

Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105164

Details

Status Received

Registered 2016-08-08

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Lisnabreen Presbyterian Church
Lisnabreen Walk
Bangor
County Down
BT20 4xj
BT20 4XJ

Phone 028 9146 5402

Website www.lisnabreen.org

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	£96,987	£107,430	£0	2

Trustees

Name	Role	Appointed
Mr Aaron Douglas		
Mr Billy McMaster		
Mr David Corbett		
Mr Gareth Leeburn		
Mr Robert Woods		
Mr Stephen Larkin		
Rev Samuel Castles		

Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105164

Accounts

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
		£	£	£	£
Receipts					
Donations and legacies	2	61,375	28,139	0	89,513
Charitable activities	3	100	1,589	0	1,689
Other trading activities	4	530	0	0	530
Investment Income	5	561	235	38	834
Other	6	17	4,404	0	4,421
Total Receipts		62,584	34,366	38	96,987
Payments					
Raising funds	7	274	0	0	274
Charitable activities	8	69,615	32,297	0	101,912
Loan repayment		0	5,244	0	5,244
Total Payments		69,889	37,541	0	107,430
Net receipts / (payments)		(7,305)	(3,175)	38	(10,442)
Transfers between funds		300	(180)	(120)	0
Net movement in funds		(7,005)	(3,355)	(82)	(10,442)
Funds brought forward		40,926	31,719	3,830	76,475
Funds carried forward	9	33,921	28,364	3,748	66,033

**LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	40,926	31,719	3,830	76,475
Net movement in funds	(7,005)	(3,355)	(82)	(10,422)
	-----	-----	-----	-----
Bank and Cash at end of year	33,921	28,364	3,748	66,033
	=====	=====	=====	=====
Bank & Cash Balances				
Bank Deposit Accounts				0
Bank Current Accounts				65,951
Cash in Hand				82

				66,033
				=====
Other Assets				
Fixed Assets – Note 8				-
Gift Aid receivable on donations				12,471

				12,471
				=====
Loans				8,445
				=====

Approved by the Kirk Session at a meeting on 6th October 2025 and signed on its behalf by



Rev Sam Castles
Minister



David Corbett
Clerk of Session

**LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have 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 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. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
Recorded giving:	56,402	12,164	0	78,566
Loose collections	1,756	0	0	1,756
Donations and gifts	1,955	15,515	0	17,470
Gift Aid	1,262	0	0	1,262
Legacies and bequest	0	460	0	460
	-----	-----	-----	-----
	61,375	28,139	0	89,513
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**LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
Income from charitable activities	0	0	0	0
Fees from weddings and funerals	100	0	0	100
Fundraising events	0	0	0	0
Membership fees	0	0	0	0
Grants	0	1,589	0	1,589
	-----	-----	-----	-----
	100	1,589	0	1,689
	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
Letting of premises	530	0	0	0
Trading income	0	0	0	0
	-----	-----	-----	-----
	530	0	0	0
	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
Deposit interest	561	235	38	834
	-----	-----	-----	-----
	561	235	38	834
	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
Other Income	17	4,404	0	4,421
	-----	-----	-----	-----
	17	4,404	0	4,421
	-----	-----	-----	-----

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
FWO envelopes	274	0	0	274
Fundraising events	0	0	0	0
	-----	-----	-----	-----
	274	0	0	274
	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
General Assembly Assessments	11,068	0	0	11,068
Presbytery fees	1,203	0	0	1,203
Ministry and support staff costs	35,534	12,469	0	48,003
Congregational running expenses	19,050	16,681	0	35,731
Donations to Missions and charities	2,760	3,147	0	5,907
Governance costs	0	0	0	0
	-----	-----	-----	-----
	69,615	32,297	0	101,912
	-----	-----	-----	-----

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
	£	£	£	£
Loan repayments		5,244	0	5,244
	-----	-----	-----	-----
	17	5,244	0	5,244
	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at 1 Lisnabreen Walk, Bangor BT19 4XJ and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,698,474. The congregation also owns its manse at 4 Ardvanagh Avenue, Conlig which has an insurance value of £447,629

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

11. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	40,926	62,584	69,888	(7,305)	300	33,921
	-----	-----	-----	-----	-----	-----
	40,926	62,584	69,888	(7,305)	300	33,921
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Account	(934)	12,805	12,142	664	0	(270)
United Appeal	0	3,950	2,747	1,203	0	1,203
Sunday School	179	3	118	(115)	120	184
Source (Highway Club)	519	1,651	1,338	313	0	832
Doorstep Ministry	1,367	120	385	(265)	0	1,101
Youth Council	1,133	1,598	1,554	44	(300)	878
Business Reserve	1,956	28	0	28	0	1,985
Presbyterian Women	215	686	661	25	0	239
Community Worker	13,356	12,468	12,469	(1)	0	13,355
Breenies	239	1,057	883	173	0	412
Loan	13,689	0	5,244	(5,244)	0	8,445
	-----	-----	-----	-----	-----	-----
	31,719	34,366	37,541	(3,175)	(180)	28,364
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Lottie Thompson	3,830	38	0	38	(120)	3,748
	-----	-----	-----	-----	-----	-----
Total	76,475	96,987	107,429	(10,442)	0	66,033
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Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105164

Accounts

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
		£	£	£	£
Receipts					
Donations and legacies	2	87,126	55,638	0	142,764
Charitable activities	3	260	1,200	0	1,460
Other trading activities	4	0	0	0	0
Investment Income	5	357	168	30	555
Other		17	0	0	17
Loans received		0	15,000	0	15,000
		-----	-----	-----	-----
Total Receipts		87,760	72,006	30	159,796
		-----	-----	-----	-----
Payments					
Raising funds	6	0	0	0	0
Charitable activities	7	67,976	60,131	0	128,107
Loan repayment		0	1,311	0	1,311
		-----	-----	-----	-----
Total Payments		67,976	61,442	0	129,418
		-----	-----	-----	-----
Net receipts / (payments)		19,784	10,564	30	30,378
Transfers between funds		300	(221)	(79)	0
		-----	-----	-----	-----
Net movement in funds		20,084	10,343	(49)	30,378
Funds brought forward		20,842	21,376	3,879	46,097
		-----	-----	-----	-----
Funds carried forward	9	40,926	31,719	3,830	76,475
		=====	=====	=====	=====

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

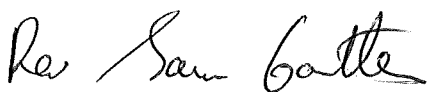
As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023
	£	£	£	£
Funds Reconciliation				
Bank and Cash at start of year	20,842	21,376	3,879	46,097
Net movement in funds	20,084	10,343	(49)	30,378
	-----	-----	-----	-----
Bank and Cash at end of year	40,926	31,719	3,830	76,475
	=====	=====	=====	=====
Bank & Cash Balances				
Bank Deposit Accounts				0
Bank Current Accounts				76,293
Cash in Hand				182

				76,475
				=====
Other Assets				
Fixed Assets – Note 8				-
Gift Aid receivable on donations				6,901

				6,901
				=====
Loans				13,689
				=====

Approved by the Kirk Session at a meeting on 20 October 2024 and signed on its behalf by



Rev Sam Castles



David Corbett

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have 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 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. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
	£	£	£	£
Recorded giving:	54,691	26,573	0	81,264
Loose collections	2,024	0	0	2,024
Donations and gifts	3,093	27,113	0	30,206
Gift Aid	7,712	202	0	7,914
Legacies and bequest	19,606	1,750	0	21,356
	-----	-----	-----	-----
	87,126	55,638	0	142,764
	-----	-----	-----	-----

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
	£	£	£	£
Income from charitable activities	0	0	0	0
Fees from weddings and funerals	260	0	0	260
Fundraising events	0	0	0	0
Membership fees	0	0	0	0
Grants	0	1,200	0	1,200
	-----	-----	-----	-----
	260	1,200	0	1,460
	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
	£	£	£	£
Letting of premises	0	0	0	0
Trading income	0	0	0	0
	-----	-----	-----	-----
	0	0	0	0
	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
	£	£	£	£
Deposit interest	357	168	30	555
	-----	-----	-----	-----
	357	168	30	555
	-----	-----	-----	-----

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2023

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
	£	£	£	£
FWO envelopes	0	0	0	0
Fundraising events	0	0	0	0
	-----	-----	-----	-----
	0	0	0	0
	-----	-----	-----	-----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
	£	£	£	£
General Assembly Assessments	9,526	0	0	9,526
Presbytery fees	0	0	0	0
Ministry and support staff costs	33,040	0	0	33,040
Congregational running expenses	22,780	55,755	0	78,535
Donations to Missions and charities	2,630	4,376	0	7,006
Governance costs	0	0	0	0
	-----	-----	-----	-----
	67,976	60,131	0	128,107
	-----	-----	-----	-----

8. FIXED ASSETS

The congregation owns the Church premises situated at 1 Lisnabreen Walk, Bangor BT19 4XJ and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,698,474. The congregation also owns its manse at 4 Ardvanagh Avenue, Conlig which has an insurance value of £447,629

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31 December 2023

9. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	20,842	87,760	67,976	19,784	300	40,926
	-----	-----	-----	-----	-----	-----
	20,842	87,760	67,976	19,784	300	40,926
6	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Account	1,503	33,649	36,086	(2,437)	0	(934)
United Appeal	0	3,726	3,726	0	0	0
Sunday School	227	22	149	(127)	79	179
Highway Club	943	1,730	2,154	(424)	0	519
Doorstep Ministry	1612	828	1,073	(245)	0	1,367
Youth Council	1,313	1,212	1,392	(180)	0	1,133
Business Reserve	1,933	23	0	23	0	1,956
Presbyterian Women	332	733	650	83	(200)	215
Community Worker	13,147	14,047	13,838	209	0	13,356
Breenies	366	1,036	1,063	(27)	(100)	239
Loan	0	15,000	1,311	13,689	0	13,689
	-----	-----	-----	-----	-----	-----
	21,376	72,006	61,442	10,564	(221)	31,719
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Lottie Thompson	3,879	30	0	30	(79)	3,830
	-----	-----	-----	-----	-----	-----
Total	46,097	159,796	129,418	30,378	0	76,475
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Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105164

Annual report

**LISNABREEN 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 (NIC 105164)

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Lisnabreen congregation of the Presbyterian Church in Ireland

1 Lisnabreen Walk

Bangor

BT20 4XJ

Registered Charity in Northern Ireland (NIC 105164)

CHARITY TRUSTEES

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

Rev Sam Castles
David Corbett
Robert Woods

Gareth Leeburn

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Sam Castles
David Corbett
Maureen Claney

INDEPENDENT EXAMINER

David Hooks
250 Donaghadee Road
Bangor
BT19 6NH

BANKERS

Ulster Bank
Springhill Shopping Centre
Bangor

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held on a monthly basis with the exception of July and August. Additional meetings are held as required

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. Lisnabreen 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.

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

Lisnabreen 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 "Centred on beholding Christ – committed to building community" *which:*

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

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

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

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Source Club (youth club)
- Breenies (Mothers and Toddlers group)
- Presbyterian Women
- Doorstep Ministries

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

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

As well as our regular services during the year we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 73 communicant members and 203 families connected with the congregations. The average weekly attendance at morning worship is 80

Pastoral care

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

Mission and outreach

The congregation seeks to engage with the local community through a CAP (Christians Against Poverty) job club. A community outreach worker communicates with local agencies at inter- agency meetings held twice a year and seeks to support vulnerable families in the area. The community outreach worker is also involved with the local primary school taking assemblies, helping with Scripture Union and is a member of the Board of Governors.

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

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

Presbytery

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

General Assembly

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

Property

There major item of capital expenditure during the year was tarmacing the carpark.

Organisations

Sunday School meets during morning service and teaches children bible stories at an age appropriate level

Breenies is a parent and toddler group which meets every Friday morning. During the year 140 families registered. Breenies offers a safe space for parents to meet and encourage one another.

Source Club is a youth group for primary school age children. Up to 40 children meet each week and join in bible stories and games.

Presbyterian Women is an organisation for the promotion of local and worldwide mission with 22 ladies attending the monthly meeting.

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

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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 66 contributors during the year, donating a total of £54,691

Total Income of the congregation during the year was £159,796

Total expenditure was £129,418

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 20 October 2024 and signed on its behalf by



Rev Sam Castles



David Corbett

Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105164

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Lisnabreen congregation of the Presbyterian Church in Ireland for the year ended 31 December 2023, which are set out on pages 10 to 15

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)(b) 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 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.



David Hooks
250 Donaghadee Road
Bangor
BT19 6NH

21 October 2024

Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105164

Accounts

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2020

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
		£	£	£	£	£
Receipts						
Donations and legacies	2	51,311	9,449	0	60,760	76,787
Charitable activities	3	0	18,934	0	18,934	2,987
Other trading activities	4	615	0	0	615	610
Investment Income	5	7	7	29	43	49
Other		14	0	0	14	0
Total Receipts		51,947	28,390	29	80,366	81,253
Payments						
Raising funds	6	0	0	0	0	258
Charitable activities	7	46,832	29,809	0	76,641	78,397
Other		0	0	0	0	0
Total Payments		46,832	29,809	0	76,641	78,655
Net receipts / (payments)		5,115	(1,419)	29	3,725	2,598
Transfers between funds		458	(458)	0	0	0
Net movement in funds		5,573	(1,877)	29	3,725	2,598
Funds brought forward		5,209	16,688	3,967	25,864	23,266
Funds carried forward	9	10,782	14,811	3,996	29,589	25,864

**LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2020

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	5,209	16,688	3,967	25,864	23,266
Net movement in funds	5,573	(1,877)	29	3,725	2,598
	-----	-----	-----	-----	-----
Bank and Cash at end of year	10,782	14,811	3,996	29,589	25,864
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				0	0
Bank Current Accounts				29524	25,814
Cash in Hand				65	50
				-----	-----
				29,589	25,864
				=====	=====
Other Assets					
Fixed Assets – Note 8				0	0
Gift Aid receivable on donations				5,415	5,585
				-----	-----
				5,415	5,585
				=====	=====

Approved by the Kirk Session at a meeting on 25 October 2021 and signed on its behalf by

Rev Sam Castles

David Corbett

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2020

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have 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 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. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Recorded giving:					
Loose collections	951	0	0	951	1,971
Donations and gifts	45,165	9,059	0	54,224	69,652
Gift Aid	5,195	390	0	5,585	5,164
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	51,311	9,449	0	60,760	76,787
	-----	-----	-----	-----	-----

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS
 31 December 2020

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	0	0	0	0	0
Fundraising events	0	0	0	0	0
Membership fees	0	463	0	463	1,387
Grants	0	18,471	0	18,471	1,600
	-----	-----	-----	-----	-----
	0	18,934	0	18,934	2,987
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Letting of premises	615	0	0	615	610
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	615	0	0	615	610
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
Deposit interest	7	7	29	43	49
	-----	-----	-----	-----	-----
	7	7	29	43	49
	-----	-----	-----	-----	-----

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

6. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
FWO envelopes	0	0	0	0	258
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	0	0	0	0	258
	-----	-----	-----	-----	-----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£
General Assembly Assessments	9,654	0	0	9,654	9,400
Presbytery fees	0	0	0	0	0
Ministry and support staff costs	30,299	0	0	30,299	29,888
Congregational running expenses	4,883	25,940	0	30,823	32,607
Donations to Missions and charities	1,996	3,869	0	5,865	6,502
Governance costs	0	0	0	0	0
	-----	-----	-----	-----	-----
	46,832	29,809	0	76,641	78,397
	-----	-----	-----	-----	-----

8. FIXED ASSETS

The congregation owns the Church premises situated at 1 Lisnabreen Walk, Bangor BT19 4XJ and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,393,638. The congregation also owns its manse at 4 Ardvagh Avenue, Conlig which has an insurance value of £347,483.

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2020

9. FUND BALANCES

Fund	Balance at start £	Receipts £	Payment £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General Fund	5,209	51,947	46,832	5,115	458	10,782
	-----	-----	-----	-----	-----	-----
	5,209	51,947	46,832	5,115	458	10,782
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Building Account	3,008	7,475	7,802	(327)	0	2,681
Sunday School	39	18	0	18	0	57
Highway Club	541	1	0	1	0	542
Community DIY	53	3	56	(53)	0	0
Youth Council	324	820	255	565	(358)	531
Business Reserve	1,927	2	0	2	0	1,929
Presbyterian Women	243	668	700	(32)	0	211
Community Worker	8,667	17,651	17,969	(318)	0	8,349
Breenies	509	787	894	(107)	(100)	302
Girl's Brigade	1,374	965	2,133	(1,168)	0	206
No 2 Account	3	0	0	0	0	3
	-----	-----	-----	-----	-----	-----
	16,688	28,390	29,809	(1,419)	(458)	14,811
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Lottie Thompson	3,967	29	0	29	0	3,996
	-----	-----	-----	-----	-----	-----
Total	25,864	80,366	76,641	3,725	0	29,589
	-----	-----	-----	-----	-----	-----

Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105164

Annual report

**LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2020**

Registered Charity in Northern Ireland (NIC 105164)

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2020 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Lisnabreen congregation of the Presbyterian Church in Ireland

1 Lisnabreen Walk
Bangor
BT20 4XJ

Registered Charity in Northern Ireland (NIC 105164)

CHARITY TRUSTEES

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

Rev Sam Castles
David Corbett
Robert Woods

Robert Carville
Gareth Leeburn

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev Sam Castles
David Corbett
Maureen Claney

INDEPENDENT EXAMINER

David Hooks
250 Donaghadee Road
Bangor
BT19 6NH

BANKERS

Ulster Bank
Springhill Shopping Centre
Bangor

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

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held on a monthly basis with the exception of July and August. Additional meetings are held as required

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. Lisnabreen 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.

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

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

Lisnabreen 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 "Centred on beholding Christ – committed to building community" *which*:

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

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

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

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including

- Sunday School
- Highway Club (youth club)
- Breenies (Mothers and Toddlers group)
- Girl's Brigade
- Presbyterian Women

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

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

As well as our regular services during the year we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2020 there were 65 communicant members and 195 of families connected with the congregations. The average weekly attendance at morning worship is 80

Pastoral care

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

Mission and outreach

The congregation seeks to engage with the local community through a CAP (Christians Against Poverty) job club. A community outreach worker communicates with local agencies at inter- agency meetings held twice a year and seeks to support vulnerable families in the area. The community outreach worker is also involved with the local primary school taking assemblies, helping with Scripture Union and is a member of the Board of Governors.

LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

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

Presbytery

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

General Assembly

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

Property

There were no major items of capital expenditure during the year.

Organisations

Sunday School meets during morning service and teaches children bible stories at an age appropriate level

Breenies is a parent and toddler group which meets every Friday morning. During the year 140 families registered. Breenies offers a safe space for parents to meet and encourage one another.

Highway Club is a youth group for primary school age children. Up to 40 children meet each week and join in bible stories and games.

Girls Brigade caters for girls between 4 and 18 years of age in accordance with the ethos of the Girl's Brigade to "Seek Serve and Follow Christ".

Presbyterian Women is an organisation for the promotion of local and worldwide mission with 22 ladies attending the monthly meeting.

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

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.

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

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 68 contributors during the year 64 in previous year, 2019, donating a total of £38,418 (£33,312 in previous year, 2019)

Total Income of the congregation during the year was £80,366, compared to £81,253 in the previous year.

Total expenditure decreased from £78,655 in 2019 to £76,641 in 2020.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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

Approved by the Kirk Session at a meeting on 25/10/21 and signed on its behalf by



Rev Sam Castles



David Corbett

Lisnabreen Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105164

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF LISNABREEN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

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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)(b) 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 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.



David Hooks
250 Donaghadee Road
Bangor
BT19 6NH

26 October 2021