

Hillhall Presbyterian Church

End of Year Financial Statements

Year ending 2022

Statement of Financial Activities

<u>General (Unrestricted) Fund</u>	2022	2021
Income	To the nearest £	
<u>Regular Direct Giving</u>		
Weekly Free Will Offering	93,893	103,753
Loose Collections	966	118
Annual Contributions	2,620	2,025
Gift Aid reclaimed	22,310	19,230
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<i>Total Regular Direct Giving</i>	119,789	125,126
 <u>Donations and Legacies</u>		
Legacies	--	1,000
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<i>Total Donations and Legacies</i>	--	1,000
 <u>Special Offerings</u>		
United Appeal	9,401	10,228
World Development Appeal	75	1,175
Moderator's Appeal Ukraine	340	--
PW Mission Boxes	100	--
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<i>Total Special Offerings</i>	9,916	11,403
 <u>Gift Aid claimed on behalf of other accounts (to be transferred)</u>		
Building Fund	2,331	1,980
Maintenance Fund	44	21
World Development Appeal	240	30
United Appeal	2,061	1,951
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<i>Total Gift Aid Claimed on above</i>	4,676	3,982
 <u>Gift Aid claimed</u>		
Heating Project Fund	1,603	1,214
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<i>Total Gift Aid Claimed on above</i>	1,603	1,214
 <u>Activities that Generate Income</u>		
Church Magazines/Periodicals	270	--
Sale of pens	163	--
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<i>Total Activities Gen. Income</i>	433	--
 <u>Other Income Sources</u>		
Gift Day	5,450	--
Donation	970	--
Queen's Jubilee income	573	--
Bank Compensation	200	--
Catering Fundraising	2,080	670
Rental Income	600	500
NIE Pylon	67	60
Baloo Hire refund	698	--
Sunday School Project	10	--
Heating Project	1,603	5,831
HMRC Covid SSP	96	--
Gov't Furlough Scheme	--	12,859
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<i>Total Other Income Sources</i>	12,347	19,920

<u>Restricted Income</u>		
Queen's Jubilee Grant (Restricted)	500	--
Covid Recovery Grant (Restricted)	3,718	--
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<i>Total Restricted Income</i>	4,218	--
 <u>Transfers</u>		
Building Fund	3,787	--
Maintenance Fund	3,234	--
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<i>Total Transfers</i>	7,021	--
 <u>Other Funds (to be transferred)</u>		
Building Fund	2,186	4,558
Maintenance Fund	1,052	--
Youth Club	--	422
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<i>Total Other Funds (Transfer)</i>	3,238	6,606
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Total Income	163,241	167,625
 Expenditure		
<u>Central Church Assessments</u>		
Central Ministry Fund	4,189	4,382
Students Bursary Fund	1,658	639
Ministers' Widows Fund	872	1,004
Incidental Fund	3,229	3,378
Prolonged Disability Fund Minister	698	731
Ministerial Development Fund	401	475
Sick Supply Fund	53	73
Assembly Building Repairs Fund	1,746	1,918
Apprenticeship Levy	210	206
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<i>Total Central Church Asses't</i>	13,056	12,806
 <u>Minister</u>		
Minister's Stipend	42,036	41,111
Pension Contributions	10,090	9,867
National Insurance	4,798	4,466
Car Allowance	3,829	3,745
Mileage	1,975	865
Duties Allowance	2,553	2,497
National Insurance on allowances	928	861
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<i>Total Minister</i>	66,209	63,412
 <u>Other Staff</u>		
Student salary	1,200	--
Cleaner Salary	8,124	13,404
Cleaner pension	320	--
Secretary Salary	11,228	11,365
Secretary pension	546	--
Organist Salary	5,400	5,400
Organist Supply	150	50
Pulpit Supply	100	100
HMRC	1,688	2,728
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<i>Total Other Staff</i>	28,756	33,047
 <u>Gift Aid Disbursement</u>		
Building Fund	2,331	1,980
Maintenance Fund	44	21
World Development Appeal	240	30
United Appeal	2,061	1,951
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<i>Total Gift Aid Disbursement</i>	4,676	3,982

<u>Special Offerings</u>		
United Appeal	9,401	10,228
World Development Appeal	75	1,175
Moderator's Appeal Ukraine	340	--
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<i>Total Special Offerings</i>	<i>9,816</i>	<i>11,403</i>
<u>Life and Work</u>		
<u>Worship and Fellowship</u>		
CCLI Licence/audio-visual (streaming etc)	1,227	2,200
Omega Renewal	250	240
Church Envelopes	1,299	1,215
Catering Expenses	1,432	207
Scone Sunday	87	--
Scouts Centenary Catering	46	--
Victorian Tea decorations	90	--
Kids' Christmas parties/Cancelled Family Fun Day '22	232	181
Puppets	--	70
Christmas Tree/decorations for Church	--	235
Small groups	--	23
Communion Sets	116	106
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<i>Total Worship and Fellowship</i>	<i>4,779</i>	<i>4,477</i>
<u>Discipleship and Ministry</u>		
Church Magazines/Periodicals	540	--
Faith Mission/The Good Book Co.	72	892
Sunday School/bible class (Reading/Teaching materials)	228	78
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<i>Total Discipleship and Ministry</i>	<i>840</i>	<i>970</i>
<u>Mission and Outreach</u>		
Posters/promotion	145	560
Office stationery/stamps	102	564
Cradle roll	23	--
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<i>Total Mission and Outreach</i>	<i>270</i>	<i>1,124</i>
<u>Governance</u>		
Annual Reports	300	620
Dromore Presbytery	1,104	1,134
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<i>Total Governance</i>	<i>1,404</i>	<i>1,754</i>
<u>Property and Equipment</u>		
Photocopier/Printing	756	779
Fire/Security System	1,156	1,054
Manse gate repairs	--	1,158
Manse Fixtures and fittings	562	15
Church oven check/repair*	257	--
Washroom Services*	231	224
Gritting & outside clearing/gutters*	379	172
Pest Control*	216	216
Electrics*	2,181	--
*Paid back by Maintenance Fund		
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<i>Total Property and Equipment</i>	<i>5,738</i>	<i>3,618</i>
<u>Utilities</u>		
Oil – Church and Halls	6,125	3,196
Electricity – Church and Halls	5,872	5,722
Telephone and Internet – Church and Halls	1,507	1,273
Water Services	399	167
Manse Rates	1,243	1,225
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<i>Total Utilities</i>	<i>15,146</i>	<i>11,583</i>

<u>Insurances</u>			
Insurance – Church and Halls		5,148	4,880
	<i>Total Insurance</i>	<u>5,148</u>	<u>4,880</u>
<u>Charities</u>			
Royal British Legion		40	18
	<i>Total Charities</i>	<u>40</u>	<u>18</u>
<u>Heating Project</u>			
Loan Repayment		13,364	13,364
Final costs		7,275	--
	<i>Total Heating Project</i>	<u>20,639</u>	<u>13,364</u>
<u>Rendering Project</u>			
Associated costs~		5,385	1,188
~ paid back by Building Fund			
	<i>Total Rendering Project</i>	<u>5,385</u>	<u>1,188</u>
<u>Other Funds (to be transferred)</u>			
Building Fund		2,186	4,558
Maintenance Fund		1,052	--
Youth Club		--	422
	<i>Total Other Funds (Transfer)</i>	<u>3,238</u>	<u>6,606</u>
<u>Restricted</u>			
Queen's Jubilee (Restricted)		856	--
Covid Recovery (Restricted)		3,735	--
	<i>Total Restricted expenditure</i>	<u>4,591</u>	<u>--</u>
Total Expenditure		<u>189,731</u>	<u>173,322</u>
Net Income		<u>(26,490)</u>	<u>(5,697)</u>
Total funds carried forward		<u>92,866</u>	<u>119,356</u>

Restricted Funds
Organisations' income and expenditure

	Balance at start	Income	Expenditure	Surplus/ (Deficit)	Balance at end
Badminton	359	0	0	0	359
Bowling Club	210	100	29	71	281
Building/Restoration	85,683	15,454	10,637*	4,817	90,500
Compass Creche	2,135	160	2,280	(2,120)	15
Graveyard	1,860	3,507	4,432	(925)	935
Helping Hands	1,472	572	712	(140)	1,333
Luncheon Club	174	1,448	1,110	338	512
Maintenance	860	11,016*	3,572	7,444	8,303
Men's Fellowship	32	0	0	0	32
PW	5,831	1,729	2,558	(829)	5,002
Sunday School	251	0	0	0	251
Tots & Co	399	1,125	825	300	699
Youth Council	422	0	0	0	422
	<u>99,688</u>	<u>35,111</u>	<u>26,155</u>	<u>8,956</u>	<u>108,644</u>

*Inc transfers to/from other accounts

	2022	2021
The funds of the charity:		
Unrestricted Income Funds	92,866	119,356
Restricted Income Funds	108,644	99,688
Total Charity Funds	201,510	219,044

Independent examiner's report to the charity trustees of Hillhall Congregation of the Presbyterian Church in Ireland:

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 2-5.

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:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
3. 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.

Signed:

Name: John McConnell

Relevant professional qualification or body: Ulster Bank Accountant

Address: 39 Pinehill, Braniel Road, Lisburn BT27 5JL

Date: 2 October 2023