2,795	3,042	(247)	1,211	5,187
Parents & Toddlers	207	-	159	(159)	500	548
Heart for Harryville	15,019	532	2,143	(1,611)	2,680	16,088
Youth Fellowship	370	3	131	(128)	-	242
<b>Restricted Funds</b>	<b>1,723,178</b>	<b>65,302</b>	<b>57,941</b>	<b>7,361</b>	<b>6,106</b>	<b>1,736,645</b>
<b>Total</b>	<b>1,905,501</b>	<b>288,821</b>	<b>187,584</b>	<b>101,237</b>	<b>-</b>	<b>2,006,738</b>

**HARRYVILLE PRESBYTERIAN CHURCH**

**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2024**

**15. RELATED PARTY TRANSACTIONS**

One of the Trustees, the minister of the congregation received remuneration of £45,213 and expenses of £7,582 for acting in that capacity. Pension contribution of £10,851 was 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, and no trustees claimed expenses during the year in connection with their duties.

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

£18,474 for congregational assessments

£13,345 towards the United Appeal

The congregation contributed £850 towards Presbytery Assessments during the year.

There were no other related party transactions.

**Harryville Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105397

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# Accounts

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**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2023**

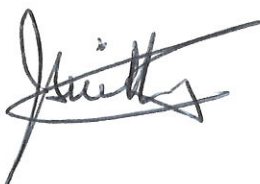
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	169,502	48,607	-	218,109	239,345
Other trading activities	3	560	-	-	560	660
Investment Income	4	1,509	2,065	-	3,574	431
Other	5	150	6,107	-	6,257	6,002
		-----	-----	-----	-----	-----
		171,721	56,779	-	228,500	246,438
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		171,721	56,779	-	228,500	246,438
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	6	995	-	-	995	995
Charitable activities	7	115,593	42,227	-	157,820	167,185
Investment costs		-	-	-	-	-
Other	8	16,872	21,259	-	38,131	35,982
		-----	-----	-----	-----	-----
		133,460	63,486	-	196,946	204,162
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		133,460	63,486	-	196,946	204,162
		-----	-----	-----	-----	-----
Net receipts / (payments)		38,261	(6,707)	-	31,554	42,276
Transfers between funds		(6,937)	6,937	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		31,324	230	-	31,554	42,276
Funds brought forward		128,187	214,923	-	343,110	300,834
		-----	-----	-----	-----	-----
Funds carried forward	11	159,511	215,153	-	374,664	343,110
		=====	=====	=====	=====	=====

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

**As at 31 December 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	128,187	214,923	-	343,110	300,834
Net movement in funds	31,324	230	-	31,554	42,276
	-----	-----	-----	-----	-----
Bank and Cash at end of year	159,511	215,153	-	374,554	343,110
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				200,000	-
Bank Current Accounts				136,789	303,593
Organisations				37,875	39,517
				-----	-----
				374,664	343,110
				=====	=====

Approved by the Kirk Session at a meeting on 26<sup>th</sup> March 2024 and signed on its behalf by:



26<sup>th</sup> March 2024



26<sup>th</sup> March 2024

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**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.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:	135,592	41,438	-	177,030	171,818
Loose collections	943	-	-	943	664
Specified Donations and gifts	8,224	-	-	8,224	19,308
Gift Aid	23,743	7,169	-	30,912	31,082
Legacies and bequest	1,000	-	-	1,000	16,473
	-----	-----	-----	-----	-----
	169,502	48,607	-	218,109	239,345
	-----	-----	-----	-----	-----

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2023**

**3. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of premises	560	-	-	560	660
Trading income	-	-	-	-	-
	----- 560	----- -	----- -	----- 560	----- 660

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	1,509	2,065	-	3,574	431
	----- 1,509	----- 2,065	----- -	----- 3,574	----- 431

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**5. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	150	6,107	-	6,257	6,002
	-----	-----	-----	-----	-----
	150	6,107	-	6,257	6,002
	-----	-----	-----	-----	-----

**6. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	995	-	-	995	995
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	995	-	-	995	995
	-----	-----	-----	-----	-----

**7. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	15,473	-	-	15,473	25,556
Presbytery fees	681	-	-	681	718
Ministry and support staff costs	90,925	-	-	90,925	78,915
Congregational running expenses	3,267	-	-	3,267	3,300
Donations to Missions and charities	100	27,272	-	27,372	40,043
Governance costs	5,147	14,955	-	20,102	18,653
	-----	-----	-----	-----	-----
	115,593	42,227	-	157,820	167,185
	-----	-----	-----	-----	-----

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**8. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Properties expenses	16,872	21,259	-	38,131	35,982
Other	-	-	-	-	-
	-----	-----	-----	-----	-----
	16,872	21,259	-	38,131	35,982
	-----	-----	-----	-----	-----

**9. FIXED ASSETS**

The congregation owns the Church & Church Hall premises situated at Casement Street and the associated

**10. INVESTMENTS**

The congregation has no investments with either the Presbyterian Church in Ireland or any investment institution (2022: £nil)

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**11. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	128,187	171,721	133,460	38,261	(6,937)	159,511
	-----	-----	-----	-----	-----	-----
	128,187	171,721	133,460	38,261	(6,937)	159,511
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property/Building Fund	161,943	23,378	21,507	1,871	-	163,814
United Appeal	-	-	12,672	-	(12,672)	-
General Mission Fund	13,053	27,289	14,620	(3)	12,672	13,050
Serve Harryville	410	5	1	4	-	414
Organisational	39,517	6,107	14,686	(8,579)	6,937	37,875
Other	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	214,923	56,779	63,486	(6,707)	6,937	215,153
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>343,110</b>	<b>228,500</b>	<b>196,946</b>	<b>31,554</b>	<b>-</b>	<b>374,664</b>
	-----	-----	-----	-----	-----	-----

**Harryville Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105397

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# Annual report

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**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC105397)**

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Harryville congregation of the Presbyterian Church in Ireland  
26 Casement Street  
Ballymena  
BT42 4BY

Registered Charity in Northern Ireland (NIC105397)

### **CHARITY TRUSTEES**

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

Trevor Agnew  
Eddie Chestnutt  
Eddie Crawford  
Martin Cubitt  
Jimmy Elder  
Alistair Fulton  
Maurice Fulton  
Lindsay Gamble  
Godfrey Gaston  
David Lorimer  
Cecil McClelland  
David McCullough  
Trevor McIlhagga  
Robert McIntosh  
Danny Murray  
David Pattison  
Alex Penney  
Bryan Suitters  
John Suitters

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Secretary  
Treasurer

Rev Eddie Chestnutt  
Maurice Fulton  
Martin Cubitt  
Cecil McClelland

**INDEPENDENT EXAMINER**

MJM McLoughlin LLP  
Chartered Accountants & Registered Auditors  
54 Lisburn Road  
Belfast  
BT9 6AF

**BANKERS**

Ulster Bank Limited  
Wellington Street  
Ballymena  
Co. Antrim  
BT43 6AD

**SOLICITORS**

Samuel Cumming & Son  
39 Linenhall Street  
Ballymena  
Co. Antrim  
BT43 5AJ

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**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 twice in each year.

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

**Presbytery**

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

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business, however in 2023 it commenced on 21<sup>st</sup> June. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

### **DESCRIPTION AND PURPOSE**

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

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

The congregation's mission purpose is

For God's glory equipping Christians to worship God and reach Harryville and the world for Christ.

The congregation aims to live out its mission purpose as a family of God's people by being:

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

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is 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 holds regular bible study and prayer meetings and has a wide range of organisations and other events including:

- Sunday School (SMJ)
- Youth Fellowship
- Boys' Brigade
- Parents and Toddlers
- First Tuesday (Presbyterian Women)
- Wednesday Afternoon Fellowship
- Coffee Morning Drop-In
- Youth Club
- Holiday Bible Club
- Serve Harryville (summer activity for teenagers)
- Fit for Life
- After School Club – Harryville Primary School

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11:30 am and 6:30 pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life through the sacrament of baptism. Marriage services are conducted as arranged. Families are comforted at time of bereavement and funeral services are conducted.

At 31st December 2023 there were 156 communicant members and 252 families connected with the congregation. The average weekly attendance at morning worship is 125.

#### **Pastoral care**

Members of the congregation are visited regularly by the elders. Any who are unable to attend church due to sickness or age are visited by the minister, elders or by one of the congregation's pastoral visitors. In addition, where there is special need the minister will visit. Contact with members is also encouraged by telephone and other means.

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**Mission and Outreach**

The congregation is actively involved in the local area. Many of those who attend organisations associated with the congregation live in the surrounding area. The congregation has a special fund called 'Heart for Harryville'. All contributions to this fund go to give practical assistance to those who are in financial need and who live in the Ballymena South area of the town.

Each summer 'Serve Harryville' takes place. This is an outreach led by young people. A number of practical projects are completed in the area of our town around our buildings. These projects include activities such as weed-clearing, litter picking and grass-cutting.

The congregation takes an interest in a wide range of Christian missions and organisations. Speakers are invited to come to the church to raise awareness about their organisations. They are prayed for and financial donations are given. The congregation takes a special interest in 10 such organisations giving each a gift of £1,200 in 2023. They are:

United For Mission (UFM)  
Mission Aviation Fellowship  
Overseas Missionary Fellowship  
Tear Fund  
Florence Project

Dublin Christian Mission  
Donabate Presbyterian Church  
Scripture Union Northern Ireland  
Christians Against Poverty  
Presbyterian Children's Society

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denomination's annual World Development Appeal, Sunday school project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and 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 meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

The congregation owns a meeting house and church halls located on either side of Casement Street. The Church halls are in good order, but, following a structural survey of our buildings, it was found that the main meeting house has developed substantial defects and requires major work to be carried out. As to the best way forward, this is currently being reviewed by the Kirk Session and congregational committee. The exterior of the main church building was in need of painting and repair, and it was painted during 2023. There was further expenditure on our church halls, and the total spend on both properties amounted to a repairs and maintenance payment of £21,258. The congregation also owns a manse located at 1 Grange Road, Ballymena, County Antrim, BT42 2DS.

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 186 contributors during the year 2023, compared to 186 contributors in the year 2022. Donations for the year 2023 amounted to a total of £171,721 compared to £195,322 in the previous year 2022. However, there were a number of legacies and gifts included in the 2022 figure.

Total Income of the congregation (including organisations) during the year 2023 was £228,499 compared to £246,438 in the previous year 2022. During 2023 there was one legacy amount received for £1,000 and this was allocated to our General Fund as it was not restricted for any particular use.

Total expenditure decreased from £204,162 (2022) to £196,946 (2023).

Increased costs to energy providers for oil and electric light and heating in our church buildings still continue to remain at a high level as these costs have risen significantly due to the cost of living crisis.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**


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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 26<sup>th</sup> March 2024 and signed on its behalf by:

26<sup>th</sup> March 2024



26<sup>th</sup> March 2024

**Harryville Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105397

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# Annual return

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## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the Church for the year ended 31 December 2023, which are set out on the following pages

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

As the charity's trustees, you 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
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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 statement**

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



John Marshall  
Fellow of the Institute of Chartered Accountants Ireland  
MJM McLoughlin LLP  
54 Lisburn Road, Belfast, BT9 6AF  
26<sup>th</sup> March 2024

**Harryville Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105397

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# Accounts

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**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	194,330	45,015	-	239,345	207,619
Charitable activities	3	-	-	-	-	-
Other trading activities	4	660	-	-	660	-
Investment Income	5	153	278	-	431	188
Other	6	179	5,823	-	6,002	7,934
		-----	-----	-----	-----	-----
		195,322	51,116		246,438	215,741
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		195,322	51,116		246,438	215,741
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	995	-	-	995	1,126
Charitable activities	8	124,777	42,408	-	167,185	157,164
Investment costs		-	-	-	-	-
Other	9	24,542	11,440	-	35,982	16,345
		-----	-----	-----	-----	-----
		150,314	53,848	-	204,162	174,634
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		150,314	53,848	-	204,162	174,634
		-----	-----	-----	-----	-----
Net receipts / (payments)		45,008	(2,732)	-	42,276	41,107
Transfers between funds		(11,554)	11,554		-	-
		-----	-----	-----	-----	-----
Net movement in funds		33,454	8,822	-	42,276	41,107
Funds brought forward		94,733	206,101	-	300,834	259,727
		-----	-----	-----	-----	-----
Funds carried forward	12	128,187	214,923	-	343,110	300,834
		=====	=====	=====	=====	=====

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	94,733	206,101		300,834	259,727
Net movement in funds	33,454	8,822	-	42,276	41,107
	-----	-----	-----	-----	-----
Bank and Cash at end of year	128,187	214,923		343,110	300,834
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				-	-
Bank Current Accounts				303,593	266,208
Organisations				39,517	34,626
				-----	-----
				343,110	300,834
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Church Premises				-	-
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 11				-	-
Gift Aid receivable on donations				-	-
				-----	-----
				-	-
				=====	=====
<b>Liabilities</b>					
Loans				-	-
				-	-
Other				-	-
				-----	-----
				343,110	300,834
				=====	=====

Approved by the Kirk Session at a meeting on 23<sup>rd</sup> May 2023 and signed on its behalf by:

Signed



23<sup>rd</sup> May 2023

Signed



23<sup>rd</sup> May 2023

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**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.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving:	133,646	38,172	-	171,818	174,539
Loose collections	664	-	-	664	1,109
Specified Donations and gifts	19,308	-	-	19,308	6,315
Gift Aid	24,239	6,843	-	31,082	25,656
Legacies and bequest	16,473	-	-	16,473	-
	-----	-----	-----	-----	-----
	194,330	45,015	-	239,345	207,619
	-----	-----	-----	-----	-----

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	660	-	-	660	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	660	-	-	660	-
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	153	278	-	431	188
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	153	278	-	431	188
	-----	-----	-----	-----	-----

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	179	5,823	-	6,002	7,934
	-----	-----	-----	-----	-----
	179	5,823	-	6,002	7,934
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	995	-	-	995	1,126
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	995	-	-	995	1,126
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	25,556	-	-	25,556	24,382
Presbytery fees	718	-	-	718	791
Ministry and support staff costs	78,915	-	-	78,915	76,282
Congregational running expenses	2,976	324	-	3,300	6,197
Donations to Missions and charities	10,445	29,598	-	40,043	28,087
Governance costs	6,167	12,486	-	18,653	21,425
	-----	-----	-----	-----	-----
	124,777	42,408	-	167,185	157,164
	-----	-----	-----	-----	-----

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**9. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Properties expenses	24,542	11,440	-	35,982	16,345
Other	-	-	-	-	-
	-----	-----	-----	-----	-----
	24,542	11,440	-	35,982	16,345
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church & Church Hall premises situated at Casement Street and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,135,916 at last renewal date. The Manse buildings have an insurance value of £605,603.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

	2022 £	2021 £
General Investment Fund	-	-
Property	-	-
Other investments	-	-
	-----	-----
	-	-
	-----	-----

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	94,733	195,322	150,314	45,008	(11,554)	128,187
	-----	-----	-----	-----	-----	-----
	94,733	195,322	150,314	45,008	(11,554)	128,187
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Property/Building Fund	153,823	19,850	11,730	8,120	-	161,943
United Appeal	-	-	12,198	-	(12,198)	-
General Mission Fund	17,243	25,441	17,433	(4,190)	12,198	13,053
Serve Harryville	410	-	-	-	-	410
Organisational	34,625	5,823	12,485	(6,662)	11,554	39,517
Other	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	206,101	51,114	53,846	(2,732)	11,554	214,923
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>300,834</b>	<b>246,436</b>	<b>204,160</b>	<b>42,276</b>	<b>-</b>	<b>343,110</b>
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**Harryville Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105397

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# Annual report

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**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

Registered Charity in Northern Ireland (NIC105397)

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

Harryville congregation of the Presbyterian Church in Ireland  
26 Casement Street  
Ballymena  
BT42 4BY

Registered Charity in Northern Ireland (NIC105397)

**CHARITY TRUSTEES**

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

Trevor Agnew  
Eddie Chestnutt  
Eddie Crawford  
Martin Cubitt  
Jimmy Elder  
Alistair Fulton  
Maurice Fulton  
Lindsay Gamble  
Godfrey Gaston  
David Lorimer  
Cecil McClelland  
David McCullough  
Trevor McIlhagga  
Robert McIntosh  
Danny Murray  
David Pattison  
Alex Penney  
Bryan Suitters  
John Suitters

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Eddie Chestnutt
Clerk of Session	Maurice Fulton
Secretary	Martin Cubitt
Treasurer	Cecil McClelland

**INDEPENDENT EXAMINER**

MJM McLoughlin LLP  
Chartered Accountants & Registered Auditors  
54 Lisburn Road  
Belfast  
BT9 6AF

**BANKERS**

Ulster Bank Limited  
Wellington Street  
Ballymena  
Co. Antrim  
BT43 6AD

**SOLICITORS**

Samuel Cumming & Son  
39 Linenhall Street  
Ballymena  
Co. Antrim  
BT43 5AJ

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **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 twice in each year.

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

#### **Presbytery**

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

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business, however in 2022 it commenced on 22<sup>nd</sup> June. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

### **DESCRIPTION AND PURPOSE**

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

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

The congregation's mission purpose is

For God's glory equipping Christians to worship God and reach Harryville and the world for Christ.

The congregation aims to live out its mission purpose as a family of God's people by being:

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

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is 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 holds regular bible study and prayer meetings and has a wide range of organisations and other events including:

- Sunday School
- Youth Fellowship
- Boys' Brigade
- Parents and Toddlers
- First Tuesday (Presbyterian Women)
- Wednesday Afternoon Fellowship
- Coffee Morning Drop-In
- Youth Club
- Holiday Bible Club
- Serve Harryville (summer activity for teenagers)
- Fit for Life
- After School Club – Harryville Primary School

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 11:30 am and 7:00 pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledge God's gift of new life through the sacrament of baptism. Marriage services are conducted as arranged. Families are comforted at time of bereavement and funeral services are conducted.

At 31st December 2022 there were 164 communicant members and 252 families connected with the congregation. The average weekly attendance at morning worship is 140.

**Pastoral care**

Members of the congregation are visited regularly by the elders. Any who are unable to attend church due to sickness or age are visited by the minister, elders or by one of the congregation's pastoral visitors. In addition, where there is special need the minister will visit. During the COVID-19 pandemic, physical visitation was restricted; however, contact with members was encouraged by telephone and other means.

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**Mission and Outreach**

The congregation is actively involved in the local area. Many of those who attend organisations associated with the congregation live in the surrounding area. The congregation has a special fund called 'Heart for Harryville'. All contributions to this fund go to give practical assistance to those who are in financial need and who live in the Ballymena South area of the town.

Each summer 'Serve Harryville' takes place. This is an outreach led by young people. A number of practical projects are completed in the area of our town around our buildings. These projects include activities such as weed-clearing, litter picking and grass-cutting.

The congregation takes an interest in a wide range of Christian missions and organisations. Speakers are invited to come to the church to raise awareness about their organisations. They are prayed for and financial donations are given. The congregation takes a special interest in 10 such organisations giving each a gift of £1,430 in 2022. They are:

United For Mission (UFM)  
Mission Aviation Fellowship  
Overseas Missionary Fellowship  
Tear Fund  
Florence Project

Dublin Christian Mission  
Donabate Presbyterian Church  
Scripture Union Northern Ireland  
Christians Against Poverty  
Presbyterian Children's Society

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denomination's annual World Development Appeal, Sunday school project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and 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 meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

The congregation owns a meetinghouse and church halls located on either side of Casement Street. The Church halls are in good order, but, following a structural survey of our buildings, it was found that the main meeting house has developed substantial defects and requires major work to be carried out. This is currently being reviewed by the Kirk Session and congregational committee as to the best way forward. The congregation also owns a manse located at 1 Grange Road, Ballymena, County Antrim, BT42 2DS. There was some minor expenditure on property in 2022.

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**Organisations**

**Sunday School.** Meets on Sunday mornings from September to June. Children of primary and secondary school age are taught the basics of the Christian faith.

**Youth Fellowship.** Meets on Sunday nights from September to Easter. Teenagers get together for fun and fellowship.

**Boys' Brigade.** Meets on Monday nights from September to Easter. A uniformed organisation for boys of primary and secondary school age.

**Parents and Toddlers.** Meets on Tuesday mornings from September to Easter. Parents and young children get together to chat and play.

**First Tuesday (Presbyterian Women).** Meets on the First Tuesday of the month. Encouraging women to take an interest in Christian mission.

**Wednesday Afternoon Fellowship.** Meets from September to Easter. Allows all ages an opportunity to fellowship and socialise.

**Coffee Morning Drop-In.** Meets on Thursday mornings. Open to all ages and gives an opportunity to fellowship and socialise using games, quizzes and food.

**Youth Club.** Meets on Saturday nights from September to Easter. Open to all young people of secondary school age.

**Holiday Bible Club.** Runs for one week during the summer holidays. A large number of primary school age children get together for Bible teaching, games and activities, and at the end of the week on the Friday evening; there is a family BBQ.

**Serve Harryville.** Runs for one week during the summer. Teenagers encouraged to get involved in practical projects helping to improve their local area.

## **HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

**Fit For Life.** This is a programme for ladies of all ages from around the Harryville area and it runs for six weeks from May – June. Ladies can engage in various activities such as walking, aerobics and crafts. There is normally a guest speaker who speaks at each event. Approximately 80-100 Ladies attend.

**After School Club.** This Club is operated by some members of the congregation for children from the local Harryville Primary School and children from the surrounding area. The children are given help with homework and enjoy other activities. Normally around 12 children attend each week.

### **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.

### **POST COVID-19 Pandemic**

Most, if not all our meetings during 2022 were unaffected by the restrictions imposed by the Government in order to curb the spread of infection by Coronavirus.

All of the organisations listed above were able to meet physically, and some occasionally still embraced the technology provided by Zoom and were also able to hold meetings using this format.

Church services were no longer held online but had fully returned to physical meetings. Zoom technology was used to facilitate weekly prayer meetings for members on a weekly rotational basis along with physical meetings held in the church hall.

We are grateful to the Lord for His provision to us throughout the past twelve months of 2022 in providing our ability to continue the work of sharing the Gospel with those in the Harryville area and beyond.

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**PUBLIC BENEFIT STATEMENT**

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

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

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

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

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

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

**HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 186 contributors during the year 2022, compared to 200 contributors in the year 2021. Donations for the year 2022 amounted to a total of £195,322 compared to £160,274 in the previous year 2021.

Total Income of the congregation (including organisations) during the year 2022 was £246,438 compared to £215,741 in the previous year 2021. During 2022 there were a number of legacies received from the estates of previous members. Four of these legacy amounts were allocated to the Freewill Offering Fund as no restrictions were imposed regarding the allocation of these amounts. One other legacy amount was distributed among four chosen organisations within the congregation as per the instructions received from the deceased's estate.

Total expenditure increased from £174,634 (2021) to £204,162 (2022).

The main reason for this change was primarily due to ongoing building repair costs, increased costs to energy providers for oil and electric light and heating in our church buildings. These costs have risen significantly due to the cost of living crisis.

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 23<sup>rd</sup> May 2023 and signed on its behalf by:

Signed



23<sup>rd</sup> May 2023

Signed



23<sup>rd</sup> May 2023

**Harryville Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105397

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# Annual return

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## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HARRYVILLE CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the Church for the year ended 31 December 2022, which are set out on the following pages

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

As the charity's trustees, you 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
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

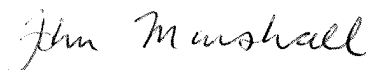
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 statement**

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



John Marshall  
Fellow of the Institute of Chartered Accountants Ireland  
MJM McLoughlin LLP  
54 Lisburn Road, Belfast, BT9 6AF  
23<sup>rd</sup> May 2023