

# Evangelical Presbyterian Church

## TRUSTEES' REPORT

for the financial year ended 31 December 2023

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

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Structure, Governance and Management

#### Structure

The charity is unincorporated organisation governed by its Deed of Trust. The charity is recognised as a charity in Northern Ireland under the reference NIC100252. In the event of the organisation being wound up members will be required to contribute an amount not exceeding £1 each. The charity is under the control of the trustees.

#### Review of Activities, Achievements and Performance

The year saw a focus on the underpinning of church life both centrally, locally and further afield.

In terms of personnel, Rev Mark Johnston was installed as minister of the Groomsport congregation in February 2023 and in April Rev Stephen Roger retired as minister in Ballyclare after 32 years service. A new elder was appointed in the Knock congregation during February.

In February, Presbytery also passed an amendment of the CODE provisions relating to the election of elders.

Inter-denominational relations were supported through the exchange of fraternal greetings with the Orthodox Presbyterian Church in the USA and the Evangelical Presbyterian Church of England and Wales. The Moderator attended the General Assemblies of the Free Church of Scotland and the Free Church of Scotland (Continuing) during May and the Reformed Presbyterian Church Synod in June. Presbytery also appointed the Moderator and Rev Lucas to visit Mrs Pamela Gaiya (missionary in Nigeria) during 2024. In December, Rev Beatson was appointed as the denomination's delegate to the European Reformed Colloquium in April 2024.

The Annual Presbytery Day Conference was held at Crumlin on 13 May. Approximately 120 attended with addresses by Pastor Jeremy Walker (Maidenbower Baptist Church) as its centrepoint.

In December, Presbytery reluctantly agreed to close the work in Foyle due to low attendances and other difficulties.

Presbytery began to turn its attention to planning for suitable means to celebrate the denomination's centenary year in 2027.

#### Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commissions for Northern Ireland's guidance on public benefit to ensure that the activities have helped to

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for the financial year ended 31 December 2023

achieve the charity's purposes and provide a benefit to the beneficiaries. The benefits of our organisation are evidenced through informal and ad-hoc feedback from our members, their families, parents of the young people who attend out youth meetings, and the wider public. We believe that no harm can come from the purpose of the charity. The only private benefit flowing from our purpose is related to the employment of our Ministers who receive benefits as a result of their employment. However, this is incidental and necessary in order to further our advancement of religion charitable purposes. There are no other private benefits, as all of our activities are open to the general public and advertised to them. Our beneficiaries include our members, their families, and the community in which we minister.

### Financial Review

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

### Reserves policy

The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue with our aims and objectives in future years.

### Results and Dividends

At the end of the financial year the company has assets of £1,916,652 (2022 - £1,755,709) and liabilities of £19,869 (2022 - £45,935). The net assets of the company have increased by £187,009.

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

### Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 18 December 2024 and signed on its behalf by:

  
\_\_\_\_\_  
Stephen Roger  
Trustee

**Evangelical Presbyterian Church**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 December 2023

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