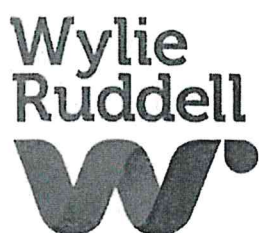


Loughbrickland Reformed Presbyterian Church

Trustees' Annual report and Statement of Receipts and Payments  
and Assets and Liabilities

for the year ended 31 December 2022

Charities Number – 106278



# Loughbrickland Reformed Presbyterian Church

Annual report and financial statements for the year ended 31 December 2022

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# Loughbrickland Reformed Presbyterian Church

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## References and administrative details

Charity Name: Loughbrickland Reformed Presbyterian Church  
Charity Registration Number: 106278  
Contact Address: Loughbrickland Reformed Presbyterian Church  
c/o Mr William Kemps (Clerk of Session)  
20 Cortamlet Road  
Altnamackin  
Newry  
BT35 0EE  
02830 878890

## Trustees

Mr Hugh Draffin  
Mr William Kemps  
Mr James Murdoch  
Rev Joseph Dunlap (ordained 25 February 2022)  
Mr Stephen Finch  
Mr Stephen Hughes

## Independent Examiner

Wylie Ruddell  
Chartered Accountants & Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

## Bankers

Ulster Bank  
22 Bridge Street  
Banbridge

## Solicitors

FA Edward Orr Solicitors  
9A Church Square  
Banbridge  
BT32 4AS

# Loughbrickland Reformed Presbyterian Church

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Trustees' Annual Report for the year ended 31 December 2022

## Introduction

This document is the annual report for Loughbrickland Reformed Presbyterian Church, Northern Ireland Charity Number NIC106278. This report relates to the calendar year 2022.

## Purpose

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

Loughbrickland Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland exists to honour and worship God and to share the good news of Jesus Christ His Son.

## Structure

### Session

The charity trustees of the congregation are the members of the Session, which consists of the minister and ruling elders of the congregation. In case of vacancy (where a congregation has no minister), an acting minister from within the Presbytery (Interim Moderator) is a member of the Session, although without necessarily being a charity trustee.

Elders and ministers are chosen by a vote of all communicant members of the congregation. Election of elders, calling of ministers and transaction of Session business are carried out in accordance with the 'Code', the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

### Wider Governance

In the Presbyterian form of church government practiced by the Reformed Presbyterian Church of Ireland, each local congregation belongs to a Presbytery. Loughbrickland congregation belongs to the Southern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of each Presbytery consists of the active and retired ministers of the Presbytery, along with a representative elder from each member congregation. The Presbytery is responsible for the spiritual oversight of the congregations within its care and meets a minimum of four times per year.

The highest court of the Reformed Presbyterian Church is its Synod, which consists of the membership of all the Presbyteries of the Church. The Synod meets at least annually to transact the business brought to it by its constituent Presbyteries and Synodical committees.

### Deacons

The deacons are responsible for the temporal affairs of the congregation, including matters relating to the finances and property of the church. Deacons are elected by a vote of all communicant members of the congregation and are accountable to Session for their activities.

### Volunteers

The congregation relies on the generosity of volunteers in giving their time to assist with a range of activities in the church, including work with children and young people, provision of hospitality, maintenance of the premises and management of the audio ministry.

## Activities

### Public Worship

Within the period covered by this report, Loughbrickland Reformed Presbyterian Church has provided public worship services for instruction and devotion, held regularly at 11:30AM and 7PM each Sunday, which are open to all. A midweek meeting for Bible teaching and prayer is also held regularly.

The Lord's Supper was observed in 2022 and is open to all who have been baptised and who make a credible profession of saving faith in the Lord Jesus Christ.

The sacrament of Baptism was also observed in the past year when occasion arose.

### Pastoral Work

The elders of the congregation provided pastoral visitation to elderly, sick and to those unable to attend the public worship through age or ill-health.

### Denominational Activity

Representatives of the church Session attended Presbytery meetings regularly, and the annual denominational Synod.

Contributions were made to central Synodical funds for general expenses (such as training of ministers and youth work).

### Outreach and Mission

Local outreach work in Loughbrickland and its surrounding area was held through door to door work.

As noted above, nationwide and overseas mission work was supported financially through contributions to denominational funds (Reformed Presbyterian Missions).

### Financial Support

Financial contributions were also made to the mission organisation Come Over and Help. Support for advocacy group The Christian Institute and Trinitarian Bible Society (translation and distribution of the Bible) was also provided.

### Youth Work

Instruction of children and young people in meetings of Sunday School and Covenanter Youth group as well as opportunities for informal fellowship. All leaders and volunteers in the youth work have gone through Access NI vetting.

### Church Property

While no major work was carried out on the church property in the course of the year, regular cleaning of the meeting house and hall took place, along with upkeep of the church grounds and maintenance as required.

### Recordings

The services of worship are recorded and are accessible via the Internet in both audio and video form. These recordings provide access to the pulpit ministry to those who are unable to attend public worship due to ill health or other circumstances. This was particularly helpful during 2022 to those unable to attend in person.

## Public Benefit

Loughbrickland Reformed Presbyterian Church meets the public benefit requirement by providing a place for worship (through weekly services of worship and other meetings), by increasing awareness and understanding of religious beliefs (through public preaching from the Holy Scriptures, literature distribution, pastoral counselling and youth work), and by engaging in and supporting missionary and outreach work, both in the Loughbrickland area and overseas.

The work of the church in fulfillment of its purpose does not lead to harm. The only private benefit is for Ministers and others who may receive benefit as a result of their employment. Such benefit is incidental to the work and purpose of the congregation.

The Charity Trustees have had regard to the Public Benefit to the Charity Commission's Public Benefit statutory guidance.

## Financial Situation

The congregation's main source of income is members' contributions through the weekly Freewill Offering. Total Freewill Offering receipts in the year were £82,089 (2021 £80,204).

Unrestricted reserves at the year-end were £135,807 (2021 £125,449).

## 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.

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.

As the congregation's 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 payments account and a statement of assets and liabilities.

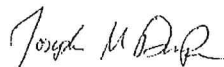
The Church constitution is a historical document and had contained a clause that the annual accounts should be audited. A motion was passed at the June 2019 Synod that the wording of this clause would be changed at the June 2020 Synod which did not take place due to the ongoing Covid-19 pandemic. The change was approved at the Synod of June 2021 to state that the accounts should be 'independently examined by a competent person'.

Approved by Session at its meeting of 15th October 2023



Clerk of session

Stephen Hughes



Moderator of Session

Rev. Joseph Dunlap

# Loughbrickland Reformed Presbyterian Church

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## Independent examiner's report to the Charity Trustees of Loughbrickland Reformed Presbyterian Church

We report on the accounts of Loughbrickland Reformed Presbyterian Church for the year ended 31 December 2022, which are set out on pages 7 to 9.

### 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 our attention giving us 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



D Ruddell  
For and on behalf of Wylie Ruddell  
Chartered Accountants and Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

Date: 19/10/23

# Loughbrickland Reformed Presbyterian Church

## Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Unrestricted Funds 2021	Restricted Funds 2021	Endowment Funds 2021	Total 2021
		£	£	£	£	£	£	£	£
<b>Receipts</b>									
Donations	2	82,089	11,835	-	93,924	81,154	5,144	-	86,298
Gift Aid		16,078	-	-	16,078	13,112	-	-	13,112
Bank deposit interest		202	-	-	202	133	-	-	133
Other receipts		3,372	-	-	3,372	432	-	-	432
Building insurance monies received		-	-	-	-	7,500	-	-	7,500
<b>Total Receipts</b>		<b>101,741</b>	<b>11,835</b>	<b>-</b>	<b>113,576</b>	<b>102,331</b>	<b>5,144</b>	<b>-</b>	<b>107,475</b>
<b>Payments</b>									
Cost of fundraising		162	-	-	162	162	-	-	162
Charitable activities	3	91,221	11,835	-	103,056	84,699	5,144	-	89,843
Other payments		-	-	-	-	5,200	165	-	5,365
<b>Total Payments</b>		<b>91,383</b>	<b>11,835</b>	<b>-</b>	<b>103,218</b>	<b>90,061</b>	<b>5,309</b>	<b>-</b>	<b>95,370</b>
Net receipts/(payments)		10,358	-	-	10,358	12,270	(165)	-	12,105
Transfers between funds		-	-	-	-	-	-	-	-
Net movement in funds		10,358	-	-	10,358	12,270	(165)	-	12,105
Funds brought forward		125,449	-	8,877	134,326	113,179	165	8,877	122,221
Funds carried forward		135,807	-	8,877	144,684	125,449	-	8,877	134,326

# Loughbrickland Reformed Presbyterian Church

## Statement of Assets and Liabilities as at 31 December 2022

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2022	£	2022	£	2022	£	2021	£
<b>Funds Reconciliation</b>								
Bank and cash at start of year	125,449		-		8,877		113,179	122,221
Net movement in funds	10,358		-		-		12,270	12,105
<b>Bank and cash at end of year</b>	<b>135,807</b>		<b>-</b>		<b>8,877</b>		<b>125,449</b>	<b>134,326</b>
<b>Bank and cash balances</b>								
Bank current accounts								125,406
Bank deposit accounts								8,920
<b>Total cash at bank</b>								<b>134,326</b>
<b>Other Assets (Note 4)</b>								
Church Building & Contents								666,671
Church Hall & Contents								378,590
Manse								331,128
Agricultural land								-
<b>Total Assets</b>								<b>1,376,389</b>

Approved by Session at its meeting of 15th October 2023



Clerk of session

Stephen Hughes



Moderator of Session

Rev. Joseph Dunlap

## Notes to the financial statements for the year ended 31 December 2022

### 1 Accounting policies

Set out below are principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

##### (i) Assets retained for the Church's own use

The congregation own the church building and contents at Main Street, Loughbrickland. The premises and contents have an insurance valuation of £798,333.

The congregation own the church hall and contents at Main Street Loughbrickland. These premises and contents have an insurance valuation of £453,358.

The congregation own the manse and contents at 22 Main Street, Loughbrickland. These premises and contents have an insurance valuation of £396,523.

The congregation own a small parcel of agricultural land of approximately  $\frac{1}{4}$  acre in Scarva. The area grows wild and the trustees believe that it does not have any significant value on the open market.

#### (c) Fund Accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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.

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 a specific use in the future.

## Notes to the financial statements for the year ended 31 December 2022

**2 Donations**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Freewill offering	82,089	-	82,089	80,204	-	80,204
Missions and synodicals	-	610	610	-	520	520
Building and repairs	-	-	-	950	-	950
Special collections	-	11,225	11,225	-	4,624	4,624
Other collections	-	-	-	-	-	-
<b>Total</b>	<b>82,089</b>	<b>11,835</b>	<b>93,924</b>	<b>81,154</b>	<b>5,144</b>	<b>86,298</b>

**3 Charitable activities**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Ministerial expenses	44,971	-	44,971	30,830	-	30,830
Premises expenses	13,699	-	13,699	20,989	-	20,989
Admin expenses	6,408	-	6,408	6,368	-	6,368
Mission and synod expenses	25,932	4,065	29,997	25,266	520	25,786
Special collections	-	7,770	7,770	-	4,624	4,624
Other expenses	211	-	211	1,246	-	1,246
<b>Total</b>	<b>91,221</b>	<b>11,835</b>	<b>103,056</b>	<b>84,699</b>	<b>5,144</b>	<b>89,843</b>

**4 Reconciliation of Cash Funds**

	£
Total Cash Funds at Beginning of the year	134,326
Receipts for the year	113,576
Payments for the year	(103,218)
<b>Total Cash Funds at end of the year</b>	<b>144,684</b>

**5 Trustee/Related Party Transactions**

Rev Robert Robb received £1,000 in respect of his role as Interim Moderator for the year. This amount is included in "Ministerial expenses" at note 3.

Also Included within "Ministerial expenses" at note 3 are the following amounts –

- £7,900 relating to a loan to Rev. J Dunlap for the purchase of a car to enable him to carry out his ministerial duties.
- £4,000 for Rev. J Dunlap's PhD sponsorship for the 2022 and 2023 years
- £1,290 for flights for Rev. J Dunlap and his family