

First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105087

Details

Status	Received
Registered	2016-08-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	6 Whiteside Newtownards County Down Bt23 4up BT23 4UP
Phone	07824808152
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Website	www.firstards.org.uk

Activities

Purposes: 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

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£143,950	£175,557	£0	1

Trustees

Name	Role	Appointed
Dr Raymond Whiteford		
Mr Carol Graham		
Mr David Cargo		
Mr David Logan		
Mr Michael Tweedie		
Mr Paul Craig		
Mr Russell Armour		
Mr Stephen Clarke		
Mr Tom Haylett		
Mr Wilfred Weatherup		
Mr William Davidson		
Mr William Meredith		
Mrs Audrey Reid		
Mrs Hilary Patton		
Rev Craig Lynn		

First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105087

Accounts

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Year Ended 31/12/2024**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Congregation is less than £250,000 the congregation has elected in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a Receipts and Payments basis.

FUND ACCOUNTING

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 endowment 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 use in the future.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>2. DONATIONS AND LEGACIES</u>					
Recorded giving	74204	7711		81915	79500
Loose collections	2695			2695	2304
Donations and gifts	5458	915		6373	8495
Gift Aid	12277	3852		16129	16741
Legacies and bequests		0	0	0	8000
Total	94634	12478	0	107112	115040
<u>3. CHARITABLE ACTIVITIES</u>					
Income from charitable activities		22123		22123	19081
Total	0	22123	0	22123	19081
<u>4. INVESTMENT INCOME</u>					
Deposit Interest	3095			3095	1197
Total	3095	0	0	3095	1197
<u>5. OTHER INCOME</u>					
Organisation income		11620		11620	13234
Other income		0		0	0
Total	0	11620	0	11620	13234
<u>6. CHARITABLE ACTIVITIES</u>					
General Assembly Assessments	8882			8882	8487
Presbytery Fees	1043			1043	993
Ministry and support staff costs	72013			72013	72239
Congregational running expenses	28924			28924	26395
Donations to Missions and Charities		22291		22291	22933
Total	110862	22291	0	133153	131047

OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Year Ended 31/12/2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>7. OTHER EXPENDITURE</u>					
Property maintenance		29442		29442	7575
Organisation expenses		12962		12962	12595
Total	0	42404	0	42404	20170
<u>8. INVESTMENTS</u>					
Total	0	0	0	0	0

9. FIXED ASSETS

The Congregation owns the Church premises (including Halls) situated at Frances Street, Newtownards, County Down and the Manse situated in Newtownards.

These have an insurance value of £7,381,294.34 for Church/Halls Buildings and Contents
as at last renewal date 31/10/2024

Also Manse of £485,362.50 at same date.

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Year Ended 31/12/2024**

10. FUND BALANCES

Fund	Opening Balance £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Closing Balance £
Unrestricted Funds						
General Fund	21030	97729	110862	-13133	0	7897
Total	21030	97729	110862	-13133	0	7897
Restricted Funds						
Property/Building Fund	45047	10113	29443	-19330	0	25717
Missions Fund	3445	21907	19709	2198	0	5643
Special Collections	0	2582	2582	0	0	0
Dalzell Fund	427	0	0	0	0	427
Finlay Fund	119	0	0	0	0	119
Total Organisations	11400	11620	12962	-1342	0	10058
Total	60438	46222	64696	-18474	0	41964
Endowment Funds						
Investment	50000	0	0	0	0	50000
Anderson and Others	14023	0	0	0	0	14023
Sundry Bequests	2918	0	0	0	0	2918
Total	66941	0	0	0	0	66941
TOTAL FUNDS	148409	143951	175558	-31607	0	116802

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
RECEIPTS AND PAYMENTS ACCOUNT
Year Ended 31/12/2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
RECEIPTS						
Donations and Legacies	2	94634	12478	0	107112	115040
Charitable Activities	3		22123		22123	19081
Investment Income	4	3095			3095	1197
Other Income	5		11620		11620	13234
Total		97729	46221	0	143950	148552
PAYMENTS						
Cost of Charitable Activities	6	110862	22291		133153	131047
Other Costs	7		42404		42404	20170
Investment Costs	8			0	0	0
Total		110862	64695	0	175557	151217
NET RECEIPTS		-13133	-18474	0	-31607	-2665
Transfers Between Funds		0		0		
NET MOVEMENT IN FUNDS		-13133	-18474	0	-31607	-2665
CASH AT BANK AND IN HAND 31/12/2023		21030	60438	66941	148409	151074
CASH AT BANK AND IN HAND 31/12/2024	10	7897	41964	66941	116802	148409

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
 OF THE PRESBYTERIAN CHURCH IN IRELAND
 STATEMENT OF ASSETS AND LIABILITIES
 Year Ended 31/12/2024**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
FUNDS RECONCILIATION					
Cash at Bank and In Hand 31/12/2023	21030	60438	66941	148409	151074
Surplus This Year	-13133	-18474	0	-31607	-2665
Cash at Bank and In Hand 31/12/2024	7897	41964	66941	116802	148409
BANK AND CASH BALANCES					
Bank Deposit Accounts				50000	50000
Bank Current Accounts				66802	98409
Total				116802	148409
OTHER ASSETS					
Investments - Note 8				0	0
Fixed Assets - Note 9					
Church Buildings					
The Manse					
Fixtures and Fittings					
Total				0	0
			Total	116802	148409

Approved by the Trustees and signed on their behalf:

Signed

Name

Paul Craig

Russell Armour

(Trustee)

(Trustee)

First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105087

Accounts

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
RECEIPTS AND PAYMENTS ACCOUNT
Year Ended 31/12/2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
RECEIPTS						
Donations and Legacies	2	91266	15774	8000	115040	535758
Charitable Activities	3		19081		19081	23188
Investment Income	4	1197			1197	367
Other Income	5		13234		13234	8841
Total		92463	48089	8000	148552	568154
PAYMENTS						
Cost of Charitable Activities	6	108114	22933		131047	120042
Other Costs	7		20170		20170	396985
Investment Costs	8			0	0	0
Total		108114	43103	0	151217	517027
NET RECEIPTS		-15651	4986	8000	-2665	51127
Transfers Between Funds		0		0		
NET MOVEMENT IN FUNDS		-15651	4986	8000	-2665	51127
CASH AT BANK AND IN HAND 31/12/2022		36681	55452	58941	151074	99947
CASH AT BANK AND IN HAND 31/12/2023	10	21030	60438	66941	148409	151074

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
Year Ended 31/12/2023**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FUNDS RECONCILIATION					
Cash at Bank and In Hand 31/12/2022	36681	55452	58941	151074	99947
Surplus This Year	-15651	4986	8000	-2665	51127
Cash at Bank and In Hand 31/12/2023	<u>21030</u>	<u>60438</u>	<u>66941</u>	<u>148409</u>	<u>151074</u>
BANK AND CASH BALANCES					
Bank Deposit Accounts				50000	0
Bank Current Accounts				98409	151074
Total				<u>148409</u>	<u>151074</u>
OTHER ASSETS					
Investments - Note 8				0	0
Fixed Assets - Note 9					
Church Buildings					
The Manse					
Fixtures and Fittings					
Total				<u>0</u>	<u>0</u>
			Total	<u>148409</u>	<u>151074</u>

Approved by the Trustees and signed on their behalf:

Paul Craig
Paul Craig
8/10/24

Russell Armour
Russell Armour
8/10/24

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Year Ended 31/12/2023**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Congregation is less than £250,000 the congregation has elected in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a Receipts and Payments basis.

FUND ACCOUNTING

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Restricted funds comprise (a) income from endowment 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 use in the future.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<u>2. DONATIONS AND LEGACIES</u>					
Recorded giving	71737	7763		79500	85727
Loose collections	2304			2304	1021
Donations and gifts	5342	3153		8495	11487
Gift Aid	11883	4858		16741	17560
Legacies and bequests		0	8000	8000	0
Total	91266	15774	8000	115040	115795
<u>3. CHARITABLE ACTIVITIES</u>					
Income from charitable activities		19081		19081	20188
Total	0	19081	0	19081	20188
<u>4. INVESTMENT INCOME</u>					
Deposit Interest	1197			1197	0
Total	1197	0	0	1197	0
<u>5. OTHER INCOME</u>					
Organisation income		13234		13234	6348
Other income		0		0	0
Total	0	13234	0	13234	6348
<u>6. CHARITABLE ACTIVITIES</u>					
General Assembly Assessments	8487			8487	19088
Presbytery Fees	993			993	910
Ministry and support staff costs	72239			72239	46396
Congregational running expenses	26395			26395	21513
Donations to Missions and Charities		22933		22933	24766
Total	108114	22933	0	131047	112673

OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Year Ended 31/12/2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
7. OTHER EXPENDITURE					
Property maintenance		7575		7575	9657
Organisation expenses		12595		12595	7695
Total	0	20170	0	20170	17352

8. INVESTMENTS

	0	0	0	0	0
Total	0	0	0	0	0

9. FIXED ASSETS

The Congregation owns the Church premises (including Halls) situated at Frances Street, Newtownards, County Down and the Manse situated in Newtownards.

These have an insurance value of £6,539,352.68 for Church/Halls Buildings and Contents as at last renewal date 31/10/2023

Also Manse of £430,000.00 at same date.

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
Year Ended 31/12/2023**

10. FUND BALANCES

Fund	Opening Balance £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Closing Balance £
Unrestricted Funds						
General Fund	36681	92463	108114	-15651		21030
Total	36681	92463	108114	-15651	0	21030
Restricted Funds						
Property/Building Fund	39908	12714	7575	5139		45047
Missions Fund	4237	18496	19288	-792		3445
Special Collections	0	3645	3645	0		0
Dalzell Fund	427	0	0	0		427
Finlay Fund	119	0	0	0		119
Total Organisations	10761	13234	12595	639		11400
Total	55452	48089	43103	4986	0	60438
Endowment Funds						
Investment	0	50000	0	50000		50000
Anderson and Others	56023	8000	50000	-42000		14023
Sundry Bequests	2918					2918
Total	58941	58000	50000	8000	0	66941
TOTAL FUNDS	151074	198552	201217	-2665	0	148409



First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105087

Annual report

FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Trustees Annual Report and Financial Statements
For the year ended 31 December 2023

Registered Charity in Northern Ireland NIC105087

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31st December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

First Newtownards Congregation of The Presbyterian Church In Ireland
Registered Charity in Northern Ireland – NIC105087

CHARITY TRUSTEES

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

Rev. Craig Lynn
Mr. Russell Armour
Mr. James Bole
Mr. David Cargo
Mr. Stephen Clarke
Mr. Paul Craig
Mr. William Davidson
Mr. Charles Graham
Mr. Thomas Haylett
Mr. David Logan
Mr. William Meredith
Mrs. Hilary Patton
Mrs. Audrey Reid
Mr. Ian Ritchie
Mr. Michael Tweedie
Mr. Wilfred Weatherup
Dr. Raymond Whiteford

PRINCIPAL OFFICE BEARERS

Minister	Rev Craig Lynn
Clerk of Session	Mr. David Cargo
Treasurer	Mr. Russell Armour

INDEPENDENT EXAMINER

Mr. S. N. S. McCurdy, 27 Orange Lane, Magheralin, Co. Armagh, BT67 0RG

BANKERS

Ulster Bank, 22 Frances Street, Newtownards, BT23 7DP

SOLICITORS

Russell Solicitors Newtownards, 11 Lower Mary Street, BT23 4JJ

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 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 congregations. 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 on about 6 or 7 times a year.

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 Presbyterian Church, Newtownards congregation of the Presbyterian Church has been assigned to the Ards 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, 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 Presbyterian Church, Newtownards 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: -

First Presbyterian Church exists to worship and glorify God and to be used by God to introduce people to Jesus Christ and the joy to be found in knowing Him as Saviour and walking daily with Him.

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.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The sacrament of the Lord's Supper is observed on 4 occasions during the year. The congregation has a number of bible study groups that meet regularly throughout the year. The Sacrament of Baptism is administered throughout the year and Services of Thanksgiving (i.e. Funeral Services) are held as requested.

The congregation has the following organisations: -

Bible Class
Boys' Brigade
Girls' Brigade
Junior CE
Presbyterian Women
Sunday School (known as Lighthouse)

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation meets for worship each Sunday at 11:30am (11:00am in July and August).

At 31st December 2023 there were 186 communicant members and 200 families connected with the congregation. The average weekly attendance at morning worship is 150 and evening worship 40.

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

At a local level the congregation supports one of our members, who is working in the mission field in Cambodia through the organisation Care for Cambodia. Part of this project involves the support of a number of schools in Cambodia.

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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. We also supported the work of a debt manager within the link for Christians Against Poverty.

The congregation also contributes to the denomination's annual World Development Appeal and other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and a representative elder. 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

The congregation has the main Church along with Minor and Guild Hall complexes. In addition the congregation has a manse at Tullynagardy, Newtownards.

Organisations

We have many organisations who meet weekly and cater for all ages within the congregation.

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.

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.

FINANCIAL REVIEW

FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS, CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 161 contributors during the year compared to 156 in 2022, donating a total of £79,500 compared to £85,727 in 2022.

Total Income of the congregation during the year was £148,552 compared to £568,154 in the previous year.

Total Expenditure was £151,217 compared to £517,027 the previous year.

This is due to the sale and purchase of a manse in 2022.

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 congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a Receipts and Payment Account and a Statement of Assets and Liabilities.

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

FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS, CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT

Approved by the Kirk Session at a meeting on 01/10/2024 and signed on its behalf by: -

Signed



Name

Paul Craig

Russell Armour

(Trustee)

(Trustee)

First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105087

Annual return

**INDEPENDENT EXAMINER'S REPORT
TO
THE CHARITY TRUSTEES
OF
FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS.**

CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the Accounts of the Trust for the year ended 31 December 2023, which are set out on the attached pages.

Respective responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the Accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the Accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9) of the Charities Act
- State whether particular matters have come to my attention

Basis of Independent Examiner's Report

I have examined your Charity Accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the Accounts do not accord with those accounting records
3. That the Accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the Accounts to be reached

Independent Examiners Statement

I have noted the planned merger with Second Ards Presbyterian Church. I would expect that representatives both churches will wish to undertake a due diligence review of the accounts, of both churches having due regard and paying particular attention to all assets and liabilities of that which will transfer to and become vested in the identity of newly merged church.

At this time, the subject and focus of my review has been the accounts for the First Presbyterian Church, Newtownards for the year ended 31 December 2023.

In that regard 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.

S N S McCURDY
27 ORANGE LANE
MAGHERALIN
Co. ARMAGH BT67 0RG

26 September 2024

First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105087

Accounts

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
Year Ended 31/12/2022**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Congregation is less than £250,000 the congregation has elected in accordance with the provisions in The Charities Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a Receipts and Payments basis.

FUND ACCOUNTING

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 endowment 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 use in the future.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<u>2. DONATIONS AND LEGACIES</u>					
Recorded giving	77135	8592		85727	77715
Loose collections	1021			1021	415
Donations and gifts	1781	9706		11487	2790
Gift Aid	12812	4748		17560	17531
Legacies and bequests		0	0	0	0
Total	92749	23046	0	115795	98451
<u>3. CHARITABLE ACTIVITIES</u>					
Income from charitable activities		20188		20188	14869
Total	0	20188	0	20188	14869
<u>4. INVESTMENT INCOME</u>					
Deposit Interest	0			0	0
Total	0	0	0	0	0
<u>5. OTHER INCOME</u>					
Organisation income		6348		6348	6581
Other income		0		0	0
Total	0	6348	0	6348	6581
<u>6. CHARITABLE ACTIVITIES</u>					
General Assembly Assessments	19088			19088	9990
Presbytery Fees	910			910	910
Ministry and support staff costs	46396			46396	18174
Congregational running expenses	21513			21513	19764
Donations to Missions and Charities		24766		24766	18728
Total	87907	24766	0	112673	67566

OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 Year Ended 31/12/2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<u>7. OTHER EXPENDITURE</u>					
Property maintenance		9657		9657	55657
Organisation expenses		7695		7695	4706
Total	0	17352	0	17352	60363

8. INVESTMENTS

	0	0	0	0	0
Total	0	0	0	0	0

9. FIXED ASSETS

The Congregation owns the Church premises (including Halls) situated at Frances Street, Newtownards, County Down and the Manse situated at Tullynagardy, Newtownards, County Down, BT23 4UQ.

These have an insurance value of £6,539,352.88 for Church/Halls Buildings and Contents as at last renewal date 31/10/2022

Also Building of Manse at £430,000 at same date.

**FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
OF THE PRESBYTERIAN CHURCH IN IRELAND
RECEIPTS AND PAYMENTS ACCOUNT
Year Ended 31/12/2022**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
RECEIPTS						
Donations and Legacies	2	87495	448263		535758	98451
Charitable Activities	3		23188		23188	14868
Investment Income	4	367			367	0
Other Income	5		8841		8841	6581
Total		87862	480292	0	568154	119900
PAYMENTS						
Cost of Charitable Activities	6	97966	22076		120042	67567
Other Costs	7		396985		396985	60886
Investment Costs	8			0	0	0
Total		97966	419061	0	517027	128453
NET RECEIPTS		-10104	61231	0	51127	-8553
Transfers Between Funds		0		0		
NET MOVEMENT IN FUNDS		-10104	61231	0	51127	-8553
CASH AT BANK AND IN HAND 31/12/2021		46785	-5779	58941	99947	108500
CASH AT BANK AND IN HAND 31/12/2022	10	36681	55452	58941	151074	99947

FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
 OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 Year Ended 31/12/2022

10. FUND BALANCES

Fund	Opening Balance £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Closing Balance £
Unrestricted Funds						
General Fund	46785	87863	97967	-10104		36681
Total	46785	87863	97967	-10104	0	36681
Restricted Funds						
Property/Building Fund	-20452	445672	385312	60360		39908
Missions Fund	535	20021	16319	3702		4237
Special Collections	0	5756	5756	0		0
Organist Fund	0	0	0	0		0
Dalzell Fund	427	0	0	0		427
Finlay Fund	119	0	0	0		119
Total Organisations	13592	8841	11672	-2831		10761
Total	-5779	480290	419059	61231	0	55452
Endowment Funds						
Anderson and Others	56023					56023
Sundry Bequests	2918					2918
Total	58941	0	0	0	0	58941
TOTAL FUNDS	99947	568153	517026	51127	0	151074

FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS CONGREGATION
 OF THE PRESBYTERIAN CHURCH IN IRELAND
 STATEMENT OF ASSETS AND LIABILITIES
 Year Ended 31/12/2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<u>FUNDS RECONCILIATION</u>					
Cash at Bank and In Hand 31/12/2021	46785	-5779	58941	99947	108500
Surplus This Year	-10104	61231	0	51127	-8553
Cash at Bank and In Hand 31/12/2022	<u>36681</u>	<u>55452</u>	<u>58941</u>	<u>151074</u>	<u>99947</u>

BANK AND CASH BALANCES

Bank Deposit Accounts				0	0
Bank Current Accounts				151074	99947
Total				<u>151074</u>	<u>99947</u>

OTHER ASSETS

Investments - Note 8				0	0
Fixed Assets - Note 9					
Church Buildings					
The Manse					
Fixtures and Fittings					
Total				<u>0</u>	<u>0</u>

Total 151074 99947

Approved by the Trustees and signed on their behalf:

Signed		
Name	David Cargo	Russell Armour
Position	Clerk of Session	Treasurer
Date		2/10/2023

First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105087

Annual report

FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS
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 NIC105087

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 congregations. 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 on about 6 or 7 times a year.

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 Presbyterian Church, Newtownards congregation of the Presbyterian Church has been assigned to the Ards 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, 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.

The congregation meets for worship each Sunday at 11:30am (11:00am in July and August).

At 31st December 2022 there were 196 communicant members and 216 families connected with the congregation. The average weekly attendance at morning worship is 150 and evening worship 40.

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

At a local level the congregation supports one of our members, who is working in the mission field in Cambodia through the organisation Care for Cambodia. Part of this project involves the support of a number of schools in Cambodia.

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 congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care. We also supported the work of a debt manager within the link for Christians Against Poverty.

The congregation also contributes to the denomination's annual World Development Appeal and other special appeals.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and a representative elder. 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

The congregation now have a purpose built manse at Tullynagardy in Newtownards.

Organisations

Total Income of the congregation during the year was £568,154 compared to £119,900 in the previous year.

Total Expenditure was £517,027 compared to £128,453 the previous year.

The higher income and expenditure is due to the sale of the old manse and the purchase of a new one.

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 congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a Receipts and Payment Account and a Statement of Assets and Liabilities.

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

First Newtownards Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105087

Annual return

**INDEPENDENT EXAMINER'S REPORT
TO
THE CHARITY TRUSTEES
OF
FIRST PRESBYTERIAN CHURCH, NEWTOWNARDS.**

CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the Accounts of the Trust for the year ended 31 December 2022, which are set out on the attached pages.

Respective responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the Accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the Accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9) of the Charities Act
- State whether particular matters have come to my attention

Basis of Independent Examiner's Report

I have examined your Charity Accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

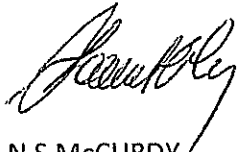
My examination included a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also included consideration of any unusual items or disclosures in the Accounts, and seeking explanations from you as Charity Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the Accounts do not accord with those accounting records
3. That the Accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the Accounts to be reached

Independent Examiners 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



S N S McCURDY
27 ORANGE LANE
MAGHERALIN
Co. ARMAGH BT67 0RG

5 September 2023

