

**CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

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

**Registered Charity in Northern Ireland (NIC 105790)**

# **CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

## **TRUSTEES ANNUAL REPORT**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Crumlin Evangelical Presbyterian Church

Address: 9 Lurgan Road, Crumlin, County Antrim. BT29 4QA.

Registered Charity in Northern Ireland (NIC 105790).

### **CHARITY TRUSTEES**

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

- Rev Andrew Miles Hambleton
- Mr David Noel Woosley
- Mr Allister Lucas
- Mr Andrew Alexander Woosley (resigned 6<sup>th</sup> January 2022)

### **PRINCIPLE OFFICE BEARERS**

Minister: Rev Andrew Miles Hambleton

Treasurer: Mr Allister Lucas

### **INDEPENDENT EXAMINER**

Mr James Gillespie, Stevenson and Wilson, 22-30, Broadway Avenue, Ballymena. BT43 7AA.

# **CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **STRUCTURE AND MANAGEMENT**

The governing document of the charity is a trust deed. The latest copy of the trust deed was signed on 8<sup>th</sup> September 2016.

Within Presbyterian Church polity the elders carry the responsibility of providing leadership to the church. The elders together make decisions about the running of the church. On a day-to-day basis the minister would be in operational control, but in consultation with the rest of the elders.

The elders are the Trustees of the church. New elders are chosen by means of elections, as and when there is need for additional elders, or when it becomes apparent that there are those within the congregation with suitable gifts in line with the biblical requirements for elders. All the members of the church can vote in this election to appoint the elders.

### **DESCRIPTION AND PURPOSE**

The charitable purpose of Crumlin Evangelical Presbyterian Church is the advancement of religion.

### **ACTIVITIES AND OBJECTIVES**

In accordance with the general purpose of advancing religion, Crumlin Evangelical Presbyterian Church seeks to communicate to all in the local community and further afield the message of the gospel of our Lord Jesus Christ as the chief means of benefitting the lives of men, women, boys and girls both in this world and the hereafter. This gives assurance of well-being by increasing hope and potential for the future; contributes to the building up of character; reduces the attraction of harmful habits and pursuits; and encourages participation in beneficial activities. Benefits from the provision of opportunities for public worship are the fruits of Christian fellowship and social interaction. These are evidenced by appreciation of moral, spiritual and social benefits received from instruction, help, and support given in times of need in lives and families. This is equally true of support from the church for missionary activities abroad. Those who have benefitted show development in character and relationships, and become better motivated and better equipped to help others. With normal precautions and statutory protection policies being implemented in our activities we have no evidence of any harm arising from the pursuit of our policies. Church members and adherents, and the general public in the Crumlin area are the immediate beneficiaries, while those further afield and in other countries also receive much benefit from our ministries. The only private benefit flowing from our purpose relates to the employment of the minister of Crumlin Evangelical Presbyterian Church. He is paid a salary advanced through the denomination's office. He is also paid the rates on his house together with the relevant portion of his telephone bill, and any other incidental expenses incurred in carrying out his church duties. Much of his work is carried on from an office/study in his own home. His telephone is provided as the contact number for the church, from which calls are made on behalf of the charity. He also provides hospitality in his home on a regular basis. Any expenses are incidental and necessary in the furtherance of the aims and work of the charity, and provide no problem for the other trustees. The minister is not involved in determining the level of contribution to such expenses. These are managed by the trustees in accordance with denominational policy.

### **PUBLIC BENEFIT STATEMENT**

The Church has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Church's objective and activities, as well as providing public benefit.

# **CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

## **TRUSTEES ANNUAL REPORT (cont'd)**

### **ACHIEVEMENTS AND PERFORMANCE**

Crumlin Evangelical Presbyterian Church exists to proclaim and advance the Christian faith, in accordance with our subordinate standards: the Westminster Confession of Faith, and the Shorter and Larger Catechisms. We seek to do this to the benefit of all people in the Crumlin area, and indeed globally through our links to mission partners.

The work of Crumlin Evangelical Presbyterian Church developed in various ways throughout 2022. Most importantly in our life as a church is the gathering for worship each Sunday, morning and evening, with our doors open for anyone in our community to come along and benefit from what takes place. We were encouraged to see the attendances at our weekly services grow significantly throughout the year, with new people from the immediate community and from further afield attending each week.

In addition to this, our prayer meeting takes place on a Wednesday evening, and a number of other ministries function at other times during the week. They include a weekly toddler group attended by numerous families from the area, and also a children's Sunday School which meets before the morning service each week during term time. On a monthly basis there is a Women's Bible Study, a Men's Group, and a Women's Meeting.

Over the course of 2022 various mission organisations that we support were represented at our various meetings in order to provide an update on the work taking place. These visitations included missionaries currently serving in Hungary, Israel, Poland, Moldova, and South East Asia.

Throughout the course of the year, four new members were welcomed into the church, and in September our new pastoral intern (Ethan McCarter) began his role at the church, assisting with the ministry of the church in general but also launching a new youth ministry which over 30 children from the area have attended.

In 2022 Crumlin Evangelical Presbyterian Church was able to provide £37,000 to the central fund of the Evangelical Presbyterian church for the support of its ministers, as well as contributing over £11,000 to various Christian Missionary organisations.

We are thankful that through all of the above means we were able to fulfil our aims as a charity in 2022.

### **FINANCIAL REVIEW**

Total income of the congregation during the year was £118,015 compared to £53,645 in the previous year. The congregation's main source of income is members' contributions through the Weekly Freewill Offering which increased from £41,902 in 2021 to £47,810 in 2022. In addition to this, during the year the church also received £35,000 from the Evangelical Presbyterian Church central fund from the sale of property to be used for general church funding and £15,718 from The Mackey Estate (Crumlin EPC) to cover the congregational utility, building and ground maintenance expenses.

Total expenditure increased from £50,053 in 2021 to £84,441 in 2022. This increase is due to a combination of: increased contributions to the Evangelical Presbyterian Church central fund, increased congregational utility, building and maintenance costs, costs incurred in association with the funding of an intern and an increase in the level of charitable donations funding.

The trustees are satisfied that there are adequate funds in place to ensure that the Church can continue its activities and the financial statements for the year ended 31<sup>st</sup> December 2022 can be signed off on a going concern basis.

# CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH

## TRUSTEES ANNUAL REPORT (cont'd)


### STATEMENT OF TRUSTEES' 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 congregation's 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.

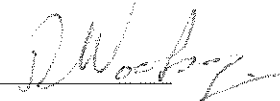
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

Approved at a meeting on 22<sup>nd</sup> February 2023 and signed on behalf of the Trustees by:



Rev Andrew Miles Hambleton

Trustee and minister



Mr David Noel Woolsey

Trustee

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

I report on the accounts of Crumlin Evangelical Presbyterian Church for the year ended 31<sup>st</sup> December 2022, which are set out on pages 6 to 10.

### **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.



James Gillespie (F.C.A.)

Stevenson and Wilson

Chartered Accountants

Date: 22<sup>nd</sup> February 2023

22-30 Broadway Avenue

Ballymena

BT43 7AA

**CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

**STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNTS)  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
<b>Receipts</b>					
Donations and legacies	2	109,870	7,355	117,225	51,085
Charitable activities	3	60	718	778	1,970
Investment income	4	-	12	12	-
Other income	5	-	-	-	590
<b>Total Receipts</b>		<b>109,930</b>	<b>8,085</b>	<b>118,015</b>	<b>53,645</b>
<b>Payments</b>					
Charitable activities	6	62,682	5,652	68,334	49,453
Other expenditure	7	16,097	10	16,107	600
<b>Total Payments</b>		<b>78,779</b>	<b>5,662</b>	<b>84,441</b>	<b>50,053</b>
Net receipts		31,151	2,423	33,574	3,592
Transfers between funds		250	(250)	-	-
<b>Net movement in funds</b>		<b>31,401</b>	<b>2,173</b>	<b>33,574</b>	<b>3,592</b>

**CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>Funds Reconciliation – Note 9</b>				
Bank and cash at start of year	4,341	-	4,341	749
Net movement in funds	31,401	2,173	33,574	3,592
	-----	-----	-----	-----
Bank and cash at end of year	35,742	2,173	37,915	4,341
	=====	=====	=====	=====
<b>Bank, Cash and Investment Balances</b>				
Bank current accounts and cash on hand			37,915	4,341
			=====	=====
<b>Other Assets</b>				
Fixed Assets – Note 8				
- Church and hall building and contents			900,000	900,000
Gift Aid receivable on donations			9,685	-
			-----	-----
			909,685	900,000
			=====	=====
<b>Liabilities</b>				
			-----	-----
			960	600
			=====	=====

Approved at a meeting on 22<sup>nd</sup> February 2023 and signed on behalf of the Trustees by:



Rev Andrew Miles Hambleton  
Trustee and minister



Mr Allister Lucas  
Trustee

# CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH

## NOTES TO THE ACCOUNTS 31<sup>ST</sup> 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

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.

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.

### 2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Recorded giving:</b>				
Loose collections	1,379	721	2,100	3,092
Donations and gifts	98,806	6,634	105,440	42,297
Gift Aid	9,685	-	9,685	5,696
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	109,870	7,355	117,225	51,085
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### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Charitable activities - publications	60	-	60	-
Charitable activities - other	-	718	718	1,970
	-----	-----	-----	-----
	60	718	778	1,970
	-----	-----	-----	-----

**CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH**

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

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Interest received	-	12	12	-
	-----	-----	-----	-----
	-	12	12	-
	-----	-----	-----	-----

**5. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Sundry income	-	-	-	590
	-----	-----	-----	-----
	-	-	-	590
	-----	-----	-----	-----

**6. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Ministry and support staff costs	10,352	3,858	14,210	-
General assessment	39,578	-	39,578	35,000
Events and catering expenses	84	32	116	2,102
Stationery and teaching materials	246	198	444	-
Donations to missions and charities	11,515	769	12,284	8,822
Congregation running costs	907	795	1,702	3,529
	-----	-----	-----	-----
	62,682	5,652	68,334	49,453
	-----	-----	-----	-----

**7. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Governance costs	610	10	620	600
Repairs and maintenance	9,237	-	9,237	-
Utilities	6,250	-	6,250	-
	-----	-----	-----	-----
	16,097	10	16,107	600
	-----	-----	-----	-----

## CRUMLIN EVANGELICAL PRESBYTERIAN CHURCH

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

#### 8. FIXED ASSETS

The congregation owns the Church building and Church hall situated at 9 Lurgan Road, Crumlin, County Antrim and the associated fixtures, fittings and equipment in all of these buildings.

Details of historical costs prior are not available and the buildings have been included in the statement of assets and liabilities at deemed costs as estimated by the church elders. No depreciation has been provided on these assets as the current estimated residual value is not less than the carrying value and the remaining useful life currently exceeds 50 years. This is reviewed on an annual basis by the Trustees.

From 1<sup>st</sup> January 2022 any fixed assets purchased for use by the charity will be 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. The Trustees have agreed that any fixed asset addition with a value of less than £2,500 does not need to be shown as an asset and will simply be written off as expenditure in the year of purchase.

Depreciation is calculated on all tangible fixed assets other than freehold land, so as to write off the cost, or valuation of tangible fixed assets less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned.

#### 9. FUNDS RECONCILIATION

Fund	Balance	Receipts	Payment	Surplus	Transfer	Balance
	at 1 <sup>st</sup>					
	Jan 22				funds	Dec 22
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General account	4,341	109,930	78,779	31,151	250	35,742
	-----	-----	-----	-----	-----	-----
	<b>4,341</b>	<b>109,930</b>	<b>78,779</b>	<b>31,151</b>	<b>250</b>	<b>35,742</b>
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
General account	-	4,598	4,598	-	-	-
Sunday School account	-	858	68	790	(150)	640
Mother and Toddlers account	-	957	641	316	-	316
Women's Meeting account	-	1,672	355	1,317	(100)	1,217
	-----	-----	-----	-----	-----	-----
	-	<b>8,085</b>	<b>5,662</b>	<b>2,423</b>	<b>(250)</b>	<b>2,173</b>
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>4,341</b>	<b>118,015</b>	<b>84,441</b>	<b>33,574</b>	<b>-</b>	<b>37,915</b>
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#### 10. RELATED PARTY TRANSACTIONS

Included in receipts is £15,718 received from The Mackey Estate (Crumlin EPC) to cover the congregational utility, building and maintenance expenses. Both charities have common trustees.

The church paid expenses of £1,165 relating to the rates of the minister's home and an element of his telephone bills. No trustees received any remuneration for their role as a trustee or any re-imburement of expenses during the year. The minister is an employee of the Evangelical Presbyterian Church which is a separate charity. The church pays an assessment to the Evangelical Presbyterian Church for the minister.