

Charity registration number: 105331

# First Lisburn Presbyterian Church

Annual Report and Financial Statements

for the Year Ended 31 December 2024

## **First Lisburn Presbyterian Church**

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# First Lisburn Presbyterian Church

## Reference and Administrative Details

### Trustees

Mr D Anderson  
Miss M Craig  
Prof J Davis  
Mr M Elliot  
Mrs K Finlay  
Mr D Flinn  
Mrs S Hammonds  
Mrs L J Hanna  
Mr T Kinkead  
Dr M J Lees  
Mr R C McCall  
Mr G McKeown  
Mrs L McWatters  
Mr R Millen  
Mr E Parks  
Mr P Reid  
Mrs K Robinson  
Mrs C Russell  
Mrs M Stainland  
Miss M Thompson

### Other Officers

Mr A Fitzpatrick

### Charity Registration Number

105331

### Principal Office

49 Market Square South  
Lisburn  
Northern Ireland  
BT281AD

### Independent Examiner

RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

# **First Lisburn Presbyterian Church**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

### **Structure, governance 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 Session 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

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 the votes.

#### **Presbytery**

Under the Presbyterian Church in Ireland's form of governance, the corporate oversight of a congregation is the responsibility of a Presbytery, which generally superintends the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. The First Lisburn congregation of the Presbyterian Church has been assigned to the Dromore 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.

#### **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, administrative 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 Lisburn Presbyterian Church

## Trustees' Report (continued)

First Lisburn 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 members to play their part in fulfilling God's mission to our world.

In First Lisburn Presbyterian Church, we seek:

- to worship the Triune God, Father, Son, and Holy Spirit;
- to reconcile our multiple identities with our Presbyterian traditions;
- to contextualise what it means to be and belong to the Christian Church.

Living in the city of Lisburn:

**We are disciples together**- We have experienced the grace, truth, and love of Jesus Christ in our lives, and we witness to what we know in word and in deed.

**We are gifted** - God has given us gifts and talents, known and unknown, to share. We encourage one another to discover and then offer our gifts for God's glory in the church and the world.

**We are a family** - We are one family comprising many individuals and all kinds of families. We recognise our diversity, and we value the individual. We value our staff team and our many volunteers. We like to welcome new members. We are open to learn from each other.

**We are relational** - We nurture deep relationships between people. Moving beyond the superficial, we encourage each person to talk more about their faith, to share their doubts, to help one another in times of trouble, to celebrate with one another in times of joy and to comfort one another in times of sorrow. We are committed to good working community relationships with our local churches.

**We are joyful** - We enjoy being together socially and in study. We like one another's company as we worship, work, and serve together.

**We are engaged with the Community** - We believe that God has particular concern for the poor, the hungry, the marginalised in our community and in our world. We believe that God invites us to enjoy good community relations and to live in peace. We see ourselves as being part of the solution to the needs of the day. The work of The Downtown Project is a significant part of our engagement with the Community.

**We are inclusive** - We are open and inclusive. We welcome people along a broad theological spectrum. We meet men, women and young people where they are and offer them space to grow in their Christian faith.

**We are thoughtful** - We cherish and encourage thoughtful study and dialogue. We are open to new ways that will empower us to action and help us to witness to our Faith in this day and age. We are open to new ideas and to the leading of the Spirit in this age.

**We give permission** - We see the value of risking new initiatives and having new ideas. We trust our leaders, and we value teams.

**We are Presbyterian** - We are Presbyterians, open to being continually reformed and changed by the word and the love of God in response to the changing world in which we live. At the same time, we rejoice in our many inter-church families and members who come from other faith traditions and none.

**We are on the move!** - God is calling us into a dynamic future. We respect tradition but are learning not to be bound by it. We appreciate our past, celebrate our present, and look forward to the future.

# First Lisburn Presbyterian Church

## Trustees' Report (continued)

**We are in the City.** We are here for the City. Our doors need to be open. We are also a church for a gathered people who choose to worship in FLPC because of who we are.

### Objectives and activities

#### *Objects and aims*

The congregation meets for worship each Sunday, and visitors are welcome. Throughout the year, the main Christian festivals, including Harvest Thanksgiving, are celebrated at worship services and through other related activities. The Sacrament of the Lord's Supper is observed regularly, both formally and informally. New communicant members are received on profession of faith. The Sacrament of Baptism is administered throughout the year. Marriage ceremonies and Services of Thanksgiving (i.e. Funeral Services) are held when requested.

Other activities include:

#### Sunday School and Bible Class

The Sunday School meets during Church services from September to June. Classes are grouped according to the age of the children. The teachers operate on a rota basis. The curriculum is shaped by bought-in course materials and is based on Biblical stories and themes, and involves activities for the children. The Sunday School children also participate in worship.

#### Youth Fellowship

Our Youth Fellowship meet on a Friday evening for a varied programme of activities, food, and fellowship. There are approximately fifteen members and four leaders each week from the congregation. The group go on various outings on a monthly basis.

#### Presbyterian Women

The group meets typically on the second Tuesday of each month from September to April. Guest speakers are invited to speak on a variety of themes. There is a focus on mission, and funds are raised for various missionary endeavours, including the work of the Mission Councils of the Presbyterian Church in Ireland.

#### Girls' Brigade

The company meets on Monday nights from September to April. Alongside the normal badge work and Bible class programme, the company participates in sporting competitions, and various special events are organised.

#### Choir and Praise Team

Worship is led by a Choir and a Praise Team. Choral pieces are performed by the choir on special occasions (Christmas, Easter, Remembrance Day, etc.) and at other occasions during the Christian year. The Praise Team prepares and performs special music for every service.

#### Church Magazine

A church magazine is produced three times per year. It contains reports of past and forthcoming events and items contributed by members. It is distributed to members by the Elders and is available online.

## **First Lisburn Presbyterian Church**

### **Trustees' Report (continued)**

#### ***Public benefit***

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 Lisburn Presbyterian Church

## Trustees' Report (continued)

### Achievements and performance

#### Worship and prayer

Music is an integral part of our worship experience, and the organ and piano accompany congregational singing. The congregation also participates in worship through readings and responses. Prayer for others is an essential part of congregational life. We have an active Prayer Ministry Team, and each Sunday, a printed announcement sheet is available.

Choir and Praise Team Worship is led by a Choir and a Praise Team. Choral pieces are performed by the choir on special occasions (Christmas, Easter, Remembrance Day, etc) and at other occasions during the Christian year. The Praise Team prepares and performs special music for every service.

As of 31 December 2024, the congregation had 243 communicant members and 247 families connected to it. The average weekly attendance at morning worship is 100.

#### Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited by the minister and/or pastoral personnel. Members are visited when they are in hospital and residential or nursing homes; elders and committee members are allocated a district area. Members are encouraged to contact the minister or pastoral minister as need arises.

#### Mission and outreach

The activities of local charities are publicised in congregational literature, and members are encouraged to support and play an active part in their work. Many members have taken up this challenge.

The congregation supports the United Appeal, 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, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denomination's annual World Development Appeal, Sunday School and Youth projects and any other special appeals.

We have a Coffee Dock, which is used every week for outreach to the community. We support our local CAP centre and Lisburn Food Bank regularly. We have a range of Bible studies and House groups. We have a very active and well-supported Christian Aid Group. The Dr William Boyd Memorial Fund provides resources for training.

#### Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregations and the broader 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 the Assembly Buildings, Belfast, in June.

#### Property

During the year, basic maintenance was carried out.

#### Organisations

We have:

# First Lisburn Presbyterian Church

## Trustees' Report (continued)

Sunday School and Youth Bible Class

FLY - First Lisburn Youth

PW

Bible Studies and House groups

Girls Brigade

Coffee Dock Teams

Christian Aid Teams

Downtown volunteers

Cleaning Teams

Prayer Ministry

### 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.

### **Financial review**

The congregation's primary source of income is members' contributions through the Weekly Freewill Offering. The 2024 accounts are prepared on an accrual basis. Total income for the year was £204,164 compared to £220,614 in 2023, of which £141,386 related to donations, including gift aid. The total surplus for the year was £31,091 ((2023: Deficit £4,827). This resulted in net assets at 31 December 2024 of £1,261,941, of which £776,443 is held for restricted purposes.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end are listed on page 1.

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## First Lisburn Presbyterian Church

### Trustees' Report (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by: 24 Oct 2025

*M E Thompson*

.....  
Miss M Thompson  
Trustee

*Alexander Fitzpatrick*

.....  
Mr A Fitzpatrick  
Other officer

## **First Lisburn Presbyterian Church**

### **Independent Examiner's Report to the trustees of First Lisburn Presbyterian Church**

I report to the trustees on my examination of the accounts of First Lisburn Presbyterian Church for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of First Lisburn Presbyterian Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- 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; and
- state whether particular matters have come to my attention.

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

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 includes 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 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; and
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.

**First Lisburn Presbyterian Church**

**Independent Examiner's Report to the trustees of First Lisburn Presbyterian Church (continued)**

*Brian Stewart*

.....  
Brian Stewart  
RBCA Limited  
Chartered Accountants

Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

Date:..... 27 Oct 2025.....

## First Lisburn Presbyterian Church

### Statement of Financial Activities for the Year Ended 31 December 2024

Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	124,216	17,170	141,386	145,234
Charitable activities	-	25,824	25,824	34,278
Investment income	4 99	-	99	78
Other income	36,855	-	36,855	41,024
	<u>161,170</u>	<u>42,994</u>	<u>204,164</u>	<u>220,614</u>
<b>Expenditure on:</b>				
Charitable activities	<u>(131,924)</u>	<u>(41,149)</u>	<u>(173,073)</u>	<u>(225,943)</u>
Total expenditure	(131,924)	(41,149)	(173,073)	(225,943)
Gains/losses on investment assets	-	-	-	503
Net income/(expenditure)	29,246	1,845	31,091	(4,826)
Gross transfers between funds	<u>3,750</u>	<u>(3,750)</u>	<u>-</u>	<u>-</u>
Net movement in funds	32,996	(1,905)	31,091	(4,826)
<b>Reconciliation of funds</b>				
Total funds brought forward	<u>452,502</u>	<u>778,348</u>	<u>1,230,850</u>	<u>1,235,676</u>
Total funds carried forward	14 <u>485,498</u>	<u>776,443</u>	<u>1,261,941</u>	<u>1,230,850</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

**First Lisburn Presbyterian Church**  
**(Registration number: 105331)**  
**Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	995,561	995,561
Investments	10	<u>8,801</u>	<u>8,801</u>
		<u>1,004,362</u>	<u>1,004,362</u>
<b>Current assets</b>			
Debtors	11	36,001	33,678
Cash at bank and in hand	12	<u>228,145</u>	<u>219,218</u>
		264,146	252,896
<b>Creditors: Amounts falling due within one year</b>	13	<u>(6,567)</u>	<u>(26,408)</u>
<b>Net current assets</b>		<u>257,579</u>	<u>226,488</u>
<b>Net assets</b>		<u>1,261,941</u>	<u>1,230,850</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		776,443	778,348
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>485,498</u>	<u>452,502</u>
<b>Total funds</b>	14	<u>1,261,941</u>	<u>1,230,850</u>

The financial statements on pages 11 to 21 were approved by the trustees, and authorised for issue on 23 Oct 2025. and signed on their behalf by:

*Alexander Fitzpatrick*  
.....  
Mr A Fitzpatrick  
Other officer

# First Lisburn Presbyterian Church

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Accounting policies

#### General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 49 Market Square South, Lisburn, BT28 1AD, Northern Ireland.

#### Statement of compliance

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the United Kingdom and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2018, and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Accounting Practice.

#### Basis of preparation

First Lisburn Presbyterian Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in sterling, which is the functional currency of the entity. The level of rounding is to the nearest £1.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## First Lisburn Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and Building	Not Depreciated

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

## First Lisburn Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations				
Freewill offering	118,120	-	118,120	116,671
Donations	6,096	-	6,096	2,236
Special Donations	-	17,170	17,170	26,327
	<u>124,216</u>	<u>17,170</u>	<u>141,386</u>	<u>145,234</u>

## First Lisburn Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 3 Income from charitable activities

	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Youth Income	12,139	12,139	22,142
Organisational Income	13,685	13,685	12,136
	25,824	25,824	34,278

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest income	99	99
<b>Total for 2024</b>	99	99
<b>Total for 2023</b>	78	78

#### 5 Other income

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Accommodation income	528	528	5,383
Rental income	36,327	36,327	35,641
	36,855	36,855	41,024

#### 6 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Charitable activities	131,924	41,149	173,073
<b>Total for 2023</b>	161,454	64,489	225,943

## **First Lisburn Presbyterian Church**

### **Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

#### **7 Staff costs**

Total staff costs and employee benefits in the year is £60,643 (2023: £69,257)

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed for the year is 2 (2023: 2).

## First Lisburn Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 1 January 2024	995,561	995,561
At 31 December 2024	995,561	995,561
<b>Depreciation</b>		
At 31 December 2024	-	-
<b>Net book value</b>		
At 31 December 2024	995,561	995,561
At 31 December 2023	995,561	995,561

#### 10 Fixed asset investments

	2024 £	2023 £
Other investments	8,801	8,801

**First Lisburn Presbyterian Church**

**Notes to the Financial Statements for the Year Ended 31 December 2024  
(continued)**

**Other investments**

	<b>Unlisted investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 1 January 2024	8,801	8,801
At 31 December 2024	8,801	8,801
<b>Net book value</b>		
At 31 December 2024	8,801	8,801
At 31 December 2023	8,801	8,801

**11 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Prepayments	5,811	1,698
Other debtors	30,190	31,980
	36,001	33,678

**12 Cash and cash equivalents**

	<b>2024 £</b>	<b>2023 £</b>
Cash at bank	228,145	219,218

**13 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Other taxation and social security	219	-
Other creditors	4,500	4,501
Accruals	1,848	21,907
	6,567	26,408

## First Lisburn Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
General	452,502	161,170	(131,924)	3,750	485,498
<b>Restricted funds</b>	<u>778,348</u>	<u>42,994</u>	<u>(41,149)</u>	<u>(3,750)</u>	<u>776,443</u>
<b>Total funds</b>	<u>1,230,850</u>	<u>204,164</u>	<u>(173,073)</u>	<u>-</u>	<u>1,261,941</u>
	<b>Balance at 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 December 2023 £</b>
<b>Unrestricted funds</b>					
General	83,444	160,512	(161,454)	370,000	452,502
<b>Restricted funds</b>	<u>1,152,232</u>	<u>60,605</u>	<u>(64,489)</u>	<u>(370,000)</u>	<u>778,348</u>
<b>Total funds</b>	<u>1,235,676</u>	<u>221,117</u>	<u>(225,943)</u>	<u>-</u>	<u>1,230,850</u>
<b>Restricted Fund analysis</b>					
	Balance at 1 January 2024 £	Incoming Resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Manse	637	-	-	-	637
Boyd Memorial	1,730	-	-	-	1,730
Youth	20,306	12,139	(14,270)	-	18,175
Property	68,120	-	-	-	68,120
Project 325	667,162	-	-	-	667,162
Special Collections	7,724	17,170	(17,153)	-	7,741
Organisations	12,669	13,685	(9,726)	(3,750)	12,878
	<u>778,348</u>	<u>42,994</u>	<u>(41,149)</u>	<u>(3,750)</u>	<u>776,443</u>

## First Lisburn Presbyterian Church

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### Organisational Accounts

	Balance at 1 January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Coffee Dock	7,765	6,497	(3,957)	(3,750)	6,555
Choir	494	50	(215)	-	329
Presbyterian Women	418	2,424	(2,405)	-	437
GB	3,992	4,714	(3,149)	-	5,557
	<u>12,669</u>	<u>13,685</u>	<u>(9,726)</u>	<u>(3,750)</u>	<u>12,878</u>

Project 325 was initiated to carry out a refurbishment of the main church building. For the purposes of these accounts the church building will be treated as a restricted asset due to the nature of the asset.

Special Collections are restricted by the condition that donors expect funds to be spent on these missions and charities.

Organisation funds are restricted as the funds may only be spent on the activities of the organisation.

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	328,399	667,162	995,561
Fixed asset investments	8,801	-	8,801
Current assets	154,865	109,281	264,146
Current liabilities	(6,567)	-	(6,567)
Total net assets	<u>485,498</u>	<u>776,443</u>	<u>1,261,941</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	378,802	625,561	1,004,363
Current assets	100,109	152,787	252,896
Current liabilities	(26,409)	-	(26,409)
Total net assets	<u>452,502</u>	<u>778,348</u>	<u>1,230,850</u>



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Mon, 27th Oct 2025 10:34:41 GMT	Brian Stewart - Signer (5c55756c86853354d7ae113054856e0a)
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Date	Action
Tue, 21st Oct 2025 11:37:20 BST	Envelope generated by Jane Gill (2.217.56.178)
Tue, 21st Oct 2025 11:37:21 BST	Document generated with fingerprint 3d32ff0de48e1074a582dd6d70cc1a4b (2.217.56.178)
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Wed, 22nd Oct 2025 9:30:05 BST	Sent the envelope to A Fitzpatrick (sandy.fitzpatrick95@gmail.com) for signing (188.66.74.80)
Wed, 22nd Oct 2025 9:30:05 BST	Document emailed to sandy.fitzpatrick95@gmail.com
Thu, 23rd Oct 2025 17:35:27 BST	A Fitzpatrick opened the document email. (194.32.31.240)
Thu, 23rd Oct 2025 17:36:58 BST	A Fitzpatrick opened the document email. (194.32.31.240)
Thu, 23rd Oct 2025 17:36:58 BST	A Fitzpatrick opened the document email. (194.32.31.240)
Thu, 23rd Oct 2025 17:43:09 BST	A Fitzpatrick opened the document email. (194.32.31.240)
Thu, 23rd Oct 2025 17:44:30 BST	A Fitzpatrick viewed the envelope (194.32.31.1)
Thu, 23rd Oct 2025 17:44:41 BST	A Fitzpatrick viewed the envelope (85.210.241.4)
Thu, 23rd Oct 2025 17:51:02 BST	A Fitzpatrick signed the envelope (194.32.31.1)
Thu, 23rd Oct 2025 17:51:03 BST	Sent the envelope to M Thompson (methompson2003@yahoo.co.uk) for signing (194.32.31.1)
Thu, 23rd Oct 2025 17:51:03 BST	Document emailed to methompson2003@yahoo.co.uk

Thu, 23rd Oct 2025 17:51:15 BST	M Thompson opened the document email. (87.248.116.215)
Thu, 23rd Oct 2025 17:52:11 BST	M Thompson opened the document email. (87.248.116.215)
Thu, 23rd Oct 2025 18:19:44 BST	A Fitzpatrick opened the document email. (82.132.217.113)
Thu, 23rd Oct 2025 21:24:38 BST	A Fitzpatrick opened the document email. (172.226.0.27)
Fri, 24th Oct 2025 0:28:48 BST	M Thompson opened the document email. (104.28.40.142)
Fri, 24th Oct 2025 11:13:14 BST	A Fitzpatrick opened the document email. (87.248.116.215)
Fri, 24th Oct 2025 11:13:22 BST	M Thompson opened the document email. (87.248.116.215)
Fri, 24th Oct 2025 11:13:31 BST	M Thompson viewed the envelope (85.31.142.38)
Fri, 24th Oct 2025 11:16:02 BST	M Thompson signed the envelope (85.31.142.38)
Fri, 24th Oct 2025 11:16:02 BST	Sent the envelope to Brian Stewart (brian.stewart@rbca.co) for signing (85.31.142.38)
Fri, 24th Oct 2025 11:16:02 BST	Document emailed to brian.stewart@rbca.co
Fri, 24th Oct 2025 14:49:07 BST	A Fitzpatrick opened the document email. (104.28.86.98)
Fri, 24th Oct 2025 18:40:20 BST	A Fitzpatrick opened the document email. (87.248.115.16)
Fri, 24th Oct 2025 18:58:47 BST	A Fitzpatrick opened the document email. (87.248.116.214)
Fri, 24th Oct 2025 21:18:45 BST	A Fitzpatrick opened the document email. (87.248.114.143)
Sat, 25th Oct 2025 19:56:36 BST	A Fitzpatrick opened the document email. (87.248.116.147)
Mon, 27th Oct 2025 10:14:59 GMT	Sent Brian Stewart a reminder to sign the document. (188.66.74.80)
Mon, 27th Oct 2025 10:15:00 GMT	Document emailed to brian.stewart@rbca.co
Mon, 27th Oct 2025 10:26:43 GMT	Brian Stewart viewed the envelope (188.66.74.80)
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Mon, 27th Oct 2025 10:34:41 GMT	Sent the envelope to RBCA Limited (jane.gill@rbca.co) for signing (188.66.74.80)
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Mon, 27th Oct 2025 10:35:33 GMT	RBCA Limited viewed the envelope (188.66.74.80)
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