

First Non Subscribing Presbyterian Church Belfast

Northern Ireland · Charity number 106097

Details

Known as	First Presbyterian Church Belfast First Church Belfast
Status	Received
Registered	2017-04-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	First Presbyterian Church 41A Rosemary Street Belfast Bt1 1qb BT1 1QB
Email	firstchurchbelfastsecretary@protonmail.com
Website	www.firstchurchbelfast.org.uk

Activities

Purposes: That it is the inalienable right of every Christian to search these records of Divine Truth for his instruction and guidance, to form his own opinions with regard to what they teach and to worship God in sincerity, agreeably to the dictates of his own conscience, without privation, penalty, or inconvenience inflicted by his fellow-men.

What the charity does: The advancement of religion

How the charity works: Arts,Community development,Counselling/support,Cross-border/cross-community,Cultural,General charitable purposes,Religious activities

Who the charity helps: Children (5-13 year olds),General public,Older people

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£96,847	£94,028	£0	1

Trustees

Name	Role	Appointed
David K Alderdice		
Lloyd Crawford		
Mr David Kerr		
Mr William Mckeown		
Mrs Pamela Topping		
Nicola Mcdowell		
Professor Fiona Alderdice		
Ray Allen		
Suzanne Martin		

First Non Subscribing Presbyterian Church Belfast

Northern Ireland - Charity number 106097

Accounts

**First Presbyterian Church
Belfast
Financial Statements
Year Ended 31st December 2024**

Committee Report

First Presbyterian Church, Belfast
Year Ended 31st December 2024
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Revenue Account

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		Unrestricted	Restricted	2024	2023
Income	Note	Funds	Funds	£	£
Offerings (Incl. Gift Aid)		12,105		12,105	18,446
Gifts, Bequests & Donations	8	100	-	100	3,170
Hire of Church & Central Hall	13	11,126		11,126	14,085
Special Projects & Charities	9	-	1,279	1,279	1,017
Interest & Dividends Received	10	8,636	8,439	17,075	19,334
Grant Income	11	-	2,650	2,650	-
		<hr/>	<hr/>	<hr/>	<hr/>
		31,967	12,368	44,335	56,052
Rents:					
Shops		48,667.00	-	48,667	36,772
Car Park		3,845.00	-	3,845	2,602
		<hr/>	<hr/>	<hr/>	<hr/>
		52,512.00	-	52,512	39,374
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		84,479	12,368	96,847	95,426
		<hr/>	<hr/>	<hr/>	<hr/>

Expenditure	Note	Unrestricted	Restricted	Total Expenditure	Total Expenditure
		Funds	Funds	2024	2023
		£	£	£	£
Salaries		10,032	-	10,032	12,780
Musician In Residence		-	2,750	2,750	2,500
Organist and Director of Music		11,430	-	11,430	10,297
Pulpit Supply		3,120	-	3,120	2,910
Banham Choristers		-	4,400	4,400	1,950
Travelling Expenses		1,039	-	1,039	1,782
Office Equipment & Expenditure		7,204	-	7,204	4,806
Light, Heat & Water		17,889	-	17,889	18,328
Advertising & Literature		695	-	695	286
Social Functions & Gifts		250	-	250	1,321
Organ & Music Expenditure		680	-	680	1,890
Insurance		7,101	-	7,101	6,756
Legal & Professional Fees		2,365	-	2,365	2,450
Property Maintenance		10,449	-	10,449	13,426
Cleaning		4,138	-	4,138	3,637
Cleaning Wages		2,340	-	2,340	1,560
Special Projects & Charitable Work	9	1,859	1,279	3,138	45,299
Grant Expenditure	11	-	2,250	2,250	-
		80,592	10,679	91,271	131,979
Agents Commission		2,303	-	2,303	1,019
Maintenance: Shops		455	-	455	286
		2,758	-	2,758	1,304
Total Expenditure		83,350	10,679	94,028	133,283
Surplus / Deficit Before Investments		1,129	1,689	2,819	(37,857)
Unrealised investment gain or loss	12	5,262	(4,505)	757	0
Net Surplus / Deficit		6,391	(2,816)	3,576	(37,857)
		Unrestricted	Restricted	2024	2023
Net Income / (Deficit) for Year, Allocated		Funds	Funds		
Manse Fund	3		8,172	8,172	13,468
Organ / Banham Music Fund	4		(6,918)	(6,918)	(3,083)
General Purposes Fund	5	1,163		1,163	(5,609)
Rafiki Charity Fund	6		-	-	(43,738)
Kennedy Memorial Fund	7		1	1	-
Rainwater Project	11		400	400	-
Investments Gain or Loss	12	5,262	(4,505)	757	-
		6,426	(2,849)	3,576	(37,857)

	Note	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Fixed Assets					
Church Buildings & Grounds	1	-	1,025,000	1,025,000	1,025,000
Shops: 33-39 Rosemary Street	1	-	850,000	850,000	850,000
		-	1,875,000	1,875,000	1,875,000
Investments					
General Purposes Fund		95,533	-	95,533	90,466
Building and Repair Fund		1,817	-	1,817	1,809
Music Fund		-	5,716	5,716	5,691
Stipend and Ministers Fund		18,273	-	18,273	18,117
Organ Fund		-	2,104	2,104	2,095
Nspci Sunday Schools Fund		-	1,615	1,615	1,559
Sunday School Fund		626	-	626	596
Flower Fund		104	-	104	103
Manse Fund		-	327,360	327,360	331,956
		116,353	336,795	453,150	452,392
Current Assets					
Ulster Bank Ltd: Business Reserve Account	3	79,678	85,933	165,611	155,664
Ulster Bank Ltd: Current Account	11	6,270	400	6,670	7,461
NS&I: Organ Fund Account		4,185	12,752	16,937	23,276
Kennedy Memorial Fund		-	98	98	96
		90,133	99,183	189,316	186,497
Total Assets		206,486	2,310,978	2,517,465	2,513,889
Financed By:					
Capital Fund: Restricted	2			1,875,000	1,875,000
Current Funds: Restricted				435,979	459,185
Current Funds: Unrestricted				206,486	179,704
				2,517,465	2,513,889

The Accounts were approved by the Annual General Meeting on: _____

Dr David Alderdice
Chairman

1	Fixed Assets	Church & Grounds £	Central Hall £	Shops £	Furnishings & Equipment £	Total
	Valuation at 31 Dec. 2001	800,000.00	225,000.00	850,000.00	-	1,875,000.00
	Net Book Value At 31 Dec. 2024	800,000.00	225,000.00	850,000.00	-	1,875,000.00

Church and Church Properties

Frazer Kidd and Partners, Property Consultants, valued the above properties at Open Market Value as at 31 December 2001.

The valuation of the central hall and shops as a combined unit as at 31 December 2001 was £1,875,000.

Furnishings & equipment have not been valued and consequently are not included above.

2	Capital Fund: Fixed Assets	Note	2024 £	2023 £
	Balance at 31 December 2023 and 2024		1,875,000	1,875,000
3	Manse Fund (Restricted)			
	Balance at 1 January 2024		77,762	64,294
	Add: Investment Income		8,171	13,468
			<u>85,933</u>	<u>77,762</u>
	Deduct: Housing Allowance		-	-
	Balance at 31 December 2024		<u>85,933</u>	<u>77,762</u>
4	Organ / Music Fund (Restricted)			
	Balance at 1 January 2024		19,670	22,581
	Add: Investment Income		232	429
	Add: Mrs Marion Taylor Lagacy		-	3,000
			<u>19,902</u>	<u>26,010</u>
	Deduct: Organ, Music & Banham Choristers Expenditure		7,150	6,340
			<u>12,752</u>	<u>19,670</u>
	Add: Transfer from General Purposes Fund		-	-
	Balance at 31 December 2024		<u>12,752</u>	<u>19,670</u>
5	General Purposes Fund (Unrestricted)			
	Balance at 1 January 2024		88,971	94,841
	Add:			
	Offerings		12,651	18,321
	Gifts, Bequests & Donations	8	100	125
	Hire of Church		11,126	14,085
	Investment Income		8,671	5,568
	Special Projects & Charities	9	730	1,017
	Rental Income	13	<u>52,512</u>	<u>39,374</u>
			85,790	78,490
	Deduct Expenditure:			
	Remuneration & supply		26,922	25,987
	Office		7,204	4,806
	Property Maintenance		10,449	13,426
	Light, Heat & Water		17,889	18,328
	Advertising, Literature & Interest		695	287
	Social functions & gifts		250	1,321
	Insurance		7,101	5,281
	Cleaning & Cleaning Wages		4,138	5,198
	Special Projects & Charities	9	3,138	2,714
	Travelling Expenses		1,039	1,782
	Property Rentals		2,758	2,780
	Professional fees		2,366	2,450
	Unrestricted Organ Spend		680	-
			<u>84,628</u>	<u>84,360</u>
	Balance at 31 December 2024		<u>90,133</u>	<u>88,971</u>

	2024	2023
	£	£
6 Rafiki Charity Fund (Restricted)		
Balance at 1 January 2024	-	42,542
Add:		
Donations (Incl. Gift Aid)	-	-
Investment Income: Interest Received	-	42
	<u>-</u>	<u>42,584</u>
Deduct:		
Donation for Projects	-	42,584
Missionary Expenses	-	-
	<u>-</u>	<u>-</u>
Balance at 31 December 2024	<u>-</u>	<u>-</u>
7 Kennedy Memorial Fund (Restricted)		
Balance at 01 January 2024	97	96
Add:		
Interest Received	1	1
	<u>98</u>	<u>97</u>
Deduct:		
Gift to Sunday School	-	-
	<u>-</u>	<u>-</u>
Balance at 31 December 2024	<u>98</u>	<u>97</u>
8 Gifts, Bequests & Donations (Unrestricted)	£	
Sunday School Donation	100	
	<u>100</u>	
Total	<u>100</u>	
9 Special Projects & Charitable Work		
Income	£	
Charity Collections (Incl. Gift Aid)	430	
Carol Collections	549	
Quiz Night Collection (Cork Unitarian Church)	300	
Total	<u>1,279</u>	
Expenditure	£	
Extra Care	120	
N I Hospice	120	
Alzheimers Society	120	
N I Childrens Cancer Unit	120	
Parkinsons NI	120	
Assisi Animal Sanctuary	120	
Chest, Heart & Stroke Soc.	120	
Marie Curie Cancer Care	120	
Welcome Organisation	120	
Mae Murray Foundation	120	
Book Trust NI	120	
Malvern Primary School	120	
Benevolnt Fund	20	
NSPCI Fund	1,678	
Total	<u>3,138</u>	

10 Investment and Interest Income	Unrestricted	Restricted	£
Stipend & Ministers Fund	561	-	561
Manse Fund	-	8,171	8,171
Music	-	34	34
Building Fund	22	-	22
Flower Fund	1	-	1
Organ Fund	-	25	25
General Purposes Fund	5,744	-	5,744
Sunday School Memorial Dividends	31	-	31
NSPCI Sunday School	-	37	37
Business Reserve Account Interest	2,277	-	2,277
NS&I: Organ Fund Account	-	173	173
Kennedy Memorial Fund 00124751	-	-	-
	<u>8,636</u>	<u>8,439</u>	<u>17,075</u>

11 Grant Income & Expenditure (Restricted)	Balance at 01.01.2024	Income	Expenditure	Balance at 31.12.2024
Rainwater Project	-	2,650.00	(2,250)	400.00
	<u>2,650</u>	<u>400</u>	<u>-</u>	<u>1,850</u>
				<u>400</u>

12 Investment Accounts	Balance As At 01.01.2024	Gain or Loss in period	Balance As At 31.12.2024
Unrestricted Funds			
General Purposes Fund	90,466	5,067	95,533
Building and Repair Fund	1,809	8	1,817
Stipend and Ministers Fund	18,117	156	18,273
Sunday School Fund	596	30	626
Flower Fund	103	1	104
Restricted Funds			
Music Fund	5,691	25	5,716
Organ Fund	2,095	9	2,104
Nspci Sunday Schools Fund	1,559	56	1,615
Manse Fund	331,956	(4,596)	327,360
	<u>452,392</u>	<u>757</u>	<u>453,150</u>

13 Hire of Church Buildings / Grounds	£
BBC Home services	60
Belfast City Council	200
Belfast Film Festival	520
Belfast Philharmon	50
Black Dog Television	400
Cahal Masterson	120
Cathedral Quarter	560
DALG 3 Productions	160
David Holmes	50
Dumbworld Ltd	120
Experience Belfast	150
G Danby	2,446
Jack McGinley	80
James Swamm	90
James Swann	50
Joseph Pond	400
LM Walker	150
NI Opera	500
Oh Yeah Music	320
Rachel Joy Heater	90
Rachel Masterson	90
Rebecca Murphy	320
Reclaim the English Harps	150
Rotary Club	100
Salwan Cartwright	200
Spark Opera	365
Stewart Thomas - 12 Step	200
Sundry	810
The Belfast Ensemble	1,480
The Conservatoire	120
Ulster Consort	120
Ulster Orchestra	455
Ulster University	200
	<u>11,126</u>

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Northern Ireland - Charity number 106097

Accounts

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Belfast
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Year Ended 31st December 2023

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Revenue Account

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		2023		2022	
Income	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Offerings (Incl. Gift Aid)		18,321		15,841	
Gifts, Bequests & Donations	9	3,125		1,540	
Hire of Church & Central Hall	12	14,085		13,050	
Special Projects & Charities	10	1,017		2,902	
Ground Rent		-		323	
Interest Received: Investment Accounts	11	19,507		15,572	
			56,055		49,228
Rents:					
Shops		36,772		59,000	
Car Park		2,602		5,106	
			39,374		64,106
Total Income			95,429		113,334

Revenue Account

Expenditure	Note	2023		2022	
		£	£	£	£
Salaries		12,780		22,499	
Musician In Residence		2,500		2,500	
Organist and Director of Music		10,297		11,167	
Pulpit Supply		2,910		1,725	
Employers Pension Contributions		-		1,114	
Banham Choristers		1,950		2,425	
Travelling Expenses		1,782		1,914	
Housing Allowance		-		4,725	
Office Equipment & Expenditure		4,806		3,311	
Light, Heat & Water		18,328		12,102	
Advertising & Literature		286		204	
Social Functions & Gifts		1,321		2,409	
Organ & Music Expenditure		1,890		390	
Insurance		6,756		6,158	
Legal & Professional Fees		2,450		2,670	
Property Maintenance		13,426		16,006	
Cleaning		3,637		3,994	
Cleaning Wages		1,560		1,560	
Special Projects & Charitable Work	10	45,299		4,758	
Missionary Work		-		1,250	
			131,979		102,881
Agents Commission		1,019		3,078	
Legal & Professional Fees: Shops & Car Park		-		1,800	
Maintenance: Shops		286		900	
			1,304		5,778
Total Expenditure			133,283		108,659
Net Surplus / Deficit			- 37,854		4,675
Net Income / (Deficit) for Year, Allocated					
Manse Fund	3	13,468		7,138	
Organ / Banham Manse Music Fund	4	(2,911)		(7,713)	
Central Hall Fund	5	5,936		27,629	
General Purposes Fund	6	(11,805)		(21,170)	
Rafiki Charity Fund	7	(42,542)		(1,210)	
Kennedy Memorial Fund	8	-		-	
			(37,854)		4,675

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Church Buildings & Grounds	1	1,025,000		1,025,000	
Shops: 33-39 Rosemary Street	1	850,000		850,000	
			1,875,000		1,875,000
Manse Fund Investments					
Ulster Bank Ltd: Business Reserve Account	3	77,762		64,294	
Ulster Bank Ltd: 6 Month Money Desk		-		-	
			77,762		64,294
Organ Fund Investment					
NS&I: Organ Fund Account	4	19,670		22,581	
			19,670		22,581
Central Hall Fund Investments					
Ulster Bank Ltd: Business Reserve Account	5	80,666		77,018	
NS&I: Organ Fund Account		-		7,713	
			80,666		84,730
General Purposes Fund					
Ulster Bank Ltd: Current Account	6	7,461		1,534	
Ulster Bank Ltd: Business Reserve Account		844		8,577	
			8,305		10,111
Rafiki Charity Fund					
National Savings Bank: Investment Account	7	-	0		42,542
Kennedy Memorial Fund					
Ulster Bank Ltd: Business Reserve Account	8		97		96
Total Assets			<u>2,061,500</u>		<u>2,099,354</u>
Financed By:					
Capital Fund:	2		1,875,000		1,875,000
Current Funds:			186,500		224,355
			<u>2,061,500</u>		<u>2,099,355</u>

The Accounts were approved by the Annual General Meeting on:

Mr Desmond McKeown
Chairman

1 Fixed Assets

	Church & Grounds £	Central Hall £	Shops £	Furnishings & Equipment £	Total
Valuation at 31 Dec. 2001	800,000.00	225,000.00	850,000.00	-	1,875,000.00
Net Book Value At 31 Dec. 2023	800,000.00	225,000.00	850,000.00	-	1,875,000.00

Church and Church Properties

Frazer Kidd and Partners, Property Consultants, valued the above properties at Open Market Value as at 31 December 2001. The valuation of the central hall and shops as a combined unit as at 31 December 2001 was £1,875,000. Furnishings & equipment have not been valued and consequently are not included above.

2 Capital Fund: Fixed Assets	2023	2022
Balance at 31 December 2023 and 2022	£ 1,875,000	£ 1,875,000
3 Manse Fund		
Balance at 31 December 2022	64,294	57,156
Add: Investment Income	13,468	11,863
	<u>77,762</u>	<u>63,456</u>
Deduct: Housing Allowance	-	4,725
Balance at 31 December 2023	<u>77,762</u>	<u>64,294</u>
4 Organ / Music Fund		
Balance at 31 December 2022	22,581	30,294
Add: Investment Income	429	102
Add: Mrs Marion Taylor Lagacy	3,000	-
	<u>26,010</u>	<u>30,396</u>
Deduct: Organ, Music & Banham Choristers Expenditure	6,340	7,815
	<u>19,670</u>	<u>22,581</u>
Add: Transfer from General Purposes Fund	-	-
Balance at 31 December 2023	<u>19,670</u>	<u>22,581</u>

1 Fixed Assets

	Church & Grounds £	Central Hall £	Shops £	Furnishings & Equipment £	Total
Valuation at 31 Dec. 2001	<u>800,000.00</u>	<u>225,000.00</u>	<u>850,000.00</u>	<u>-</u>	<u>1,875,000.00</u>
Net Book Value At 31 Dec. 2023	<u>800,000.00</u>	<u>225,000.00</u>	<u>850,000.00</u>	<u>-</u>	<u>1,875,000.00</u>

Church and Church Properties

Frazer Kidd and Partners, Property Consultants, valued the above properties at Open Market Value as at 31 December 2001. The valuation of the central hall and shops as a combined unit as at 31 December 2001 was £1,875,000. Furnishings & equipment have not been valued and consequently are not included above.

2 Capital Fund: Fixed Assets	2023	2022
Balance at 31 December 2023 and 2022	<u>£</u> 1,875,000	<u>£</u> 1,875,000
3 Manse Fund		
Balance at 31 December 2022	64,294	57,156
Add: Investment Income	<u>13,468</u>	<u>11,863</u>
	77,762	63,456
Deduct: Housing Allowance	-	4,725
Balance at 31 December 2023	<u>77,762</u>	<u>64,294</u>
4 Organ / Music Fund		
Balance at 31 December 2022	22,581	30,294
Add: Investment Income	429	102
Add: Mrs Marion Taylor Lagacy	<u>3,000</u>	<u>-</u>
	26,010	30,396
Deduct: Organ, Music & Banham Choristers Expenditure	<u>6,340</u>	<u>7,815</u>
	19,670	22,581
Add: Transfer from General Purposes Fund	-	-
Balance at 31 December 2023	<u>19,670</u>	<u>22,581</u>

	2023	2022
	£	£
5 Central Hall Fund		
Balance at 31 December 2022	84,730	57,101
Add:		
Investment Income	1,983	325
Rental Income	39,374	64,106
	<u>126,087</u>	<u>121,532</u>
Deduct Expenditure:		
Property Rentals	2,780	4,578
Insurance	1,476	2,365
Property Maintenance	9,627	11,520
Cleaning & Cleaning Wages	4,303	4,581
Light, Heat & Water	13,896	9,078
Office & Professional fees	3,340	4,680
	<u>35,421</u>	<u>36,802</u>
Balance	90,666	84,730
Deduct: Transfer to Church General Purposes Fund	10,000	-
Balance at 31 December 2023	<u>80,666</u>	<u>84,730</u>
6 General Purposes Fund		
Balance at 31 December 2022	10,111	31,282
Add:		
Offerings	18,321	15,841
Gifts, Bequests & Donations	125	1,540
Hire of Church	14,085	13,050
Investment Income	3,585	3,243
Special Projects & Charities	1,017	2,902
Ground Rent	-	322
Interest Received	-	-
	<u>47,244</u>	<u>68,180</u>
Deduct Expenditure:		
Remuneration & supply	25,987	35,392
Employers' Pension Contribution	-	1,114
Office	3,916	2,501
Property Maintenance	3,799	4,486
Light, Heat & Water	4,432	3,026
Advertising, Literature & Interest	287	204
Social functions & gifts	1,321	2,409
Insurance	3,805	3,793
Cleaning & Cleaning Wages	895	974
Special Projects & Charities	2,714	4,758
Travelling Expenses	1,782	1,914
	<u>48,939</u>	<u>60,570</u>
Balance	- 1,695	7,611
Add: Transfer from Central Hall Fund	10,000	-
Add: Transfer from Organ / Music Fund for musician in residence 2020 Adjustment	<u>-</u>	<u>2,500</u>
Balance at 31 December 2023	<u>8,305</u>	<u>10,111</u>

	2023	2022
	£	£
7 Rafiki Charity Fund		
Balance at 1 January 2023		
Add:	42,542	43,752
Donations (Incl. Gift Aid)	-	-
Investment Income: Interest Received	42	41
	<u>42,584</u>	<u>43,792</u>
Deduct:		
Donation for Projects	42,585	
Missionary Expenses	-	1,250
	<u>-</u>	<u>1,250</u>
Balance at 31 December 2023	<u><u>0</u></u>	<u><u>42,542</u></u>
8 Kennedy Memorial Fund		
Balance at 01 January 2023		
Add:	95.72	95.51
Interest Received	1.16	0.21
	<u>96.88</u>	<u>95.72</u>
Deduct:		
Gift to Sunday School	-	-
	<u>-</u>	<u>-</u>
Balance at 31 December 2023	<u><u>96.88</u></u>	<u><u>95.72</u></u>
9 Gifts, Bequests & Donations	£	
Lord J. Alderdice	75	
Mr & Mrs M. Thompson	50	
Mrs Marion Taylor Legacy - Music Fund	3,000	
	<u>3,125</u>	
Total	<u><u>3,125</u></u>	

10	Special Projects & Charitable Work Income	£	Expenditure	£
	Charity Collections	550	Welcome Organisation	95
	Carol Service Collection	467	Alzheimers Society	95
			Malvern Primary School	95
			Mae Murray Foundation	95
			Extra Care for Elderly People	95
			NI Hospice Care	95
			Parkinson's Disease Society NI	95
			N.I. Children's Cancer Unit	95
			Assisi Animal Sanctuary	95
			Book Trust NI	95
			Chest, Heart & Stroke	95
			Marie Curie Cancer Care	105
			Benevolent Fund	20
			Sunday School Fund	56
			NSPCI Fund	1,488
			Cure International (Rafiki Fund)	20,000
			Global Clubfoot International (Rafiki Fund)	10,000
			University of Oxford Africa Clubfoot Training Programme	10,000
			Machakos Clinic Nairobi	2,585
	Total	1,017		45,299
11	Investment Income	£		
	Stipend & Ministers Fund	560		
	Manse Fund	13,468		
	Music	63		
	Building Fund	20		
	Flower Fund	1		
	Organ Fund	23		
	General Purposes Fund	2,919		
	Sunday School Memorial Dividends	28		
	Central Hall Fund	2,382		
	Rafiki Charity Fund	42		
		19,507		

NI Opera	435
The Belfast Ensemble Ltd	1,935
BBC	960
Spark Opera	390
Music Capital	340
12 Step Group	200
A McDonnell	280
J. Pond	800
Snow Water	240
European Piano Teachers Association	150
G. Danby	2,780
Cathedral Quarter Trust	150
An Droichead	450
Northern Lights	245
Reclaim the Light	200
Mark Hamilton	240
Old Guy Films	150
NI Trade Union	50
Ulster Orchestra	260
Ulster Touring Opera	1,425
Charles Wood Festival of Music	35
Duncairn Project	120
Womens Resource	50
Miscellaneous Use of hall	2,965
TOTAL	<u>14,850</u>

First Non Subscribing Presbyterian Church Belfast

Northern Ireland - Charity number 106097

Annual report

Trustees' Report 2023

The year 2023 was a year of industrial discontent in the United Kingdom and Ireland. Strike action by teachers, healthcare workers, civil servants and transport workers on a scale not seen since the 1970s was common throughout the year as inflation reached 19.6% for a time. Northern Ireland politicians failed to restore devolved government as the DUP demanded change to eliminate an Irish Sea Border affecting goods moving from Great Britain to Northern Ireland. Industrial unrest seems likely to continue.

Despite this grim news, there were celebrations as King Charles III was crowned in a lavish ceremony at Westminster Abbey. One of his first duties was to present the MBE to our own Director of Music, Richard Yarr that had been announced by his late mother in her final birthday honours list in 2022.

In the wider world, the war between Russia and Ukraine entered its second year. This was overshadowed in October when the Hamas organisation launched a bloody surprise attack on Israeli civilians and military posts. Since then, Israel has responded with massive military force in Gaza. This asymmetric conflict seems likely to continue throughout the coming year.

At First Church, we have had a mixed year of blessing and sorrow. In June we welcomed Rev Brian Ammons to our community as a consultative interim minister. Working with the support of a Transition Team, he submitted a report setting out strategic priorities for First Church over the next three years. Despite some initial misgivings, Brian soon endeared himself to the congregation. He was delighted to welcome our distinguished guest, HRH the Duchess of Gloucester, to baptise one child, lead our communion service, play a part in our annual music service and our Carols by Candlelight Service and conduct a memorial service for our much-missed friend, Beth McCay.

Beth McCay was faithful to First Church to the end. Just over a week before her death, she was delighted to meet HRH the Duchess of Gloucester and tell her of the great musical talent that has played in First Church over recent years, and a few days later came in and tidied up and reorganised the drawers in the kitchen of the Central Hall. She was truly a remarkable woman. We miss her deeply.

First Church also lost Dr Allan Blackstock, a distinguished historian, a former academic at Ulster University and author of several books on Irish history, and

Adrian Webb, a longstanding member who had been a great friend of our late minister emeritus, Rev Tom Banham.

In May we were visited by the Village Community Choir from California, USA who brought a bit of American razzamatuzz to our service.

In July and August, we were delighted to see that the regular Summer Recitals series had recovered from the Covid setbacks of recent times. This year we held five recitals.

We were delighted to conduct two baptisms in 2023; young Zoe Rose Swaker, who was baptised by Rev Robert McKee in August and young Thompson Jack Alan Spence in October who was baptised by Rev Brian Ammons.

This year we have welcomed a variety of people to lead our worship. Thanks are due to Mr Des McKeown, Rt Rev Chris Hudson, Mr Jean Dumas, Rev Mike O'Sullivan, Rev Brigid Spain, Rev Alister Bell, Rev Cheryl Meban, Lord John Alderdice, Rev Alan Kennedy, Rev Robert McKee, Rev Andrew Rawding, Mr David Alderdice, Mr Ray Allen, Mr Des McKeown, and Mr David Kerr.

David Kerr
Honorary Secretary

First Non Subscribing Presbyterian Church Belfast

Northern Ireland - Charity number 106097

Annual return

248 Upper Newtownards Road
Belfast
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INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST PRESBYTERIAN CHURCH, BELFAST

I report on the accounts of First Presbyterian Church, Belfast for the year ended 31 December 2023, which comprise the Income and Expenditure accounts and Balance Sheet.

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.

Michael J Crooks F.C.A.

Michael J Crooks
Chartered Accountant

Falconer Stewart
248 Upper Newtownards Road
Belfast
BT4 3EU

Dated: 27/02/2024

First Non Subscribing Presbyterian Church Belfast

Northern Ireland - Charity number 106097

Accounts

**First Presbyterian Church
Belfast
Financial Statements
Year Ended 31st December 2022**

Committee Report

First Presbyterian Church, Belfast
Year Ended 31st December 2022
Contents

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Revenue Account

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Income	Note	2022		2021	
		£	£	£	£
Offerings (Incl. Gift Aid)		15,841		14,833	
Gifts, Bequests & Donations	9	1,540		1,335	
Hire of Church & Central Hall	12	13,050		10,655	
Special Projects & Charities	10	2,902		606	
Ground Rent		323		-	
Interest Received		-		2	
Interest Received: Investment Accounts	11	<u>15,572</u>		<u>14,546</u>	
			49,228		41,977
Rents:					
Shops		59,000		20,702	
Car Park		<u>5,106</u>		<u>4,920</u>	
			<u>64,106</u>		<u>25,622</u>
Total Income			<u>113,334</u>		<u>67,598</u>

Expenditure	Note	2022		2021	
		£	£	£	£
Salaries		22,501		29,724	
Musician In Residence		2,500		625	
Organist and Director of Music		11,167		9,310	
Pulpit Supply		1,725		300	
Employers Pension Contributions		1,114		1,609	
Banham Choristers		2,425		4,875	
Travelling Expenses		1,914		1,488	
Housing Allowance		4,725		6,300	
Office Equipment & Expenditure		3,311		2,655	
Light, Heat & Water		12,102		8,158	
Advertising & Literature		204		420	
Social Functions & Gifts		2,409		968	
Organ & Music Expenditure		390		1,762	
Insurance		6,158		6,540	
Legal & Professional Fees		2,670		2,979	
Property Maintenance		16,006		18,678	
Cleaning		3,994		3,546	
Cleaning Wages		1,560		1,560	
Special Projects & Charitable Work	10	4,758		1,883	
Missionary Work		1,250		1,250	
			<u>102,881</u>		<u>104,630</u>
Agents Commission		3,078		662	
Legal & Professional Fees: Shops & Car Park		1,800		945	
Maintenance: Shops		900		-	
			<u>5,778</u>		<u>1,607</u>
Total Expenditure			<u><u>108,659</u></u>		<u><u>106,237</u></u>
Net Surplus / Deficit			<u>4,675</u>		<u>- 38,638</u>
Net Income / (Deficit) for Year, Allocated					
Manse Fund	3	7,138		5,320	
Organ / Banham Manse Music Fund	4	(7,713)		(7,187)	
Central Hall Fund	5	27,629		(6,388)	
General Purposes Fund	6	(21,170)		(29,138)	
Rafiki Charity Fund	7	(1,210)		(1,245)	
Kennedy Memorial Fund	8	-		-	
			<u>4,675</u>		<u>(38,638)</u>

	Note	2022		2021	
		£	£	£	£
Fixed Assets					
Church Buildings & Grounds	1	1,025,000		1,025,000	
Shops: 33-39 Rosemary Street	1	<u>850,000</u>		<u>850,000</u>	
			1,875,000		1,875,000
Manse Fund Investments					
Ulster Bank Ltd: Business Reserve Account	3	64,294		57,156	
Ulster Bank Ltd: 6 Month Money Desk		<u>-</u>		<u>-</u>	
			64,294		57,156
Organ Fund Investment					
NS&I: Organ Fund Account	4	<u>22,581</u>		<u>30,294</u>	
			22,581		30,294
Central Hall Fund Investments					
Ulster Bank Ltd: Business Reserve Account	5	77,018		49,914	
NS&I: Organ Fund Account		<u>7,713</u>		<u>7,187</u>	
			84,730		57,101
General Purposes Fund					
Ulster Bank Ltd: Current Account	6	1,534		1,923	
Ulster Bank LtdL: Business Reserve Account		<u>8,577</u>		<u>29,358</u>	
			10,111		31,282
Rafiki Charity Fund					
National Savings Bank: Investment Account	7		42,542		43,752
Kennedy Memorial Fund					
Ulster Bank Ltd: Business Reserve Account	8		<u>96</u>		<u>95</u>
Total Assets			<u>2,099,355</u>		<u>2,094,680</u>
Financed By:					
Capital Fund:	2		1,875,000		1,875,000
Current Funds:			<u>224,355</u>		<u>219,680</u>
			<u>2,099,355</u>		<u>2,094,680</u>

The Accounts were approved by the Annual General Meeting on: _____

Mr Desmond McKeown
Chairman

1 Fixed Assets

	Church & Grounds £	Central Hall £	Shops £	Furnishings & Equipment £	Total
Valuation at 31 Dec. 2001	<u>800,000.00</u>	<u>225,000.00</u>	<u>850,000.00</u>	<u>-</u>	<u>1,875,000.00</u>
Net Book Value At 31 Dec. 2022	<u>800,000.00</u>	<u>225,000.00</u>	<u>850,000.00</u>	<u>-</u>	<u>1,875,000.00</u>

Church and Church Properties

Frazer Kidd and Partners, Property Consultants, valued the above properties at Open Market Value as at 31 December 2001.

The valuation of the central hall and shops as a combined unit as at 31 December 2001 was £1,875,000.

Furnishings & equipment have not been valued and consequently are not included above.

	2022 £	2021 £
2 Capital Fund: Fixed Assets		
Balance at 31 December 2021 and 2022	1,875,000	1,875,000
3 Manse Fund		
Balance at 31 December 2021	57,156	51,836
Add: Investment Income	<u>11,863</u>	<u>11,620</u>
	69,019	63,456
Deduct: Housing Allowance	<u>4,725</u>	<u>6,300</u>
Balance at 31 December 2022	<u>64,294</u>	<u>57,156</u>
4 Organ / Music Fund		
Balance at 31 December 2021	30,294	37,481
Add: Investment Income	<u>102</u>	<u>75</u>
	30,396	37,556
Deduct: Organ, Music & Banham Choristers Expenditure	<u>7,815</u>	<u>7,262</u>
	22,581	30,294
Add: Transfer from General Purposes Fund	-	-
Balance at 31 December 2022	<u>22,581</u>	<u>30,294</u>

	2022	2021
	£	£
5 Central Hall Fund		
Balance at 31 December 2021	57,101	88,489
Add:		
Investment Income	325	16
Rental Income	64,106	25,622
	<u>121,532</u>	<u>114,126</u>
Deduct Expenditure:		
Property Rentals	4,578	2,140
Insurance	2,365	2,016
Property Maintenance	11,520	13,193
Cleaning & Cleaning Wages	4,581	4,219
Light, Heat & Water	9,078	6,292
Office & Professional fees	4,680	4,165
	<u>36,801</u>	<u>32,025</u>
Balance	84,730	82,101
Deduct: Transfer to Church General Purposes Fund	-	25,000
Balance at 31 December 2022	<u>84,730</u>	<u>57,101</u>
6 General Purposes Fund		
Balance at 31 December 2021	31,282	35,420
Add:		
Offerings	15,841	14,833
Gifts, Bequests & Donations	1,540	1,335
Hire of Church	13,050	10,655
Investment Income	3,243	2,831
Special Projects & Charities	2,902	606
Ground Rent	323	-
Interest Received	-	2
	<u>68,180</u>	<u>65,682</u>
Deduct Expenditure:		
Remuneration & supply	35,392	39,335
Employers' Pension Contribution	1,114	1,609
Office	2,501	1,469
Property Maintenance	4,486	5,485
Light, Heat & Water	3,026	1,866
Advertising, Literature & Interest	204	420
Social functions & gifts	2,409	968
Insurance	3,793	3,990
Cleaning & Cleaning Wages	974	886
Special Projects & Charities	4,758	1,883
Travelling Expenses	1,914	1,488
	<u>60,569</u>	<u>59,400</u>
Balance	7,611	6,282
Add: Transfer from Central Hall Fund	-	25,000
Add: Transfer from Organ / Music Fund for musician in residence 2020 Adjustment	<u>2,500</u>	<u>-</u>
Balance at 31 December 2022	<u>10,111</u>	<u>31,282</u>

	2022	2021
	£	£
7 Rafiki Charity Fund		
Balance at 31 December 2021	43,752	44,997
Add:		
Donations (Incl. Gift Aid)	-	-
Investment Income: Interest Received	41	5
	<u>43,792</u>	<u>45,002</u>
Deduct:		
Missionary Expenses	1,250	1,250
	<u>42,542</u>	<u>43,752</u>
Balance at 31 December 2022	<u><u>42,542</u></u>	<u><u>43,752</u></u>
8 Kennedy Memorial Fund		
Balance at 31 December 2021	95.51	95.50
Add:		
Interest Received	0.21	0.01
	<u>95.72</u>	<u>95.51</u>
Deduct:		
Gift to Sunday School	-	-
	<u>-</u>	<u>-</u>
Balance at 31 December 2022	<u><u>95.72</u></u>	<u><u>95.51</u></u>
9 Gifts, Bequests & Donations	£	
FaceBook Donations	29	
PayPal Donations	261	
B. Browne	700	
C. Kenny	500	
Probus Club Dungannon	50	
	<u>1,540</u>	
Total	<u><u>1,540</u></u>	

10	Special Projects & Charitable Work				
	Income	£	Expenditure	£	
	Charity Collections (Incl. Gift Aid)	584	Welcome Organisation	80	
	Carol Service Collection	199	Alheimers Society	80	
	Ukraine Collection	355	Malvern Primary School	80	
	Freedom Event	1,764	Mae Murray Foundation	80	
			Extra Care for Elderly People	80	
			NI Hospice Care	80	
			Parkinson's Disease Society NI	80	
			N.I. Children's Cancer Unit	80	
			Assisi Animal Sanctuary	80	
			Book Trust NI	80	
			Chest, Heart & Stroke	80	
			Marie Curie Cancer Care	80	
			Disaster Emergency Committee Ukraine	355	
			Benevolent Fund	20	
			Freedom Event	2100	
			Sunday School Fund	58	
			Sustention Fund	430	
			Trustee Company Fund	10	
			Joint Incid. & Mod. Fund	315	
			Ministers Widows Fund	200	
			Bodel Mackenzie Ben. Fund	5	
			Orphan Society	50	
			Porter Fund	5	
			Christian Ministries' Fund	250	
	Total	<u>2,902</u>		<u>4,758</u>	
11	Investment Income	£			
	Stipend & Ministers Fund	417			
	Manse Fund	11,863			
	Music	56			
	Building Fund	17			
	Flower Fund	1			
	Organ Fund	20			
	General Purposes Fund	2,780			
	Sunday School Memorial Dividends	27			
	Central Hall Fund	349			
	Rafki Charity Fund	41			
		<u>15,572</u>			

Hire of Church Buildings / Grounds

Page 8

NI Opera	3,095.00
The Belfast Ensemble Ltd	1,050.00
BBC	900.00
Philip O'Rawe	230.00
12 Step Group	1,200.00
Truth Recovery Process	30.00
O. Lucas	40.00
M. Greer	75.00
S. Richmond	125.00
Hat Trick Productions	780.00
European Piano Teachers Association	250.00
Guide Dogs For The Blind	80.00
G. Danby	2,665.00
Genesis 16	160.00
Edinburgh University Choir	95.00
Cathedral Quarter Trust	200.00
Belfast Philharmonic Society	140.00
Belfast Music Society	100.00
Belfast International Arts Festival	120.00
An Droichead	345.00
Rebecca Murphy	35.00
Reclaim the Light	400.00
Rev. A. N. Bell	50.00
R. McGinley	425.00
S. Beet	75.00
Ulster Orchestra	40.00
Ulster Touring Opera	75.00
World On Fire	270.00
TOTAL	<u>13,050.00</u>

First Non Subscribing Presbyterian Church Belfast

Northern Ireland - Charity number 106097

Annual report

Trustees' Report for year ended 31/12/2022

The year 2022 looks like it will be one of the watersheds of world history; in the United Kingdom we celebrated the Platinum Jubilee of Queen Elizabeth II at the start of the year and mourned her loss in the autumn. After what must be the longest apprenticeship in history, her son Charles became King at the age of 74.

The past year was also notable as the year of the three Prime Ministers. Boris Johnson was ousted for misleading parliament and the people, Lis Truss lasted a mere 49 days in office owing to her incompetence before she was replaced by the former Chancellor, Richie Sunak. In Northern Ireland, devolved government collapsed when the Democratic Unionists withdrew from the mandatory coalition in protest at the Northern Ireland Protocol. This instability looks likely to continue throughout 2023.

In the wider world, Covid-19 faded from public attention in the light of events in eastern Europe. In February, Russia recognised the breakaway Donbass republics as a prelude to an invasion. This triggered unprecedented sanctions by the US, UK and EU member states and their allies against the Russian state, Russian companies, banks, and prominent individuals and led to a massive refugee crisis as millions of people fled their homes.

The knock-on effect of the Ukrainian conflict exacerbated shortages caused by Covid-19. Oil and gas prices rocketed, leading to a massive increase in the cost of living. By the end of the year, the inflation rate had reached 12 per cent. As we enter 2023, the situation looks likely to be unsettled for the foreseeable future.

At First Church, we were able to hold normal services once the onerous Covid restrictions eased. Despite this, regular attendance figures at our morning service continued to drop.

In June we held a groundbreaking Freedom Festival with talks, a discussion panel and musical events based on our congregation's history of opposition to slavery and exploitation

In July and August we were able to hold our regular Summer Recitals series without the need for pre-booking by members of the public. Numbers were down on pre-pandemic levels, but things look encouraging for a full restoration in 2023.

In September we bade farewell to Rev Simon Henning, our pastor for the

past four years. Since then we have welcomed a variety of people to lead our worship. In 2022, we welcomed Mrs Linda Kane, Rev Alister Bell, Rt Rev Chris Hudson, Rev Ian Carton, Mr Des McKeown, Dr David Alderdice, Ms Felicity Huston, Mr Jean Dumas and Mr David Kerr to our pulpit. We are grateful to everyone who has helped us to keep things running in these challenging times.

Special thanks are due to Mr Des McKeown whose work for the congregation is legendary, Mr Raymond O'Regan for keeping our history alive to the general public, Mr Richard Yarr for keeping the music to a high standard, Mrs Suzanne Martin for her outstanding floral displays, Dr Pamela Topping for her assistance and advice and all you unsung heroes whose contribution goes unnoticed. Thank you for your help with readings, serving tea and coffee, putting up and taking down Christmas decorations, offering lifts to less mobile congregants and all the other essential tasks that often go unnoticed or are taken for granted. You know who you are. Thank you.

In October, we were delighted to baptise the twin sisters, Christin and Mavis Elton-Steven and welcome so many family members and friends from all over Northern Ireland, Wales, England and the USA.

We congratulate our Director of Music, Mr Richard Yarr, who was awarded the MBE by the late Queen in her Birthday Honours in June.

We welcomed into membership Mrs Alice Woods.

Sadly, two long-standing members of the congregation died in the autumn.

In September, we lost Mrs Marion Taylor, just two weeks after her beloved husband Desmond's death. Marion was a mainstay of our choir and often sang solo pieces. We extend our sympathy to her sons Michael and Colin and the wider family circle.

Our sorrow was compounded shortly afterwards with the death of Mrs Rosemary Swann. Rosemary was deeply loved by us all and remembered especially for her floral displays. We remember Jim and the wider family circle in our prayers.

First Non Subscribing Presbyterian Church Belfast

Northern Ireland - Charity number 106097

Annual return

248 Upper Newtownards Road

Belfast

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Fax 028 90 474 111

e-mail: enquiries@falconerstewart.co.uk**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST PRESBYTERIAN CHURCH, BELFAST**

I report on the accounts of First Presbyterian Church, Belfast for the year ended 31 December 2022, which comprise the Income and Expenditure accounts and Balance Sheet.

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.

Michael J Crooks F.C.A.

**Michael J Crooks
Chartered Accountant**

**Falconer Stewart
248 Upper Newtownards Road
Belfast
BT4 3EU**

Dated: 16/02/2023