

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104895

Details

Known as First Larne

Status Received

Registered 2016-08-04

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

Contact

Address First Larne Presbyterian Church
2 Inver Road
Larne
County Antrim
BT40 3bw
BT40 3BW

Phone 02828269968

Email admin@firstlarne.org.uk

Website www.firstlarne.org.uk

Activities

Purposes: THE PRESBYTERIAN CHURCH IN IRELAND, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£196,296	£211,529	£0	2
2024-12-31	£207,006	£215,505	£0	2

Trustees

Name	Role	Appointed
Dr Stephen Reid		
Mr Brian Hunter		
Mr David Simms		
Mr Gregory Lorimer		
Mr Jay Alexander		
Mr Jeff McClure		
Mr John Millar		
Mr Kenneth Mckinley		
Mr Nat Moore		
Mr Neill Murray		
Mr Norman Carmichael		
Mr Norman Mcauley		
Mr Robert Garrett		
Mr Robin Tweed		
Mr Rodney Moore		
Mr Roy Craig		
Mr Sandy Lindsay		
Mr Stephen Ross		
Mr Tommy Torbitt		
Mr Wesley Magill		
Mr William H Hollinger		
Mr William Swann		
Mrs Beth Alexander		
Mrs Bev Moore		
Mrs Glynis Alexander		
Mrs Heather Murray		
Mrs Janet Tweed		

Name	Role	Appointed
Mrs Joan Arnold		
Mrs June Bryson		
Mrs Kathryn Wylie		
Mrs Lorna Swann		
Mrs Margaret Lindsay		
Mrs Mary Magill		
Mrs Sharon Hollinger		
Mrs Shirley Torbitt		
Rev Dr Colin D McClure		

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Accounts



Worship God · Build His Kingdom · Share His Love

First Larne Presbyterian Church
a Congregation of the Presbyterian Church in Ireland

Trustees Annual Report
For the year ended 31 December 2025

Registered with the Charity Commission for Northern Ireland NIC 104895

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2025**

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2025 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The organisation **First Larne Presbyterian Church**, a Congregation of the Presbyterian Church in Ireland, 2 Inver Road, Larne BT40 3BW is a Charity, registered with the Charity Commission for Northern Ireland with Registration Number NIC104895. The Board of Trustees of the charity is called the 'Kirk Session'. Members of the Kirk Session are known as 'Elders'. The names of the present Elders, and any past Elders who served during the year, are given below, together with the names of the charity's external advisors.

CHARITY TRUSTEES

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

Rev. Dr. C.D. McClure
Mr. R. Tweed
Mrs. G. Alexander
Mrs. B. Alexander
Mr. J. Alexander
Mrs. J. Arnold
Mrs. J. Bryson
Mr. A. Carmichael to 31 03 2025
Mr. N. Carmichael
Mr. R. Craig
Mr. R. Garrett
Mrs. S. Hollinger
Mr. W. Hollinger
Mr. B. Hunter
Mr. D. Jenkins to 13 01 2025
Mr. S. Lindsay
Mrs. M. Lindsay
Mr. G. Lorimer
Mr. N. McAuley
Mr. J. McClure
Mr. K. McKinley
Mrs. M. Magill
Mr. W. Magill
Mr. J. Millar
Mrs. B. Moore
Mr. N. Moore
Mr. R. Moore
Mrs. H. Murray
Mr. N. Murray
Dr. S. Reid
Mr. S. Ross
Mr. D. Simms
Mrs. L. Swann

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Mr. W. Swann
Mrs. J. Tweed
Mrs. S. Torbitt
Mr. T. Torbitt
Mrs K Wylie

PRINCIPAL OFFICE BEARERS

Minister	Rev. Dr. C.D. McClure
Clerk of Session	Mr. R. Tweed
Secretary to Congregational Committee	Mrs. J. Evans
Treasurer	Mrs. S. Torbitt

INDEPENDENT EXAMINER

MBS Chartered Accountants
3 High Street
LARNE
BT40 1JN

BANKERS

Ulster Bank Limited
11-16 Donegall Square East
Belfast
BT1 5UB

STRUCTURE AND MANAGEMENT

The Kirk Session

The Charity Trustees of the Congregation of First Larne Presbyterian Church are the members of its Kirk Session who are known as 'Elders'. 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 the Congregation who are within its bounds. It ensures that 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 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, usually the minister in active duty in the Congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are usually held nine times a year.

The duty of ruling elders as members of Kirk Session is to work together with the minister in the oversight and government of the Congregation, for the upbuilding of God's people in spiritual fruitfulness and holy concord, and for the extension of Christ's kingdom among all people.

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To be chosen for the office of the eldership in the Congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office of the eldership can be either by the Congregation or by the Kirk Session. Members are elected if they obtain the votes of two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance, the corporate oversight of a Congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the Congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Larne Presbyterian Church has been assigned to the Carrickfergus 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 of the Presbyterian Church in Ireland, ministers who have retired from active duty and one elder appointed by each of the Kirk Sessions of the Congregations within the Presbytery.

The General Assembly

The General Assembly of the Presbyterian Church in Ireland is the supreme court of the church, representing in one body the whole church and acting as its supreme legislative, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the month of June in each year 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

First Larne 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 Jesus Christ and, by the power of His Spirit, to enable her members to play their part in fulfilling God's mission to the world.

The mission purpose of the Congregation of First Larne Presbyterian Church is to '***Worship God, Build His Church and Share His love.***'

ACTIVITIES AND OBJECTIVES

The Congregation of First Larne Presbyterian Church meets for worship every Sunday, usually in the morning at 11am and as arranged in the evening, usually at 7pm, when visitors are most welcome. Services of worship are also made available online through Facebook, YouTube and www.firstlarne.org. The sacrament of the Lord's Supper, also known as Communion, is usually celebrated by the Congregation in early January, on Good Friday evening, in June and in September of each year. Visitors who are communicant members of other Congregations of the Presbyterian Church in Ireland and of other Christian churches are invited to partake of the Lord's Supper. The Congregation has regular meetings for prayer, bible study and fellowship as well as a wide range of activities and organisations including for children, young people, and adults.

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ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The Congregation of First Larne Presbyterian Church meets for worship every Sunday usually in the morning at 11am and as arranged in the evening, usually at 7pm, at First Larne Presbyterian Church, 2 Inver Road, Larne BT40 3BW. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org Prior to the morning service at 10.15am, members usually meet for a time of prayer to which all are invited. Small Groups meeting during the week give an opportunity for members and friends to meet together for fellowship, bible study and prayer. As well as regular Sunday morning and evening services the Congregation acknowledges God's gift of new life at Sacraments of Baptism, celebrates Marriage Services and offers Services of Thanksgiving at times of bereavement.

Pastoral Care

Members of the Congregation who are unable to attend church due to sickness or age are contacted, usually with a visit, on a regular basis by a member of the ministry team. Pastoral care is also provided at times of hospital admission, illness, and bereavement.

Safeguarding

As safeguarding is a fundamental governance responsibility for all charities, the Trustees seek to ensure that robust safeguarding policies and procedures are in place in First Larne Presbyterian Church, that risks are managed effectively and that any incidents are reported promptly to the relevant authorities in accordance with best safeguarding practice. Including by implementing the safeguarding guidance of the Presbyterian Church in Ireland in relation to children and vulnerable adults, the Trustees seek to prioritise the safety and wellbeing of all those whom they serve.

Mission and Outreach

The Congregation of First Larne Presbyterian Church is involved in a variety of mission and outreach activities in the local area and beyond. This includes hosting outreach sessions of the Larne Foodbank.

The Congregation supports the United Appeal for Mission of the Presbyterian Church in Ireland. This fund enables Congregations to support the wider work of the Presbyterian Church in Ireland doing mission and outreach beyond what any Congregation could do on its own. This United Appeal for Mission 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, assists with the running costs of Union Theological College, the church's training college for ministry students, and financially supports Congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

The Congregation of First Larne Presbyterian Church is in missional partnership with Zaro CCAP Congregation in north-east Malawi, a part of the Church of Central Africa Presbyterian, for the mutual benefit of both Congregations.

Presbytery

The Congregation is represented at the regular meetings of the Presbytery of Carrickfergus by the Minister of the Congregation and by one of the Elders. This provides an important link between the

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Congregation and the wider structures of the Presbyterian Church in Ireland and enables representatives of the Congregation to participate in the oversight of other Congregations within the Carrickfergus Presbytery.

Organisations

The many groups and organisations within the Congregation of First Larne Presbyterian Church continue to be effective in working out the mission purpose of the Congregation by providing much needed programmes of activities for children, young people and adults.

Volunteers

The Charity Trustees, the Elders, wish to acknowledge their deep appreciation of those who give freely of their time by serving on Congregational Committee and on working groups, helping with worship and with groups, organisations and other church activities, as together we seek to **'Worship God, Build His Church and Share His love.'**

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and to 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 of Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching.

In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need including the sick, disabled, and bereaved.

Generally, the above benefits are delivered locally by Congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases.

Public access is made known through the use of noticeboards, printed material, social media, the Congregation's website www.firstlarne.org and in other ways.

Many organisations in the local community and beyond benefit from using the premises of First Larne Presbyterian Church for their activities.

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

**FIRST LARNE PRESBYTERIAN CHURCH
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provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

FINANCIAL REVIEW

The Congregation's main source of income is members' contributions through the Freewill Offering and other donations both weekly and by regular bank transfer. There were 353 contributors during the year donating a total of £117,026 to general funds (£116,756 in previous year, 2024).

Total income of the Congregation during the year was £196,296 compared to £207,006 in the previous year.

Total expenditure decreased from £215,505 to £211,529.

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 Congregation 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 Congregation 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.

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.

**FIRST LARNE PRESBYTERIAN CHURCH
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For the year ended 31 December 2025**

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six month's normal expenditure from unrestricted funds. At the year end, unrestricted reserves were £183,340 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

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 14th May 2026 and signed on its behalf by

R Tweed

Mr. R. Tweed
Clerk of Session

Date: 14th May 2026

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2025**

**RECEIPTS AND PAYMENTS STATEMENT
For the year ended 31 December 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Receipts:						
Donations and legacies	2	134,243	31,143	1,767	167,153	174,720
Charitable activities	3	620	12,649	-	13,269	16,073
Other trading activities	4	11,636	-	-	11,636	11,850
Investments	5	946	398	1,642	2,986	2,962
Other	6	1,255	-	-	1,255	1,401
Total		148,700	44,189	3,409	196,298	207,006
Payments:						
Raising funds	7	459	-	-	459	459
Charitable activities	8	168,166	42,904	-	211,070	215,046
Other Expenses	9	-	-	-	-	-
Total		168,625	42,904	-	211,529	215,505
Net gains/(losses) on investments		-	-	(609)	(609)	638
Net Receipts/ (Payments)		(19,925)	1,285	2,800	(15,841)	(7,861)
Transfers between funds		2,025	(1,985)	(40)	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		(17,900)	700	2,760	(15,841)	(7,861)
Reconciliation of funds:						
Total funds brought forward		201,242	271,442	130,697	603,381	611,242
Total funds carried forward		183,342	270,742	133,457	587,540	603,381

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2025**

**STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fund Reconciliation:						
Bank and Cash at start of year		201,242	271,442	130,697	603,381	603,381
Net movement in funds		(17,900)	700	2,760	(15,841)	(7,861)
Bank and Cash at end of year		183,342	270,742	133,457	587,540	603,381
Other Assets						
Fixed Assets	12	-	-	-	220,000	220,000
Investments	13	-	-	-	18,713	18,850
		-	-	-	238,713	238,850

Approved by the Kirk Session at a meeting on 14th May 2026 and signed on its behalf by

Mr. R. Tweed
Clerk of Session

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2025**

**NOTES TO THE ACCOUNTS
31 December 2025**

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
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**NOTES TO THE ACCOUNTS
31 December 2025**

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Recorded giving:					
Loose collections	180	-	-	180	1,244
Donations and gifts	117,026	26,652	-	143,678	143,819
Gift Aid & charitable giving	17,037	4,491	-	21,528	24,157
Legacies and bequest	-	-	1,767	1,767	5,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	134,243	31,143	1,767	167,153	174,720
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Income from charitable activities	620	12,649	-	13,269	16,073
Christian Literature	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	620	12,649	-	13,269	16,073
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2025**

**NOTES TO THE ACCOUNTS
31 December 2025**

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Donations for use of premises	5,000	-	-	5,000	3,695
Isle Court rent	3,439	-	-	3,439	4,732
Solar Panel Income	3,197	-	-	3,197	3,423
	11,636	-	-	11,636	11,850

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Deposit interest	946	398	-	1,344	1,258
General investment fund dividend	-	-	472	472	448
DFC Charities	-	-	40	40	36
Bequest account interest	-	-	1,130	1,130	1,220
	946	398	1,642	2,986	2,962

**FIRST LARNE PRESBYTERIAN CHURCH
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For the year ended 31 December 2025**

**NOTES TO THE ACCOUNTS
31 December 2025**

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Grants	1,255	-	-	1,255	1,321
Sundry	-	-	-	-	80
	<hr/> 1,255	<hr/> -	<hr/> -	<hr/> 1,255	<hr/> 1,401
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
FWO Envelopes	459	-	-	459	459
	<hr/> 459	<hr/> -	<hr/> -	<hr/> 459	<hr/> 459
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**FIRST LARNE PRESBYTERIAN CHURCH
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For the year ended 31 December 2025**

**NOTES TO THE ACCOUNTS
31 December 2025**

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
General Assembly assessments	13,634	-	-	13,634	15,152
Presbytery fees	953	-	-	953	985
Ministerial salary & expenses	73,930	-	-	73,930	73,546
Other salaries & expenses	44,240	-	-	44,240	33,566
Congregational running expenses	8,243	12,753	-	20,996	20,090
Property running costs	26,666	12,477	-	39,143	59,827
Donations to missions and charities	-	17,674	-	17,674	11,380
Governance costs	500	-	-	500	500
	<u>182,125</u>	<u>42,904</u>	<u>-</u>	<u>211,070</u>	<u>215,046</u>

9. OTHER EXPENSES

£ Nil

**FIRST LARNE PRESBYTERIAN CHURCH
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**NOTES TO THE ACCOUNTS
31 December 2025**

10. EMPLOYEES

	Total Funds 2025	Total Funds 2024
	£	£
Wages and salaries inc NIC	56,458	53,705
Pension contributions	8,748	11,591
	<hr/> 65,206	<hr/> 65,296
	<hr/>	<hr/>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was:

	Total 2025	Total 2024
	No	No
Average number of employees	2	2
	<hr/>	<hr/>

There were no employees in receipt of employee benefits in excess of £60,000.

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For the year ended 31 December 2025**

**NOTES TO THE ACCOUNTS
31 December 2025**

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2025	Total Funds 2024
Contributions	£ 8,748	£ 11,591

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**NOTES TO THE ACCOUNTS
31 December 2025**

12. TANGIBLE FIXED ASSETS

	Buildings	Fixtures and Fittings	Total
	£	£	£
Cost or valuation			
At start of year	220,000	-	220,000
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At end of year	220,000	-	220,000
	<hr/>	<hr/>	<hr/>
Depreciation			
At start of year	-	-	-
Provision for year	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At end of year	-	-	-
	<hr/>	<hr/>	<hr/>
Net Book Value			
At start of year	220,000	-	220,000
	<hr/>	<hr/>	<hr/>
At end of year	220,000	-	220,000
	<hr/>	<hr/>	<hr/>

13. INVESTMENTS

	2025	2024
	£	£
General Investment Fund	18,850	17,764
	<hr/>	<hr/>
Value at start of year	18,850	17,764
Additions: dividends reinvested	472	448
	<hr/>	<hr/>
Gains/(losses on revaluation)	19,322 (609)	18,212 638
	<hr/>	<hr/>
Value at end of year	18,713	18,850
	<hr/>	<hr/>

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**NOTES TO THE ACCOUNTS
31 December 2025**

14. FUND BALANCES AND RECONCILIATION OF FUNDS

	<u>Balance</u> <u>At the start</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Gains/ (Losses)</u> £	<u>Transfer</u> £	<u>Balance</u> <u>At end</u> £
Unrestricted Funds						
General Fund	51,318	147,754	(167,379)	-	2,025	33,717
Capital Reserve	74,989	-	-	-	-	74,989
Manse Interest	23,909	260	(1,246)	-	-	22,923
Millbrook School	51,026	687	-	-	-	51,713
	<u>201,242</u>	<u>148,700</u>	<u>(168,625)</u>	<u>-</u>	<u>2,025</u>	<u>183,342</u>
Restricted Funds						
Building & Repair Fund	13,852	14,874	(12,477)	-	-	16,249
Community Care	582	378	(490)	-	-	470
Missions & Charities	-	-	-	-	-	-
United Appeal	5,874	16,288	(17,674)	-	-	4,488
Church Organisations	31,134	12,649	(12,264)	-	(1,985)	29,534
Buildings	220,000	-	-	-	-	220,000
Investment Income	-	-	-	-	-	-
	<u>271,442</u>	<u>44,189</u>	<u>(42,905)</u>	<u>-</u>	<u>(1,985)</u>	<u>270,742</u>
Endowments						
General Investment Fund	18,850	472	-	(609)	-	18,713
Bequests	111,847	2,936	-	-	(40)	114,744
	<u>130,697</u>	<u>3,409</u>	<u>-</u>	<u>(609)</u>	<u>(40)</u>	<u>133,457</u>
TOTAL	<u>603,381</u>	<u>196,298</u>	<u>(211,530)</u>	<u>(609)</u>	<u>-</u>	<u>587,540</u>

The movement of funds from the Restricted Fund to the Unrestricted Fund reflects transfers between church organisations and the general fund, largely contributions towards heat & light costs of the hall.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2025**

**NOTES TO THE ACCOUNTS
31 December 2025**

15. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation, received remuneration of £49,987 and expenses of £3,200 for acting in that capacity. Pension contributions of £8,748 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration during the year in connection with their duties.

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

£87,564	for congregational assessments
£17,674	towards the United appeal
£506	toward Presbyterian Children's Society
£2,271	towards Moderators Appeal incorporating the World Development Appeal

There were no other related party transactions.

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Accounts



Worship God · Build His Kingdom · Share His Love

First Larne Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report
For the year ended 31 December 2024

Registered with the Charity Commission for Northern Ireland NIC 104895

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The organisation First Larne Presbyterian Church, a congregation of the Presbyterian Church in Ireland, 2 Inver Road, Larne BT40 3BW is a Charity, registered with the Charity Commission for Northern Ireland with Registration Number NIC104895. The Board of Trustees of the charity is called the 'Kirk Session'. Members of the Kirk Session are known as 'Elders'. The names of the present Elders, and any past Elders who served during the year, are given below, together with the names of the charity's external advisors.

CHARITY TRUSTEES

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

Rev. Dr. C.D. McClure
Mr. R. Tweed
Mrs. G. Alexander
Mrs. B. Alexander
Mr. J. Alexander
Mrs. J. Arnold
Mrs. J. Bryson
Mr. A. Carmichael to 31 03 2024
Mr. N. Carmichael
Mr. R. Craig
Mr. R. Garrett
Mrs. S. Hollinger
Mr. W. Hollinger
Mr. B. Hunter
Mr. D. Jenkins
Mr. S. Lindsay
Mrs. M. Lindsay
Mr. G. Lorimer
Mr. N. McAuley
Mr. J. McClure
Mr. K. McKinley
Mrs. M. Magill
Mr. W. Magill
Mr. J. Millar
Mrs. B. Moore
Mr. N. Moore
Mr. R. Moore
Mrs. H. Murray
Mr. N. Murray
Dr. S. Reid
Mr. S. Ross
Mr. D. Simms
Miss K. Swann
Mrs. L. Swann
Mr. W. Swann

Mrs. J. Tweed
Mrs. S. Torbitt
Mr. T. Torbitt

PRINCIPAL OFFICE BEARERS

Minister	Rev. Dr. C.D. McClure
Clerk of Session	Mr. R. Tweed
Secretary to Congregational Committee	Mrs. J. Evans
Treasurer	Mrs S Torbitt

INDEPENDENT EXAMINER

MBS Chartered Accountants
3 High Street
LARNE
BT40 1JN

BANKERS

Ulster Bank Limited
11-16 Donegall Square East
Belfast
BT1 5UB

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation of First Larne Presbyterian Church 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 the congregation who are within its bounds. It ensures that 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 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, usually the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are usually held nine times a year.

The duty of ruling elders as members of Kirk Session is to work together with the minister in the oversight and government of the congregation, for the upbuilding of God's people in spiritual fruitfulness and holy concord, and for the extension of Christ's kingdom among all people. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office of the eldership can be either by the congregation or by the Kirk Session. Members are elected if they obtain the votes of two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Larne Presbyterian Church has been assigned to the Carrickfergus 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 of the Presbyterian Church in Ireland, ministers who have retired from active duty and one elder appointed by each of the Kirk Sessions of the congregations within the presbytery.

The General Assembly

The General Assembly of the Presbyterian Church in Ireland is the supreme court of the church, representing in one body the whole church and acting as its supreme legislative, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the month of June in each year 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

First Larne 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 Jesus Christ and, by the power of His Spirit, to enable her members to play their part in fulfilling God's mission to the world. The mission purpose of the congregation of First Larne Presbyterian Church is to ***'Worship God, Build His Church and Share His love.'***

ACTIVITIES AND OBJECTIVES

The congregation of First Larne Presbyterian Church meets for worship every Sunday, usually in the morning at 11am and as arranged in the evening, usually at 7pm, when visitors are most welcome. Services of worship are also made available online through Facebook, YouTube and www.firstlarne.org The sacrament of the Lord's Supper, also known as Communion, is usually celebrated by the congregation in early January, on Good Friday evening, in June and in September of each year. Visitors who are communicant members of other congregations of the Presbyterian Church in Ireland and of other Christian churches are invited to partake of the Lord's Supper. The congregation has regular meetings for prayer, bible study and fellowship as well as a wide range of activities and organisations including for children, young people, and adults.

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation of First Larne Presbyterian Church, as stated above, meets for worship every Sunday usually in the morning at 11am and as arranged in the evening, usually at 7pm, at First Larne Presbyterian Church, 2 Inver Road, Larne BT40 3BW. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org Prior to the morning service at 10.15am, members usually meet for a time of prayer. Small Groups meeting during the week give an opportunity for members and friends to meet together for fellowship, bible study and prayer. As well as regular Sunday morning and evening services the congregation acknowledge God's gift of new life at Sacraments of Baptism, celebrate Marriage Services and offer Services of Thanksgiving at times of bereavement.

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are contacted, usually with a visit, on a regular basis by a member of the ministry team. Pastoral care is also provided at times of hospital admission, illness, and bereavement.

Mission and Outreach

The congregation of First Larne Presbyterian Church is involved in a variety of mission and outreach activities in the local area and beyond. This includes hosting outreach sessions of the Larne Foodbank. The congregation supports the United Appeal for Mission of the Presbyterian Church in Ireland. This fund enables congregations to support the wider work of the Presbyterian Church in Ireland doing mission and outreach beyond what any congregation could do on its own. This United Appeal for Mission 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, assists with the running costs of Union Theological College, the church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

Presbytery

The congregation is represented at the regular meetings of the Presbytery of Carrickfergus by the Minister of the congregation and by one of the Elders. This provides an important link between the congregation and the wider structures of the Presbyterian Church in Ireland and enables representatives of the congregation to participate in the oversight of other congregations within the Carrickfergus Presbytery.

Organisations

The many groups and organisations within the congregation of First Larne Presbyterian Church continue to be effective in working out the mission purpose of the congregation by providing much needed programmes of activities for children, young people and adults.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching.

In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need including the sick, disabled, and bereaved. Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases.

Public access is made known through the use of noticeboards, printed material, press information, the congregation's website www.firstlarne.org and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm.

The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits.

The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Freewill Offering and other donations both weekly and by regular bank transfer. There were 360 contributors during the year donating a total of £116,756 to general funds (£126,006 in previous year, 2023).

Total income of the congregation during the year was £207,006 compared to £209,907 in the previous year.

Total expenditure decreased from £237,543 to £215,505.

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.

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.

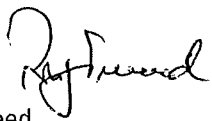
RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six month’s normal expenditure from unrestricted funds. At the year end, unrestricted reserves were £201,242 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

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 8th May 2025 and signed on its behalf by

R Tweed 

Mr. R. Tweed
Clerk of Session

Date: 8th May 2025

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

We report on the accounts of First Larne Presbyterian Church for the year ended 31st December 2024, which are set out on pages 10 to 21.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under Section 65 (9)(b) of the Charities Act

State whether particular matters have come to our attention.

Basis of independent examiner's report

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.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
FIRST LARNE PRESBYTERIAN CHURCH
A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

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.

Signed:



Name:

MBS Chartered Accountants

Relevant Professional body:

Institute of Chartered Accountants Ireland

Address:

3 High Street
LARNE
BT40 1JN

Date:

9-5-2025

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

RECEIPTS AND PAYMENTS STATEMENT
For the year ended 31 December 2024

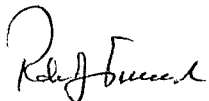
	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Receipts:						
Donations and legacies	2	136,737	32,483	5,500	174,720	177,551
Charitable activities	3	986	15,087	-	16,073	15,574
Other trading activities	4	11,850	-	-	11,850	11,412
Investments	5	985	273	1,704	2,962	1,820
Other	6	1,401	-	-	1,401	3,550
Total		151,959	47,843	7,204	207,006	209,907
Payments:						
Raising funds	7	459	-	-	459	440
Charitable activities	8	182,125	32,921	-	215,046	237,103
Other Expenses	9	-	-	-	-	-
Total		182,584	32,921	-	215,505	237,543
Net gains/(losses) on investments		-	-	638	638	1,154
Net Receipts/ (Payments)		(30,625)	14,922	7,842	(7,861)	(26,482)
Transfers between funds		1,951	(1,915)	(36)	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		(28,674)	13,007	7,806	(7,861)	(26,482)
Reconciliation of funds:						
Total funds brought forward		229,916	258,435	122,891	611,242	637,724
Total funds carried forward		201,242	271,442	130,697	603,381	611,242

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Fund Reconciliation:						
Bank and Cash at start of year		229,916	258,435	122,891	611,242	637,724
Net movement in funds		(28,674)	13,007	7,806	(7,861)	(26,482)
Bank and Cash at end of year		<u>201,242</u>	<u>271,442</u>	<u>130,697</u>	<u>603,381</u>	<u>611,242</u>
Other Assets						
Fixed Assets	12	-	-	-	220,000	220,000
Investments	13	-	-	-	18,850	17,764
		<u>-</u>	<u>-</u>	<u>-</u>	<u>238,850</u>	<u>237,764</u>

Approved by the Kirk Session at a meeting on 8th May 2025 and signed on its behalf by



Mr. R. Tweed
Clerk of Session
Date:

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Recorded giving:					
Loose collections	1,244	-	-	1,244	403
Donations and gifts	116,756	27,063	-	143,819	155,682
Gift Aid & charitable giving	18,737	5,420	-	24,157	21,466
Legacies and bequest	-	-	5,500	5,500	-
	<u>136,737</u>	<u>32,483</u>	<u>5,500</u>	<u>174,720</u>	<u>177,551</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Income from charitable activities	986	15,087	-	16,073	15,574
Christian Literature	-	-	-	-	-
	<u>986</u>	<u>15,087</u>	<u>-</u>	<u>16,073</u>	<u>15,574</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2024

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Donations for use of premises	3,695	-	-	3,695	3,650
Isle Court rent	4,732	-	-	4,732	4,206
Solar Panel Income	3,423	-	-	3,423	3,556
	<u>11,850</u>	<u>-</u>	<u>-</u>	<u>11,850</u>	<u>11,412</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Deposit interest	985	273	-	1,258	943
General investment fund dividend	-	-	448	448	345
DFC Charities	-	-	36	36	36
Bequest account interest	-	-	1,220	1,220	496
	<u>985</u>	<u>273</u>	<u>1,704</u>	<u>2,962</u>	<u>1,820</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Grants	1,321	-	-	1,321	2,950
Sundry	80	-	-	80	600
	<u>1,401</u>	<u>-</u>	<u>-</u>	<u>1,401</u>	<u>3,550</u>
	<u><u>1,401</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,401</u></u>	<u><u>3,550</u></u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
FWO Envelopes	459	-	-	459	400
	<u>459</u>	<u>-</u>	<u>-</u>	<u>459</u>	<u>400</u>
	<u><u>459</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>459</u></u>	<u><u>400</u></u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
General Assembly assessments	15,152	-	-	15,152	14,414
Presbytery fees	985	-	-	985	945
Ministerial salary & expenses	73,546	-	-	73,546	70,553
Other salaries & expenses	33,566	-	-	33,566	43,161
Congregational running expenses	7,043	13,047	-	20,090	21,095
Property running costs	51,333	8,494	-	59,827	68,279
Donations to missions and charities	-	11,380	-	11,380	18,156
Governance costs	500	-	-	500	500
	<u>182,125</u>	<u>32,921</u>	<u>-</u>	<u>215,046</u>	<u>237,103</u>

9. OTHER EXPENSES

£ Nil

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

10. EMPLOYEES

	Total Funds 2024	Total Funds 2023
	£	£
Wages and salaries inc NIC	53,705	51,157
Pension contributions	11,591	11,039
	<u>65,296</u>	<u>62,196</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was:

	Total 2024	Total 2023
	No	No
Average number of employees	2	2
	<u>2</u>	<u>2</u>

There were no employees in receipt of employee benefits in excess of £60,000.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2024	Total Funds 2023
Contributions	£ 11,591	£ 11,039

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

12. TANGIBLE FIXED ASSETS

	Buildings	Fixtures and Fittings	Total
	£	£	£
Cost or valuation			
At start of year	220,000	-	220,000
Additions	-	-	-
Disposals	-	-	-
At end of year	<u>220,000</u>	<u>-</u>	<u>220,000</u>
Depreciation			
At start of year	-	-	-
Provision for year	-	-	-
Disposals	-	-	-
At end of year	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At start of year	220,000	-	220,000
At end of year	<u>220,000</u>	<u>-</u>	<u>220,000</u>

13. INVESTMENTS

	2024	2023
	£	£
General Investment Fund	17,764	16,25
Value at start of year	<u>17,764</u>	<u>16,265</u>
Additions: dividends reinvested	448	345
Gains/(losses on revaluation)	<u>18,212</u>	<u>16,610</u>
Value at end of year	<u>18,850</u>	<u>17,764</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

14. FUND BALANCES AND RECONCILIATION OF FUNDS

	<u>Balance</u>			<u>Gains/</u>		<u>Balance</u>
	<u>At end</u>	<u>Income</u>	<u>Expenditure</u>	<u>(Losses)</u>	<u>Transfer</u>	<u>At end</u>
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	78,432	150,974	(180,039)	-	1,951	51,318
Capital Reserve	74,989	-	-	-	-	74,989
Manse Interest	26,085	369	(2,545)	-	-	23,909
Millbrook School	50,410	616	-	-	-	51,026
	<u>229,916</u>	<u>151,959</u>	<u>(182,584)</u>	<u>-</u>	<u>1,951</u>	<u>201,242</u>
Restricted Funds						
Building & Repair Fund	7,081	15,265	(8,494)	-	-	13,852
Community Care	805	237	(460)	-	-	582
Missions & Charities	-	-	-	-	-	-
United Appeal	-	17,254	(11,380)	-	-	5,874
Church Organisations	30,549	15,087	(12,587)	-	(1,915)	31,134
Buildings	220,000	-	-	-	-	220,000
Investment Income	-	-	-	-	-	-
	<u>258,435</u>	<u>47,843</u>	<u>(32,921)</u>	<u>-</u>	<u>(1,915)</u>	<u>271,442</u>
Endowments						
General Investment Fund	17,764	448	-	638	-	18,850
Bequests	105,127	6,756	-	-	(36)	111,847
	<u>122,891</u>	<u>7,204</u>	<u>-</u>	<u>638</u>	<u>(36)</u>	<u>130,697</u>
TOTAL	<u>611,242</u>	<u>207,006</u>	<u>(215,505)</u>	<u>638</u>	<u>-</u>	<u>603,381</u>

The movement of funds from the Restricted Fund to the Unrestricted Fund reflects transfers between church organisations and the general fund, largely contributions towards heat & light costs of the hall.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2024

15. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation, received remuneration of £45,997 and expenses of £3,006 for acting in that capacity. Pension contributions of £11,039 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration during the year in connection with their duties.

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

£88,699	for congregational assessments
£11,340	towards the United appeal
£903	toward Presbyterian Children's Society
£1,612	towards Moderators Appeal incorporating the World Development Appeal

There were no other related party transactions.

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Accounts



Worship God · Build His Kingdom · Share His Love

First Larne Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report
For the year ended 31 December 2023

Registered with the Charity Commission for Northern Ireland NIC 104895

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

RECEIPTS AND PAYMENTS STATEMENT
For the year ended 31 December 2023

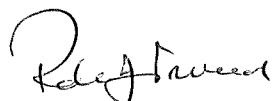
	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
Receipts:						
Donations and legacies	2	143,982	33,569	-	177,551	186,686
Charitable activities	3	782	14,792	-	15,574	19,033
Other trading activities	4	11,412	-	-	11,412	12,528
Investments	5	921	22	877	1,820	627
Other	6	3,550	-	-	3,550	-
Total		160,647	48,383	877	209,907	218,874
Payments:						
Raising funds	7	440	-	-	440	1,100
Charitable activities	8	187,097	50,006	-	237,103	192,207
Other Expenses	9	-	-	-	-	-
Total		187,537	50,006	-	237,543	193,307
Net gains/(losses) on investments		-	-	1,154	1,154	(497)
Net Receipts/ (Payments)		-26,890	-1,623	2,031	-26,482	25,070
Transfers between funds		1,741	-1,705	-36	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		-25,149	-3,328	1,995	-26,482	25,070
Reconciliation of funds:						
Total funds brought forward		255,065	261,763	120,896	637,724	612,654
Total funds carried forward		229,916	258,435	122,891	611,242	637,724

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
Fund Reconciliation:						
Bank and Cash at start of year		255,065	261,763	120,896	637,724	612,654
Net movement in funds		-25,149	-3,328	1,995	-26,482	25,070
Bank and Cash at end of year		<u>229,916</u>	<u>258,435</u>	<u>122,891</u>	<u>611,242</u>	<u>637,724</u>
Other Assets						
Fixed Assets	12				220,000	220,000
Investments	13				17,764	16,419
		<u> </u>	<u> </u>	<u> </u>	<u>237,764</u>	<u>236,419</u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Approved by the Kirk Session at a meeting on 9th May 2024 and signed on its behalf by



Mr. R. Tweed
 Clerk of Session

Date: *9th May 2024*

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2023

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Recorded giving:					
Loose collections	-	403	-	403	1,062
Donations and gifts	126,606	29,076	-	155,682	159,148
Gift Aid & charitable giving	17,376	4,090	-	21,466	26,476
Legacies and bequest	-	-	-	-	-
	<u>143,982</u>	<u>33,569</u>	<u>-</u>	<u>177,551</u>	<u>186,686</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Income from charitable activities	782	14,792	-	15,574	19,033
Christian Literature	-	-	-	-	-
	<u>782</u>	<u>14,792</u>	<u>-</u>	<u>15,574</u>	<u>19,033</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Donations for use of premises	3,650	-	-	3,650	5,435
Isle Court rent	4,206	-	-	4,206	4,308
Solar Panel Income	3,556	-	-	3,556	2,785
	<u>11,412</u>	<u>-</u>	<u>-</u>	<u>11,412</u>	<u>12,528</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Deposit interest	921	22	-	943	209
General investment fund dividend	-	-	345	345	343
DFC Charities	-	-	36	36	37
Bequest account interest	-	-	496	496	38
	<u>921</u>	<u>22</u>	<u>877</u>	<u>1,820</u>	<u>627</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Grants	2,950	-	-	2,950	-
Sundry	600	-	-	600	-
	<u>3,550</u>	<u>-</u>	<u>-</u>	<u>3,550</u>	<u>-</u>
	<u><u>3,550</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3,550</u></u>	<u><u>-</u></u>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
FWO Envelopes	440	-	-	440	1,100
	<u>440</u>	<u>-</u>	<u>-</u>	<u>440</u>	<u>1,100</u>
	<u><u>440</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>440</u></u>	<u><u>1,100</u></u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
General Assembly assessments	14,414	-	-	14,414	14,981
Presbytery fees	945	-	-	945	907
Ministerial salary & expenses	70,553	-	-	70,553	66,903
Other salaries & expenses	43,161	-	-	43,161	18,906
Congregational running expenses	9,831	11,264	-	21,095	22,047
Property running costs	47,693	20,586	-	68,279	43,083
Donations to missions and charities	-	18,156	-	18,156	24,880
Governance costs	500	-	-	500	500
	<u>187,097</u>	<u>50,006</u>	<u>-</u>	<u>237,103</u>	<u>192,207</u>

9. OTHER EXPENSES

Nil

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

10. EMPLOYEES

	Total Funds 2023	Total Funds 2022
	£	£
Wages and salaries inc NIC	45,997	48,861
Pension contributions	11,039	10,514
	<u>57,036</u>	<u>59,375</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was:

	Total 2023	Total 2022
	No	No
Average number of employees	<u>2</u>	<u>2</u>

There were no employees in receipt of employee benefits in excess of £60,000.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer’s pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2023	Total Funds 2022
Contributions	£ 11,039	£ 10,514

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2023

12. TANGIBLE FIXED ASSETS

	Buildings	Fixtures and Fittings	Total
	£	£	£
Cost or valuation			
At start of year	220,000	-	220,000
Additions	-	-	-
Disposals	-	-	-
At end of year	<u>220,000</u>	<u>-</u>	<u>220,000</u>
Depreciation			
At start of year	-	-	-
Provision for year	-	-	-
Disposals	-	-	-
At end of year	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At start of year	220,000	-	220,000
At end of year	<u>220,000</u>	<u>-</u>	<u>220,000</u>

13. INVESTMENTS

	2023	2022
	£	£
General Investment Fund	16,265	16,419
Value at start of year	<u>16,265</u>	<u>16,419</u>
Additions: dividends reinvested	345	343
Gains/(losses on revaluation)	<u>16,610</u>	<u>16,762</u>
Value at end of year	<u>1,154</u>	<u>(497)</u>
	<u>17,764</u>	<u>16,265</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2023

14. FUND BALANCES AND RECONCILIATION OF FUNDS

	<u>Balance</u>			<u>Gains/</u>		<u>Balance</u>
	<u>At end</u>	<u>Income</u>	<u>Expenditure</u>	<u>(Losses)</u>	<u>Transfer</u>	<u>At end</u>
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	102,923	159,726	-186,142	-	1,925	78,432
Capital Reserve	75,178	-	-5	-	-184	74,989
Manse Interest	27,156	319	-1,390	-	-	26,085
Millbrook School	49,808	602	-	-	-	50,410
	<u>255,065</u>	<u>160,647</u>	<u>-187,537</u>	<u>-</u>	<u>1,741</u>	<u>229,916</u>
Restricted Funds						
Building & Repair Fund	12,634	15,033	-20,586	-	-	7,081
Community Care	402	403	-	-	-	805
Missions & Charities	-	-	-	-	-	-
United Appeal	2	18,154	-18,156	-	-	-
Church Organisations	28,725	14,793	-11,264	-	-1,705	30,549
Buildings	220,000	-	-	-	-	220,000
Investment Income	-	-	-	-	-	-
	<u>261,763</u>	<u>48,383</u>	<u>-50,006</u>	<u>-</u>	<u>-1,705</u>	<u>258,435</u>
Endowments						
General Investment Fund	16,265	345	-	1,154	-	17,764
Bequests	104,631	532	-	-	-36	105,127
	<u>120,896</u>	<u>877</u>	<u>-</u>	<u>1,154</u>	<u>-36</u>	<u>122,891</u>
TOTAL	<u>637,724</u>	<u>209,907</u>	<u>-237,543</u>	<u>1,154</u>	<u>-</u>	<u>611,242</u>

The movement of funds from the Restricted Fund to the Unrestricted Fund reflects transfers between church organisations and the general fund, largely contributions towards heat & light costs of the hall.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS

31 December 2023

15. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation, received remuneration of £45,997 and expenses of £3,006 for acting in that capacity. Pension contributions of £11,039 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration during the year in connection with their duties.

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

£84,967	for congregational assessments
£13,477	towards the United appeal
£661	toward Presbyterian Children's Society
£3,910	towards Moderators Appeal incorporating the World Development Appeal

There were no other related party transactions.

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Annual report

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

The organisation First Larne Presbyterian Church, a congregation of the Presbyterian Church in Ireland, 2 Inver Road, Larne BT40 3BW is a Charity, registered with the Charity Commission for Northern Ireland with Registration Number NIC104895. The Board of Trustees of the charity is called the 'Kirk Session'. Members of the Kirk Session are known as 'Elders'. The names of the present Elders, and any past Elders who served during the year, are given below, together with the names of the charity's external advisors.

CHARITY TRUSTEES

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

Rev. Dr. C.D. McClure	Mr. W. Swann
Mr. R. Tweed	Mrs. J. Tweed
Mrs. G. Alexander	Mrs. S. Torbitt from 26 2 2023
Mrs. B. Alexander from 26 2 2023	Mr. T. Torbitt
Mr. J. Alexander	
Mrs. J. Arnold	
Mrs. J. Bryson	
Mr. A. Carmichael to 31.3.2024	
Mr. N. Carmichael	
Mr. R. Craig	
Mr. R. Garrett	
Mrs. S. Hollinger	
Mr. W. Hollinger	
Mr. B. Hunter	
Mr. D. Jenkins	
Mr. S. Lindsay	
Mrs. M. Lindsay	
Mr. G. Lorimer	
Mr. N. McAuley	
Mr. J. McClure	
Mr. K. McKinley	
Mrs. M. Magill from 26 2 2023	
Mr. W. Magill	
Mr. J. Millar	
Mrs. B. Moore	
Mr. N. Moore	
Mr. R. Moore	
Mrs. H. Murray from 26 2 2023	
Mr. N. Murray	
Mr. J. O'Neill to 12 1 2023	
Dr. S. Reid	
Mr. S. Ross	
Mr. D. Simms	
Miss K. Swann from 26 2 2023	
Mrs. L. Swann	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Dr. C.D. McClure
Clerk of Session	Mr. R. Tweed
Secretary to Congregational Committee	Mrs. J. Evans
Treasurer	Mrs S Torbitt

INDEPENDENT EXAMINER

MBS Chartered Accountants
3 High Street
LARNE
BT40 1JN

BANKERS

Ulster Bank Limited
9 Upper Cross Street
LARNE
BT40 1SZ

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation of First Larne Presbyterian Church 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 the congregation who are within its bounds. It ensures that 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 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, usually the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are usually held nine times a year.

The duty of ruling elders as members of Kirk Session is to work together with the minister in the oversight and government of the congregation, for the upbuilding of God's people in spiritual fruitfulness and holy concord, and for the extension of Christ's kingdom among all people. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office of the eldership can be either by the congregation or by the Kirk Session. Members are elected if they obtain the votes of two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Larne Presbyterian Church has been assigned to the Carrickfergus 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 of the Presbyterian Church in Ireland, ministers who have retired from active duty and one elder appointed by each of the Kirk Sessions of the congregations within the presbytery.

The General Assembly

The General Assembly of the Presbyterian Church in Ireland is the supreme court of the church, representing in one body the whole church and acting as its supreme legislative, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the month of June in each year 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

First Larne 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 Jesus Christ and, by the power of His Spirit, to enable her members to play their part in fulfilling God's mission to the world.

The mission purpose of the congregation of First Larne Presbyterian Church is to ***'Worship God, Build His Church and Share His love.'***

ACTIVITIES AND OBJECTIVES

The congregation of First Larne Presbyterian Church meets for worship every Sunday, usually in the morning at 11am and as arranged in the evening, usually at 7pm, when visitors are most welcome. Services of worship are also made available online through Facebook, YouTube and www.firstlarne.org The sacrament of the Lord's Supper, also known as Communion, is usually celebrated by the congregation in early January, on Good Friday evening, in June and in September of each year. Visitors who are communicant members of other congregations of the Presbyterian Church in Ireland and of other Christian churches are invited to partake of the Lord's Supper. The congregation has regular meetings for prayer, bible study and fellowship as well as a wide range of activities and organisations including for children, young people, and adults.

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation of First Larne Presbyterian Church, as stated above, meets for worship every Sunday usually in the morning at 11am and as arranged in the evening, usually at 7pm, at First Larne Presbyterian Church, 2 Inver Road, Larne BT40 3BW. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org Prior to the morning service at 10.15am, members usually meet for a time of prayer. Small Groups meeting during the week give an opportunity for members and friends to meet together for fellowship, bible study and prayer. As well as regular Sunday morning and evening services the congregation acknowledge God's gift of new life at Sacraments of Baptism, celebrate Marriage Services and offer Services of Thanksgiving at times of bereavement.

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are contacted, usually with a visit, on a regular basis by a member of the ministry team. Pastoral care is also provided at times of hospital admission, illness, and bereavement.

Mission and Outreach

The congregation of First Larne Presbyterian Church is involved in a variety of mission and outreach activities in the local area and beyond. This includes hosting outreach sessions of the Larne Foodbank.

The congregation supports the United Appeal for Mission of the Presbyterian Church in Ireland. This fund enables congregations to support the wider work of the Presbyterian Church in Ireland doing mission and outreach beyond what any congregation could do on its own. This United Appeal for Mission 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, assists with the running costs of Union Theological College, the church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

Presbytery

The congregation is represented at the regular meetings of the Presbytery of Carrickfergus by the Minister of the congregation and by one of the Elders. This provides an important link between the congregation and the wider structures of the Presbyterian Church in Ireland and enables representatives of the congregation to participate in the oversight of other congregations within the Carrickfergus Presbytery.

Organisations

The many groups and organisations within the congregation of First Larne Presbyterian Church continue to be effective in working out the mission purpose of the congregation by providing much needed programmes of activities for children, young people and adults.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching.

In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need including the sick, disabled, and bereaved.

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases.

Public access is made known through the use of noticeboards, printed material, press information, the congregation's website www.firstlarne.org and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm.

The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits.

The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Freewill Offering and other donations both weekly and by regular bank transfer. There were 360 contributors during the year donating a total of £126,606 to general funds (£125,388 in previous year, 2022).

Total income of the congregation during the year was £209,907 compared to £218,874 in the previous year.

Total expenditure increased from £193,307 to £237,543.

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.

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 Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six month’s normal expenditure from unrestricted funds. At the year end, unrestricted reserves were £229,916 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

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 9th May 2024 and signed on its behalf by

R Tweed

A handwritten signature in black ink, appearing to read 'R. Tweed', written in a cursive style.

Mr. R. Tweed
Clerk of Session

Date: 9th May 2024

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Annual return

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

We report on the accounts of First Larne Presbyterian Church for the year ended 31st December 2023, which are set out on pages 10 to 21.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under Section 65 (9)(b) of the Charities Act

State whether particular matters have come to our attention.

Basis of independent examiner's report

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.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
FIRST LARNE PRESBYTERIAN CHURCH
A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

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.

Signed:



Name:

MBS Chartered Accountants

Relevant Professional body:

Institute of Chartered Accountants Ireland

Address:

3 High Street
LARNE
BT40 1JN

Date:

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Accounts



Worship God · Build His Kingdom · Share His Love

First Larne Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report
For the year ended 31 December 2022

Registered with the Charity Commission for Northern Ireland NIC 104895

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The organisation First Larne Presbyterian Church, a congregation of the Presbyterian Church in Ireland, 2 Inver Road, Larne BT40 3BW is a Charity, registered with the Charity Commission for Northern Ireland with Registration Number NIC104895. The Board of Trustees of the charity is called the 'Kirk Session'. Members of the Kirk Session are known as 'Elders'. The names of the present Elders, and any past Elders who served during the year, are given below, together with the names of the charity's external advisors.

CHARITY TRUSTEES

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

Rev. Dr. C.D. McClure	
Mr. R. Tweed	Mrs. B. Moore
Mr. M. Adams to 8 9 2022	Mr. N. Moore
Mrs. G. Alexander	Mr. R. Moore
Mrs. B. Alexander from 26 2 2023	Mrs. H. Murray from 26 2 2023
Mr. J. Alexander	Mr. N. Murray
Mrs. J. Arnold	Mr. J. O'Neill to 12 1 2023
Mrs. J. Bryson	Dr. S. Reid
Mr. A. Carmichael	Mr. S. Ross
Mr. N. Carmichael	Mr. D. Simms
	Miss K. Swann from 26 2 2023
Mr. R. Craig	Mrs. L. Swann
Mr. R. Garrett	Mr. W. Swann
Mrs. S. Hollinger	Mrs. J. Tweed
Mr. W. Hollinger	Mrs. S. Torbitt from 26 2 2023
	Mr. T. Torbitt
Mr. B. Hunter	
Mr. D. Jenkins	
Mr. S. Lindsay	
Mrs. M. Lindsay	
Mr. G. Lorimer	
Mr. N. McAuley	
Mr. J. McClure	
Mr. G. McKinley to 8 9 2022	
Mr. K. McKinley	
Mrs. M. Magill from 26 2 2023	
Mr. W. Magill	
Mr. J. Millar	

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

PRINCIPAL OFFICE BEARERS

Minister	Rev. Dr. C.D. McClure
Clerk of Session	Mr. R. Tweed
Secretary to Congregational Committee	Mr. S. Lindsay
Treasurer	Mr. E. McFerran to 5 th December 2022 Mrs S Torbitt from 6 th December 2022

INDEPENDENT EXAMINER

MBS Chartered Accountants
3 High Street
LARNE
BT40 1JN

BANKERS

Ulster Bank Limited
9 Upper Cross Street
LARNE
BT40 1SZ

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation of First Larne Presbyterian Church 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 the congregation who are within its bounds. It ensures that 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 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, usually the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are usually held nine times a year.

The duty of ruling elders as members of Kirk Session is to work together with the minister in the oversight and government of the congregation, for the upbuilding of God's people in spiritual fruitfulness and holy concord, and for the extension of Christ's kingdom among all people. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

of the eldership can be either by the congregation or by the Kirk Session. Members are elected if they obtain the votes of two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Larne Presbyterian Church has been assigned to the Carrickfergus 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 of the Presbyterian Church in Ireland, ministers who have retired from active duty and one elder appointed by each of the Kirk Sessions of the congregations within the presbytery.

The General Assembly

The General Assembly of the Presbyterian Church in Ireland is the supreme court of the church, representing in one body the whole church and acting as its supreme legislative, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the month of June in each year 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

First Larne 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 Jesus Christ and, by the power of His Spirit, to enable her members to play their part in fulfilling God's mission to the world.

The mission purpose of the congregation of First Larne Presbyterian Church is to ***'Worship God, Build His Church and Share His love.'***

ACTIVITIES AND OBJECTIVES

The congregation of First Larne Presbyterian Church meets for worship every Sunday, usually in the morning at 11am and as arranged in the evening, usually at 7pm, when visitors are most welcome. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org The sacrament of the Lord's Supper, also known as Communion, is usually celebrated by the congregation in early January, on Good Friday evening, in June and in September of each year. Visitors who are communicant members of other congregations of the Presbyterian Church in Ireland and of other Christian churches are invited to partake of the Lord's Supper. The congregation has regular meetings for prayer, bible study and fellowship as well as a wide range of activities and organisations including for children, young people, and adults.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation of First Larne Presbyterian Church, as stated above, meets for worship every Sunday usually in the morning at 11am and as arranged in the evening, usually at 7pm, at First Larne Presbyterian Church, 2 Inver Road, Larne BT40 3BW. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org On Wednesday evenings at 7pm and prior to the morning service at 10.15am, members usually meet for a time of prayer. Small Groups meeting during the week give an opportunity for members and friends to meet together for fellowship, bible study and prayer. As well as regular Sunday morning and evening services the congregation acknowledge God's gift of new life at Sacraments of Baptism, celebrate Marriage Services and offer Services of Thanksgiving at times of bereavement.

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are contacted usually with a visit on a regular basis by a member of the ministry team. Pastoral care is also provided at times of hospital admission, illness, and bereavement.

Mission and Outreach

The congregation of First Larne Presbyterian Church is involved in a variety of mission and outreach activities in the local area and beyond.

The congregation supports the United Appeal for Mission of the Presbyterian Church in Ireland. This fund enables congregations to support the wider work of the Presbyterian Church in Ireland doing mission and outreach beyond what any congregation could do on its own. This United Appeal for Mission 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, assists with the running costs of Union Theological College, the church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

Presbytery

The congregation is represented at the regular meetings of the Presbytery of Carrickfergus by the Minister of the congregation and by one of the Elders. This provides an important link between the congregation and the wider structures of the Presbyterian Church in Ireland and enables representatives of the congregation to participate in the oversight of other congregations within the Carrickfergus Presbytery.

Organisations

The many groups and organisations within the congregation of First Larne Presbyterian Church continue to be effective in working out the mission purpose of the congregation by providing much needed programmes of activities for children, young people and adults.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching.

In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need including the sick, disabled, and bereaved.

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases.

Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm.

The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits.

The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Freewill Offering both weekly and by regular bank transfer. There were 370 contributors during the year donating a total of £125,388 (£125,408 in previous year, 2021).

Total income of the congregation during the year was £218,874 compared to £ 209,785 in the previous year.

Total expenditure increased from £ 154,100 to £193,307.

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.

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.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six month's normal expenditure from unrestricted funds. At the year end, unrestricted reserves were £255,065 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

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 8 June 2023 and signed on its behalf by



Mr. R. Tweed
Clerk of Session

Date: 8. 6-2023

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

We report on the accounts of First Larne Presbyterian Church for the year ended 31st December 2022, which are set out on pages 10 to 21.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under Section 65 (9)(b) of the Charities Act

State whether particular matters have come to our attention.

Basis of independent examiner's report

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.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

**QUALIFIED INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
FIRST LARNE PRESBYTERIAN CHURCH
A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

Independent examiner's statement

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.

Signed: 

Name: MBS Chartered Accountants

Relevant Professional body: Institute of Chartered Accountants Ireland

Address: 3 High Street
LARNE
BT40 1JN

Date: 9-6-2023

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

RECEIPTS AND PAYMENTS STATEMENT
For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Receipts:						
Donations and legacies	2	146,363	40,323	-	186,686	186,284
Charitable activities	3	2,325	16,708	-	19,033	3,553
Other trading activities	4	12,528	-	-	12,528	6,677
Investments	5	204	5	418	627	412
Other	6	-	-	-	-	12,859
Total		161,420	57,036	418	218,874	209,785
Payments:						
Raising funds	7	1,100	-	-	1,100	990
Charitable activities	8	128,132	64,075	-	192,207	153,110
Other Expenses	9	-	-	-	-	-
Total		129,232	64,075	-	193,307	154,100
Net gains/(losses) on investments		-	-	(497)	(497)	515
Net Receipts/ (Payments)		32,188	(7,039)	(79)	25,070	56,200
Transfers between funds		37	-	(37)	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		32,225	(7,039)	(116)	25,070	56,200
Reconciliation of funds:						
Total funds brought forward		222,840	268,802	121,012	612,654	556,454
Total funds carried forward		255,065	261,763	120,896	637,724	612,654

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

STATEMENT OF ASSETS AND LIABILITIES
As at 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fund Reconciliation:						
Bank and Cash at start of year		222,840	268,802	121,012	612,654	556,454
Net movement in funds		32,225	(7,039)	(116)	25,070	56,200
Bank and Cash at end of year		<u>255,065</u>	<u>261,763</u>	<u>120,896</u>	<u>637,724</u>	<u>612,654</u>
Other Assets						
Fixed Assets	12				220,000	220,000
Investments	13				16,265	16,419
		<u> </u>	<u> </u>	<u> </u>	<u>236,265</u>	<u>236,419</u>

Approved by the Kirk Session at a meeting on 8 June 2023 and signed on its behalf by



Mr. R. Tweed
Clerk of Session

Date: 8. 06. 2023

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

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

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Recorded giving:					
Loose collections	603	459	-	1,062	103
Donations and gifts	124,785	34,363	-	159,148	158,135
Gift Aid & charitable giving	20,975	5,501	-	26,476	22,522
Legacies and bequest	-	-	-	-	5,524
	<u>146,363</u>	<u>40,323</u>	<u>-</u>	<u>186,686</u>	<u>186,284</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Income from charitable activities	2,325	16,708	-	19,033	3,553
Christian Literature	-	-	-	-	-
	<u>2,325</u>	<u>16,708</u>	<u>-</u>	<u>19,033</u>	<u>3,553</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Donations for use of premises	5,435	-	-	5,435	757
Isle Court rent	4,308	-	-	4,308	3,490
Solar Panel Income	2,785	-	-	2,785	2,430
	<u>12,528</u>	<u>-</u>	<u>-</u>	<u>12,528</u>	<u>6,677</u>

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Deposit interest	204	5	-	209	8
General investment fund dividend	-	-	343	343	331
DFC Charities	-	-	37	37	37
Bequest account interest	-	-	38	38	36
	<u>204</u>	<u>5</u>	<u>418</u>	<u>627</u>	<u>412</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Grants	-	-	-	-	12,859
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	12,859
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
FWO Envelopes	1,100	-	-	1,100	990
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,100	-	-	1,100	990
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
General Assembly assessments	14,981	-	-	14,981	14,741
Presbytery fees	907	-	-	907	891
Ministerial salary & expenses	66,903	-	-	66,903	66,600
Other salaries & expenses	18,906	-	-	18,906	20,738
Congregational running expenses	7,916	14,131	-	22,047	7,831
Property running costs	18,020	25,064	-	43,083	20,596
Donations to missions and charities	-	24,880	-	24,880	21,233
Governance costs	500	-	-	500	480
	128,132	64,075	-	192,207	153,110
	128,132	64,075	-	192,207	153,110

9. OTHER EXPENSES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Other	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

10. EMPLOYEES

	Total Funds 2022	Total Funds 2021
	£	£
Wages and salaries inc NIC	48,861	60,517
Pension contributions	10,514	10,560
	<u>59,375</u>	<u>71,077</u>

Number of Employees

The average number of employees, including the minister of the congregation, during the year was:

	Total 2022	Total 2021
	No	No
Average number of employees	<u>2</u>	<u>3</u>

There were no employees in receipt of employee benefits in excess of £60,000.

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

11. PENSION COSTS

The minister of the congregation is a member of the Presbyterian Church in Ireland Pension Scheme (2009). This is a scheme operated by the Presbyterian Church in Ireland, a separate registered charity. The congregation pays an assessment to the Presbyterian Church in Ireland equivalent to the employer's pension contribution for the Scheme and based on the stipend paid to the minister. The Presbyterian Church in Ireland Pension Scheme (2009) is a funded Scheme of the defined benefit type, providing defined benefits based on career average revalued salary. The Scheme has assets held in a separately administered fund managed by a board of trustees. The Presbyterian Church and the Scheme Trustees have agreed a funding plan to ensure the Scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 25 November 2015 whereby the Presbyterian Church agreed to pay from 31 December 2015 contributions of 24% of pensionable salaries to cover the accrual of benefits for future service, expenses, the cost of insuring death in service benefits and funding the scheme deficit.

The contributions made by the congregation during the year were

	Total Funds 2022	Total Funds 2021
Contributions	£ 10,514	£ 10,282

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

12. TANGIBLE FIXED ASSETS

	Buildings	Fixtures and Fittings	Total
	£	£	£
Cost or valuation			
At start of year	220,000	-	220,000
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At end of year	220,000	-	220,000
	<hr/>	<hr/>	<hr/>
Depreciation			
At start of year	-	-	-
Provision for year	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At end of year	-	-	-
	<hr/>	<hr/>	<hr/>
Net Book Value			
At start of year	220,000	-	220,000
	<hr/>	<hr/>	<hr/>
At end of year	220,000	-	220,000
	<hr/>	<hr/>	<hr/>

13. INVESTMENTS

	2022	2021
	£	£
General Investment Fund	16,419	15,730
	<hr/>	<hr/>
Value at start of year	16,419	15,215
Additions: dividends reinvested	343	689
	<hr/>	<hr/>
	16,762	15,904
Gains/(losses on revaluation)	(497)	515
	<hr/>	<hr/>
Value at end of year	16,265	16,419
	<hr/>	<hr/>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

14. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Current accounts	253,020	227,868
Deposit accounts	148,439	148,367
	<u>401,459</u>	<u>376,235</u>

15. FUND BALANCES AND RECONCILIATION OF FUNDS

	<u>Balance</u>			<u>Gains/</u>		<u>Balance</u>
	<u>at start</u>	<u>Income</u>	<u>Expenditure</u>	<u>(Losses)</u>	<u>Transfer</u>	<u>At end</u>
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	70,700	161,254	129,068	-	37	102,923
Capital Reserve	75,208	-	30	-	-	75,178
Manse Interest	27,232	59	135	-	-	27,156
Millbrook School	49,700	108	-	-	-	49,808
	<u>222,840</u>	<u>161,421</u>	<u>129,233</u>	<u>-</u>	<u>37</u>	<u>255,065</u>
Restricted Funds						
Building & Repair Fund	22,711	14,987	25,064	-	-	12,634
Community Care	113	459	170	-	-	402
Missions & Charities	-	6,692	6,692	-	-	-
United Appeal	-	18,190	18,188	-	-	2
Church Organisations	25,978	16,708	13,961	-	-	28,725
Buildings	220,000	-	-	-	-	220,000
Investment Income	-	-	-	-	-	-
	<u>268,802</u>	<u>57,036</u>	<u>64,075</u>	<u>-</u>	<u>-</u>	<u>261,763</u>
Endowments						
General Investment Fund	16,419	343	-	(497)	-	16,265
Bequests	104,593	75	-	-	(37)	104,631
	<u>121,012</u>	<u>418</u>	<u>-</u>	<u>(497)</u>	<u>-</u>	<u>120,896</u>
TOTAL	<u>612,654</u>	<u>218,875</u>	<u>193,308</u>	<u>(497)</u>	<u>-</u>	<u>637,724</u>

FIRST LARNE PRESBYTERIAN CHURCH
A Congregation of The Presbyterian Church in Ireland

NOTES TO THE ACCOUNTS
31 December 2022

16. RELATED PARTY TRANSACTION

One of the Trustees, the minister of the congregation, received remuneration of £43,806 and expenses of £6,601 for acting in that capacity. Pension contributions of £10,514 were paid by the congregation in respect of the minister to the Presbyterian Church in Ireland Pension Scheme (2009). None of the other trustees received any remuneration during the year in connection with their duties.

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

£81,884	for congregational assessments
£18,188	towards the United appeal
£945	toward Presbyterian Children's Society
£5,747	towards Moderators Appeal incorporating the World Development Appeal

There were no other related party transactions.

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Annual report



Worship God · Build His Kingdom · Share His Love

First Larne Presbyterian Church
a congregation of the Presbyterian Church in Ireland

Trustees Annual Report
For the year ended 31 December 2022

Registered with the Charity Commission for Northern Ireland NIC 104895

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The organisation First Larne Presbyterian Church, a congregation of the Presbyterian Church in Ireland, 2 Inver Road, Larne BT40 3BW is a Charity, registered with the Charity Commission for Northern Ireland with Registration Number NIC104895. The Board of Trustees of the charity is called the 'Kirk Session'. Members of the Kirk Session are known as 'Elders'. The names of the present Elders, and any past Elders who served during the year, are given below, together with the names of the charity's external advisors.

CHARITY TRUSTEES

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

Rev. Dr. C.D. McClure

Mr. R. Tweed

Mr. M. Adams to 8 9 2022

Mrs. G. Alexander

Mrs. B. Alexander from 26 2 2023

Mr. J. Alexander

Mrs. J. Arnold

Mrs. J. Bryson

Mr. A. Carmichael

Mr. N. Carmichael

Mr. R. Craig

Mr. R. Garrett

Mrs. S. Hollinger

Mr. W. Hollinger

Mr. B. Hunter

Mr. D. Jenkins

Mr. S. Lindsay

Mrs. M. Lindsay

Mr. G. Lorimer

Mr. N. McAuley

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

Mr. J. McClure

Mr. G. McKinley to 8 9 2022

Mr. K. McKinley

Mrs. M. Magill from 26 2 2023

Mr. W. Magill

Mr. J. Millar

Mrs. B. Moore

Mr. N. Moore

Mr. R. Moore

Mrs. H. Murray from 26 2 2023

Mr. N. Murray

Mr. J. O'Neill to 12 1 2023

Dr. S. Reid

Mr. S. Ross

Mr. D. Simms

Miss K. Swann from 26 2 2023

Mrs. L. Swann

Mr. W. Swann

Mrs. J. Tweed

Mrs. S. Torbitt from 26 2 2023

Mr. T. Torbitt

PRINCIPAL OFFICE BEARERS

Minister

Rev. Dr. C.D. McClure

Clerk of Session

Mr. R. Tweed

Secretary to Congregational Committee

Mr. S. Lindsay

Treasurer

Mr. E. McFerran to 5th
December 2022

Mrs S Torbitt from 6th
December 2022

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

INDEPENDENT EXAMINER

MBS Chartered Accountants
3 High Street
LARNE
BT40 1JN

BANKERS

Ulster Bank Limited
9 Upper Cross Street
LARNE
BT40 1SZ

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation of First Larne Presbyterian Church 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 the congregation who are within its bounds. It ensures that 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 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, usually the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are usually held nine times a year.

The duty of ruling elders as members of Kirk Session is to work together with the minister in the oversight and government of the congregation, for the upbuilding of God's people in spiritual fruitfulness and holy concord, and for the extension of Christ's kingdom among all people. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office of the eldership can be either by the congregation or by the Kirk Session. Members are elected if they obtain the votes of two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Larne Presbyterian Church has been assigned to the Carrickfergus 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 of the Presbyterian Church in

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

Ireland, ministers who have retired from active duty and one elder appointed by each of the Kirk Sessions of the congregations within the presbytery.

The General Assembly

The General Assembly of the Presbyterian Church in Ireland is the supreme court of the church, representing in one body the whole church and acting as its supreme legislative, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the month of June in each year 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

First Larne 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 Jesus Christ and, by the power of His Spirit, to enable her members to play their part in fulfilling God's mission to the world.

The mission purpose of the congregation of First Larne Presbyterian Church is to '***Worship God, Build His Church and Share His love.***'

ACTIVITIES AND OBJECTIVES

The congregation of First Larne Presbyterian Church meets for worship every Sunday, usually in the morning at 11am and as arranged in the evening, usually at 7pm, when visitors are most welcome. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org The sacrament of the Lord's Supper, also known as Communion, is usually celebrated by the congregation in early January, on Good Friday evening, in June and in September of each year. Visitors who are communicant members of other congregations of the Presbyterian Church in Ireland and of other Christian churches are invited to partake of the Lord's Supper. The congregation has regular meetings for prayer, bible study and fellowship as well as a wide range of activities and organisations including for children, young people, and adults.

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation of First Larne Presbyterian Church, as stated above, meets for worship every Sunday usually in the morning at 11am and as arranged in the evening, usually at 7pm, at First Larne Presbyterian Church, 2 Inver Road, Larne BT40 3BW. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org On Wednesday evenings at 7pm and prior to the morning service at 10.15am, members usually meet for a time of prayer. Small Groups meeting during the week give an opportunity for members and friends to meet together for fellowship, bible study and prayer. As well as regular Sunday morning and evening services the congregation acknowledge God's gift of new life at Sacraments of Baptism, celebrate Marriage Services and offer Services of Thanksgiving at times of bereavement.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are contacted usually with a visit on a regular basis by a member of the ministry team. Pastoral care is also provided at times of hospital admission, illness, and bereavement.

Mission and Outreach

The congregation of First Larne Presbyterian Church is involved in a variety of mission and outreach activities in the local area and beyond.

The congregation supports the United Appeal for Mission of the Presbyterian Church in Ireland. This fund enables congregations to support the wider work of the Presbyterian Church in Ireland doing mission and outreach beyond what any congregation could do on its own. This United Appeal for Mission 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, assists with the running costs of Union Theological College, the church's training college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership, and pastoral care.

Presbytery

The congregation is represented at the regular meetings of the Presbytery of Carrickfergus by the Minister of the congregation and by one of the Elders. This provides an important link between the congregation and the wider structures of the Presbyterian Church in Ireland and enables representatives of the congregation to participate in the oversight of other congregations within the Carrickfergus Presbytery.

Organisations

The many groups and organisations within the congregation of First Larne Presbyterian Church continue to be effective in working out the mission purpose of the congregation by providing much needed programmes of activities for children, young people and adults.

Volunteers

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

PUBLIC BENEFIT STATEMENT

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

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching.

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need including the sick, disabled, and bereaved.

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases.

Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm.

The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits.

The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Freewill Offering both weekly and by regular bank transfer. There were 370 contributors during the year donating a total of £125,388 (£125,408 in previous year, 2021).

Total income of the congregation during the year was £218,874 compared to £209,785 in the previous year.

Total expenditure increased from £154,100 to £193,307.

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:

**FIRST LARNE PRESBYTERIAN CHURCH
TRUSTEE'S ANNUAL REPORT
For the year ended 31 December 2022**

- 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.

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 Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six month's normal expenditure from unrestricted funds. At the year end, unrestricted reserves were £255,065 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

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 8th June 2023 and signed on its behalf by

R Tweed

Mr. R. Tweed
Clerk of Session

Date: 8th June 2023

First Larne Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104895

Annual return

QUALIFIED INDEPENDENT EXAMINERS REPORT •to
THE TRUSTEES OF FIRST LARNE PRESBYTERIAN CHURCH
CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

We report on the accounts of First Larne Presbyterian Church for the year ended 31st December 2022, which are set out on pages 10 to 21.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

Examine the accounts under section 65 of the Charities Act

Follow the procedures laid down in the general Directions given by the Commission under Section 65 (9)(b) of the Charities Act

State whether particular matters have come to our attention.

Basis of independent examiner's report

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.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

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

Independent examiner's statement

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.

Signature: 

Name: MBS Chartered Accountants

Relevant Professional body: Institute of Chartered Accountants Ireland

Address: 3 High Street
LARNE
BT40 1JN

Date: 9 - 6 - 2023