

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

Harmony Hill Presbyterian Church - a congregation of the Presbyterian Church in Ireland (HHPC)

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

Registered with the Charity Commission for Northern Ireland NIC105180

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

HHPC 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

Harmony Hill congregation of the Presbyterian Church in Ireland
Moss Road
Lambeg
Lisburn
BT27 4NW

Registered Charity in Northern Ireland NIC105180

CHARITY TRUSTEES

The Charity Trustees who served during the year (2022) or who were trustees at the date of this report were:

Derek Alexander	Vida Andrews
Ronnie Bell	Heather Best
Leonard Brown	Sidney Buchanan
Roy Catney	Walter Carruthers
Joseen Finnegan	Johnston Dunseath
John Fulton	Rev Fiona Forbes
Sylvia Hamill	Rodney Hamill
Valerie Payne	Maurice Hobson
Michael Potter	Muriel Lilley
Alexander Redpath	Sharon Nurse
Alan Stewart	Judith Payne
Noreen Wilson	Nigel Wilson

Served as Trustees up to date given:

Jeffrey Whitford (September 2022) Retired.
Lorraine Foster (September 2022) Retired
Roy Dickson (September 2022) Retired
Rae Dickson (October 2022) Retired.
Ian Wilson (October 2022) Retired
Audrey Carruthers (October 2022) Resigned
Nancy Kirkwood (October 2022) Retired
Laureen Ralston (December 2022) Resigned

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Kirk Session
Treasurer

Rev. Fiona Forbes
Maurice Hobson
Sid Buchanan

AUDITOR OR INDEPENDENT EXAMINER

Johnston Kennedy DFK Ltd
10 Pilots View
Heron Road
Belfast
BT3 9LE

BANKERS

Bank of Ireland
Belfast City Branch

SOLICITORS

Donaldson McConnell
8 – 10 Graham Gardens
Lisburn
BT28 1XE

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

HHPC 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 normally held monthly, with the exception of a summer break. 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. Harmony Hill 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.

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HHPC 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. 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.

Harmony Hill PRESBYTERIAN CHURCH
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HHPC TRUSTEES ANNUAL REPORT (cont'd)

DESCRIPTION AND PURPOSE

Harmony Hill Presbyterian Church (HHPC) 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 to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is to be: **'A church for all ages – teaching God's love and demonstrating it in the community'** In 2010 HHPC introduced a mission plan on the theme of **'welcome'**. The mission plan aims to build on this theme by focussing on increasing the welcome experienced by every age group within the congregation and also extending it to those currently without. An updating of the plan is to be undertaken.

HHPC began its life just over sixty years ago and grew in numbers as the population of the local area expanded. The other churches in the area are Roman Catholic and Church of Ireland. HHPC has a prominent location very close to Harmony Hill Primary School with which it has positive links. We believe HHPC should be a church which reaches out to everyone in the local area rather than focussing on a particular 'niche'.

Our missional activities have, in the past, included several Alpha courses, holding a 'Welcome Sunday' on several occasions (modelled on the 'Back to Church Sunday' idea from the Church of England) holding a 'Back to School with God' Sunday, and a Holiday Bible Club mission week. Older people have been engaged activities such as coffee mornings and Sunday lunches. There are also the harder to measure benefits of building up long-term relationships and community good will. As well as these organised mission activities, the Minister, along with some others from the congregation on an informal basis, have been involved in one-to-one outreach.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

In terms of mission overseas, we are the sending church for the Glissmann family who are PCI global mission workers based in Malawi. We have also had younger members and, on one occasion, some older members, go on short term mission trips with the support of HHPC.

As we look ahead to preparing an updated mission plan, we will seek to evaluate and to build upon that which has proven fruitful in what has gone before, considering whether to continue to engage in a number of the mission activities mentioned above, as well as exploring new activities to enable us to reach out to and serve the needs of the community around us.

Where we seek to go longer term in mission

We consider it important to have a general idea of our long-term direction. We also have some short-term plans so that the momentum for mission is not lost, however most of these short-term plans have had to be put on hold or set aside due the Covid-19 pandemic.

We have identified the following areas to explore and develop:

- To be an inter-generational church: More focussed engagement with families with younger children, teenagers and young adults. Our aim is to be a congregation, which understands what it is to be a covenant community, with people of all ages participating in its life and witness.
- To be a discipling church: Aiming to build an integrated, inter-generational, worshipping community where members go deeper in their faith growing and maturing as disciple-making disciples of Jesus.
- To be a missional church: Developing an outward-looking mindset, remembering that we are called to share the good news of Jesus with those who do not yet know Him and to welcome them in His name.

These will involve an increasing commitment by all members of the congregation to our missional purpose through prayer, financial giving, involvement in Sunday worship plus other group activity/activities where possible, as well as extending the mission of the congregation in the community and in their daily lives, wherever their 'frontlines' place them. Short-term actions will be required as we move towards our longer-term goals and a range of strategies are being prayerfully considered by the church leadership team.

Harmony Hill PRESBYTERIAN CHURCH
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HHPC TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation normally meets for worship every Sunday and visitors are welcome to join. This has been the case throughout 2022 with the removal of Covid restrictions. The Sacrament of the Lords Supper is observed regularly 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. In 2022 there were six communion services.

The congregation has a wide range of organisations including:

- Sunday School for all age ranges
- Crèche
- 'Flame' Youth Fellowship
- Men's Fellowship Group
- Women's Bible Study Group
- Ladies Badminton
- Presbyterian Women
- Craft Club
- Knitting, Crochet and Craft Group
- Church Choir
- Mothers and Toddlers Group
- Barmbrack DIY
- Ladies Bowling Club
- Prayer & Bible Study

The Church has affiliated organisations:

Scouts, Cub Scouts, Squirrels, Beavers
Guides, Brownie Guides and Rainbow Guides

Charity Organisations:

Lambeg Players Drama Group

HHPC TRUSTEES ANNUAL REPORT (cont'd)

Harmony Hill PRESBYTERIAN CHURCH
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ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

2022 brought a welcome return to more normal patterns of gathering for worship with the removal of remaining Covid protocols, although throughout the year services have continued to be livestreamed to accommodate those who have been unable to attend worship or who do not yet feel ready to do so. Numbers attending worship have remained at a steady level of between 70-100 across the year. Many key activities within church life were resumed 'in-person', with others remaining on virtual platforms or using a blend of 'in-person' and virtual approaches.

At 31 December 2022 there were 274 communicant members and 278 families connected with the congregation.

Pastoral care

Pastoral care in the church is provided through a district model and is leadership-led. Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister or a ruling elder. The church's part-time pastoral assistant retired at the end of July 2022 and their additional support in congregational visitation will be much missed. Church services continue to be livestreamed for those who do not yet feel ready to or are unable to return to gathered worship and can also be accessed 'on demand' via the church website. Audio copies of the weekly service are also distributed as requested and at Harvest and Christmas gifts from the Church are made to the elderly and indisposed.

The ability to resume in-person visitation, alongside telephone calls and use of messaging apps, in 2022 has been both welcome and helpful.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

Mission and outreach

At a local level the congregation has attempted some one-off and new outreach activities in 2022.

All activities associated with The Base, an outreach programme to youth in the community sponsored by the church, ceased in March 2020 due to the Covid -19 pandemic and in 2022, following a thorough and wide-ranging review, the decision was made to cease the programme offered through The Base.

We maintain good links with Harmony Hill Primary School, with our minister continuing to hold a seat on the Board of Governors.

Members of the congregation promote the work of Christian Aid by fund-raising events and through an annual Christian Aid Service.

In the last quarter of 2022, the church trialled opening as a 'Warm Space' for members of the local community for one morning per week. The community was made aware of this initiative through door-to-door leafleting and social media.

We are the home church for the Glissmann family who are PCI global mission co-workers based in Malawi. TEEM (Theological Education by Extension Malawi) carries out grass root training of local pastors and students, and produces home study material. Producing material both written and audio in the local language forms a crucial part of TEEM's work.

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 carry out mission and outreach on a denominational basis, beyond that which the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

Presbytery

The congregation is represented at the regular meetings of Presbytery by the minister and one of the elders. This provides an important link between the congregations and the wider structures of the church. Presbytery meetings have taken place, in person, as normal throughout 2022.

General Assembly

The minister and one of the elders are nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland usually held in Assembly Buildings, Belfast, in June. The General Assembly in 2022 was held from 22nd-25th June 2022 in Assembly Buildings.

Property

The main work carried out on our property during 2022 was the coating of the church and hall flat roof sections with Aluminium Bitumen.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

Organisations

Sunday School

The Sunday School covers a fairly wide age range starting with babies in the Crèche and up to the 11 to 16 age group in "Go For IT". Sunday school started to meet in person again in 2022.

Crèche

Crèche facilities are available for children in the age range newborn up to three years old.

Primary

This group is for children in the Pre-school to P7 category which meets during the Sunday morning church service. Since March 2022 it has returned to face to face on alternate weeks with an average attendance of 2-3 children. Face to face allows us to return to normal Sunday school activity such as craft, singing, playing games, along with the bible stories and prayer.

Go For IT

This is a Bible class, which is held each Sunday morning for 11 to 16-year-olds. There were seven regular attenders. The Scripture Union "Rooted" was used as the main teaching resource. These classes are fun and interactive with the focus of helping the young people develop their faith.

Flame

Flame is a Youth Fellowship for 12 to 18-year-olds which meets on a Sunday evening. Flame stands for Following the Lord in all my Endeavours. There was an average regular attendance of 6-8 young people. Flame activities include bible studies, prayer, listening to Christian artists and learning from and encouraging each other's journey of faith. On the third Sunday in the month, the 16–18-year-olds meet to look deeper into their faith and discuss some of the issues facing our teens in today's society.

BASE

The Base, an outreach programme to youth in the community, sponsored by the Church, had to suspend all activities in mid-March 2020 due to the Covid pandemic. Unfortunately, it was not possible to restart youth activities operating from The Base for a variety of reasons. During 2022 Kirk Session commissioned a review of the programme consulting widely with interested parties. Following on from this, the very difficult decision was taken to cease The Base activities on a permanent basis.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

Prayer & Bible Study

A monthly prayer meeting, held on the second Tuesday evening of each month, has continued throughout the 2022 year. In consultation with those who attend the prayer meeting it was decided to continue to hold this meeting on a virtual platform to enable a broader range of participants to maintain their involvement. Attendance at the monthly prayer meeting ranged from 6-14 people.

Across the 2022 year a monthly Bible study was held on the third Tuesday evening of each month. In the 2022 year the Bible study group chose to undertake an in-depth study of the book of Revelation which deepened understanding of “the hope that [we] have” (1 Peter 3:15) and also explored how our future hope brings comfort and strength for living in a broken and disordered world. Again, the decision was made to continue to hold the monthly meeting for Bible study on a virtual platform to facilitate access for those wishing to come along on a regular basis who would find it more difficult to do so in person. Attendance at the monthly Bible study was consistent throughout the year at 12-14 people.

In the autumn of 2022 there was also a recommencement of meeting together on the first Sunday evening of each month for a time of shared discussion around God’s word following a short teaching input. This has been based around the ‘Expressions’ resource prepared by the Presbyterian Church in Ireland which aims to shape conversations, amongst those participating, about how faith can be expressed in everyday life and witness. Attendance on Sunday evenings has ranged from 18-24 people.

Men's Group

The Men’s Group meets on the last Monday of each month for Bible study, prayer, discussion and fellowship. The group meets in each other’s homes and includes social events. Attendance is not restricted to Harmony Hill members, with some attendees coming from other churches. Meetings attract between 6 and 10 attendees, socials 10 to 20.

Women's Bible Study Group

The group has a current membership of approximately twelve, with attendance varying each month, depending on members' family, work and other commitments. During 2022, the group had a mix of in-person and online meetings, (via the Zoom platform), continuing to meet on the third Monday evening of the month. The group completed their IVP Life Builder series on 'Sabbath: The Gift of Rest' and started a new series on 'Prayers in the Bible'.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

Presbyterian Women (PW)

PW continued to meet every month on Zoom in 2021-22 from September to March. We ran a couple of our meetings using our own members to entertain us, but we also had several entertaining speakers throughout the year. An average of 25 ladies attended each month and we were pleased to be able to hold our Annual General Meeting in the church hall in March and get together again in person.

Ladies Badminton

The Wednesday morning badminton is enjoyed by a small group of ladies. There is always a chance to have a catch-up chat and a cuppa. New members are always welcome.

Harmony Hill Craft Group

The Craft Group welcomes people of all ages and is cross community based. It currently meets fortnightly on a Thursday morning in the church hall, following the Covid lockdown. It's twenty plus members have formed strong friendships with each other and continue to produce a range of knitted garments and blankets for premature and full-term babies in the local hospitals, as they also did during the lockdown period from their own homes. We enjoy meeting together and also providing a service to the community.

Friendship Club

The Friendship Club, which stopped meeting during the Covid pandemic, has not met during 2022. The club is seeking new leadership to enable meetings to resume.

Church Choir

The choir's role is to support worship at services and on other occasions through leading the congregation in hymns and singing anthems and introits. The choir meets to practice on Thursday evenings in the church and there are approximately 15 members, supplemented by additional singers on special occasions, such as the annual carol service. A small group of dedicated musicians provides accompaniment.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

Mixed Bowling Club

The club, which used to meet on Tuesday evenings, hasn't met in person since mid-March 2020 due to the Covid pandemic. It is unlikely to restart.

Parents and Toddlers (Mums and Tots)

The Parents and Toddlers group met throughout 2022 on Thursday mornings between 10.00 AM and 12.00 mid-day. An average of 16 children plus their carers were in attendance under the supervision of 6 dedicated leaders. Everyone enjoyed the crafts, playtime and singing activity songs along with the snacks and fellowship.

Barmbrack DIY

This group is made up of retired people who undertake various jobs around the church and halls. Jobs include painting, cleaning and gardening work and indeed anything which is requested within our capability.

The group met every Monday morning throughout 2022 and about 7 members were normally in attendance.

Ladies Bowling Club

The Ladies Bowling Club met every Wednesday 2pm - 4pm during the Indoor bowling season. in 2022. We have Cross Community membership. Some of our long-term members have had to give up Bowling due to ill health. Fortunately, we received new members and had a total of 15 for the year.

We continued our weekly matches. The overall winner for 2022 was presented with our Bowling Cup at an enjoyable lunch held locally.

Knitting, Crochet and Craft Group

This group was established as a church group during the summer of 2022. The group, which has about 15 members, meets twice per month on a Wednesday evening in the Harold Gray Hall. The group makes knitted, crocheted and hand stitched items some of which are donated to charity. Members learn and share their skills and encourage and inspire each other. New members are very welcome.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

Volunteers

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

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

PUBLIC BENEFIT STATEMENT

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

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

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

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

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

The Kirk Session has had regard to the Charity Commission's public benefit requirement statutory guidance.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 184 contributors during the year [188 in previous year, 2021] donating a total of £84,205 (£93,807 in previous year, 2021).

Total comparable Income of the congregation during the year was £160,332 against £181,312 in the previous year. This includes income to restricted funds as Buildings & Development and special collections such as United Appeal. The main reason for the decrease in total income was lower giving to FWO and the Buildings and Development Fund.

Total expenditure increased from £155,180 in 2021 to £161,747 in 2022. The main reason for the increase in expenditure was one off redundancy costs (£9,420) associated with the BASE.

HHPC TRUSTEES ANNUAL REPORT (cont'd)

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; and
- 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 fund's transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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HHPC TRUSTEES ANNUAL REPORT (cont'd)

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 cash reserves that it is appropriate to hold taking account of current and ongoing commitments. The Pandemic during 2020 demonstrated how unforeseen events can quickly, adversely, impact organisations. While the financial impact upon our organisation was contained, the Trustees believe it prudent – over the time period (2020 to 2025) - to increase our cash reserves to the equivalent of 6 months normal expenditure (i.e. circa £100,000).

At the year-end, unrestricted cash reserves were £81,000

The policy of the Trustees concerning the Buildings and Development Fund is to hold reserves of £50,000.

At year-end, restricted reserves of cash were £95,000, however the backlog of property maintenance items is being addressed and outstanding invoices for completed works amount to approx. £11,000.

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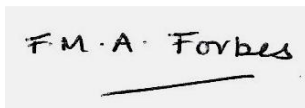
HHPC TRUSTEES ANNUAL REPORT (cont'd)

FINANCIAL REVIEW

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 4th Sept 2023 and signed on its behalf by:

A rectangular box containing the handwritten signature "F.M.A. Forbes" in black ink.

Rev Fiona Forbes

4th Sept 2023

A handwritten signature in black ink that reads "Sid Buchanan".

Sid Buchanan

4th Sept 2023

Harmony Hill PRESBYTERIAN CHURCH
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INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HARMONY HILL CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of the charity for the year ended 31 December 2022 set out on pages to 23 - 36.

Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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 our 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.

James Gage

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James Gage FCA
Johnston Kennedy DFK
Chartered Accountants
10 Pilots View
Heron Road
Belfast
BT3 9LE

Date 11 th May 2023

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STATEMENT OF FINANCIAL ACTIVITY for the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income and Endowments from:					
Donations and legacies	2	114,522	49,726	164,248	181,312
Charitable activities	3	-	-	-	-
		-----	-----	-----	-----
Total		114,522	49,726	164,248	181,312
		-----	-----	-----	-----
Expenditure on:					
Raising funds	4	1,650	-	1,650	1,598
Charitable activities	5	120,608	76,962	197,570	174,628
		-----	-----	-----	-----
Total		122,258	76,962	199,220	176,226
		-----	-----	-----	-----
Net Income / (expenditure)		(7,736)	(27,236)	(34,972)	5,086
		-----	-----	-----	-----
Transfers between funds		(2,235)	2,235	-	-
		-----	-----	-----	-----
Net movement in funds		(9,971)	(25,001)	(34,972)	5,086
		-----	-----	-----	-----
Reconciliation of funds:					
Total funds brought forward as previously stated		111,659	540,226	651,885	636,704
Adjustment on restatement		-	-	-	10,095
		-----	-----	-----	-----
Total funds carried forward		101,688	515,225	616,913	651,885
		=====	=====	=====	=====

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

BALANCE SHEET

As at 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	Funds Total 2022	Funds Total 2021
		€	€	€	€
Fixed assets:					
Tangible assets	8	-	333,321	333,321	353,510
		-----	-----	-----	-----
Total fixed assets		-	333,321	333,321	353,510
		-----	-----	-----	-----
Current assets					
Debtors	9	23,522	6,297	29,819	29,638
Cash at bank and in hand	10	79,921	185,175	265,096	272,137
		-----	-----	-----	-----
Total current assets		103,443	191,472	294,915	301,775
		-----	-----	-----	-----
Liabilities:					
Creditors: Amounts falling due within one year	11	(1,755)	(9568)	(11,323)	(3,400)
		-----	-----	-----	-----
Net current assets or liabilities		101,688	181,904	283,592	298,375
		-----	-----	-----	-----
Total net assets or liabilities		101,688	515,225	616,913	651,885
		-----	-----	-----	-----
Funds of the charity					
Restricted income funds	12	-	515,225	515,225	540,226
Unrestricted funds	12	101,688	-	101,688	111,659
		-----	-----	-----	-----
Total charity funds		101,688	515,225	616,913	651,885
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Approved by the Kirk Session at a meeting on 4 th Sept 2023 and signed on its behalf by



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Sid Buchanan

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

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

Harmony Hill PRESBYTERIAN CHURCH
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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.

(i) Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when the congregation becomes entitled to the resources

(ii) Incoming resources with related expenditure

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

(iii) Grants and donations

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

(iv) Tax reclaims on donations and gifts

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

(v) Contractual income and performance related grants

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

(vi) Gifts in kind

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

Harmony Hill 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.

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES (cont'd)

ASSETS

(xiv) Tangible Fixed Assets

Tangible fixed assets for use by charity are capitalised if they can be used for more than one year, and cost at least £2,500. They are valued at cost or, if gifted, at the value to the charity on receipt. Depreciation is recorded on all tangible fixed assets other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows

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

(xv) 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.

Harmony Hill PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS
31 December 2022

2. DONATIONS AND LEGACIES

	Unre- stricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Recorded giving:				
Loose collections	1,113	-	1,113	316
Donations and gifts	92,175	44,735	136,190	137,646
Gift Aid	21,234	4,991	26,225	27,883
Covid 19 grant aid	-	-	-	15,467
	-----	-----	-----	-----
	114,522	49,726	164,248	181,312
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fundraising events	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----

4. RAISING FUNDS

	Unre- stricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
FWO envelopes	1,650	-	1,650	1,598
	-----	-----	-----	-----
	1,650	-	1,650	1,598
	-----	-----	-----	-----

Harmony Hill PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS (cont'd)
31. December 2022

5. CHARITABLE ACTIVITIES

	Unre- stricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
General Assembly Assessments	11,740	-	11,740	13,733
Presbytery fees	886	-	886	867
Ministry and support staff costs	45,449	-	45,449	50,875
Congregational running expenses	64,183	-	64,183	43,874
Donations to Missions, charities and Lambeg Project		30,611	30,611	38,611
Church Property Repairs	-	15,923	15,923	5,503
Depreciation of Fixed Assets	-	20,189	20,189	21,046
Other Gifts Donations and expense	-	10,239	10,239	1,717
	-----	-----	-----	-----
	122,258	76,962	199,220	176,226
	-----	-----	-----	-----

6. EMPLOYEES
Employment Costs

	Funds	Funds
	Total 2022	Total 2021
	£	£
Wages and Salaries	64,660	69,598
Social Security Costs	5,608	5,313
Pension contributions	10,313	10,006
	-----	-----
	80,581	84,917
	-----	-----

Harmony Hill PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS (cont'd)
31.December 2022

Number of Employees

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

	Total 2022	Total 2021
Average number of employees	4	5

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

Harmony Hill PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS (cont'd)
31.December 2022

7. 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

	Funds	Funds
	Total 2022	Total 2021
	£	£
Contributions	9,895	8,383
	-----	-----

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	418	1,623
	-----	-----

Harmony Hill PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS (cont'd)
31.December 2022

8. TANGIBLE FIXED ASSETS

	Land and Buildings	Fixtures and Fittings	Total
	£	£	£
Cost or valuation			
At start of year	535,290	179,118	714,408
Additions	-	-	-
	-----	-----	-----
At end of year	535,290	179,118	714,408
	-----	-----	-----
Depreciation			
At start of year	217,325	143,573	360,898
Provision for year	9,105	11,084	20,189
	-----	-----	-----
At end of year	226,430	154,657	381,087
	-----	-----	-----
Net Book Value			
At start of year	317,965	35,545	353,510
	-----	-----	-----
At end of year	308,860	24,461	333,321
	-----	-----	-----

9. DEBTORS

	2022	2021
	£	£
Gift Aid Recoverable	26,173	26,916
Prepaid expenses	3,646	2,722
	-----	-----
	29,819	29,638
	=====	=====

Harmony Hill PRESBYTERIAN CHURCH
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NOTES TO THE ACCOUNTS (cont'd)
31.December 2022

10. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Bank of Ireland current account (main)	85,898	110,886
Ulster Bank deposit account	79,519	68,939
First Trust current account	6,184	5,211
Bank of Ireland current account (build)	88,931	76,905
Church Organisation Funds	4,564	10,196
	-----	-----
	265,096	272,137
	=====	=====

11. CREDITORS: amount falling due within one year

	2022	2021
	£	£
Accrued Unpaid	11,323	3,400
	-----	-----
	11,323	3,400
	=====	=====

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

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

12. FUND BALANCES AND RECONCILIATION OF FUNDS

Fund	Balance at start £	Income £	Expend. £	Gains/ Losses £	Transfer £	Balance at end £
Unrestricted Funds						
General Church account	111,659	114,522	122,258	-	(2,235)	101,688
	-----	-----	-----	-----	-----	-----
	111,659	114,522	122,258	-	(2,235)	101,688
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Development Fund	85,687	18,896	15,923	-	-	88,660
United Appeal	2,082	9,700	10,450	-	366	1,698
World Development	785	3,789	3,885	-	30	719
Lambeg Project	1,171	-	-	-	(1171)	-
Tangible Assets	353,510	-	20,189	-	-	333,321
Various Bequests and Dons.	1,316	4,315	6,140	-	1,669	1,160
Youth Fund	85,479	8,589	10,136	-	1,171	85,103
Church Organisations	10,196	4,437	10,239	-	170	4,564
	-----	-----	-----	-----	-----	-----
	540,226	49,726	76,962	-	2,235	515,225
	-----	-----	-----	-----	-----	-----

Harmony Hill PRESBYTERIAN CHURCH
a Congregation of The Presbyterian Church In Ireland

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

13. CHURCH ORGANISATIONS

The church had 10 separate organisations responsible for their own finances. The Financial Statements reflect £4,989 received by the main church from these organisations to defer the costs incurred by the congregation in respect of those organisations.

Collectively the organisations had the following income and expenditure during the year:

	2022	2021
	£	£
Income(including gift aid)	4,607	1,644
Expenditure	(10,239)	(1,542)
	-----	-----
Surplus/(Deficit) in year	(5,632)	102
Cash and bank balance at 31 December 2021	10,196	10,094
	-----	-----
Cash and bank balance at 31 December 2022	<u>4,564</u>	<u>10,196</u>

These activities and bank balances are reflected within the overall Financial Statements for 2022 and 2021.

14. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation received remuneration of £41,233 and expenses of £7,379 for acting in that capacity. Pension contributions of £9,895 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

£11,740 for congregational assessments
£10,450 towards the United Appeal
£3,885 towards the World Development Appeal

The congregation contributed £887 towards Presbytery Fees during the year

There were no other related party transactions.