

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105398

Details

Status Received

Registered 2016-08-11

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

Contact

Address 27 Megargy Road
Magherafelt
Bt45 5hw
BT45 5HW

Phone 028 79632094

Website www.lecumpherpresbyterian.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	£176,966	£84,359	£0	1

Trustees

Name	Role	Appointed
Mr David Badger		
Mr David Johnston		
Mr George Johnston		
Mr James Barfoot		
Mr Jeffrey Gilmour		
Mr Robert Taylor		
Mr Samuel Thompson		
Mr Warren Gregg		
Mr William Badger		
Rev Ashley Graham		

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105398

Accounts

CHARITY REGISTRATION NUMBER: NIC 105398

Lecumpher Congregation of the Presbyterian Church in Ireland

Unaudited Financial Statements

31 December 2024

Lecumpher Congregation of the Presbyterian Church in Ireland

Financial Statements

Year ended 31 December 2024

	Page
Trustees' annual report	3
Independent examiner's report to the trustees	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Lecumpher Congregation of the Presbyterian Church in Ireland

Charity registration number NIC 105398

Principal office 10 Ballynagowan Road
Desertmartin
BT45 5LH

The trustees

Mr D Badger
Mr W Badger
Mr J Barfoot
Mr J Gilmour
Mr W Gregg
Mr D Johnston
Mr G Johnston
Mr R Taylor
Mr S Thompson
Rev A Graham

Independent examiner Simon Hopper FCA
Hopper & Co
6 Doagh Road
Ballyclare.
BT39 9BG

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2024

Structure, governance and management

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the 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 five times each 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. Lecumpher Congregation of the Presbyterian Church has been assigned to the Tyrone 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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2024

Structure, governance and management (Cont'd)

The General Assembly

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Objectives and activities

Lecumpher Presbyterian Church is a congregation of the Presbyterian Church in Ireland

We hold regular services of worship and other religious activities. These, and all that follow, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation. Through prayer, support our members, our own Church, other Christian Churches, the community and leaders in society and government. Organise meetings and events that promote our charitable purpose. Participate in the life of the local community. Participate in and support what the Presbyterian Church in Ireland and the supervising Presbytery does. Support other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2024

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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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2024

Financial review

Reserves Policy

Lecumpher Presbyterian Church relies on financial support on a regular basis from its congregation. The Trustees aim to have unrestricted reserves available to support 3-6 months outgoings.

The trustees' annual report was approved on 9th October, 2025 and signed on behalf of the board of trustees by:



Rev A. Graham
Trustee



Mr D. Badger
Trustee

Lecumpher Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report to the Trustees of Lecumpher
Congregation of the Presbyterian Church in Ireland
Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Lecumpher Congregation of the Presbyterian Church in Ireland ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by with section 63 of the 2008 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



S Hopper FCA
Partner
Hopper & Co
Date 9 October 2025

Lecumpher Congregation of the Presbyterian Church in Ireland

Statement of Financial Activities

Year ended 31 December 2024

		2024		2023	
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds	£	£
		£	£	£	£
Income and endowments					
Donations and Legacies	4	76,832	85,943	162,775	179,838
Other Trading Activities	5	-	11,579	11,579	11,612
Investment income	6	-	2,612	2,612	2,170
		-----	-----	-----	-----
Total income		76,832	100,134	176,966	193,620
		=====	=====	=====	=====
Expenditure					
Expenditure on charitable activities		48,404	35,955	84,359	80,690
7,8		-----	-----	-----	-----
Total expenditure		48,404	35,955	84,359	80,690
		=====	=====	=====	=====
Net income		28,428	64,179	92,607	112,930
		=====	=====	=====	=====
		-----	-----	-----	-----
Other recognised gains and losses					
Unrealised gains/(Losses) on					
Investments			(141)	(141)	340
			-----	-----	-----
Transfers in/(out)		(32,003)	32,003	-	
		-----	-----	-----	-----
Net movement in funds		(3,575)	96,041	92,466	113,270
		-----	-----	-----	-----
Reconciliation of funds					
Total funds brought forward		8,822	2,880,060	2,888,882	2,775,612
		-----	-----	-----	-----
Total funds carried forward		5,247	2,976,101	2,981,348	2,888,882
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Lecumpher Congregation of the Presbyterian Church in Ireland

Statement of Financial Position

31 December 2024

		2024	2023
		£	£
	Note		
Fixed assets			
Tangible fixed assets	12	2,908,324	2,904,231
Investments	13	45,608	45,749
		-----	-----
		2,953,932	2,949,980
 Current assets			
Cash at bank and in hand		27,416	54,154
 Creditors: amounts falling due within one year	14	-	35,252
		-----	-----
Net Current assets		27,416	18,902
		-----	-----
Total assets less current liabilities		2,981,348	2,968,882
 Creditors: amounts falling due after more than one year	15	-	80,000
		-----	-----
Net assets		2,981,348	2,888,882
		=====	=====
 Funds of the charity			
Restricted funds		2,976,101	2,880,060
Unrestricted funds		5,247	8,822
		-----	-----
Total charity funds	16	2,981,348	2,888,882
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on 9th October, 2025 and are signed on behalf of the board by:



Rev A. Graham
Trustee



Mr D. Badger
Trustee

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 10 Ballynagowan Road, Desertmartin, BT45 5LH.

2. Statement of compliance

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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

3. Accounting policies (continued)

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Loose Collections	3,382	-	3,382
Donations and Gifts	58,776	2,655	61,431
Gift Aid	14,674	18,580	33,254
Missions	-	4,597	4,597
Building Fund	-	38,001	38,001
Monthly DD's	-	22,110	22,110
	-----	-----	-----
	76,832	85,943	162,775
	=====	=====	=====

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Loose Collections	6,466	-	6,466
Donations and Gifts	62,400	2,311	64,711
Gift Aid	13,851	17,706	31,557
Missions	-	6,055	6,055
Building Fund	-	47,109	47,109
Monthly DD's	-	23,940	23,940
	-----	-----	-----
	82,717	97,121	179,838
	=====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

5. Other trading activities

	Restricted Funds £	Total Funds 2024 £	Total Fund 2023 £
Manse Rental	6,600	6,600	6,600
Farm Rentals	4,411	4,411	4,410
Sunday School Charities	568	568	602
	-----	-----	-----
	11,579	11,579	11,612
	=====	=====	=====

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other investment income	-	2,612	2,612
	----	----	-----
	-	2,612	2,612
	====	====	=====

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other investment income	785	1,385	2,170
	----	-----	-----
	785	1,385	2,170
	====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Support costs	48,404	35,955	84,359
	=====	=====	=====
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Support costs	37,923	42,767	80,690
	=====	=====	=====

8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2024	Total fund 2023
	£	£	£
Church Activities	84,359	84,359	80,690
	-----	-----	-----
	84,359	84,359	80,690
	=====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

9. Analysis of Support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Wages & Salaries	23,033	23,033	12,757
General Assembly Assessments	9,385	9,385	6,730
Ministry & support staff costs	2,559	2,559	438
Congregational Running Expenses	7,511	7,511	5,229
Donations to missions & charities	12,469	12,469	26,399
Stationery & teaching materials	1,604	1,604	1,732
Utilities	17,973	17,973	15,758
Bank Loan interest	1,888	1,888	5,160
Accountancy Fee	840	840	888
Repairs & Maintenance	7,097	7,097	5,599
	-----	-----	-----
	84,359	84,359	80,690
	=====	=====	=====

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	840	888
	=====	====

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	19,131	9,869
Social security costs	1,757	868
Employer's contribution to pension plans	2,145	2,020
	-----	-----
	23,033	12,757
	=====	=====

The average head count of employees during the year was 1 (2023: 1)

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Tangible fixed assets

	Freehold property	Equipment	Total
Cost			
At 1 Jan 2023	2,890,083	14,148	2,904,231
Additions		4,093	4,093
	-----	-----	-----
At 31 Dec 2024	2,890,083	18,241	2,908,324
	=====	=====	=====
Depreciation			
At 1 Jan 2023			-
Charge for the year			-

At 31 Dec 2024			-
			=====
Carrying amount			
At 31 Dec 2024	2,890,083	18,241	2,908,324
	=====	=====	=====
At 31 Dec 2023	2,890,083	14,148	2,904,231
	=====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

13. Investments

	Other Investments £
Cost or valuation	
At 1 Jan 2024	45,749
Additions	-
Other movements	(141)

At 31 Dec 2024	45,608
	=====
 Impairment	
At 1 Jan 2024 and 31 Dec 2024	-
	=====
 Carrying amount	
At 31 Dec 2024	45,608
	=====
At 31 Dec 2023	45,749
	=====

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	-	35,252
	=====	=====

15. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank Loans and overdrafts	-	-
Members' Loans	-	80,000
	-----	-----
	-	80,000
	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2024
	£	£	£	£	£	£
General Funds	8,822	76,832	(48,404)	(32,003)	-	5,247
	=====	=====	=====	=====	===	=====

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2023
	£	£	£	£	£	£
General Funds	91,277	83,502	(37,923)	(128,034)	-	8,822
	=====	=====	=====	=====	===	=====

Lecumpher Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements (continued)

Year ended 31 December 2024

16. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2024 £	Income £	Expenditure £	Transfers	Gains and Losses £	£	At 31 Dec 24 £
Property	2,833,818	98,107	(33,794)	32,003	-		2,930,134
Presbyterian							
Women	493	2,027	(2,161)				359
Investments	45,749	-	-		(141)		45,608
	-----	-----	-----	-----	-----		-----
	2,880,060	100,134	(35,955)	32,003	(141)		2,976,101
	=====	=====	=====	=====	=====		=====

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers	Gains and Losses £	£	At 31 Dec 23 £
Property	2,638,742	107,748	(40,706)	128,034	-		2,833,818
Presbyterian							
Women	184	2,370	(2,061)	-	-		493
Investments	45,409	-	-	-	340		45,749
	-----	-----	-----	-----	-----		-----
	2,684,335	110,118	(42,767)	128,034	340		2,880,060
	=====	=====	=====	=====	=====		=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105398

Accounts

CHARITY REGISTRATION NUMBER: NIC 105398

Lecumpher Congregation of the Presbyterian Church in Ireland

Unaudited Financial Statements

31 December 2023

Lecumpher Congregation of the Presbyterian Church in Ireland

Financial Statements

Year ended 31 December 2023

	Page
Trustees' annual report	3
Independent examiner's report to the trustees	8
Statement of financial activities	9
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Lecumpher Congregation of the Presbyterian Church in Ireland

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Year ended 31 December 2023

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Mr D Badger
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Independent examiner Hopper & Co
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Lecumpher Congregation of the Presbyterian Church in Ireland

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Rev A. Graham
Trustee



Mr S. Thompson
Trustee

**Lecumpher Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report to the Trustees of Lecumpher
Congregation of the Presbyterian Church in Ireland
Year ended 31 December 2023**

I report to the trustees on my examination of the financial statements of Lecumpher Congregation of the Presbyterian Church in Ireland ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.


Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by with section 63 of the 2008 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner



S Hopper FCA
Partner
Hopper & Co
Date 08 October 2024

Lecumpher Congregation of the Presbyterian Church in Ireland

Statement of Financial Activities

Year ended 31 December 2023

	Note	2023		Total funds	2022
		Unrestricted funds	Restricted funds		Total funds
		£	£	£	£
Income and endowments					
Donations and Legacies	4	82,717	97,121	179,838	173,144
Other Trading Activities	5	-	11,612	11,612	11,176
Investment income	6	785	1,385	2,170	1,970
		-----	-----	-----	-----
Total income		83,502	110,118	193,620	186,290
		=====	=====	=====	=====
Expenditure					
Expenditure on charitable activities	7,8	37,923	42,767	80,690	75,822
		-----	-----	-----	-----
Total expenditure		37,923	42,767	80,690	75,822
		=====	=====	=====	=====
Net income		45,579	67,351	112,930	110,468
		=====	=====	=====	=====
				-	-
		-----	-----	-----	-----
Other recognised gains and losses					
Unrealised gains/(Losses) on Investments			340	340	(1,627)
Transfers in/(out)		(128,034)	128,034	-	
		-----	-----	-----	-----
Net movement in funds		(82,455)	195,725	113,270	108,841
Reconciliation of funds					
Total funds brought forward		91,277	2,684,335	2,775,612	2,666,771
		-----	-----	-----	-----
Total funds carried forward		8,822	2,880,060	2,888,882	2,775,612
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Lecumpher Congregation of the Presbyterian Church in Ireland

Statement of Financial Position

31 December 2023

		2023	2022
		£	£
	Note		
Fixed assets			
Tangible fixed assets	12	2,904,231	2,901,363
Investments	13	45,749	45,409
		-----	-----
		2,949,980	2,946,772
Current assets			
Cash at bank and in hand		54,154	68,876
Creditors: amounts falling due within one year	14	35,252	66,634
		-----	-----
Net Current assets		18,902	2,242
Total assets less current liabilities		-----	-----
		2,968,882	2,949,014
Creditors: amounts falling due after more than one year	15	80,000	173,402
		-----	-----
Net assets		2,888,882	2,775,612
		=====	=====
Funds of the charity			
Restricted funds		2,880,060	2,684,335
Unrestricted funds		8,822	91,277
		-----	-----
Total charity funds	16	2,888,882	2,775,612
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on 2nd October, 2024 and are signed on behalf of the board by:


Rev A. Graham
Trustee


Mr S. Thompson
Trustee

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 10 Ballynagowan Road, Desertmartin, BT45 5LH.

2. Statement of compliance

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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2023

3. Accounting policies (continued)

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Loose Collections	6,466	-	6,466
Donations and Gifts	62,400	2,311	64,711
Gift Aid	13,851	17,706	31,557
Missions	-	6,055	6,055
Building Fund	-	47,109	47,109
Monthly DD's	-	23,940	23,940
	-----	-----	-----
	82,717	97,121	179,838
	=====	=====	=====

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Loose Collections	3,846	-	3,846
Donations and Gifts	53,515	5,143	58,658
Gift Aid	11,604	16,877	28,481
Missions	-	6,106	6,106
Building Fund	-	49,613	49,613
Monthly DD's	-	26,440	26,440
	-----	-----	-----
	68,965	104,179	173,144
	=====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements (continued)

Year ended 31 December 2023

5. Other trading activities

	Restricted Funds £	Total Funds 2023 £	Total Fund 2022 £
Manse Rental	6,600	6,600	6,600
Farm Rentals	4,410	4,410	4,411
Sunday School Charities	602	602	165
	-----	-----	-----
	11,612	11,612	11,176
	=====	=====	=====

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other investment income	785	1,385	2,170
	----	----	-----
	785	1,385	2,170
	===	===	=====
	Unrestricted	Restricted	Total Funds
	Funds	Funds	2022
	£	£	£
Other investment income	11	1,959	1,970
	----	----	-----
	11	1,959	1,970
	===	=====	===

Lecumpher Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements (continued)

Year ended 31 December 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Support costs	37,923	42,767	80,690
	=====	=====	=====
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Support costs	27,315	48,507	75,822
	=====	=====	=====

8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Church Activities	80,690	80,690	75,822
	-----	-----	-----
	80,690	80,690	75,822
	=====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements (continued)

Year ended 31 December 2023

9. Analysis of Support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Wages & Salaries	12,757	12,757	-
General Assembly Assessments	6,730	6,730	6,043
Ministry & support staff costs	438	438	2,102
Congregational Running Expenses	5,229	5,229	7,666
Donations to missions & charities	26,399	26,399	27,064
Stationery & teaching materials	1,732	1,732	1,031
Utilities	15,758	15,758	19,137
Bank Loan interest	5,160	5,160	11,939
Accountancy Fee	888	888	840
Repairs & Maintenance	5,599	5,599	-
	-----	-----	-----
	80,690	80,690	75,822
	=====	=====	=====

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	888	840
	====	===

Lecumpher Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements (continued)

Year ended 31 December 2023

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	9,869	-
Social security costs	868	-
Employer's contribution to pension plans	2,020	-
	-----	-----
	12,757	-
	=====	=====

The average head count of employees during the year was 1 (2022: Nil)

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Tangible fixed assets

	Freehold property	Equipment	Total
Cost			
At 1 Jan 2023	2,890,083	11,280	2,901,363
Additions		2,868	2,868
	-----	-----	-----
At 31 Dec 2023	2,890,083	14,148	2,904,231
	=====	=====	=====
Depreciation			
At 1 Jan 2023			-
Charge for the year			-

At 31 Dec 2023			-
			=====
Carrying amount			
At 31 Dec 2023	2,890,083	14,148	2,904,231
	=====	=====	=====
At 31 Dec 2022	2,890,083	11,280	2,901,363
	=====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements (continued)

Year ended 31 December 2023

13. Investments

	Other Investments £
Cost or valuation	
At 1 Jan 2023	45,409
Additions	-
Other movements	340

At 31 Dec 2023	45,749 =====
Impairment	
At 1 Jan 2023 and 31 Dec 2023	- =====
Carrying amount	
At 31 Dec 2023	45,749 =====
At 31 Dec 2022	45,409 =====

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	35,252 =====	66,634 =====

15. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank Loans and overdrafts	-	38,401
Members' Loans	80,000	135,001
	-----	-----
	80,000 =====	173,402 =====

Lecumpher Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements (continued)

Year ended 31 December 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2023
	£	£	£	£	£	£
General Funds	91,277	83,502	(37,923)	(128,034)	-	8,822
	=====	=====	=====	===	===	=====

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and Losses	At 31 Dec 2022
	£	£	£	£	£	£
General Funds	49,616	68,976	(27,315)	-	-	91,277
	=====	=====	=====	===	===	=====

Lecumpher Congregation of the Presbyterian Church in Ireland
Notes to the Financial Statements (continued)

Year ended 31 December 2023

16. Analysis of charitable funds (continued)

Restricted funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 23 £
Property Presbyterian	2,638,742	107,818	(40,706)	128,034	-	2,833,888
Women	184	2,300	(2,061)			423
Investments	45,409	-	-	-	340	45,749
	-----	-----	-----	-----	-----	-----
	2,684,335	110,118	(42,767)	128,034	340	2,880,060
	=====	=====	=====	=====	=====	=====

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Gains and Losses £	At 31 Dec 22 £
Property Presbyterian	2,569,903	115,903	(47,064)	-	-	2,638,742
Women	216	1,411	(1,443)	-	-	184
Investments	47,036	-	-	-	(1,627)	45,409
	-----	-----	-----	-----	-----	-----
	2,617,155	117,314	(48,507)	-	(1,627)	2,684,335
	=====	=====	=====	=====	=====	=====

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105398

Annual report

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2023

Structure, governance and management

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the 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 five times each 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. Lecumpher Congregation of the Presbyterian Church has been assigned to the Tyrone 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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2023

Structure, governance and management (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.

Objectives and activities

Lecumpher Presbyterian Church is a congregation of the Presbyterian Church in Ireland

We hold regular services of worship and other religious activities. These, and all that follow, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation. Through prayer, support our members, our own Church, other Christian Churches, the community and leaders in society and government. Organise meetings and events that promote our charitable purpose. Participate in the life of the local community. Participate in and support what the Presbyterian Church in Ireland and the supervising Presbytery does. Support other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2023.

Achievements and performance

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 congregational churches and 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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report (continued)

Year ended 31 December 2023

Financial review

Reserves Policy

Lecumpher Presbyterian Church relies on financial support on a regular basis from its congregation. The Trustees aim to have unrestricted reserves available to support 3-6 months outgoings.

The trustees' annual report was approved on 2nd October, 2024 and signed on behalf of the board of trustees by:



Rev A. Graham
Trustee



Mr S. Thompson
Trustee

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105398

Annual return



Lecumpher Congregation of the Presbyterian Church in Ireland Independent Examiner's Report to the Trustees of Lecumpher Congregation of the Presbyterian Church in Ireland Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Lecumpher Congregation of the Presbyterian Church in Ireland ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by with section 63 of the 2008 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the 2008 Act; or
4. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Independent Examiner

S Hopper FCA
Partner
Hopper & Co
Date 08 October 2024

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105398

Accounts

CHARITY REGISTRATION NUMBER: 105398

**Lecumpher Congregation of the Presbyterian Church in
Ireland**

Unaudited Financial Statements

31 December 2022

ROBERT J GILMOUR F.C.A.

Chartered accountants
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Lecumpher Congregation of the Presbyterian Church in Ireland

Financial Statements

Year ended 31 December 2022

	Pages
Trustees' annual report	1 to 4
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 to 13

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Lecumpher Congregation of the Presbyterian Church in Ireland
Charity registration number 105398
Principal office 10 Ballynagowan Road
Desertmartin
BT45 5LH

The trustees

Mr D Badger
Mr W Badger
Mr J Barfoot
Mr W Barfoot
Mr J Gilmour
Mr W Gregg
Mr D Johnston
Mr G Johnston
Rev.J Martin
Mr R Taylor
Mr S Thompson

Independent examiner Robert J Gilmour F.C.A
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management

The Kirk Session

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Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

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We hold regular services of worship and other religious activities. These, and all that follows, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation. Through prayer, support our members, our own Church, other Christian Churches, the community and leaders in society and government. Organise meetings and events that promote our charitable purpose. Participate in the life of the local community. Participate in and support what the Presbyterian Church in Ireland and the supervising Presbytery does. Support other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

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

Achievements and performance

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.

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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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Financial review

The congregation's main source of income is members' contributions to the General Fund through the Weekly Freewill Offering, and the Building Fund.

Total income for the year amounted to £186,290 compared to £178,191 in the previous year. Expenditure for the year was £75,822 compared to £77,761 in 2021.

In addition to the expenditure above capital expenditure on additions to Church Property amounted to £Nil (2021 - £75,534).

Unrestricted reserves increased during the year by £41,661 to £91,277. (2021 - £49,616).

Reserves Policy

Lecumpher Presbyterian Church relies on financial support on a regular basis from its congregation. The Trustees aim to have unrestricted reserves available to support 3-6 months outgoings.

The trustees' annual report was approved on 17 May 2023 and signed on behalf of the board of trustees by:



Rev. J Martin
Trustee



Mr S Thompson
Trustee

Lecumpher Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report to the Trustees of Lecumpher Congregation of
the Presbyterian Church in Ireland
Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Lecumpher Congregation of the Presbyterian Church in Ireland ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.


I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


Robert J. Gilmour F.C.A.
Independent Examiner

Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

17 May 2023

Lecumpher Congregation of the Presbyterian Church in Ireland

Statement of Financial Activities

Year ended 31 December 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	68,965	104,179	173,144	165,394
Other trading activities	5	–	11,176	11,176	11,136
Investment income	6	11	1,959	1,970	1,661
Total income		<u>68,976</u>	<u>117,314</u>	<u>186,290</u>	<u>178,191</u>
Expenditure					
Expenditure on charitable activities	7,8	27,315	48,507	75,822	77,761
Total expenditure		<u>27,315</u>	<u>48,507</u>	<u>75,822</u>	<u>77,761</u>
Net income		<u>41,661</u>	<u>68,807</u>	<u>110,468</u>	<u>100,430</u>
Other recognised gains and losses					
Unrealised gains/(losses) on Investments		–	(1,627)	(1,627)	7,445
Net movement in funds		41,661	67,180	108,841	107,875
Reconciliation of funds					
Total funds brought forward		49,616	2,617,155	2,666,771	2,558,896
Total funds carried forward		<u>91,277</u>	<u>2,684,335</u>	<u>2,775,612</u>	<u>2,666,771</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Lecumpher Congregation of the Presbyterian Church in Ireland

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	2,901,363	2,901,363
Investments	13	45,409	47,036
		<u>2,946,772</u>	<u>2,948,399</u>
Current assets			
Cash at bank and in hand		68,876	52,405
Creditors: amounts falling due within one year	14	<u>66,634</u>	<u>66,634</u>
Net current assets		<u>2,242</u>	<u>(14,229)</u>
Total assets less current liabilities		2,949,014	2,934,170
Creditors: amounts falling due after more than one year	15	<u>173,402</u>	<u>267,399</u>
Net assets		<u>2,775,612</u>	<u>2,666,771</u>
Funds of the charity			
Restricted funds		2,684,335	2,599,945
Unrestricted funds		<u>91,277</u>	<u>66,826</u>
Total charity funds	16	<u>2,775,612</u>	<u>2,666,771</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 May 2023, and are signed on behalf of the board by:


Rev. J Martin
Trustee


Mr S Thompson
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 10 Ballynagowan Road, Desertmartin, BT45 5LH.

2. Statement of compliance

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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Loose Collections	3,846	–	3,846
Donations and Gifts	53,515	5,143	58,658
Gift Aid	11,604	16,877	28,481
Missions	–	6,106	6,106
Building Fund	–	49,613	49,613
Monthly DD's	–	26,440	26,440
	<u>68,965</u>	<u>104,179</u>	<u>173,144</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Loose Collections	3,852	–	3,852
Donations and Gifts	52,877	40	52,917
Gift Aid	10,444	17,940	28,384
Missions	–	7,177	7,177
Building Fund	–	45,929	45,929
Monthly DD's	–	27,135	27,135
	<u>67,173</u>	<u>98,221</u>	<u>165,394</u>

5. Other trading activities

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Manse Rental	6,600	6,600	6,600	6,600
Farm Rentals	4,411	4,411	4,411	4,411
Sunday School Charities	165	165	125	125
	<u>11,176</u>	<u>11,176</u>	<u>11,136</u>	<u>11,136</u>

6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other Investment Income	11	1,959	1,970
	<u>11</u>	<u>1,959</u>	<u>1,970</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other Investment Income	–	1,661	1,661
	<u>–</u>	<u>1,661</u>	<u>1,661</u>

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	<u>27,315</u>	<u>48,507</u>	<u>75,822</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	<u>35,958</u>	<u>41,803</u>	<u>77,761</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2022 £	Total fund 2021 £
General Activity	<u>75,822</u>	<u>75,822</u>	<u>77,761</u>

9. Charitable activities

	£	Total 2022 £	Total 2021 £
General Assembly Assessments	6,043	6,043	6,571
Ministry & support staff costs	2,102	2,102	16,271
Congregational Running Expenses	7,666	7,666	2,761
Donations to missions & charities	27,064	27,064	23,834
Stationery & teaching materials	1,031	1,031	452
Utilities	19,137	19,137	14,424
Bank Loan Interest	11,939	11,939	10,950
Minister's Expenses	—	—	1,658
Accountancy Fee	840	840	840
	<u>75,822</u>	<u>75,822</u>	<u>77,761</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>840</u>	<u>840</u>

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	–	13,589
Social security costs	–	810
Employer contributions to pension plans	–	1,872
	<u>–</u>	<u>16,271</u>

The average head count of employees during the year was Nil (2021: 2).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 Jan 2022 and 31 Dec 2022	<u>2,890,083</u>	<u>11,280</u>	<u>2,901,363</u>
Depreciation			
At 1 Jan 2022 and 31 Dec 2022	<u>–</u>	<u>–</u>	<u>–</u>
Carrying amount			
At 31 Dec 2022	<u>2,890,083</u>	<u>11,280</u>	<u>2,901,363</u>
At 31 Dec 2021	<u>2,890,083</u>	<u>11,280</u>	<u>2,901,363</u>

Tangible fixed assets consist of the Church, contents and surrounding land together with the Manse and Farms. They have been capitalised at their insurance value in 2017. Improvements are recorded at cost price. All properties are maintained to a high level and have not therefore been depreciated.

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

13. Investments

	Other investments £
Cost or valuation	
At 1 Jan 2022	47,036
Additions	—
Fair value movements	<u>(1,627)</u>
At 31 Dec 2022	<u>45,409</u>
Impairment	
At 1 Jan 2022 and 31 Dec 2022	<u>—</u>
Carrying amount	
At 31 Dec 2022	<u>45,409</u>
At 31 Dec 2021	<u>47,036</u>

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	<u>66,634</u>	<u>66,634</u>

15. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	38,401	217,398
Members Loan	<u>135,001</u>	<u>50,001</u>
	<u>173,402</u>	<u>267,399</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2022 £	Income £	Expenditure £	Gains and losses £	At 31 Dec 2022 £
General funds	<u>49,616</u>	<u>68,976</u>	<u>(27,315)</u>	—	<u>91,277</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Gains and losses £	At 31 Dec 2021 £
General funds	<u>35,611</u>	<u>67,173</u>	<u>(35,958)</u>	—	<u>66,826</u>

Lecumpher Congregation of the Presbyterian Church in Ireland

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2022	Income	Expenditure	Gains and losses	At 31 Dec 2022
	£	£	£	£	£
Property	2,569,903	115,903	(47,064)	–	2,638,742
Presbyterian Women	216	1,411	(1,443)	–	184
Investments	47,036	–	–	(1,627)	45,409
	<u>2,617,155</u>	<u>117,314</u>	<u>(48,507)</u>	<u>(1,627)</u>	<u>2,684,335</u>

	At 1 Jan 2021	Income	Expenditure	Gains and losses	At 31 Dec 2021
	£	£	£	£	£
Property	2,483,600	110,726	(41,633)	–	2,552,693
Presbyterian Women	94	292	(170)	–	216
Investments	39,591	–	–	7,445	47,036
	<u>2,523,285</u>	<u>111,018</u>	<u>(41,803)</u>	<u>7,445</u>	<u>2,599,945</u>

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105398

Annual report

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Lecumpher Congregation of the Presbyterian Church in Ireland
Charity registration number 105398
Principal office 10 Ballynagowan Road
Desertmartin
BT45 5LH

The trustees

Mr D Badger
Mr W Badger
Mr J Barfoot
Mr W Barfoot
Mr J Gilmour
Mr W Gregg
Mr D Johnston
Mr G Johnston
Rev.J Martin
Mr R Taylor
Mr S Thompson

Independent examiner Robert J Gilmour F.C.A
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management

The Kirk Session

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

The Kirk Session consists of the ordained minister and the ruling elders of the 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 five times each 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. Lecumpher Congregation of the Presbyterian Church has been assigned to the Tyrone 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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

Lecumpher Presbyterian Church is a congregation of the Presbyterian Church in Ireland.

We hold regular services of worship and other religious activities. These, and all that follows, are open to anyone of appropriate age and/or gender to access, without regard to whether they are members of our congregation. Through prayer, support our members, our own Church, other Christian Churches, the community and leaders in society and government. Organise meetings and events that promote our charitable purpose. Participate in the life of the local community. Participate in and support what the Presbyterian Church in Ireland and the supervising Presbytery does. Support other secular and Christian organisations and charities through volunteering, financial gifts and prayer.

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

Achievements and performance

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 congregational churches and 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.

Lecumpher Congregation of the Presbyterian Church in Ireland

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Financial review

The congregation's main source of income is members' contributions to the General Fund through the Weekly Freewill Offering, and the Building Fund.

Total income for the year amounted to £186,290 compared to £178,191 in the previous year. Expenditure for the year was £75,822 compared to £77,761 in 2021.

In addition to the expenditure above capital expenditure on additions to Church Property amounted to £Nil (2021 - £75,534).

Unrestricted reserves increased during the year by £41,661 to £91,277. (2021 - £49,616).

Reserves Policy

Lecumpher Presbyterian Church relies on financial support on a regular basis from its congregation. The Trustees aim to have unrestricted reserves available to support 3-6 months outgoings.

The trustees' annual report was approved on 17 May 2023 and signed on behalf of the board of trustees by:



Rev. J Martin
Trustee



Mr S Thompson
Trustee

Lecumpher Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105398

Annual return

Lecumpher Congregation of the Presbyterian Church in Ireland
Independent Examiner's Report to the Trustees of Lecumpher Congregation of
the Presbyterian Church in Ireland
Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Lecumpher Congregation of the Presbyterian Church in Ireland ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

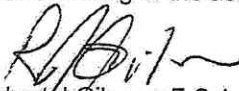
I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
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I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


Robert J Gilmour F.C.A.
Independent Examiner

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17 May 2023