

**REGISTERED CHARITY NUMBER: 101964**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2018  
for  
Lisburn Christian Fellowship**

McCleary & Company Ltd  
Chartered Accountants  
Ratheane House  
32 Hillsborough Road  
Lisburn  
Co. Antrim  
BT28 1AQ

## **Lisburn Christian Fellowship**

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## **Lisburn Christian Fellowship**

### **Report of the Trustees for the Year Ended 31 March 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To advance and strengthen Christianity in the area of Lisburn and elsewhere by carrying out the Great Commission of our Lord Jesus Christ (Matthew 28: 18-20) by:

- (a) Conducting public meetings for Bible Study, prayer, praise and worship of God;
- (b) Building up, supporting and assisting established Christian Churches in the area of Lisburn and elsewhere by whatever means possible;
- (c) Raising up a Body of people who will live out their lives in a way that will bring glory to God;
- (d) Sending persons out to establish or assist other works in other places, both in this country and abroad, as the occasion arises; and
- (e) Serving the people in the area of Lisburn and elsewhere in order to meet their spiritual and temporal needs to the glory of God.

## **Lisburn Christian Fellowship**

### **Report of the Trustees for the Year Ended 31 March 2018**

#### **OBJECTIVES AND ACTIVITIES**

##### **Summary main activities undertaken for the public benefit**

As the principles of Christianity are taught, members are more likely to become better citizens, volunteering and engaging with others and the wider community, providing friendship and support. Children, young people and adults benefit demonstrated through activities offered to the community. We do not think there is any harm from this purpose. The benefit is for members of our church and members of the public who access our activities.

We give support in overseas locations by means of visits, financial support and involvement in projects. Apart from specific Members Meetings, our activities are open to the public. Conducting public meetings for bible teaching, prayer, praise and the worship of God. The public benefit includes opportunity for spiritual experience and growth in the Christian faith helping folk overcome fears and anxieties, receive and give support in life's challenges, helping the ill and giving general support. In addition, meetings give a sense of belonging and forming friendships, demonstrated by members' and visitors active participation in Sunday services, prayer and other events. Feedback shows the outworking of faith through voluntary work, support for the ill and a sense of belonging. We do not think that harm comes to the public from these activities. The benefits are for church members and to visitors who attend our events. A private benefit could be that Individuals are supported and helped.

Building up, supporting and assisting established Christian churches in the area of Lisburn and elsewhere by whatever means possible. The public benefit of Christian unity, reducing barriers to mutual support and the utilisation of shared skills. We do not consider there is any harm from these activities. This purpose benefits the wider church and the general public. In relation to private benefit, participants have opportunity to work and serve in teams.

Raising up a body of people who will live out their lives in a way that will bring glory to God. People benefit by becoming better citizens more aware of the needs of others, demonstrable by members involvement in charitable work, including overseas.

We encourage service in the local community and beyond. We cannot see how this purpose would be harmful. The benefit is for members of the local church, the wider church and those served by us. A private benefit could be the development of members' life/interpersonal skills.

Sending persons out to establish or assist other works in other places, both in this country and elsewhere as the occasion arises. There is benefit in the fulfilment of callings for individuals who engage in this work, demonstrated by positive feedback from missionaries and our partners. In addition local members have found an outlet for service and support. There could be possible effects of travel or exposure to disease. This primarily benefits those who have gone out from our church and those they work with. The development of life skills could be a private benefit.

Serving the people of Lisburn and elsewhere in order to meet their spiritual and temporal needs to the glory of God. The local and wider community benefit from the advice, help, practical support and care offered through our church. This provides a social and spiritual outlet for church members to express their faith and Christian values. Continuing high attendance numbers at activities, and good feedback, is evidence that the stated benefit is being realised. We do not think there is any harm from this purpose and it is of benefit to members of the public who wish to take advantage of our activities. Private benefit could be the formation of friendships with non- church members and the use and development of personal skills.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## **Lisburn Christian Fellowship**

### **Report of the Trustees for the Year Ended 31 March 2018**

#### **OBJECTIVES AND ACTIVITIES**

##### **What LCF does**

We hold regular Sunday morning meetings for worship, Bible study and prayer, including Kids church and Youth church. We have regular prayer events, small groups for fellowship and prayer, regular praise events and a mission prayer meeting.

We hold a weekly children's 'Popcorn' event. For youth there is a "Connect" youth club plus a youth cell and for adults, a men's "Band of Brothers" group and ladies 'Thrive' activity. We also encourage attendance at our adult small groups.

Locally, in Lisburn we are active members of the Lisburn City Centre Churches, who meet for fellowship and prayer and to organise inter-church activities. We give financial and practical support to the inter-church CAP centre in Lisburn which provides help to those in debt. Furthermore, we partner with other churches in their public outreach and in inter-church prayer projects. We have a link with the Hill Street Residents Group and with them have organised a number of events for the folk who live in Hill Street estate.

We have a commitment to mission and support through prayer, communication, giving and visiting. We support a Christian centre in Co. Mayo; a church in Serbia; an outreach in Gran Canaria and a member who is currently part of an outreach in the Pacific Islands. We are currently actively developing links with workers in East Africa. We also have contact with Christians in Nigeria and have a partnership with a church in Willesden Green, London.

##### **Summary of main achievements of LCF during the year**

- We supported the families of 2 of our members who passed away this year.
- We joined the Inter-church Walk of Witness on Good Friday and also participated in the monthly prayers for our City as well as meeting together regularly with other City Centre churches.
- We trained and took a team to visit a church in Sombor, Serbia.
- We also took a team to Mayo to work with children and young people in partnership with local Mayo churches.
- We worked with the Hill Street Residents Group supporting their summer event and providing kids activities for one week plus carol-singing at Christmas.
- We held "Days of Refreshing" to encourage the spiritual refreshment of participants.

##### **Trustees Report 2017/18**

- We continued to meet regularly for Worship, Bible Study and Prayer and followed studies primarily in the book of 1 Corinthians.
- We continued to support the inter-church Lisburn Foodbank and Christians against Poverty.
- We held regular events for men and women, giving opportunity for mutual support and the development of friendships.
- We supported those who had lost loved ones this year.
- We continued to support those on mission including praying for them, giving financially, keeping members informed and visiting them. We visited Mayo, Serbia and Gran Canaria, with teams going to Mayo and Serbia.
- We carried on our "Popcorn" kids club and also youth activities on Sundays and during the week.
- We engaged in regular prayer for our church, city and nation.
- We continued to provide support for members through regular home group meetings.

## **Lisburn Christian Fellowship**

### **Report of the Trustees for the Year Ended 31 March 2018**

#### **FINANCIAL REVIEW**

##### **LCF's policy on reserves**

The Trustees have reviewed the reserves of the charity. Considering the variable income and fixed commitments, the review concluded that to allow the charity to be managed effectively and to provide a buffer for allowing uninterrupted services, a general reserve equating to approximately three months of unrestricted fund expenditure should be maintained.

##### **Church loan**

The church is paying off a loan of £40k over 5 years from November 2015. The balance at 31 March 2018 was £6,679.

##### **Other financial details**

The church's principal source of funds is by donation from the church membership through Sunday offerings, standing orders, and special appeals for building and repair funds, missions etc.

Expenditure supports the key objectives of the charity by employing a church leader to provide spiritual leadership and pastoral support, by maintaining a building for the purposes of public meetings, providing financial support for the delivery of services provided for members and for people in Lisburn and elsewhere and providing regular financial support for persons sent out to establish or assist other works in other places, both in this country and further afield.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

##### **Trustee selection methods**

- Trustees must agree with the Statement of Faith set out in Part II of the Schedule.
- A new Trustee or Trustees shall be appointed at any time by a two-thirds majority of the surviving Trustees and such appointment or appointments shall be set in motion at the first meeting of the Trustees following upon the number of Trustees falling below four.
- It shall be lawful for any Trustee voluntarily to retire on giving one calendar month's previous notice in writing to the other Trustees or the Secretary of the Trust.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

101964

##### **Principal address**

2 Queens Road  
Lisburn  
Co. Antrim  
BT27 4TZ

##### **Trustees**

Mr Mark Gillespie  
Mr Robert Hanna Mairs  
Ms Janette McKnight  
Mrs Eleanor Murdock  
Mr Frederick Arthur Edward Orr  
Mrs Angela Toal

**Lisburn Christian Fellowship**

**Report of the Trustees  
for the Year Ended 31 March 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent examiner**

John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Ratheane House  
32 Hillsborough Road  
Lisburn  
Co. Antrim  
BT28 1AQ

**Bankers**

Ulster Bank Limited  
18 Bow Street  
Lisburn  
Co. Antrim  
BT28 1BN

**Solicitors**

F A Edward Orr  
9A Church Square  
Banbridge  
BT32 4AS

Approved by order of the board of trustees on 25 November 2018 and signed on its behalf by:



.....  
Mr Mark Gillespie - Trustee

**Independent Examiner's Report to the Trustees of  
Lisburn Christian Fellowship**

I report on the accounts for the year ended 31 March 2018, which are set out on pages seven to fifteen.

**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 requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

- 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
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

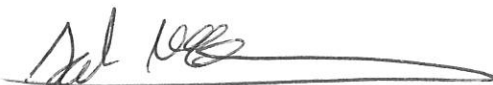
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the 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 records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
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.



John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Ratheane House  
32 Hillsborough Road  
Lisburn  
Co. Antrim  
BT28 1AQ

Date: 25 November 2018

**Lisburn Christian Fellowship**

**Statement of Financial Activities  
for the Year Ended 31 March 2018**

	Notes	Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	49,885	18,342	68,227	67,696
Other income		<u>565</u>	<u>-</u>	<u>565</u>	<u>2,260</u>
<b>Total</b>		50,450	18,342	68,792	69,956
 <b>EXPENDITURE ON Charitable activities</b>					
Direct costs		28,440	16,169	44,609	51,900
Support costs		<u>5,474</u>	<u>63</u>	<u>5,537</u>	<u>6,851</u>
<b>Total</b>		<u>33,914</u>	<u>16,232</u>	<u>50,146</u>	<u>58,751</u>
<b>NET INCOME</b>		16,536	2,110	18,646	11,205
<b>Transfers between funds</b>	11	<u>6,194</u>	<u>(6,194)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		22,730	(4,084)	18,646	11,205
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		241,392	7,039	248,431	237,226
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>264,122</u>	<u>2,955</u>	<u>267,077</u>	<u>248,431</u>

The notes form part of these financial statements

**Lisburn Christian Fellowship**

**Balance Sheet  
At 31 March 2018**

		Unrestricted fund	Restricted funds	31.3.18 Total funds	31.3.17 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	6	263,480	-	263,480	263,480
<b>CURRENT ASSETS</b>					
Debtors	7	3,001	576	3,577	3,954
Cash at bank		<u>4,320</u>	<u>2,379</u>	<u>6,699</u>	<u>5,476</u>
		7,321	2,955	10,276	9,430
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(2,420)</u>	-	<u>(2,420)</u>	<u>(7,578)</u>
<b>NET CURRENT ASSETS</b>		<u>4,901</u>	<u>2,955</u>	<u>7,856</u>	<u>1,852</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		268,381	2,955	271,336	265,332
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	<u>(4,259)</u>	-	<u>(4,259)</u>	<u>(16,901)</u>
<b>NET ASSETS</b>		<u><u>264,122</u></u>	<u><u>2,955</u></u>	<u><u>267,077</u></u>	<u><u>248,431</u></u>
<b>FUNDS</b>					
Unrestricted funds	11			264,122	241,392
Restricted funds				<u>2,955</u>	<u>7,039</u>
<b>TOTAL FUNDS</b>				<u><u>267,077</u></u>	<u><u>248,431</u></u>


The notes form part of these financial statements

**Lisburn Christian Fellowship**

**Balance Sheet - continued  
At 31 March 2018**

The financial statements were approved and authorised for issue by the Board of Trustees on 25 November 2018 and were signed on its behalf by:

  
.....  
Ms Janette McKnight -Trustee

  
.....  
Mr Frederick Arthur Edward Orr -Trustee

The notes form part of these financial statements

## Lisburn Christian Fellowship

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Donations	56,280	56,556
Gift aid	<u>11,947</u>	<u>11,140</u>
	<u>68,227</u>	<u>67,696</u>

**Lisburn Christian Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**4. STAFF COSTS**

	31.3.18	31.3.17
	£	£
Wages and salaries	25,067	31,667
Social security costs	<u>-</u>	<u>250</u>
	<u>25,067</u>	<u>31,917</u>

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
Pastoral	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,728	19,968	67,696
Other income	<u>2,260</u>	<u>-</u>	<u>2,260</u>
<b>Total</b>	49,988	19,968	69,956
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct costs	42,157	9,743	51,900
Support costs	<u>6,851</u>	<u>-</u>	<u>6,851</u>
<b>Total</b>	<u>49,008</u>	<u>9,743</u>	<u>58,751</u>
 <b>NET INCOME</b>	980	10,225	11,205
 Transfers between funds	<u>8,136</u>	<u>(8,136)</u>	<u>-</u>

**Lisburn Christian Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	9,116	2,089	11,205
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	232,276	4,950	237,226
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>241,392</u>	<u>7,039</u>	<u>248,431</u>
<b>6. TANGIBLE FIXED ASSETS</b>			Freehold property £
<b>COST</b> At 1 April 2017 and 31 March 2018			<u>263,480</u>
<b>NET BOOK VALUE</b> At 31 March 2018			<u>263,480</u>
At 31 March 2017			<u>263,480</u>
<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Other debtors		31.3.18 £ <u>3,577</u>	31.3.17 £ <u>3,954</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Bank loans and overdrafts (see note 10)		31.3.18 £ <u>2,420</u>	31.3.17 £ <u>7,578</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
Bank loans (see note 10)		31.3.18 £ <u>4,259</u>	31.3.17 £ <u>16,901</u>

**Lisburn Christian Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.3.18 £	31.3.17 £
Amounts falling due within one year on demand:		
Bank overdraft	-	1,754
Bank loans	<u>2,420</u>	<u>5,824</u>
	<u>2,420</u>	<u>7,578</u>
 Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>2,531</u>	<u>5,825</u>
 Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>1,728</u>	<u>11,076</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
<b>Unrestricted funds</b>				
General fund	241,392	16,536	6,194	264,122
<b>Restricted funds</b>				
Missionary and other donations	1,344	(3,826)	4,830	2,348
Tithes, offerings and appeals	5,619	5,561	(11,024)	156
Church programmes	<u>76</u>	<u>375</u>	-	<u>451</u>
	7,039	2,110	(6,194)	2,955
	<u>248,431</u>	<u>18,646</u>	<u>-</u>	<u>267,077</u>
<b>TOTAL FUNDS</b>				

**Lisburn Christian Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,450	(33,914)	16,536
<b>Restricted funds</b>			
Missionary and other donations	7,412	(11,238)	(3,826)
Tithes, offerings and appeals	7,892	(2,331)	5,561
Church programmes	<u>3,038</u>	<u>(2,663)</u>	<u>375</u>
	18,342	(16,232)	2,110
	<u>68,792</u>	<u>(50,146)</u>	<u>18,646</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
<b>Unrestricted Funds</b>				
General fund	232,276	980	8,136	241,392
<b>Restricted Funds</b>				
Missionary and other donations	950	405	(11)	1,344
Tithes, offerings and appeals	4,000	9,744	(8,125)	5,619
Church programmes	<u>-</u>	<u>76</u>	<u>-</u>	<u>76</u>
	4,950	10,225	(8,136)	7,039
	<u>237,226</u>	<u>11,205</u>	<u>-</u>	<u>248,431</u>
<b>TOTAL FUNDS</b>				

**Lisburn Christian Fellowship**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,988	(49,008)	980
<b>Restricted funds</b>			
Missionary and other donations	8,356	(7,951)	405
Tithes, offerings and appeals	9,814	(70)	9,744
Church programmes	<u>1,798</u>	<u>(1,722)</u>	<u>76</u>
	19,968	(9,743)	10,225
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>69,956</u>	<u>(58,751)</u>	<u>11,205</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018.