

Hillhall Presbyterian Church

End of Year Financial Statements

Year ending 2023

Statement of Financial Activities

General (Unrestricted) Fund

2023 **2022**

Income

To the nearest £

Regular Direct Giving

Weekly Free Will Offering	100,018	93,893
Loose Collections	373	966
Annual Contributions	2,715	2,620
Gift Aid reclaimed	18,772	22,310

<i>Total Regular Direct Giving</i>	121,878	119,789
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Donations and Legacies

Legacies	5,000	--
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<i>Total Donations and Legacies</i>	5,000	--
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Special Offerings

United Appeal	8,889	9,401
World Development Appeal	430	75
DEC Earthquake Appeal	360	340
PW Mission Boxes	--	100

<i>Total Special Offerings</i>	9,679	9,916
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Gift Aid claimed on behalf of other accounts (to be transferred)

Building Fund	2,038	2,331
Maintenance Fund	1,185	44
World Development Appeal	--	240
United Appeal	1,713	2,061

<i>Total Gift Aid Claimed on above</i>	4,936	4,676
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Gift Aid claimed

Heating Project Fund	150	1,603
2022 Gift Day	1,252	--

<i>Total Gift Aid Claimed on above</i>	1,402	1,603
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Activities that Generate Income

Church Magazines/Periodicals	230	270
Sale of pens	--	163

<i>Total Activities Gen. Income</i>	230	433
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Other Income Sources

Gift Day	--	5,450
Donation	1,692	970
Queen's Jubilee income	--	573
Bank Compensation	--	200
Catering Fundraising	8,465	2,080
Rental Income	700	600
NIE Pylon	73	67
Refund	3,046	698
Sunday School Project	20	10
Heating Project	150	1,603
Royal British Legion collection for Remembrance Sunday	137	--
Common Wealth War Grave	15	--
HMRC Covid SSP	--	96

<i>Total Other Income Sources</i>	14,298	12,347
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<u>Insurance Claim</u>		
Fire alarm repairs	3,777	--
<i>Total Restricted Income</i>	<u>3,777</u>	<u>--</u>
<u>Restricted Income</u>		
Queen's Jubilee Grant (Restricted)	--	500
Covid Recovery Grant (Restricted)	--	3,718
<i>Total Restricted Income</i>	<u>--</u>	<u>4,218</u>
<u>Transfers</u>		
Building Fund	1,797	3,787
Building Fund (annual heating loan repayment)	13,364	--
Maintenance Fund	1,440	3,234
<i>Total Transfers</i>	<u>16,601</u>	<u>7,021</u>
<u>Other Funds (to be transferred)</u>		
Building Fund	2,640	2,186
Maintenance Fund	460	1,052
<i>Total Other Funds (Transfer)</i>	<u>3,100</u>	<u>3,238</u>
Total Income	<u>180,901</u>	<u>163,241</u>
Expenditure		
<u>Central Church Assessments</u>		
Central Ministry Fund	4,037	4,189
Students Bursary Fund	1,467	1,658
Ministers' Widows Fund	825	872
Incidental Fund	3,302	3,229
Prolonged Disability Fund Minister	825	698
Ministerial Development Fund	367	401
Sick Supply Fund	37	53
Assembly Building Repairs Fund	1,834	1,746
Apprenticeship Levy	221	210
<i>Total Central Church Asses't</i>	<u>12,915</u>	<u>13,056</u>
<u>Minister</u>		
Minister's Stipend	44,138	42,036
Cost of Living payment	500	--
Pension Contributions	10,593	10,090
National Insurance	4,905	4,798
Car Allowance	4,020	3,829
Mileage	1,733	1,975
Duties Allowance	2,681	2,553
National Insurance on allowances	925	928
<i>Total Minister</i>	<u>69,494</u>	<u>66,209</u>
<u>Other Staff</u>		
Student salary	2,700	1,200
Cleaner Salary	7,825	8,124
Cleaner pension	611	320
Secretary Salary	10,748	11,228
Secretary pension	2,096	546
Organist Salary	5,400	5,400
Organist Supply	60	150
Pulpit Supply	320	100
HMRC	1,383	1,688
<i>Total Other Staff</i>	<u>31,143</u>	<u>28,756</u>

<u>Gift Aid Disbursement</u>		
Building Fund	2,038	2,331
Maintenance Fund	1,185	44
World Development Appeal	--	240
United Appeal	1,713	2,061
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<i>Total Gift Aid Disbursement</i>	4,936	4,676
<u>Special Offerings</u>		
United Appeal	8,889	9,401
World Development Appeal	430	75
Moderator's Appeal Ukraine	--	340
DEC Earthquake Appeal	360	--
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<i>Total Special Offerings</i>	9,679	9,816
<u>Life and Work</u>		
<u>Worship and Fellowship</u>		
CCLI Licence/audio-visual (streaming etc)	1,294	1,227
Omega Renewal	325	250
Church Envelopes	1,047	1,299
Catering Expenses	1,593	1,432
Scone Sunday (see catering costs above)	--	87
Scouts Centenary Catering	--	46
King Charles Coronation celebration costs	112	--
Easter eggs/gifts	85	--
Dawn service	25	--
Victorian Tea decorations	--	90
Kids' Christmas parties/Cancelled Family Fun Day '22	41	232
Christmas	7	--
Communion Sets	--	116
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<i>Total Worship and Fellowship</i>	4,529	4,779
<u>Discipleship and Ministry</u>		
Church Magazines/Periodicals	431	540
Faith Mission/The Good Book Co.	--	72
Sunday School/bible class (Reading/Teaching materials)	410	228
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<i>Total Discipleship and Ministry</i>	841	840
<u>Mission and Outreach</u>		
Posters/promotion	150	145
Office stationery/stamps	72	102
Cradle roll	--	23
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<i>Total Mission and Outreach</i>	222	270
<u>Governance</u>		
Annual Reports	295	300
Dromore Presbytery	1,149	1,104
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<i>Total Governance</i>	1,444	1,404
<u>Property and Equipment</u>		
Photocopier/Printing	732	756
Fire/Security System (see Insurance claim)	6,752	1,156
Manse Fixtures and fittings	641	562
Plumbing checks/repairs*	389	--
Bat ecology survey#	1,947	--
Church oven check/repair*	--	257
Washroom Services*	--	231
Gritting & outside clearing/gutters*	--	379
Pest Control*	--	216
Electrics*	--	2,181
*Paid back by Maintenance Fund		
#Paid back by Building Fund		
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	<i>Total Property and Equipment</i>	10,461	5,738
<u>Utilities</u>			
Oil – Church and Halls		4,161	6,125
Electricity – Church and Halls		3,918	5,872
Telephone and Internet – Church and Halls		1,532	1,507
Water Services		720	399
Manse Rates		1,325	1,243
	<i>Total Utilities</i>	<u>11,656</u>	<u>15,146</u>
<u>Insurances</u>			
Insurance – Church and Halls		5,678	5,148
	<i>Total Insurance</i>	<u>5,678</u>	<u>5,148</u>
<u>Charities</u>			
Royal British Legion (Remembrance Sunday collection)		137	--
Poppy wreaths		50	40
	<i>Total Charities</i>	<u>187</u>	<u>40</u>
<u>Heating Project</u>			
Loan Repayment (repaid by Building Fund)		13,364	13,364
Final costs		--	7,275
	<i>Total Heating Project</i>	<u>13,364</u>	<u>20,639</u>
<u>Rendering Project</u>			
Associated costs~		--	5,385
~ paid back by Building Fund			
	<i>Total Rendering Project</i>	<u>--</u>	<u>5,385</u>
<u>Other Funds (to be transferred)</u>			
Building Fund		2,640	2,186
Maintenance Fund		786	1,052
	<i>Total Other Funds (Transfer)</i>	<u>3,426</u>	<u>3,238</u>
<u>Restricted</u>			
Queen's Jubilee (Restricted)		--	856
Covid Recovery (Restricted)		--	3,735
	<i>Total Restricted expenditure</i>	<u>--</u>	<u>4,591</u>
	Total Expenditure	<u>179,975</u>	<u>189,731</u>
	Net Income	926	(26,490)
	Total funds carried forward	<u>93,792</u>	<u>92,866</u>

Restricted Funds**Organisations' income and expenditure**

	Balance at start	Income	Expenditure	Surplus/ (Deficit)	Balance at end
Badminton	359	0	210	(210)	149
Bowling Club	281	120	130	(10)	271
Building/Restoration	90,500	29,220	21,300	7,920	98,420
Compass Creche	15	0	0	0	15
Graveyard	935	1,384	1,220	164	1,099
Helping Hands	1,333	504	989	(485)	848
Luncheon Club	512	960	968	(8)	504
Maintenance	8,303	8,013	5,415	2,598	10,901
Men's Fellowship	32	0	0	0	32
PW	5,086	1,212	1,216	(4)	5,082
Sunday School	251	0	0	0	251
Tots & Co	699	2,545	2,219	326	1,025
Youth Council	422	0	0	0	422
	108,728	43,958	33,667	10,291	119,019

	2023	2022
The funds of the charity:		
Unrestricted Income Funds	93,792	92,866
Restricted Income Funds	119,019	108,644

Total Charity Funds

212,811	201,510
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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 2023, 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: 21 October 2024

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