

Glengormley Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104317

Details

Known as	Glengormley Presbyterian Church
Status	Received
Registered	2016-08-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Glengormley Presbyterian Church 267 Antrim Road Newtownabbey County Antrim BT36 7qn BT36 7QN
Email	office@glengormley.org
Website	www.glengormley.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
2025-12-31	£184,663	£208,863	£0	2
2024-12-31	£236,063	£242,295	£0	2

Trustees

Name	Role	Appointed
Alison Orr		
Mr David Farrow		
Mr David Johnston		
Mr David Mullan		
Mr Derek Kyle		
Mr Gareth Lenaghan		
Mr James George Lyttle		
Mr John Sherrard Lindsay		
Mr Jonathan Duff		
Mr Kenneth Mckinstry		
Mr Mark Hewitt		
Mr Mervyn Whittle		
Mr Paul Edwards		
Mr Peter James Mckinstry		
Mr Robin McBride		
Mrs Janine Asquith		
Rev Reuben McCormick		

Accounts

Glengormley Presbyterian Church

Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ended 31 December 2025

	2025	2025	2025	2025	2024
	Unrestricted	Restricted	Endowment	Total	Total
Notes	£	£	£	£	£
Income from:					
Regular Direct Giving	121,326	54,954	-	176,280	228,956
Donations & Legacies	100	1,208	-	1,308	50
Other Trading Activities	2,209	394	-	2,603	3,064
Investment Income	-	268	-	268	246
Other Income Sources	1,506	2,698	-	4,204	3,747
Total Income	125,141	59,522	-	184,663	236,063
Expenditure On:					
Central Church Assessment	20,528	-	-	20,528	22,523
Ministers Stipend & Costs	56,744	-	-	56,744	53,859
Ministry & Support Staff	29,732	-	-	29,732	16,015
Worship & Fellowship	3,122	975	-	4,097	3,115
Discipleship & Ministry	761	356	-	1,117	2,023
Mission & Outreach	567	15,244	-	15,811	25,465
Governance	7,201	-	-	7,201	2,804
Property & Equipment	25,226	21,626	-	46,852	88,030
United Appeal	-	11,019	-	11,019	10,431
Grants to Missions & Charities	-	15,762	-	15,762	18,030
Total Expenditure	143,881	64,982	-	208,863	242,295
Net Surplus/(Deficit) for the Year	(18,740)	(5,460)	-	(24,200)	(6,232)
Transfers	(17,781)	17,781	-	-	-
Net Movement in Funds	(36,521)	12,321	-	(24,200)	(6,232)
Reconciliation of Funds:					
Fund Balances brought forward	243,358	118,256	5,000	366,614	372,846
Fund Balances carried forward	206,837	130,577	5,000	342,414	366,614

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

Glengormley Presbyterian Church

Balance Sheet as at 31 December 2025

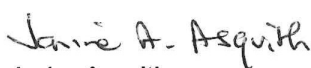
	Notes	2025 Total £	2024 Total £
Fixed Assets			
Tangible Fixed Assets	2	181,088	166,028
Current Assets			
Debtors	3	35,319	34,830
Cash at Bank & In Hand		132,143	165,756
		167,462	200,586
Current Liabilities			
Creditors	4	(6,136)	-
Net Current Assets		161,326	200,586
Net Assets		342,414	366,614
Funds:			
Unrestricted Funds	5	206,837	243,358
Restricted Funds	6	130,577	118,256
Endowment Funds	7	5,000	5,000
		342,414	366,614

For the year ended 31 December 2025 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Kirk Session on 22 February 2026 and are signed on their behalf by:



Janine Asquith
Trustee



Derek Kyle
Trustee

The notes on pages 14 to 18 form an integral part of these financial statements

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2025

1. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Glengormley Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Glengormley Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

Endowment Funds are funds where the capital is held indefinitely with the charity entitled to the income generated from the investment.

g) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2025

1. ACCOUNTING POLICIES (Continued)

g) Expenditure and Irrecoverable VAT (Continued)

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.

- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church and Halls	2% Straight Line
Manse	2% Straight Line
Computer Equipment	25% Straight Line
Fixtures & Fittings	10% Straight Line

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

l) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2025

2. FIXED ASSETS

	Church & Halls £	Manse £	Computer & AV Equipment £	Fixtures & Fittings £	Total £
Cost					
Opening balance	273,509	116,006	114,716	74,972	579,203
Additions	20,852	-	3,276	599	24,727
Disposals	-	-	(2,282)	(430)	(2,712)
Closing balance	294,361	116,006	115,710	75,141	601,218
Depreciation					
Opening balance	164,438	68,434	114,008	66,295	413,175
Charge for the year	4,117	2,320	632	2,598	9,667
Eliminated on disposal	-	-	(2,282)	(430)	(2,712)
Closing balance	168,555	70,754	112,358	68,463	420,130
Net Book Value					
As at 31 December 2025	125,806	45,252	3,352	6,678	181,088
As at 31 December 2024	109,071	47,572	708	8,677	166,028

3. DEBTORS

	2025 £	2024 £
Prepayments & accrued income	35,319	34,830

4. CREDITORS

	2025 £	2024 £
Accruals & deferred income	3,816	-
Tax & social security	2,221	-
Pension payable	99	-
	6,136	-

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2025

5. UNRESTRICTED FUNDS – MOVEMENTS IN THE YEAR

	Opening Balance £	Incoming Funds £	Amounts Expended £	Transfers £	Closing Balance £
General Fund	243,358	125,141	(143,881)	(17,781)	206,837
	243,358	125,141	(143,881)	(17,781)	206,837

The property assets were included for the first time in the balance of funds held at 1 January 2011. The church and halls have been included in the General Fund.

6. RESTRICTED FUNDS – MOVEMENTS IN THE YEAR

	Opening Balance £	Incoming Funds £	Amounts Expended £	Transfers £	Closing Balance £
Property Fund	99,026	25,165	(21,149)	11,407	114,449
Missions Fund	14,152	22,753	(22,589)	(4,976)	9,340
Organisational Funds	5,078	11,604	(21,244)	11,350	6,788
	118,256	59,522	(64,982)	17,781	130,577

The property assets were included for the first time in the balance of funds held at 1 January 2011. All property assets other than the church and halls have been included in the Property Fund.

7. ENDOWMENT FUNDS – MOVEMENTS IN THE YEAR

	Opening Balance £	Incoming Funds £	Amounts Expended £	Transfers £	Closing Balance £
Sally Stranaghan Trust	5,000	-	-	-	5,000
	5,000	-	-	-	5,000

The endowment funds consist of capital funds held indefinitely by Glengormley Presbyterian Church that it has no power to convert into income. The Church is entitled to interest arising from any investment of the capital funds.

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances as at 31 December 2025 were represented by:

	Unrestricted £	Restricted £	Endowment £	Total £
Tangible fixed assets	83,254	97,834	-	181,088
Net current / non-current assets	123,583	32,743	5,000	161,326
	206,837	130,577	5,000	342,414

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2025

9. RELATED PARTY TRANSACTIONS

The minister is a Trustee and was paid through The Presbyterian Church in Ireland with expenses being paid by the Church. The Church Visitor is a Trustee and was paid by the Church as an employee for the whole of 2025. No Charity Trustee, other than those mentioned above, received a payment for professional or other services supplied to the Charity.

During the year the Congregation contributed the following amounts to Funds of the General Assembly of the Presbyterian Church in Ireland, a separate charity:

£20,528 for Congregational Assessments
£11,019 towards the United Appeal Target
£2,680 towards the World Development Appeal
£1,200 was donated by Presbyterian Women to PCI

In addition, the Congregation paid fees of £867 to the North Belfast Presbytery.

Accounts

Glengormley Presbyterian Church
Financial Statements
for the year ended 31 December 2024

Charity Nos: XN47210
NI Charity Commission Registration No: 104317

Glengormley Presbyterian Church

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Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

We report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The 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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

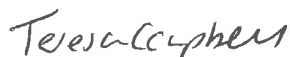
Our role is to state whether any material matters have come to our attention, giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



Teresa Campbell
AAB Group Accountants Limited
Independent Examiners

Date: 9/3/25

Glengormley Presbyterian Church

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the independent examiners as stated in their report.

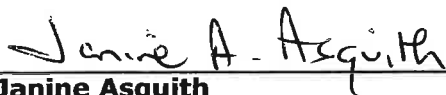
The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Janine Asquith
Trustee

Signed on behalf of Kirk Session.

9th March, '25
Date



David Mullan
Trustee

Signed on behalf of Kirk Session.

9 - 3 - 2025
Date

Glengormley Presbyterian Church
Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
for the year ended 31 December 2024

				2024	2023
	Notes	Unrestricted £	Restricted £	Endowment £	Total £
Income from:					
Regular Direct Giving		140,002	88,374	-	228,376
Donations & Legacies		50	-	-	50
Other Trading Activities		1,009	2,055	-	3,064
Investment Income		-	246	-	246
Other Income Sources		1,361	2,966	-	4,327
Total Income		142,422	93,641	-	236,063
Expenditure On					
Central Church Assessments		22,523	-	-	22,523
Ministers Stipend & Costs		53,859	-	-	53,859
Ministry & Support Staff		16,015	-	-	16,015
Worship & Fellowship		2,742	373	-	3,115
Discipleship & Ministry		1,848	175	-	2,023
Mission & Outreach		15,760	9,705	-	25,465
Governance		2,804	-	-	2,804
Property & Equipment		24,046	63,984	-	88,030
United Appeal		-	10,431	-	10,431
Grants to Missions & Charities		100	17,930	-	18,030
Total Expenditure		139,697	102,598	-	242,295
Net Income for the Year		2,725	(8,957)	-	(6,232)
Transfers	6-8	500	(500)	-	-
Net Movement in Funds		3,225	(9,457)	-	(6,232)
Reconciliation of Funds					
Fund balances brought forward	6-8	240,133	127,713	5,000	372,846
Fund balances carried forward	6-8	243,358	118,256	5,000	372,846

All income derives from continuing activities, therefore no statement of recognised gains or losses is given

Glengormley Presbyterian Church

Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible Fixed Assets	2	166,028	152,568
Current assets			
Debtors	3	34,830	28,070
Cash at bank & in hand		<u>165,756</u>	<u>192,208</u>
		200,586	220,278
Current Liabilities			
Creditors	4	-	-
Net Current Assets		200,586	220,278
Net Assets		<u>366,614</u>	<u>372,846</u>
Funds			
Restricted Funds	5	118,256	127,713
Endowment Funds	7	5,000	5,000
Unrestricted Funds	6	<u>243,358</u>	<u>240,133</u>
		<u>366,614</u>	<u>372,846</u>

For the year ended 31 December 2024 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Kirk Session and are signed on their behalf by:

Janine A. Asquith
Janine Asquith
Trustee

9th March '25
Date

David Mullan
David Mullan
Trustee

9-3-2025
Date

The notes on pages 7 to 10 form an integral part of these financial statements.

Glengormley Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2024

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Glengormley Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Glengormley Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Glengormley Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2024

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT ctd...

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church and Halls	2% Straight Line
Manse	2% Straight Line
Computer Equipment	25% Straight Line
Fixtures & Fittings	10% Straight Line

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2024

2. FIXED ASSETS					
	Church and Halls £	Manse £	Computer Audio Visual Equipment £	Fixtures & Fittings £	Total £
COST					
At 1 January 2024	250,038	116,006	115,146	74,542	555,732
Additions	23,471	-	-	-	23,471
As at 31 December 2024	273,509	116,006	115,146	74,542	579,203
DEPRECIATION					
At 1 January 2024	160,568	66,114	113,204	63,278	403,164
Charge for the year	3,870	2,320	1,234	2,587	10,011
As at 31 December 2024	164,438	68,434	114,438	65,865	413,175
NET BOOK VALUE					
As at 31 December 2024	109,071	47,572	708	8,677	166,028
As at 31 December 2023	89,470	49,892	1,942	11,264	152,568
3. DEBTORS					
			2024	2023	
			£	£	
Prepayments and Accrued Income			34,830	28,070	
4. CREDITORS					
			2024	2023	
			£	£	
Other Creditors			-	-	

Glengormley Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2024

5. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/24 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/24 £
Property Fund	104,822	54,003	(59,799)		99,026
Mission & Charity Funds	12,880	35,203	(33,931)	-	14,152
Organisational Funds	10,011	4,435	(8,868)	(500)	5,078
	<u>127,713</u>	<u>93,641</u>	<u>(102,598)</u>	<u>(500)</u>	<u>118,256</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. All property assets other than the church and halls have been included in the Property Fund.

6. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/24 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/24 £
General Fund	240,133	142,422	(139,697)	500	243,358
	<u>240,133</u>	<u>142,422</u>	<u>(139,697)</u>	<u>500</u>	<u>243,358</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. The church and halls have been included in the General Fund.

7. ENDOWMENT FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/24 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/24 £
Endowment Fund	<u>5,000</u>	-	-	-	<u>5,000</u>

The endowment funds consist of capital funds held indefinitely by Glengormley Presbyterian Church that it has no power to convert into income. The Church is entitled to interest arising from any investment of the capital funds.

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Endowment £	Unrestricted £	Restricted £	Total funds £
Fund balances at 31 December 2024 were represented by:				
Tangible fixed assets	-	109,070	56,958	166,028
Net current/non-current assets	5,000	134,288	61,298	200,586
	<u>5,000</u>	<u>243,358</u>	<u>118,256</u>	<u>366,614</u>

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 2 and 3.

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2024

INCOME	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
1. Regular Direct Giving				
Recorded Giving (Free Will Offering)	111,721	-	111,721	111,143
Gift Aid Tax Recovered	27,045	-	27,045	22,462
Plate / Loose Collections	1,236	-	1,236	1,508
Rec Givings Property	-	43,274	43,274	22,141
Gift Aid Property	-	8,877	8,877	4,887
Gift Aid Missions	-	3,357	3,357	4,578
Rec Giving Missions	-	20,396	20,396	20,526
United Appeal Special	-	2,555	2,555	2,076
United Appeal Gift Aid	-	719	719	-
Earl Haig Fund Receipts	-	266	266	212
Presbyterian Children's Society	-	1,255	1,255	1,492
Presbyterian Children's Society Gift Aid	-	373	373	95
World Development Acct Receipts	-	1,880	1,880	955
World Development Acct Receipts Gift Aid	-	171	171	107
Friday Club	-	60	60	60
Tear Fund	-	1,260	1,260	418
Christian Aid	-	1,091	1,091	890
Friday Club Gift Aid	-	19	19	15
Praise Band	-	1,105	1,105	1,020
Praise Band Gift Aid	-	-	-	510
Friday Night Thing	-	861	861	60
Shoebox Donations	-	247	247	1,051
Friday Night Thing Gift Aid	-	29	29	15
Christian Aid Gift Aid	-	232	232	29
Students Bursary	-	305	305	-
Tear Fund Gift Aid	-	42	42	-
	<u>140,002</u>	<u>88,374</u>	<u>228,376</u>	<u>196,250</u>
2. Donations and Legacies				
Hughes Bequest	-	-	-	6,426
In Memory Nessa Adair	-	-	-	250
In Memory Dean Robinson	50	-	50	50
McMillan Bequest	-	-	-	250
L Hacking Wedding	-	-	-	80
McDowell Bequest	-	-	-	2,000
Walker Funeral	-	-	-	35
E Orr	-	-	-	20,000
Anon Hardship Fund	-	-	-	220
	<u>50</u>	<u>-</u>	<u>50</u>	<u>29,311</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2024

INCOME ctd...	Unrestricted £	Restricted £	2024 Total £	2023 Total £
3. Other Trading Activities				
Church Magazines	260	-	260	408
Mosaic Takings	-	28	28	86
Daily Bread	535	-	535	260
Immerse Bibles	-	-	-	353
PW Magazines	-	175	175	175
Practising the Way Books	110	-	110	-
Cash for Cans	104	-	104	-
Chairs	-	100	100	-
Scrap Metal	-	52	52	-
Pew Cushions	-	100	100	-
Pews	-	1,600	1,600	-
	<u>1,009</u>	<u>2,055</u>	<u>3,064</u>	<u>1,282</u>
4. Investment Income				
Interest Sally Stranaghan Trust	-	246	246	246
	<u>-</u>	<u>246</u>	<u>246</u>	<u>246</u>
5. Other Income Sources				
Parent & Todds Acct - Receipts	-	580	580	318
PW Receipts - Offerings/Gift Aid	-	183	183	35
PW Receipts - Members Fees	-	1,148	1,148	1,514
Thursday Morning Life Group	75	100	175	152
Midweek	220	-	220	230
Guides	400	-	400	200
Wednesday Night Bible Study	-	-	-	45
Townswomens Guild	150	-	150	195
Choir Plus	101	-	101	261
Quiz	-	955	955	642
Sabbatical Reimbursement	415	-	415	-
	<u>1,361</u>	<u>2,966</u>	<u>4,327</u>	<u>3,592</u>
TOTAL INCOME	<u>142,422</u>	<u>93,641</u>	<u>236,063</u>	<u>230,681</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2024

EXPENDITURE			2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
6. Central Church Assessments				
Central Ministry Fund	4,096	-	4,096	4,036
Communications Department	1,147	-	1,147	-
Ministers' Pension Scheme Fund	9,935	-	9,935	9,461
Widow of Ministers	737	-	737	825
Incidental Fund	2,948	-	2,948	3,301
Prolonged Disability Fund	573	-	573	825
Ministerial Development Fund	82	-	82	367
Sick Supply Fund	16	-	16	37
Church House Repairs	1,473	-	1,473	1,834
Students Bursary	1,310	-	1,310	1,467
Apprenticeship Levy	206	-	206	198
	<u>22,523</u>	<u>-</u>	<u>22,523</u>	<u>22,351</u>
7. Minister				
Minister's Stipend	41,395	-	41,395	39,424
Ministers NI	4,457	-	4,457	4,254
Ministerial Car Allowance	4,221	-	4,221	4,020
Ministerial Duties Allowance	2,815	-	2,815	2,681
ER NIC on Ministerial Allowances	971	-	971	925
Cost of Living Payment - Minister	-	-	-	500
	<u>53,859</u>	<u>-</u>	<u>53,859</u>	<u>51,804</u>
8 Other Ministry and support Staff				
Pulpit Supplies and Guest Speaker	913	-	913	158
Salary Church Visitor	9,443	-	9,443	8,611
Salary Office Administrator	-	-	-	1,894
Income Tax & NI others	2,577	-	2,577	2,349
Exps - Ministry & Support Staff	-	-	-	845
Exps Church visitor	3,082	-	3,082	2,626
	<u>16,015</u>	<u>-</u>	<u>16,015</u>	<u>16,483</u>
9. Worship and Fellowship				
Worship Resources (Incl Copyright Licences)	1,054	-	1,054	983
Church Envelopes	504	-	504	513
Christmas Cards	22	-	22	28
We sing Music	-	-	-	26
Paper Cups	-	-	-	70
Leaflets	126	-	126	544
Family Service	-	-	-	113
Bowls Trophies	-	-	-	384
Creche	314	-	314	-
Back to School Service	195	-	195	-
Childrens Day Service	205	-	205	-
Stadium Tour	180	-	180	-
Easyworship Licence	142	-	142	-
Harvest Decorations	-	130	130	-
Bowls Dinner	-	243	243	-
	<u>2,742</u>	<u>373</u>	<u>3,115</u>	<u>2,661</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2024

EXPENDITURE continued...

	Unrestricted	Restricted	2024	2023
	£	£	Total	Total
	£	£	£	£
10. Discipleship and Ministry				
Church Magazines & Literature	875	-	875	597
Immerse Bibles	-	-	-	1,119
Immerse Costs	-	-	-	187
Memory Sticks	-	-	-	24
Storybook Bible	46	-	46	13
PW Magazines	-	175	175	175
PW Expenses	-	-	-	90
New Joiner Bibles	215	-	215	-
Elders Reading Material	262	-	262	-
Practising The Way Books	450	-	450	-
	<u>1,848</u>	<u>175</u>	<u>2,023</u>	<u>2,205</u>
11 Mission and Outreach				
Friday Club Expenditure	89	65	154	575
Parent & Todds Expenditure	-	299	299	185
GLOW Expenditure	200	-	200	228
Holiday Bible Club Expenses	-	547	547	221
GLOW Prizes	162	-	162	230
Mosaic Coffee	-	566	566	241
Play Resource Costs	90	-	90	90
Slovenia Support	-	3,360	3,360	3,360
Project Romania	-	2,667	2,667	642
Garden Tomb Support	-	-	-	750
Mosaic Supplies	86	285	371	148
Thompson House	-	-	-	115
English Classes	-	-	-	306
Alpha Materials	-	-	-	173
Refugee Food	-	-	-	178
Refugee Gifts	-	218	218	155
Friday Night Thing Expenditure	-	793	793	790
Chill Out Tuesdays	-	-	-	7
Shoebox Expenditure	-	905	905	700
Young Life Donation	15,000	-	15,000	-
Young Life Expenses	133	-	133	-
	<u>15,760</u>	<u>9,705</u>	<u>25,465</u>	<u>9,094</u>
12. Governance				
Independent Examination Fees	1,200	-	1,200	1,200
Bank Interest & Charges	136	-	136	131
Office Exp	239	-	239	927
Presbytery Fees	939	-	939	734
Data Protection Registration	35	-	35	35
Microphone Licence	-	-	-	135
Registration Fees	255	-	255	-
	<u>2,804</u>	<u>-</u>	<u>2,804</u>	<u>3,162</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2024

EXPENDITURE continued...	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
13. Utilities				
Electricity, Oil and Gas- Church and Hall	6,369	-	6,369	5,867
Rates and Ground Rent - Church and Hall	50	-	50	50
Water rates church and hall	385	-	385	349
Telephone and Internet Church and Hall	1,613	-	1,613	1,467
Rates Manse	1,274	-	1,274	1,334
	<u>9,691</u>	<u>-</u>	<u>9,691</u>	<u>9,067</u>
14 Property and Equipment				
Cleaning	5,728	-	5,728	5,058
TV Licence	169	-	169	159
Key Cutting	-	141	141	-
Lighting Repairs	-	398	398	2,353
Fire Equipment Maintenance	-	1,312	1,312	-
Computer Programmes	-	-	-	147
Praise Band Equipment	-	123	123	9
Weed Killer	-	-	-	16
Dishwasher Repair	-	286	286	124
Paint	-	15	15	245
Door Servicing	-	294	294	78
Painting	-	1,570	1,570	-
First Aid Kits	-	-	-	75
Electrical Repairs	-	2,727	2,727	9,715
CCTV Repairs	-	-	-	456
Plumbing	-	729	729	155
Asbestos Removal	-	1,355	1,355	46,332
Wifi	-	-	-	282
Electrical Testing	-	-	-	3,103
Gas Certification	-	234	234	576
Extractor Fan	-	-	-	280
Mosaic Furniture	-	-	-	1,318
Heating Pump	-	180	180	-
Door Repair	-	176	176	-
CO Alarms	-	54	54	-
Design Fees	-	1,194	1,194	-
Curtains	-	212	212	-
Carpet & Fitting	-	16,804	16,804	-
Asbestos Report	-	84	84	-
PPE	-	117	117	-
Fabrics	-	750	750	-
Furnishings	-	148	148	-
Chairs	-	23,976	23,976	-
Flooring	-	220	220	-
Drain Guards	-	55	55	-
Building Supplies	-	15	15	-
Storage Boxes	-	20	20	-

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2024

EXPENDITURE continued...	Unrestricted	Restricted	2024	2023
	£	£	Total	Total
			£	£
14 Property and Equipment				
Hose	-	35	35	-
Cooker Repair	-	10	10	-
Sensory Space	-	383	383	-
Cable	-	35	35	-
Signage	-	14	14	-
Gutter Cleaning	-	115	115	-
Stage & Sound	-	4,062	4,062	-
	<u>5,897</u>	<u>57,843</u>	<u>63,740</u>	<u>70,481</u>
15 Insurances				
Church Insurance	4,588	-	4,588	4,373
	<u>4,588</u>	<u>-</u>	<u>4,588</u>	<u>4,373</u>
16 Depreciation				
Depreciation Church and Hall	3,870	-	3,870	3,401
Depreciation Manse	-	2,320	2,320	2,320
Depreciation Equipment	-	3,821	3,821	11,605
	<u>3,870</u>	<u>6,141</u>	<u>10,011</u>	<u>17,326</u>
17 United Appeal				
United Appeal	-	10,431	10,431	11,061
	<u>-</u>	<u>10,431</u>	<u>10,431</u>	<u>11,061</u>
18 Other PCI Schemes				
Presbyterian Childrens Society	-	1,636	1,636	1,492
World Development Appeal	-	1,345	1,345	1,595
PW Donations to PCI	-	1,500	1,500	1,200
	<u>-</u>	<u>4,481</u>	<u>4,481</u>	<u>4,287</u>
19 Other Missions and Charities				
Earl Haig	-	266	266	212
OMF	-	8,244	8,244	8,244
Tear Fund	-	1,250	1,250	413
Christian Aid	-	1,091	1,091	975
NI Hospice	-	228	228	-
Newtownabbey Foodbank	-	100	100	-
World Vision	100	-	100	-
Street Pastors	-	250	250	101
Acacia Path	-	1,750	1,750	-
Sports Chaplaincy	-	250	250	-
Hope 365	-	20	20	-
	<u>100</u>	<u>13,449</u>	<u>13,549</u>	<u>9,945</u>
TOTAL EXPENDITURE	<u>139,697</u>	<u>102,598</u>	<u>242,295</u>	<u>234,300</u>

Accounts

Glengormley Presbyterian Church
Financial Statements
for the year ended 31 December 2023

Charity Nos: XN47210

NI Charity Commission Registration No: 104317

Glengormley Presbyterian Church

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Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

We report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The 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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

J Grant
Lowry Grant, FCCA
FPM Accountants Ltd
Independent Examiners

Date: 15-2-24

Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS

Glengormley Presbyterian Church

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the independent examiners as stated in their report.

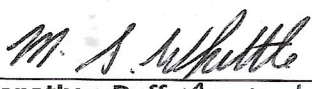
The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

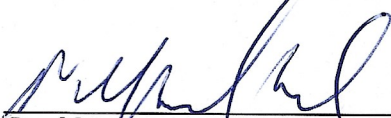
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.


~~Jonathan Duff~~ **MERVYN WHITTLE**
Trustee
Signed on behalf of Kirk Session.

11/2/24
Date


~~David Johnston~~ **ANDREW MCCLELLAND**
Trustee
Signed on behalf of Kirk Session.

11/2/24
Date

Glengormley Presbyterian Church

Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ended 31 December 2023

	Notes	Unrestricted £	Restricted £	Endowment £	2023 Total £	2022 Total £
Income from:						
Donations and Legacies						
Regular Direct Giving		135,113	61,137	-	196,250	183,537
Donations		2,665	26,646	-	29,311	11,000
Other Trading Activities		1,021	261	-	1,282	1,117
Investment Income		-	246	-	246	251
Other Income Sources		1,083	2,509	-	3,592	3,049
Total Income		139,882	90,799	-	230,681	198,954
Expenditure on:						
Charitable Activities						
Central Church Assessments		22,351	-	-	22,351	20,568
Minister's Stipend and Costs		51,804	-	-	51,804	49,000
Ministry and Support Staff		16,483	-	-	16,483	15,148
Worship and Fellowship		2,277	384	-	2,661	2,119
Discipleship and Ministry		1,940	265	-	2,205	2,381
Mission and Outreach		1,018	8,076	-	9,094	9,985
Governance		3,162	-	-	3,162	3,163
Property and Equipment		22,280	78,967	-	101,247	48,298
United Appeal		-	11,061	-	11,061	10,305
Grants to Missions and Charities		101	14,131	-	14,232	25,479
Total Expenditure		121,416	112,884	-	234,300	186,446
Net Income for the Year		18,466	(22,085)	-	(3,619)	12,508
Transfers	5-7	(2,189)	2,189	-	-	-
Net movement in Funds		16,277	(19,896)	-	(3,619)	12,508
Reconciliation of Funds						
Fund Balances Brought Forward	5-7	223,856	147,609	5,000	376,465	363,957
Fund Balances Carried Forward	5-7	240,133	127,713	5,000	372,846	376,465

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 7 to 10 form an integral part of these financial statements.

Glengormley Presbyterian Church

Balance Sheet as at 31 December 2023

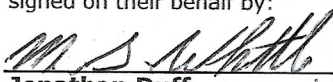
	Notes	2023 £	2022 £
Fixed assets			
Tangible Fixed Assets	2	152,568	167,605
Current assets			
Debtors	3	28,070	16,435
Cash at bank & in hand		192,208	192,525
		<u>220,278</u>	<u>208,960</u>
Current Liabilities			
Creditors	4	-	100
Net Current Assets		220,278	208,860
Net Assets		<u>372,846</u>	<u>376,465</u>
Funds			
Restricted Funds	5	127,713	147,609
Endowment Funds	7	5,000	5,000
Unrestricted Funds	6	<u>240,133</u>	<u>223,856</u>
		<u>372,846</u>	<u>376,465</u>

For the year ended 31 December 2023 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

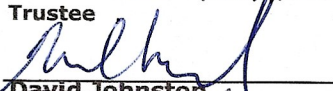
Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Kirk Session and are signed on their behalf by:


Jonathan Duff
Trustee

11/2/24
Date


David Johnston
Trustee

11/2/24
Date

The notes on pages 7 to 10 form an integral part of these financial statements.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Glengormley Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Glengormley Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT ctd...

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church and Halls	2% Straight Line
Manse	2% Straight Line
Computer Equipment	25% Straight Line
Fixtures & Fittings	10% Straight Line

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Glengormley Presbyterian Church

Notes to the Financial Statements
for the year ended 31 December 2023

2. FIXED ASSETS

	Church and Halls £	Manse £	Computer Audio Visual Equipment £	Fixtures & Fittings £	Total £
COST					
At 1 January 2023	250,038	116,006	114,297	73,102	553,443
Additions	-		849	1,440	2,289
As at 31 December 2023	250,038	116,006	115,146	74,542	555,732
DEPRECIATION					
At 1 January 2023	157,167	63,794	104,475	60,402	385,838
Charge for the year	3,401	2,320	8,729	2,876	17,326
As at 31 December 2023	160,568	66,114	113,204	63,278	403,164
NET BOOK VALUE					
As at 31 December 2023	89,470	49,892	1,942	11,264	152,568
As at 31 December 2022	92,871	52,212	9,822	12,700	167,605

3. DEBTORS

	2023 £	2022 £
Prepayments and Accrued Income	28,070	16,435

4. CREDITORS

	2023 £	2022 £
Other Creditors	-	100
	-	100

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2023

5. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/23 £
Property Fund	126,621	53,453	(77,640)	2,388	104,822
Mission & Charity Funds	10,619	32,267	(30,006)	-	12,880
Organisational Funds	10,369	5,079	(5,238)	(199)	10,011
	<u>147,609</u>	<u>90,799</u>	<u>(112,884)</u>	<u>2,189</u>	<u>127,713</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. All property assets other than the church and halls have been included in the Property Fund.

6. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/23 £
General Fund	223,856	139,882	(121,416)	(2,189)	240,133
	<u>223,856</u>	<u>139,882</u>	<u>(121,416)</u>	<u>(2,189)</u>	<u>240,133</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. The church and halls have been included in the General Fund.

7. ENDOWMENT FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/23 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/23 £
	5,000	-	-	-	5,000

The endowment funds consist of capital funds held indefinitely by Glengormley Presbyterian Church that it has no power to convert into income. The Church is entitled to interest arising from any investment of the capital funds.

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 2 and 3.

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

INCOME			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
1. Regular Direct Giving				
Recorded Giving (Free Will Offering)	111,143	-	111,143	103,090
Gift Aid Tax Recovered	22,462	-	22,462	17,125
Plate / Loose Collections	1,508	-	1,508	544
Rec Givings Property	-	22,141	22,141	19,418
Gift Aid Property	-	4,887	4,887	3,114
Gift Aid Missions	-	4,578	4,578	2,663
Rec Giving Missions	-	20,526	20,526	19,009
United Appeal Special	-	2,076	2,076	2,805
United Appeal Gift Aid	-	-	-	730
Earl Haig Fund Receipts	-	212	212	200
Presbyterian Children's Society	-	1,492	1,492	2,205
Presbyterian Children's Society Gift Aid	-	95	95	254
World Development Acct Receipts	-	955	955	1,930
World Development Acct Receipts Gift Aid	-	107	107	356
Friday Club	-	60	60	60
Tear Fund	-	418	418	-
Christian Aid	-	890	890	765
Friday Club Gift Aid	-	15	15	15
Praise Band	-	1,020	1,020	1,145
Praise Band Gift Aid	-	510	510	-
Crew / Friday Night Thing	-	60	60	60
Shoebox Donations	-	1,051	1,051	160
Special Gift	-	-	-	90
Crew / Friday Night Thing Gift Aid	-	15	15	15
Christian Aid Gift Aid	-	29	29	250
Students Bursary Gift Aid	-	-	-	40
Choir Donation	-	-	-	87
Moderators Appeal	-	-	-	6,233
Moderators Appeal Gift Aid	-	-	-	1,174
	<u>135,113</u>	<u>61,137</u>	<u>196,250</u>	<u>183,537</u>
2. Donations and Legacies				
Hughes Bequest	-	6,426	6,426	10,000
In Memory J McCaughan	-	-	-	1,000
In Memory Nessa Adair	250	-	250	-
In Memory Dean Robinson	50	-	50	-
McMillan Bequest	250	-	250	-
L Hacking Wedding	80	-	80	-
McDowell Bequest	2,000	-	2,000	-
Walker Funeral	35	-	35	-
E Orr	-	20,000	20,000	-
Anon Hardship Fund	-	220	220	-
	<u>2,665</u>	<u>26,646</u>	<u>29,311</u>	<u>11,000</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

INCOME ctd...	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
3. Other Trading Activities				
Church Magazines	408	-	408	249
Mosaic Takings	-	86	86	48
Daily Bread	260	-	260	230
Thompson House	-	-	-	115
Immerse Bibles	353	-	353	475
PW Magazines	-	175	175	-
	<u>1,021</u>	<u>261</u>	<u>1,282</u>	<u>1,117</u>
4. Investment Income				
Interest Sally Stranaghan Trust	-	246	246	251
	<u>-</u>	<u>246</u>	<u>246</u>	<u>251</u>
5. Other Income Sources				
Choir Acct - Receipts	-	-	-	4
Parent & Todds Acct - Receipts	-	318	318	1,003
PW Receipts - Offerings/Gift Aid	-	35	35	85
PW Receipts - Members Fees	-	1,514	1,514	1,329
Thursday Morning Life Group	152	-	152	72
Flowers	-	-	-	50
Queens Island Choir	-	-	-	75
Strawberry Tea	-	-	-	50
Apple Pie Gathering	-	-	-	141
Kids Big Day Out	-	-	-	240
Midweek	230	-	230	-
Guides	200	-	200	-
Wednesday Night Bible Study	45	-	45	-
Townswomens Guild	195	-	195	-
Choir Plus	261	-	261	-
Quiz	-	642	642	-
	<u>1,083</u>	<u>2,509</u>	<u>3,592</u>	<u>3,049</u>
TOTAL INCOME	<u>139,882</u>	<u>90,799</u>	<u>230,681</u>	<u>198,954</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE	Unrestricted £	Restricted £	2023 Total £	2022 Total £
6. Central Church Assessments				
Central Ministry Fund	4,036	-	4,036	3,707
Ministers' Pension Scheme Fund	9,461	-	9,461	9,011
Widow of Ministers	825	-	825	772
Incidental Fund	3,301	-	3,301	2,858
Prolonged Disability Fund	825	-	825	617
Ministerial Development Fund	367	-	367	355
Sick Supply Fund	37	-	37	47
Church House Repairs	1,834	-	1,834	1,545
Students Bursary	1,467	-	1,467	1,468
Apprenticeship Levy	198	-	198	188
	22,351	-	22,351	20,568
7. Minister				
Minister's Stipend	39,424	-	39,424	37,546
Ministers NI	4,254	-	4,254	4,144
Ministerial Car Allowance	4,020	-	4,020	3,829
Ministerial Duties Allowance	2,681	-	2,681	2,553
ER NIC on Ministerial Allowances	925	-	925	928
Cost of Living Payment - Minister	500	-	500	-
	51,804	-	51,804	49,000
8 Other Ministry and support Staff				
Pulpit Supplies and Guest Speaker	158	-	158	300
Salary Church Visitor	8,611	-	8,611	7,862
Salary Office Administrator	1,894	-	1,894	1,662
Income Tax & NI others	2,349	-	2,349	2,080
Exps - Ministry & Support Staff	845	-	845	1,025
Exps Church visitor	2,626	-	2,626	2,219
	16,483	-	16,483	15,148
9. Worship and Fellowship				
Worship Resources (incl copyright licenses)	983	-	983	923
Church Envelopes	513	-	513	527
Christmas Cards	28	-	28	30
Zoom Licence	-	-	-	144
Masks	-	-	-	12
We sing Music	26	-	26	132
Strawberry Tea	-	-	-	37
Paper Cups	70	-	70	105
Leaflets	544	-	544	70
Candles	-	-	-	67
Crew Outing	-	-	-	72
Family Service	113	-	113	-
Bowls Trophies	-	384	384	-
	2,277	384	2,661	2,119

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE continued...	Unrestricted £	Restricted £	2023 Total £	2022 Total £
10. Discipleship and Ministry				
Church Magazines & Literature	597	-	597	575
Deep Roots	-	-	-	180
Guest Speaker	-	-	-	176
Immerse Bibles	1,119	-	1,119	1,243
Immerse Costs	187	-	187	207
Memory Sticks	24	-	24	-
Storybook Bible	13	-	13	-
PW Magazines	-	175	175	-
PW Expenses	-	90	90	-
	<u>1,940</u>	<u>265</u>	<u>2,205</u>	<u>2,381</u>
11 Mission and Outreach				
Friday Club Expenditure	355	220	575	381
Parent & Todds Expenditure	-	185	185	587
GLOW Expenditure	228	-	228	105
Holiday Bible Club Expenses	-	221	221	108
GLOW Prizes	230	-	230	251
Mosaic Coffee	-	241	241	239
Summer Outreach Support	-	-	-	40
Play Resource Costs	90	-	90	90
Slovenia Support	-	3,360	3,360	3,360
Project Romania	-	642	642	1,500
Garden Tomb Support	-	750	750	500
Mosaic Supplies	-	148	148	40
P4-P7 Group	-	-	-	170
N&L Patterson	-	-	-	1,000
R Stirling	-	-	-	250
A Orr	-	-	-	1,000
Coffee Equipment	-	-	-	249
Thompson House	115	-	115	115
English Classes	-	306	306	-
Alpha Materials	-	173	173	-
Refugee Food	-	178	178	-
Refugee Gifts	-	155	155	-
Friday Night Thing Expenditure	-	790	790	-
Chill Out Tuesdays	-	7	7	-
Shoobox Expenditure	-	700	700	-
	<u>1,018</u>	<u>8,076</u>	<u>9,094</u>	<u>9,985</u>
12. Governance				
Independent Examination Fees	1,200	-	1,200	1,200
Bank Interest & Charges	131	-	131	129
Office Exp	927	-	927	736
Presbytery Fees	734	-	734	863
Data Protection Registration	35	-	35	35
Gift to Organist	-	-	-	200
Microphone Licence	135	-	135	-
	<u>3,162</u>	<u>-</u>	<u>3,162</u>	<u>3,163</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE continued...	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
13. Utilities				
Electricity, Oil and Gas- Church and Hall	5,867	-	5,867	8,328
Rates and Ground Rent - Church and Hall	50	-	50	50
Water rates church and hall	349	-	349	316
Telephone and Internet Church and Hall	1,467	-	1,467	1,281
Rates Manse	1,334	-	1,334	1,274
	<u>9,067</u>	<u>-</u>	<u>9,067</u>	<u>11,249</u>
14 Property and Equipment				
Cleaning	5,058	-	5,058	4,931
TV Licence	159	-	159	159
Repairs to Church & Halls	-	-	-	799
Key Cutting	-	-	-	20
Lighting Repairs	-	2,353	2,353	87
Fire Equipment Maintenance	-	-	-	236
Computer Programmes	147	-	147	423
Praise Band Equipment	-	9	9	44
Manse Fencing	-	-	-	550
Weed Killer	-	16	16	-
Christmas Decorations	-	-	-	54
Laminator	-	-	-	40
Heater	-	-	-	16
Phone	-	-	-	30
Doors	-	-	-	6,604
Dishwasher Repair	-	124	124	133
Carpet Tiles	-	-	-	37
Paint	-	245	245	156
Door Servicing	-	78	78	192
Manse Insulation	-	-	-	920
Painting	-	-	-	550
MP3 Player	-	-	-	25
First Aid Kits	75	-	75	-
Electrical Repairs	-	9,715	9,715	-
CCTV Repairs	-	456	456	-
Plumbing	-	155	155	-
Asbestos Removal	-	46,332	46,332	-
Wifi	-	282	282	-
Electrical Testing	-	3,103	3,103	-
Gas Certification	-	576	576	-
Extractor Fan	-	280	280	-
Mosaic Furniture	-	1,318	1,318	-
	<u>5,439</u>	<u>65,042</u>	<u>70,481</u>	<u>16,006</u>
15 Insurances				
Church Insurance	4,373	-	4,373	4,073
	<u>4,373</u>	<u>-</u>	<u>4,373</u>	<u>4,073</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2023

EXPENDITURE continued...	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
			£	£
16 Depreciation				
Depreciation Church and Hall	3,401	-	3,401	3,401
Depreciation Manse	-	2,320	2,320	2,320
Depreciation Equipment	-	11,605	11,605	11,249
	<u>3,401</u>	<u>13,925</u>	<u>17,326</u>	<u>16,970</u>
17 United Appeal				
United Appeal	-	11,061	11,061	10,305
	<u>-</u>	<u>11,061</u>	<u>11,061</u>	<u>10,305</u>
18 Other PCI Schemes				
Presbyterian Childrens Society	-	1,492	1,492	2,403
World Development Appeal	-	1,595	1,595	2,684
PW Donations to PCI	-	1,200	1,200	1,162
Students Bursary	-	-	-	40
Moderators Appeal	-	-	-	7,652
	<u>-</u>	<u>4,287</u>	<u>4,287</u>	<u>13,941</u>
19 Other Missions and Charities				
Earl Haig	-	212	212	200
OMF	-	8,244	8,244	8,244
Tear Fund	-	413	413	510
Christian Aid	-	975	975	984
NI Hospice	-	-	-	100
Scripture Union NI	-	-	-	1,000
Newtownabbey Foodbank	-	-	-	500
World Vision	101	-	101	-
	<u>101</u>	<u>9,844</u>	<u>9,945</u>	<u>11,538</u>
TOTAL EXPENDITURE	<u>121,416</u>	<u>112,884</u>	<u>234,300</u>	<u>186,446</u>

Glengormley Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104317

Annual report

**GLENGORMLEY Presbyterian Church a congregation of the
Presbyterian Church in Ireland**

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

Registered with the Charity Commission for Northern Ireland NIC104317

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Glengormley Congregation of the Presbyterian Church in Ireland
267 Antrim Road, Glengormley, BT36 7QN

Registered Charity in Northern Ireland (NIC104317)

CHARITY TRUSTEES

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

Janine Asquith
Lesley Bell
Richard Doggart
Jonathan Duff
Paul Edwards
David Farrow
Mark Hewitt
David Johnston
Derek Kyle
Gareth Lenaghan
John Lindsay
James Lyttle

Robin McBride
Andrew McClelland
Reuben McCormick
Kenneth McKinstry
Kenneth McLaughlin
David Mullan
Frank Murray
Samuel Raphael
Mark Stevenson
Mervyn Whittle

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

REUBEN McCORMICK
DEREK KYLE
MARK STEVENSON

AUDITOR OR INDEPENDENT EXAMINER

FPM Accountants Ltd, Unit 1, Building 10, Central Park, Mallusk Road, Newtownabbey, Co. Antrim. BT36 4FS

BANKERS

Ulster Bank, 2 Farmley Road, Glengormley, Co Antrim. BT36 7QU
Bank of Ireland, Antrim Road, Glengormley, Co Antrim. BT36 7QN

SOLICITORS

n/a

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held on the second Tuesday of January, February, March, May, September, October and November.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on at 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 initially nominated if they obtain one third of the votes and elected if they obtain two-thirds of the vote from those who vote at a meeting of the congregation.

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. Glengormley Presbyterian Church has been assigned to the North Belfast 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 each congregation.

The General Assembly

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

DESCRIPTION AND PURPOSE

Glengormley Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's spiritual ambition is:

"Falling in love with Jesus".

Glengormley Presbyterian Church is where people bring people to Jesus so we all grow to love Him more.

This ambition lies at the heart of the cycle to begin, belong and become.

BEGIN

We make opportunities for people to bring the people they love to church so that they can begin their relationship with Jesus. The intention of people coming to church is that they would know Jesus for themselves/

BELONG

Jesus' way of life is that, as His followers, we do life together. This means that church is the practice of deep community with people regardless of age, gender, race, ability, background, education or occupation; nurturing fellowship is a sign of growing in our desire to live for Christ. Everyone belongs.

BECOME

The pathway for every believer is the way of discipleship. Also, as you become someone who is growing in your love for Jesus, it is a sign of your love for Him that you desire others to know His love and so you bring people to Jesus – the cycle (Begin, Belong, Become) is ongoing and interdependent.

How then ought we to live?

This might sound simple but it will involve saying 'yes' to the Habits, Patterns and Activities that form us to be in love with Christ, but also saying 'no' to the Habits, Patterns and Activities that do not.

Our core Habits, Patterns and Activities are:

- Worship – giving God glory;
- Prayer – practising the presence of God;
- Deep Community – life together;
- Discipleship – 21st century formation;
- Outreach – bringing and showing Jesus;
- Service – every member serves.

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

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

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

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

ACTIVITIES AND OBJECTIVES

The congregation meets every Sunday at 10:30am and 6:30pm and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on six occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible study meetings on Wednesday evenings and we also have home groups which we call "Life Groups" that meet regularly to share and study the Bible together. We have a wide range of organisations including:

- Sunday School (GLOW);
- Youth Club for primary aged children (Friday Club);
- Youth Club for Y7-Y10 young people (Friday Night Thing);

- Holiday Bible Club;
- Parents and Toddlers;
- Bowling Club;
- Walking Club;
- Presbyterian Women;
- Guides;
- We also have a variety of interest groups: Jazz Hub; Gardening Hub.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10:30am and for prayer, Bible study or song café evenings at 6:30pm. Our service is also live streamed each week on our YouTube channel.

On 31 December 2023 there were 230 communicant members and 286 families connected with the congregation.

The average weekly attendance at morning worship is 150.

Pastoral care

We have a strong commitment to pastoral care. We employ a church visitor who has a visiting list of over 100 housebound members and currently they receive a minimum of 4 visits per year. Elders are assigned a pastoral district of 15 -20 households and, alongside a committee member, visit regularly over the years as they seek to build friendship and understanding of the families under their care. Our Minister attends to the pastoral needs of individual members as they arise, by visiting their own homes, or at hospital. A high level of confidentiality is maintained but when permission is given, we pray for those in need at our regular prayer meetings and at our Kirk Session meeting. Our pastoral visiting in all its forms prioritises listening, prayer and the sharing of the grace of the gospel.

Mission and outreach

At a local level the congregation seeks to witness for Christ through what we call our “side door ministry” i.e. all the ministries that operate from our church halls. In a Christian environment they show love and care to all comers. These organisations are often the beginning point on a person’s spiritual journey leading to a sense of belonging and by God’s grace a reality of becoming the person God wants them to be. Additional to our organisations we have developed the foyer of our church building into a café style environment, we call MOSAIC. Various programmes operate from it: Presbyterian Women, Jazz Hub and Gardening Hub. Our congregation is also a very committed supporter of Street Pastors; the Street Pastor teams meet for prayer and coffee on our premises before heading out onto the streets on Friday and Saturday nights.

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

Our congregation has a Mission Committee and through its oversight we support prayerfully and financially Mission workers throughout the world:

- Alison Orr (OMF Diaspora Ministries, Ireland);
- Sebastian and Gloria Forjan (Slovenia);
- United Appeal for Mission (Presbyterian Church in Ireland).
- Project Romania

Presbytery

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

General Assembly

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

Property

Our Property Committee continued work in maintaining our buildings.

Organisations:

- GLOW (Sunday School for primary aged children)
- Summer Children's Church
- Praise Band
- Choir Plus
- Presbyterian Women
- Life Groups
- Midweek

- Bowling Club
- Jazz Hub
- Gardening Hub
- Parents and Toddlers
- Friday Club (primary aged children)
- Holiday Bible Club
- Friday Night Thing (Y7-Y10 young people)
- Guides
 - Rainbows - for girls aged 4 to 7 years old.
 - Brownies - for girls aged 7 to 10 years old.
 - Guides - for girls aged 10 to 14 years old.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities. All volunteers working with children and at-risk adults undergo an Access NI background check and that training is given in safeguarding procedures in line with PCI Safeguarding Policy.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally, the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commission's public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 198 contributors donating a total of £111 143 during the year compared with 193 contributors donating a total of £103 090 in the previous year.

The total Income of the congregation during the year was £230 681, compared to £198 954 in the previous year. This is a 15.9% increase on the previous year. Total expenditure increased from £186 446 to £234 300. This is a 25.7% increase on 2022.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds' transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial

statements comply with the Statement of Recommended Practice “Accounting and Reporting by Charities (1 January 2015)”. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2023

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund, on an ongoing basis, the congregation’s current activities and other financial commitments.

RESERVES POLICY

The congregation holds a Reserves Fund of £5000. The Trustees consider that the funding of its present activities is dependent on the ongoing financial support of members; a financial report is made by our treasurer 7 times per year for close monitoring of income and expenditure.

RISK REVIEW

The trustees risk manages in the following areas: Finance; Health & Safety; Child Protection; Food Preparation; Disability Access; Data Protection; Social Media; Work Environment and avoidance of disreputable behaviour by staff, elders and leaders.

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 20th February 2024 and signed on its behalf
by:

[Name] ANDREW McCLELLAND

[Name]

John Lindsay.

[Signature]

Andrew McClelland

[Signature]

John Lindsay.

[Date]

20/2/24

[Date]

20/2/2024.

**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF GLENGORMLEY
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

(To be provided by the Independent Examiner)

Glengormley Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104317

Annual return

Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

J Grant
Lowry Grant, FCCA
FPM Accountants Ltd
Independent Examiners

Date: 15-2-24

Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS

Accounts

Glengormley Presbyterian Church
Financial Statements
for the year ended 31 December 2021

Charity Nos: XN47210

NI Charity Commission Registration No: 104317

Glengormley Presbyterian Church

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Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

We report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
follow the procedures laid down in the general Directions given by the
- (ii) Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

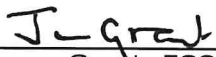
Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.


Lowry Grant, FCCA
PKF-FPM Accountants Ltd
Independent Examiners

Date: 8/2/22

Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS

Glengormley Presbyterian Church

Statement of Congregational Committee's responsibilities for the Financial Statements

The purpose of this statement is to distinguish the Congregational Committee's responsibilities for the accounts from those of the independent examiners as stated in their report.

The Code permits the Congregational Committee to prepare accounts for each financial year which give a true and fair view of the congregation's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the congregational committee should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow the recommendations of the accounting professional with regard to the form and content of the financial statements, or to disclose and explain any departures therefrom; and
- prepare financial statements on the going concern basis, unless it is inappropriate to assume that the congregation will be able to continue to meet its obligations.

The congregational committee are responsible for keeping proper accounting records of all the congregational transactions which disclose with reasonable accuracy the financial position of the congregation and which enable them to ensure that the financial statements comply with the disclosure regulations.

They are also responsible for safeguarding the congregational assets, and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.



Mervyn Whittle

Trustee

Signed on behalf of Kirk Session.

8/2/22

Date



Kenneth McKinstry

Trustee

Signed on behalf of Kirk Session.

8/2/22

Date

Glengormley Presbyterian Church

Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ended 31 December 2021

	Notes	Unrestricted £	Restricted £	Endowment £	2021 Total £	2020 Total £
Income from:						
Donations and Legacies						
Regular Direct Giving		125,721	60,873	-	186,594	175,617
Donations		788	10,000	-	10,788	1,000
Other Trading Activities		685	-	-	685	879
Investment Income		2	251	-	253	226
Other Income Sources		40	981	-	1,021	5,999
Total Income		127,236	72,105	-	199,341	183,721
Expenditure on:						
Charitable Activities						
Central Church Assessments		21,780	-	-	21,780	19,466
Minister's Stipend and Costs		47,672	-	-	47,672	25,617
Ministry and Support Staff		14,258	-	-	14,258	17,515
Worship and Fellowship		1,582	-	-	1,582	2,921
Discipleship and Ministry		375	-	-	375	910
Mission and Outreach		281	5,493	-	5,774	6,351
Governance		3,340	-	-	3,340	5,115
Property and Equipment		18,992	23,796	-	42,788	43,890
United Appeal		-	11,054	-	11,054	12,313
Grants to Missions and Charities		15	16,693	-	16,708	16,383
Total Expenditure		108,295	57,036	-	165,331	150,481
Net Income for the Year		18,941	15,069	-	34,010	33,240
Transfers	6-8	6,351	(6,351)	-	-	-
Net movement in Funds		25,292	8,718	-	34,010	33,240
Reconciliation of Funds						
Fund Balances Brought Forward	6-8	192,281	132,666	5,000	329,947	296,707
Fund Balances Carried Forward	6-8	217,573	141,384	5,000	363,957	329,947

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 7 to 10 form an integral part of these financial statements.

Glengormley Presbyterian Church

Balance Sheet as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible Fixed Assets	2	182,044	190,843
Current assets			
Debtors	3	27,549	20,858
Cash at bank & in hand		<u>154,614</u>	<u>118,446</u>
		182,163	139,304
Current Liabilities			
Creditors	4	250	200
Net Current Assets		181,913	139,104
Net Assets		<u>363,957</u>	<u>329,947</u>
Funds			
Restricted Funds	6	141,384	132,666
Endowment Funds	8	5,000	5,000
Unrestricted Funds	7	<u>217,573</u>	<u>192,281</u>
		<u>363,957</u>	<u>329,947</u>

For the year ended 31 December 2021 the charity was entitled to exemption from audit under section 65 of the Charities Act (Northern Ireland) 2008.

Trustees' responsibilities:

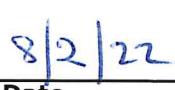
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 65; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the Kirk Session and are signed on their behalf by:


Mervyn Whittle
 Trustee


Kenneth McKinstry
 Trustee


8/2/22
 Date


8/2/22
 Date

The notes on pages 7 to 10 form an integral part of these financial statements.

Glengormley Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2021

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Glengormley Presbyterian Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Preparation of the accounts on a going concern basis

Glengormley Presbyterian Church has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

c) Income

Income is recognised when the charity has entitlement to the funds, conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities but their valuable contribution is acknowledged in the Trustees' Report.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund Accounting

Unrestricted funds are available for use at the discretion of the Congregational Committee in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Congregational Committee for particular purposes.

General funds may be transferred to designated funds where the Congregational Committee wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Glengormley Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2021

1. Accounting Policies ctd...

g) Expenditure and irrecoverable VAT ctd...

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

The church is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

i) Operating leases

The church has no operating leases.

j) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Church and Halls	2% Straight Line
Manse	2% Straight Line
Computer Equipment	25% Straight Line
Fixtures & Fittings	10% Straight Line

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Taxation

The church is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

m) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Glengormley Presbyterian Church
Notes to the Financial Statements
for the year ended 31 December 2021

2. FIXED ASSETS

	Church and Halls £	Manse £	Computer Audio Visual Equipment £	Fixtures & Fittings £	Total £
COST					
At 1 January 2021	250,038	116,006	110,209	65,239	541,492
Additions	-	-	2,954	6,466	9,420
As at 31 December 2021	250,038	116,006	113,163	71,705	550,912
DEPRECIATION					
At 1 January 2021	149,965	59,154	87,725	53,805	350,649
Charge for the year	3,801	2,320	8,233	3,865	18,219
As at 31 December 2021	153,766	61,474	95,958	57,670	368,868
NET BOOK VALUE					
As at 31 December 2021	96,272	54,532	17,205	14,035	182,044
As at 31 December 2020	100,073	56,852	22,484	11,434	190,843

3. DEBTORS

	2021 £	2020 £
Prepayments and Accrued Income	27,549	20,858

4. CREDITORS

	2021 £	2020 £
Other Creditors	250	200

5. CONTINGENT ASSET

In previous years the following contingent asset note was relevant.

The Balance Sheet does not include an Investment total for the balance of £39,506 that Glengormley Presbyterian Church have had to leave invested in the Presbyterian Mutual Society, due to the Society being in administration. They have received back a large amount of their investment. It has been decided not to recognise this balance on the Balance Sheet as the administrator has stated "that there is no guarantee that there will be sufficient funds to pay deferred amounts to creditors when the scheme is completed".

Glengormley Presbyterian Church had been entitled then to receive any future amounts recovered in relation to the £39,506 owed to them by the Presbyterian Mutual Society. However in January 2021 they received correspondence confirming that such an amount would not be paid as there is insufficient funds to do so.

Glengormley Presbyterian Church

Notes to the Financial Statements for the year ended 31 December 2021

6. RESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/21 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/21 £
Property Fund	110,585	35,437	(23,385)	(4,527)	118,110
Mission & Charity Funds	13,210	32,212	(30,636)	-	14,786
Organisational Funds	8,871	4,456	(3,015)	(1,824)	8,488
	<u>132,666</u>	<u>72,105</u>	<u>(57,036)</u>	<u>(6,351)</u>	<u>141,384</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. All property assets other than the church and halls have been included in the Property Fund.

7. UNRESTRICTED FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/21 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/21 £
General Fund	192,281	127,236	(108,295)	6,351	217,573
	<u>192,281</u>	<u>127,236</u>	<u>(108,295)</u>	<u>6,351</u>	<u>217,573</u>

The property assets had been included for the first time in the balance of funds held at 1 January 2011. The church and halls have been included in the General Fund.

8. ENDOWMENT FUNDS - MOVEMENTS IN THE YEAR

	Balance at 1/1/21 £	Incoming Funds £	Amounts Expended £	Transfers £	Balance at 31/12/21 £
	5,000	-	-	-	5,000

The endowment funds consist of capital funds held indefinitely by Glengormley Presbyterian Church that it has no power to convert into income. The Church is entitled to interest arising from any investment of the capital funds.

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 2 and 3.

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2021

INCOME

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
1. Regular Direct Giving				
Recorded Giving (Free Will Offering)	102,855	-	102,855	94,333
Gift Aid / Covenant Tax Recovered	22,145	-	22,145	14,443
Plate / Loose Collections	721	-	721	948
Rec Givings Property	-	20,603	20,603	28,085
Gift Aid Property	-	4,834	4,834	4,349
Gift Aid Missions	-	4,478	4,478	3,290
Rec Giving Missions	-	18,561	18,561	18,915
United Appeal Special	-	3,122	3,122	1,944
United Appeal Gift Aid	-	272	272	325
Earl Haig Fund Receipts	-	190	190	126
Presbyterian Children's Society	-	1,470	1,470	827
Presbyterian Children's Society Gift Aid	-	115	115	129
World Development Acct Receipts	-	2,232	2,232	2,169
World Development Acct Receipts Gift Aid	-	90	90	189
Friday Club	-	60	60	60
Tear Fund	-	50	50	2,057
Christian Aid	-	898	898	868
Friday Club Gift Aid	-	15	15	15
Praise Band	-	2,080	2,080	1,020
Praise Band Gift Aid	-	760	760	255
Crew	-	60	60	60
Shoebox Donations	-	485	485	695
Special Gift	-	-	-	500
Crew Gift Aid	-	15	15	15
Christian Aid Gift Aid	-	85	85	-
Students Bursary	-	378	378	-
Students Bursary Gift Aid	-	20	20	-
	<u>125,721</u>	<u>60,873</u>	<u>186,594</u>	<u>175,617</u>
2. Donations and Legacies				
Watson Bequest	-	-	-	1,000
Kinghan Bequest	788	-	788	-
Hughes Bequest	-	10,000	10,000	-
	<u>788</u>	<u>10,000</u>	<u>10,788</u>	<u>1,000</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2021

INCOME ctd...	Unrestricted	Restricted	2021	2020
	£	£	Total	Total
			£	£
3. Other Trading Activities				
Church Magazines	315	-	315	413
Mosaic Takings	-	-	-	77
Daily Bread	255	-	255	120
Christmas Quiz	-	-	-	179
Weekend Away	-	-	-	30
Sale of Excess Wallpaper	-	-	-	60
Thompson House	115	-	115	-
	<u>685</u>	<u>-</u>	<u>685</u>	<u>879</u>
4. Investment Income				
Bank and Building Society Interest	2	-	2	8
Interest Sally Stranaghan Trust	-	251	251	218
	<u>2</u>	<u>251</u>	<u>253</u>	<u>226</u>
5. Other Income Sources				
Bowls Acct - Tuesday - Receipts	-	-	-	88
Choir Acct - Receipts	-	-	-	26
Parent & Todds Acct - Receipts	-	-	-	479
Sunday Club / GLOW Acct - Receipts	-	-	-	79
Thursday Together Acct Receipts	-	120	120	534
PW Receipts - Offerings/ Gift Aid	-	86	86	-
PW Receipts - Members Fees	-	775	775	1,334
Guides Donation	-	-	-	150
Use of Hall	-	-	-	125
GG Integrated PS	-	-	-	20
Urban Mission Trust Grant	-	-	-	3,000
Bank Charge Refund	-	-	-	60
Insurance Refund	-	-	-	89
Womens Aid	-	-	-	15
Thursday Morning Life Group	40	-	40	-
	<u>40</u>	<u>981</u>	<u>1,021</u>	<u>5,999</u>
TOTAL INCOME	<u>127,236</u>	<u>72,105</u>	<u>199,341</u>	<u>183,721</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2021

EXPENDITURE	Unrestricted £	Restricted £	2021 Total £	2020 Total £
6. Central Church Assessments				
Central Ministry Fund	4,446	-	4,446	5,498
Ministers' Pension Scheme Fund	8,813	-	8,813	4,744
Retired Ministers Fund	-	-	-	1,135
Widow of Ministers	1,019	-	1,019	1,288
Incidental Fund	3,427	-	3,427	3,264
Prolonged Disability Fund	741	-	741	516
Ministerial Development Fund	482	-	482	447
Sick Supply Fund	74	-	74	69
Church House Repairs	1,946	-	1,946	1,805
Students Bursary	648	-	648	601
Apprenticeship Levy	184	-	184	99
	<u>21,780</u>	<u>-</u>	<u>21,780</u>	<u>19,466</u>
7. Minister				
Minister's Stipend	36,720	-	36,720	19,768
Ministers NI	3,849	-	3,849	2,021
Ministerial Car Allowance	3,745	-	3,745	2,018
Ministerial Duties Allowance	2,497	-	2,497	1,346
ER NIC on Ministerial Allowances	861	-	861	464
	<u>47,672</u>	<u>-</u>	<u>47,672</u>	<u>25,617</u>
8 Other Ministry and support Staff				
Pulpit Supplies and Guest Speaker	110	-	110	658
Salary Organist	-	-	-	800
Salary Church Visitor	7,446	-	7,446	7,266
Salary Office Administrator	1,857	-	1,857	1,813
Income Tax & NI others	2,265	-	2,265	2,156
Exps - Ministry & Support Staff	806	-	806	1,247
Exps Church visitor	1,774	-	1,774	2,051
Convener's Fees	-	-	-	1,524
	<u>14,258</u>	<u>-</u>	<u>14,258</u>	<u>17,515</u>
9. Worship and Fellowship				
Worship Resources (incl copyright licenses)	862	-	862	857
Organ Supply	-	-	-	30
Church Envelopes	505	-	505	537
Bowls - Tuesday- Expenditure	-	-	-	123
Choir - Expenditure	-	-	-	22
Flower - Expenditure	-	-	-	40
Thursday Together - Expenditure	-	-	-	134
PW - Sundries - Expenditure	-	-	-	320
Birthday Cards	15	-	15	-
Weekend Away	-	-	-	314
Christmas Cards	20	-	20	19
Queens Island Choir	-	-	-	150
Kids Packs	36	-	36	189
Communion Cups	-	-	-	186
Zoom Licence	144	-	144	-
	<u>1,582</u>	<u>-</u>	<u>1,582</u>	<u>2,921</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2021

EXPENDITURE continued...

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
10. Discipleship and Ministry				
Christian Education and Training	-	-	-	325
Church Magazines and Literature	255	-	255	585
Parent Workshop	120	-	120	-
	<u>375</u>	<u>-</u>	<u>375</u>	<u>910</u>
11 Mission and Outreach				
Mission Speakers	-	-	-	100
Friday Club Expenditure	-	194	194	170
Parents & Todds Expenditure	-	125	125	353
Sunday Club / GLOW Expenditure	-	71	71	107
Sunday Club / GLOW Materials	-	-	-	136
Holiday Bible Club Expenses	-	83	83	270
Sunday Club Prizes	216	-	216	298
Mosaic Coffee	-	227	227	164
Summer Outreach Support	-	-	-	30
Thursday Together Speakers	-	-	-	125
Play Resource Costs	65	-	65	65
Slovenia Support	-	3,360	3,360	3,260
Project Romania	-	1,000	1,000	40
Israel Support	-	-	-	500
Shoebox Materials	-	-	-	204
Shoebox Transport	-	-	-	375
Romania Hospital Bags	-	-	-	123
Banner	-	-	-	31
Tear Fund Match	-	300	300	-
Womens Aid Gifts	-	92	92	-
Mosaic Supplies	-	41	41	-
	<u>281</u>	<u>5,493</u>	<u>5,774</u>	<u>6,351</u>
12. Governance				
Independent examination Fees	1,200	-	1,200	1,200
Bank Interest and Charges	117	-	117	241
Office Exps	971	-	971	793
Presbytery Fees	917	-	917	917
Data Protection Registration	35	-	35	35
Minister's Wife Flowers	-	-	-	35
Convenor Gift	-	-	-	400
Minister's Moving Costs	-	-	-	1,140
Minister Installation	-	-	-	125
Sunday Club Superintendent Gift	-	-	-	50
Gift Aid Adjustment	-	-	-	179
Gift to M Horner	100	-	100	-
	<u>3,340</u>	<u>-</u>	<u>3,340</u>	<u>5,115</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2021

EXPENDITURE continued...			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
13. Utilities				
Electricity, Oil and Gas- Church and Hall	4,363	-	4,363	5,088
Rates and Ground Rent - Church and Hall	50	-	50	50
Water rates church and hall	306	-	306	310
Telephone and Internet Church and Hall	1,203	-	1,203	1,074
Rates and Ground Rent - Manse	1,151	-	1,151	920
Manse Electricity	-	-	-	122
Manse Oil	-	-	-	224
	7,073	-	7,073	7,788
14 Property and Equipment				
Cleaning	3,826	-	3,826	2,963
TV Licence	158	-	158	155
Garden Services	-	-	-	175
Repairs to Church & Halls	-	3,138	3,138	1,774
Key Cutting	-	-	-	18
Lighting Repair	-	667	667	14
Manse Plumbing/Heating Repairs	-	173	173	60
Signage	-	-	-	57
Manse Electrical	-	-	-	324
Fire Equipment Maintenance	-	1,148	1,148	260
Computer Programmes	265	-	265	203
Praise Band Equipment	-	376	376	853
Vacuum Cleaner	-	141	141	-
CCTV Repair	-	-	-	54
Building Control	160	-	160	-
Cleaning Equipment	-	-	-	280
Manse Fencing	-	-	-	44
Manse Repairs	-	1,988	1,988	1,056
Manse Painting	-	-	-	3,130
Manse Exterior	-	-	-	100
Manse Interior	-	-	-	684
Manse Alarm	-	-	-	84
Visors & Masks	-	-	-	48
Security Chain	-	-	-	2
Mosaic Pillars	-	-	-	44
Manse Bathroom & Ensuite	-	-	-	32
Manse Oven	-	-	-	359
Manse Electric Fire	-	-	-	399
Manse Loft Ladder	-	-	-	54
Manse Carpet	-	990	990	1,250
Manse Blinds	-	-	-	235
Manse Boiler Servicing	-	55	55	50
Manse Window Cleaning	-	-	-	20
Sunday Club / GLOW Playmats	-	-	-	71
Sound System	-	72	72	-
TV Stand	-	140	140	-
TV	-	332	332	-
Toilet Seat	-	18	18	-

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2021

EXPENDITURE continued...

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
14 Property and Equipment ctd...				
Wall Survey	-	90	90	-
Weed Killer	-	15	15	-
Christmas Decorations	-	35	35	-
	<u>4,409</u>	<u>9,378</u>	<u>13,787</u>	<u>14,852</u>
15 Insurances				
Church Insurance	<u>3,709</u>	<u>-</u>	<u>3,709</u>	<u>3,539</u>
	<u>3,709</u>	<u>-</u>	<u>3,709</u>	<u>3,539</u>
16 Depreciation				
Depreciation Church and Hall	3,801	-	3,801	3,801
Depreciation Manse	-	2,320	2,320	2,320
Depreciation Equipment	-	12,098	12,098	11,590
	<u>3,801</u>	<u>14,418</u>	<u>18,219</u>	<u>17,711</u>
17 United Appeal				
United Appeal	<u>-</u>	<u>11,054</u>	<u>11,054</u>	<u>12,313</u>
	<u>-</u>	<u>11,054</u>	<u>11,054</u>	<u>12,313</u>
18 Other PCI Schemes				
Presbyterian Orphans and Childrens Society	-	1,685	1,685	865
World Development Appeal	-	1,766	1,766	1,122
PW Donations to PCI	-	1,600	1,600	500
Students Bursary	-	451	451	-
	<u>-</u>	<u>5,502</u>	<u>5,502</u>	<u>2,487</u>

Glengormley Presbyterian Church

Detailed Statement of Financial Activities for the year ended 31 December 2021

EXPENDITURE continued...	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
19 Other Missions and Charities				
Earl Haig	-	190	190	126
OMF	-	8,244	8,244	8,244
Tear Fund	-	104	104	2,009
Choir Donations	-	-	-	50
Christian Aid	-	903	903	813
Arab World Ministries	-	-	-	100
Air Ambulance	-	-	-	50
NI Hospice	-	100	100	679
Scripture Union NI	-	1,000	1,000	1,000
Prison Fellowship	-	-	-	100
Barnabus Fund	-	-	-	100
Revival Movement	-	-	-	100
Operation Mobilisation	-	-	-	100
European Missionary Fellowship	-	-	-	100
Newtownabbey Church Fellowship	-	-	-	100
Newtownabbey Foodbank	-	-	-	200
U3A Glee Club	-	-	-	25
Womens Aid	15	100	115	-
Street Pastors	-	250	250	-
Marie Curie	-	100	100	-
Salvation Army	-	100	100	-
Alzheimers Society	-	100	100	-
	<u>15</u>	<u>11,191</u>	<u>11,206</u>	<u>13,896</u>
TOTAL EXPENDITURE	<u>108,295</u>	<u>57,036</u>	<u>165,331</u>	<u>150,481</u>

Glengormley Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104317

Annual report

**GLENGORMLEY Presbyterian Church a congregation of the
Presbyterian Church in Ireland**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2021**

Registered with the Charity Commission for Northern Ireland NIC104317

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2021 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Glengormley Congregation of the Presbyterian Church in Ireland
267 Antrim Road, Glengormley, BT36 7QN

Registered Charity in Northern Ireland (NIC104317)

CHARITY TRUSTEES

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

Janine Asquith	Robin McBride
Lesley Bell	Andrew McClelland
Richard Doggart	Reuben McCormick
Jonathan Duff	Kenneth McKinstry
Paul Edwards	Kenneth McLaughlin
David Farrow	David Mullan
Mark Hewitt	Frank Murray
David Johnston	Trevor Newman
Derek Kyle	Samuel Raphael
Gareth Lenaghan	Cecil Robinson
John Lindsay	Mark Stevenson
James Lyttle	Mervyn Whittle

PRINCIPAL OFFICE BEARERS

Minister	REUBEN McCORMICK
Clerk of Session	DEREK KYLE
Treasurer	MARK STEVENSON

AUDITOR OR INDEPENDENT EXAMINER

PKF-FPM Accountants Ltd, Unit 1, Building 10, Central Park, Mallusk Road, Newtownabbey,
Co. Antrim. BT36 4FS

BANKERS

Ulster Bank, 2 Farmley Road, Glengormley, Co Antrim. BT36 7QU
Bank of Ireland, Antrim Road, Glengormley, Co Antrim. BT36 7QN
First Trust Bank, 322 Antrim Road, Glengormley, Co Antrim. BT36 5EQ

SOLICITORS

n/a

STRUCTURE AND MANAGEMENT

The Kirk Session

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

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

Stated meetings of the Kirk session are held on the second Tuesday of January, February, March, May, September, October and November.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on at 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 initially nominated if they obtain one third of the votes and elected if they obtain two-thirds of the vote from those who vote at a meeting of the congregation.

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. Glengormley Presbyterian Church has been assigned to the North Belfast 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 each congregation.

The General Assembly

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

DESCRIPTION AND PURPOSE

Glengormley Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission statement is:

God's truth and love in Christ working for and through us by the Spirit for the good of all

Therefore, we strive to be a church:

- 1. Whose WORSHIP is sincere and enthusiastic;*
- 2. Whose teaching, clear and relevant, is the primary means of our personal spiritual growth (DISCIPLESHIP);*
- 3. Whose FELLOWSHIP extended to all believers is genuine and practical;*
- 4. Whose members are being equipped for wholehearted and sacrificial service (MINISTRY);*
- 5. Whose members share the love and truth of Christ with all and whose concern is for the local community and the world at large (MISSION).*

Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

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

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

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*

- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice*

ACTIVITIES AND OBJECTIVES

The congregation meets every Sunday at 10:30am and 6:30pm and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on six occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular Bible study meetings on Wednesday evenings and we also have home groups which we call "Life Groups" that meet regularly to share and study the Bible together. We have a wide range of organisations including:

- Sunday School (GLOW);
- Youth Club for primary aged children (Friday Club);
- Mothers and Toddlers;
- Bowling Club;
- Walking Club;
- Presbyterian Women;
- Guides;
- Youth Fellowship (C.R.E.W.);
- Men's Fellowship;
- We also have a variety of interest groups: Jazz Hub; Garden Hub.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10:30am and for prayer, Bible study or song café evenings at 6:30pm. Our service is also live streamed each week on our YouTube channel. Following the easing of COVID-19 restrictions more of our activities have recommenced face-to-face meetings.

On 31 December 2021 there were 229 communicant members and 304 families connected with the congregation.

The average weekly attendance at morning worship is increasing as we move out of the COVID-19 pandemic.

Pastoral care

We have a strong commitment to pastoral care. We employ a church visitor who has a visiting list of over 100 housebound members and currently they receive a minimum of 4 visits per year. Elders are assigned a pastoral district of 15 -20 households and, alongside a

committee member, visit regularly over the years as they seek to build friendship and understanding of the families under their care. Our Minister attends to the pastoral needs of individual members as they arise, by visiting their own homes, or at hospital. A high level of confidentiality is maintained but when permission is given we pray for those in need at our regular prayer meetings and at our Kirk Session meeting. Our pastoral visiting in all its forms prioritises listening, prayer and the sharing of the grace of the gospel.

Mission and outreach

At a local level the congregation seeks to witness for Christ through what we call our “side door ministry” i.e. all the ministries that operate from our church halls. In a Christian environment they show love and care to all comers. These organisations are often the beginning point on a person’s spiritual journey leading to a sense of belonging and by God’s grace a reality of becoming the person God wants them to be. Additional to our organisations we have developed the foyer of our church building into a café style environment, we call MOSAIC. Various programmes operate from it: Crochet Hub, Jazz Hub and Gardening Hub. Our congregation is also a very committed supporter of Street Pastors; the Street Pastor teams meet for prayer and coffee on our premises before heading out onto the streets on Friday and Saturday nights. The congregation takes a particular interest in the White City area.

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

Our congregation has a Mission Committee and through its oversight we support prayerfully and financially Mission workers throughout the world:

- Alison Orr (OMF Diaspora Ministries, Ireland);
- Scripture Union Schools’ Worker;
- Sebastian and Gloria Forjan (Slovenia);
- United Appeal for Mission (Presbyterian Church in Ireland).

Presbytery

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

General Assembly

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

Property

Our Property Committee continued work in maintaining our buildings.

Organisations:

- GLOW (Sunday School for primary aged children)
- Summer Children's Church
- Crèche
- Praise Band
- Choir
- Presbyterian Women
- Life Groups
- Midweek
- CREW (Youth Fellowship)
- Men Together
- Walking Club
- Bowling Club
- Jazz Hub
- Gardening Hub
- Parents & Toddlers
- Friday Club (primary aged children)
- Guides
 - Rainbows - for girls aged 4 to 7 years old.
 - Brownies - for girls aged 7 to 10 years old.
 - Guides - for girls aged 10 to 14 years old.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

All volunteers working with children and at-risk adults undergo an Access NI background check and that training is given in safeguarding procedures in line with PCI Safeguarding Policy.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of notice boards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commission's public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 194 contributors donating a total of £102,855 during the year compared with 216 contributors donating a total of £94,333 in the previous year.

The total Income of the congregation during the year was £199,341, compared to £183,721 in the previous year. This is a 8.5% increase on the previous year. Total expenditure increased from £150,481 to £165,331. This is a 9.9% increase on 2020.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds' transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities (1 January 2015)". They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PRESBYTERIAN CHURCH IN IRELAND

ANNUAL REPORT

For the year ended 31 December 2021

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at

the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund, on an ongoing basis, the congregation's current activities and other financial commitments.

RESERVES POLICY

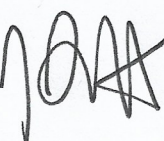
The congregation holds a Reserves Fund of £5000. The Trustees consider that the funding of its present activities is dependent on the ongoing financial support of members; a financial report is made by our treasurer 7 times per year for close monitoring of income and expenditure.

RISK REVIEW

The trustees risk manages in the following areas: Finance; Health & Safety; Child Protection; Food Preparation; Disability Access; Data Protection; Social Media; Work Environment and avoidance of disreputable behaviour by staff, elders and leaders.

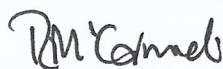
A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 11th October 2022 and signed on its behalf by:

[Name] JONATHAN DUFF 

[Date] 11th October 2022

[Name] RENEW M' CORMICK


[Date] 11/10/22

QUALIFIED INDEPENDENT EXAMINERS OR AUDITORS REPORT TO THE TRUSTEES OF GLENGORMLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

(To be provided by the Independent Examiner OR Qualified Independent Examiner)

Glengormley Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104317

Annual return

Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

We report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(1) of the Charities Act (Northern Ireland) 2008 and that an independent examination is

Having satisfied ourselves that the charity is not subject to audit under charity law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
follow the procedures laid down in the general Directions given by the
- (ii) Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- (iii) to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presents with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Glengormley Presbyterian Church

Independent Examiner's Report to the Congregational Committee of Glengormley Presbyterian Church Congregation

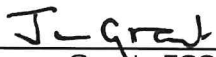
Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008;
- 2 That the accounts do not accord with those accounting records;
- 3 That the accounts do not comply with the accounting requirements of section 68 of the Charities Act (Northern Ireland) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.


Lowry Grant, FCCA
PKF-FPM Accountants Ltd
Independent Examiners

Date: 8/2/22

Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS