

## **GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

### **TRUSTEES' ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for Glastry Congregation of the Presbyterian Church in Ireland for the year ended 31 December 2024.

The trustees have adopted the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the Annual Report and Financial Statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards. 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 issued in October 2019, the Financial Reporting Standard the UK and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Accounting Practice.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Glastry Congregation of the Presbyterian Church in Ireland  
40 Manse Road  
Newtownards  
BT22 1DG

Registered Charity in Northern Ireland (NIC105227)

### **CHARITY TRUSTEES**

The Charity Trustees who served during the year were:

Mr. James Warnock	Mr. James McClements Snr
Mr. James Woods	Mr. David McKee
Mr. Colin Nixon	Mr. Paul Warnock
Mr. William McClements	Mr. James McClements
Mr. William Taylor	Mr. Barry Woods

### **PRINCIPAL OFFICE BEARERS**

Minister	Rev. P Bradley
Clerk of Session	Mr. James McClements
Treasurer	Mr. David McKee

**GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

**TRUSTEES' ANNUAL REPORT *(continued)***

**REFERENCE AND ADMINISTRATIVE DETAILS *(continued)***

**INDEPENDENT EXAMINER**

Mr. Nigel Moore  
GMcG Chartered Accountants  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

**BANKERS**

Ulster Bank  
22 Frances Street  
Newtownards  
BT23 7DP

**SOLICITORS**

Russell & Co  
11 Lower Mary Street  
Newtownards  
BT23 4JJ

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community.

The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the 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 twice a year.

## **GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

### **TRUSTEES' ANNUAL REPORT *(continued)***

#### **STRUCTURE AND MANAGEMENT *(continued)***

##### **Recruitment and Appointment of the Kirk Session**

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. Glastry Congregation of the Presbyterian Church has been assigned to the Ards Presbytery of the Presbyterian Church in Ireland.

The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

##### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved.

The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

#### **DESCRIPTION AND PURPOSE**

The charitable purpose of the congregation is the advancement of religion.

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

The congregations mission purposes are to "Serve God with Gladness"

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

## **GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

### **TRUSTEES' ANNUAL REPORT *(continued)***

#### **DESCRIPTION AND PURPOSE *(continued)***

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

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

#### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper.

The congregation holds regular bible study meetings and has a wide range of organisations including:

- Sunday School
- Bible Class
- Youth Fellowship
- Boys Brigade
- Presbyterian Women

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Worship and prayer**

The congregation normally meets for worship each Sunday at 11.30am. During the week the Bible Study provides an opportunity for members to meet for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we acknowledged God's gift of new life at the Sacraments of Baptism, we conducted marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

## **GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

### **TRUSTEES' ANNUAL REPORT (*continued*)**

#### **ACHIEVEMENTS AND PERFORMANCE (*continued*)**

##### **Worship and prayer (*continued*)**

At 31 December 2024 there were 89 communicant members and 119 families connected with the congregation. The average weekly attendance at morning worship is 110.

##### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

##### **Mission and outreach**

At a local level the congregation reaches out through Boy's Brigade and Youth Club and making the premises available for community groups. It also participates in inter-denominational services during the year.

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 a 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, 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 also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

##### **Presbytery**

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

##### **General Assembly**

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

##### **Property**

There was major expenditure during 2024. We have started a new manse building project and have spent £98,498 during 2024. It is expected to be finished by November 2025.

## **GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

### **TRUSTEES' ANNUAL REPORT (*continued*)**

#### **ACHIEVEMENTS AND PERFORMANCE (*continued*)**

##### **Organisations**

Sunday School meets during the church service. There are 35 members on the roll. As well as teaching based on the Bible they attend major events organised by the denomination.

Bible Class meets during the church service with 10 members on the roll.

Youth Fellowship meets once a month with membership broadly overlapping with Bible Class. The members attend special events in the area and enjoy social outings with the leaders.

The Boys Brigade, (Anchor Boys, Junior Section and Company Section) meet separately on Monday and Wednesday nights with a total of around 60 boys attending. As well as teaching from the bible, the boys play games and attend competitions at a regional level and have outings throughout the year.

Around 20 attend Presbyterian Women who meet monthly. The programme includes Bible Study, craft evenings and talks from visiting speakers.

##### **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.

#### **FINANCIAL REVIEW**

At the beginning of the year, Kircubbin Congregation of the Presbyterian Church in Ireland merged with the charity. It transferred its funds to the charity totalling £172,506, of which £36,374 is still owing to the charity at the balance sheet date.

The congregation's main source of income is members' contributions through the Weekly Freewill Offering and interest received from the Glastry Presbyterian Church Trust Fund. There were 190 contributors during the year (150 in the previous year, 2023) donating a total of £47,889 (£48,268 in the previous year, 2023).

Total Income of the congregation during the year was £151,958 compared to £159,603 in the previous year. Total expenditure decreased from £120,749 to £95,257.

After transfers between funds there was a surplus of £2,642 (2023: deficit of £25,898) on restricted funds and a surplus of £63,172 (2023: £70,525) on unrestricted funds in the year.

## **GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

### **TRUSTEES' ANNUAL REPORT (*continued*)**

#### **FINANCIAL REVIEW (*continued*)**

##### **Reserves policy**

Reserves are held in order to maintain the operation of Glastry Congregation of the Presbyterian Church in Ireland and to provide some surety against financial events, such as a reduction in income or unplanned expenditure being required.

At 31 December 2024, the balance of the funds are restricted funds £151,529 (2023: £148,887) and unrestricted funds £445,461 (2023: £382,289). The trustees are satisfied that the level of reserves is sufficient to continue the current activities of the charity in the event of a significant shortfall in income levels. The trustees will continue to review the reserves policy to ensure that the policy reflects the needs of the charity in a changing environment.

The amount of free reserves at 31 December 2024 is £37,823 (2023: £81,305), after excluding restricted funds of £151,529 (2023: £148,887) and unrestricted fixed assets of £407,638 (2023: £300,984).

##### **Going Concern**

The trustees have reviewed the financial position of Glastry Congregation of the Presbyterian Church in Ireland and the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the congregation can continue its activities for the foreseeable future and that the financial statements to 31 December 2024 can be signed as a going concern.

##### **Future Developments**

At present, the Trustees do not anticipate any significant future developments beyond the charity's regular charitable 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).



## **GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**YEAR ENDED 31 DECEMBER 2024**

### **TRUSTEES' ANNUAL REPORT *(continued)***

#### **PUBLIC BENEFIT STATEMENT *(continued)***

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 Commission's Public benefit requirement statutory guidance.

#### **STATEMENT OF TRUSTEE RESPONSIBILITIES**

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.



**GLASTRY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND****YEAR ENDED 31 DECEMBER 2024****TRUSTEES' ANNUAL REPORT *(continued)*****STATEMENT OF TRUSTEE RESPONSIBILITIES *(continued)***

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Disclosure of information to independent examiner**

So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant information for the independent examination of which the charity's independent examiner are unaware; and
- they have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the charity's independent examiner are aware of that information.

**Independent examiner**

GMcG Belfast will continue in office as independent examiner for the ensuing year.

Approved by the Kirk Session at a meeting on 29 October 2025 and signed on its behalf by:

David McKee *David McKee*  
Trustee

Date: 29th October, 2025

James McClements *Wm J McClements*  
Trustee

Date: 29 October 2025

40 Manse Road  
Newtownards  
BT22 1DG