

**FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN  
IRELAND**

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

**Registered Charity in Northern Ireland (NIC104837)**

## **CONTENTS**

	<b>Page</b>
<b>Information</b>	<b>1</b>
<b>Trustees' Report</b>	<b>2</b>
<b>Independent Examiners' Report</b>	<b>8</b>
<b>Statement of Financial Activity</b>	<b>9</b>
<b>Statement of Assets and Liabilities</b>	<b>10</b>
<b>Notes to the Accounts</b>	<b>11</b>

## **FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **CHARITY INFORMATION**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

First Lurgan congregation of the Presbyterian Church in Ireland  
High Street Lurgan Craigavon, Co Armagh  
Registered Charity in Northern Ireland (NIC104837)

### **CHARITY TRUSTEES**

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

Rev. David Henry

Mr. Norman McCleary  
Mr. John Spence

Mr. Ross Bolton  
Mr. Derek Thompson  
Mrs. Rebecca Spence

### **PRINCIPAL OFFICE BEARERS**

Minister  
Clerk of Session  
Treasurer

Rev. David Henry  
Mr. Norman McCleary  
Miss Emma Spence

### **INDEPENDENT EXAMINER**

TMcD Accountancy Practice, 35 Ballylough Road, Donaghcloney, BT66 7PQ

### **BANKERS**

Ulster Bank, Lurgan Branch, 14/16 Market Street Lurgan Craigavon BT66 6AP

### **SOLICITORS**

Watson & Neil Solicitors, 23 High Street Lurgan. BT66 8AH

## **FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **TRUSTEES ANNUAL REPORT**

#### **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 Sessions 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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held on the last Tuesday of January, March, May, August, October and November.

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. First Lurgan congregation of the Presbyterian Church has been assigned to the Armagh 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 the congregation.

## **FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

### **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.

#### **DESCRIPTION AND PURPOSE**

The charitable purpose of the congregation is the advancement of religion.

First Lurgan congregation of the Presbyterian Church 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, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission statement is that "First Lurgan desires to be a "Bible based", Christ centred, worshipping church which encourages and empowers its members to reach out to the community in love."

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice

## **FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions 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. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Boys Brigade
- Bowling Club
- PW
- Walking Club
- STAR Group

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11 am and 7 pm. During the week the Bible Study and House Groups provide an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at services for Sacraments of Baptism, we conducted marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

#### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

#### **Mission and outreach**

The congregation prayerfully and financially support two overseas missionaries one in Japan and the other in Ecuador. The congregation also give financial support to the work of the Belfast City Mission, Child Evangelism Fellowship, European Missionary Society, and the Royal British Legion.

## **FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

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 do mission and outreach on a denominational basis beyond what 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, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and / or one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

No major repair work was carried out on church property in 2022.

### **Organisations**

Boys Brigade normally meet once per week. They hold their annual display in April and their annual camp in May. The Christian Fellowship normally meet once per week for indoor bowling . The STAR Group for over 60's meet for various activities on a Wednesday morning. Due to Covid 19 pandemic restrictions normal running of organisations were severely limited.

### **Volunteers**

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

## FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND 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 Commissions Public benefit requirement statutory guidance.

## FIRST LURGAN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

### FINANCIAL REVIEW

The congregation's main source of income is members' contribution of £68,149 through the Weekly Freewill Offering and Gift Aid.

The total contribution for Restricted and Unrestricted funds in 2022 was £86,988.

All funds remained in balance at the 31<sup>st</sup> December 2022. The main payments were the Central Church Assessments £22,944 and Ministry and Support Staff £48,029. At the year end, total fund balances were £103,473, consisting of £73,302 Unrestricted Funds and £30,171 Restricted Funds.

### Reserves Policy

First Lurgan Trustees continually review the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. At the year-end unrestricted reserves held in bank was £73,302 which represents a lower level of reserves. The Trustees consider it prudent to hold reserves at this level as the funding of its present and future activities is dependent of the ongoing financial support of members.

### STATEMENT OF TRUSTEE 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 congregations 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 by the Kirk Session and signed on its behalf by

[Name] David S Henry

[Date] 21-5-2023

[Name] 

[Date] 21 May, 2023.

## Independent examiner's report to the charity trustees of First Lurgan Presbyterian Church. A Congregation of the Presbyterian Church in Ireland (Charity no. 104837)

We report on the accounts of First Lurgan Presbyterian Church. A Congregation of the Presbyterian Church in Ireland for the year ended 31 December 2022.

### 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 our 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 our attention.

### Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

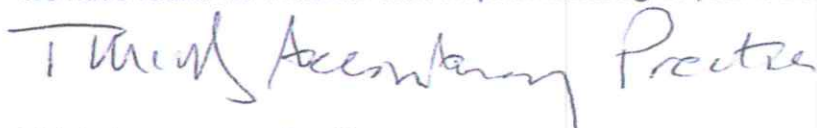
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our 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

We have completed our 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, we have found no matters that require drawing to your attention.



TMCD Accountancy Practice  
Chartered Accountants  
35 Ballylough Road  
Donaghcloney  
BT66 7PQ  
Date:

**First Lurgan Congregation of the Presbyterian Church in Ireland**  
**Statement of Financial Activity (Receipts and Payments Account)**  
**Year Ended 31 December 2022**

		Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	Note	£	£	£	£
<b>Receipts</b>					
Donations and legacies	2	59,643.74	21,811.00	81,454.74	86,481.00
Charitable activities	3	315.00	-	315.00	40.00
Other trading activities	4	350.00	-	350.00	375.00
Investment income	5	463.32	1.52	464.84	446.16
Other	6	2,650.99	1,752.90	4,403.89	3,608.80
		-----	-----	-----	-----
<b>Total Receipts</b>		63,423.05	23,565.42	86,988.47	90,950.96
		-----	-----	-----	-----
<b>Payments</b>					
Charitable activities	7	83,085.73	24,276.55	107,362.28	106,931.72
		-----	-----	-----	-----
<b>Total Payments</b>		83,085.73	24,276.55	107,362.28	106,931.72
		-----	-----	-----	-----
<b>Net Receipts</b>		(19,662.68)	(711.13)	(20,373.81)	(15,980.76)
Transfers between funds		(268.00)	268.00	-	-
<b>Net Movement in Funds</b>		(19,930.68)	(443.13)	(20,373.81)	(15,980.76)
<b>Funds Brought Forward</b>		93,232.75	30,614.35	123,847.10	139,827.86
		-----	-----	-----	-----
<b>Funds Carried Forward</b>		73,302.07	30,171.22	103,473.29	123,847.10
		=====	=====	=====	=====

**First Lurgan Congregation of the Presbyterian Church in Ireland**  
**Statement of Assets and Liabilities**  
**Year Ended 31 December 2022**

	Unrestricted	Restricted	2022	2021
	Funds	Funds	Total	Total
	£	£	£	£
Bank and cash balances	73,302.07 =====	30,171.22 =====	103,473.29 =====	123,847.10 =====
Reserves	73,302.07 =====	30,171.22 =====	103,473.29 =====	123,847.10 =====

Approved by the Kirk Session and signed on its behalf by:

[Name] *Diana S Herry*  
 [Date] *21 - 5 - 2023*

[Name] *J. Stalvey*  
 [Date] *21 May 2023.*

**First Lurgan Congregation of the Presbyterian Church in Ireland**  
**Notes to the Accounts**  
**Year Ended 31 December 2022**

**1 Accounting policies**

**Basis of financial statements**

As the income is less than £250,000 the congregation have elected to prepare its accounts on a receipts and payments basis, in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015.

**Funds**

Restricted funds are those revenue streams that are given for specific purposes. Unrestricted funds are available to be spent on the general purposes of the charity.

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£
<b>2 Donations and legacies</b>				
Recorded Giving	47,650.01	8,456.00	56,106.01	55,810.29
Gift Aid	9,758.21	2,285.00	12,043.21	12,186.56
Legacies	-	5,000.00	5,000.00	8,976.77
Loose Collections	445.77	296.00	741.77	150.75
Gift Days Special Collections	789.75	11,774.00	12,563.75	9,253.50
Donations from Organisations	1,000.00	(1,000.00)	0.00	103.13
Received for Organisations	-	-	-	-
	-----	-----	-----	-----
	59,643.74	26,811.00	86,454.74	86,481.00
	-----	-----	-----	-----
<b>3 Charitable activities</b>				
Income from Church Events	125.00	-	125.00	-
Church Magazines	-	-	-	-
Weddings, funerals, etc.	190.00	-	190.00	40.00
	-----	-----	-----	-----
	315.00	-	315.00	40.00
	-----	-----	-----	-----
<b>4 Other trading activities</b>				
Rental Income	350.00	-	350.00	375.00
	-----	-----	-----	-----

**First Lurgan Congregation of the Presbyterian Church in Ireland**  
**Notes to the Accounts**  
**Year Ended 31 December 2022**

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>5 Investment income</b>				
Deposit interest	-	0.58	0.58	-
General investment fund	463.32	0.94	464.26	446.16
	-----	-----	-----	-----
	463.32	1.52	464.84	446.16
	-----	-----	-----	-----
<b>6 Other income</b>				
Miscellaneous	2,650.99	1,752.90	4,403.89	3,608.80
	-----	-----	-----	-----
<b>7 Payments on charitable activities</b>				
General assembly assessments	21,693.40	-	21,693.40	22,537.90
Ministry and support staff costs	51,505.05	152.50	51,657.55	49,857.52
Life and work	794.00	244.31	1,038.31	6,078.00
Congregational running expenses	5,397.28	490.00	5,887.28	7,502.98
Governance costs	3,039.42	2,364.24	5,403.66	6,966.32
Donations to missions and charities	450.00	13,138.50	13,588.50	13,989.00
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	82,879.15	16,389.55	99,268.70	106,931.72
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**8 Fixed Assets**

The congregation owns the Church and Church Halls situated at 60 High Street, Lurgan. These have an insurance value of £3,331,397 and £1,110,462 respectively. It also owns the manse at 26 Upper Toberhewny Lane, Lurgan which has an insurance value of £300,000.

**9 Investments**

The congregation holds investments with a market value of £20,243.99

**First Lurgan Congregation of the Presbyterian Church in Ireland**  
**Notes to the Accounts**  
**Year Ended 31 December 2022**

**10 Fund balances**

	Opening balance	Receipts	Payments	Surplus (deficit)	Transfers	Closing balance
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General fund	(744.02)	63,423.05	83,085.73	(19,662.68)	22,732.00	2,325.30
Reserve Account	93,976.77	-	-	-	(23,000.00)	70,976.77
	-----	-----	-----	-----	-----	-----
	93,232.75	63,423.05	83,085.73	(19,662.68)	(268.00)	73,302.07
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Audio-Visual Fund	155.78	225.00	-	225.00	-	380.78
BB Camp	204.48	0.58	16.00	(15.42)	-	189.06
BB General	1,514.42	552.90	907.34	(354.44)	-	1,159.98
Belfast City Mission	-	500.00	450.00	50.00	-	50.00
Benevolent Fund	3,290.62	362.00	774.65	(412.65)	-	2,877.97
Building Fund	7,478.17	8,024.75	8,325.72	(300.97)	268.00	7,445.20
Catering Fund	1,119.44	-	235.81	(235.81)	-	883.63
Christian Fellowship	1,245.49	-	243.24	(243.24)	-	1,002.25
Events fund	299.00	-	-	-	-	299.00
Harvest Fund	-	5,038.75	4,215.00	823.75	-	823.75
High Street Youth Fund	2,328.46	200.00	945.79	(745.79)	-	1,582.67
Julia Henry OMS Fund	4,240.44	3,801.25	4,000.00	(198.75)	-	4,041.69
Kids 4 School	-	-	-	-	-	-
Minibus Fund	4,480.50	-	-	-	-	4,480.50
Moderator's appeal	-	3,095.00	3,095.00	-	-	-
Presbyterian Women	934.19	0.94	935.00	(934.06)	-	0.13
Sunday School Fund	2,216.55	-	-	-	-	2,216.55
Yukiko Matsudo Fund	1,196.31	1,631.25	-	1,631.25	-	2,827.56
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	30,614.35	23,565.42	24,276.55	(711.13)	268.00	30,171.22
	-----	-----	-----	-----	-----	-----