

1st Comber Presbyterian Church
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Description and Purpose

First Comber 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 honor God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The Congregations mission purposes is to bring people to Jesus, to encourage them to grow in Christ-like maturity, and to enable them to fulfil their God-given purpose in life, the church, and the wider world.

In order to achieve this, we:

Worship God our Creator

Worship is our first responsibility to God. It is much broader than simply attending church on a Sunday. Worship is a lifestyle of enjoying God, loving him and giving ourselves to be used for His purpose.

Teach and nurture people to become more like Jesus

Once we are born into God's family, He wants us to grow into spiritual maturity and committed membership of the church. Two essentials in developing our relationship with Jesus are reading God's Word and praying regularly. We can only become more Christ-like through the power of the holy spirit helping us.

Love, serve and encourage others

God expects us to support and serve one another in love, sharing one another's burdens. At First Comber we are not about pretending that "we have it all together." We aim to provide a spiritual home that is welcoming, accepting and caring.

Go out to others in need

God expects each of us to share the Good News of His love to those who are lost and separated from God. We aim to do this through our individual circle of influence, in partnership with others in the wider community, and through overseas projects.

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OBJECTIVES AND ACTIVITIES

Public benefit

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.

Volunteers

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

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

Activities and Objectives

The congregation meets for worship every Sunday and visitors are welcome to join. Sacrament of the Lord's Supper is observed on four occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation has a wide range of organisations which use the facilities of First Comber Presbyterian Church including:

- Sunday School
- Life Groups
- First Steps
- Bowling Club - Junior & Adult
- Girls' Brigade
- Boys' Brigade
- Presbyterian Women (PW)
- Drum School
- KFC (Kids at First Comber)
- Young Life Club
- Men's Fellowship
- JOY
- Patchwork
- Prayer Groups
- Ladies Book Club
- Power Supply
- Young Life Campaigners

Achievement and Performance Worship and prayer

As well as our regular services during the year we acknowledged God's gift of new life at 5 Sacraments of Baptism and gave thanks for faithful services and sought to comfort those who had been bereaved during the year. We welcomed 6 new Communicants by Confession of Faith and 4 new Communicants by Transfer Certificate. At 31 December 2024 there were 226 communicant members, of which 235 were full voting members, and 350 families connected with the congregation.

Mission and outreach

At a local level the congregation works alongside the other denominations in the town and prayerfully supports the local Youth For Christ drop-in Centre called "The Net".

The congregation supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on denominational basis beyond what the congregation could do on its own.

The United appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the area of worship, discipleship, global mission, outreach, leadership and pastoral care.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister Rev. Grant Connor and one of the elders Mrs Sandra Edgar. This provides an important link between the congregations and the wider structures of the Church.

General Assembly

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

Property

The property belonging to First Comber Presbyterian Church is in good order and state of repair.

FINANCIAL REVIEW

Reserves policy

Unrestricted funds are not all freely available, should the charity need immediate access to reserves. In order to ensure that the organisation has access to funds it is necessary to adjust unrestricted reserves as recommended by SORP 2015 by excluding Fixed Assets as it would be unlikely that the organisation would be able to liquidate the fixed assets in a timely manner. The Charity recognises that by excluding Fixed Assets it has a negative unrestricted reserves balance. This is, however an improving figure. The Charity's targeted policy is to maintain 6 months unrestricted expenditure as a free reserve and it will continue to work to achieve this position of liquidity.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Kirk Session

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

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

Stated meetings of the Kirk session are held at least four times each year or as appropriate.

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

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Comber Presbyterian Church has been assigned to the Down Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of each congregation.

The General Assembly

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

Risk management

The Trustees regularly review risk, and the 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 order of the board of trustees on 7/4/25 and signed on its behalf by:



Mrs Laura McAleese - Trustee