

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105317

Details

Status Received

Registered 2016-08-05

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

Contact

Address 42 Rossburn Manor
Kells
Ballymena
County Antrim
BT42 3rb
BT42 3RB

Phone 07850708674

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
2024-12-31	£24,756	£23,742	£0	1

Trustees

Name	Role	Appointed
Mr Geoff Wylie		
Mr Ivan Davison		
Rev John Brogan		
Robert Reid		

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105317

Accounts

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2024


	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
Donations and legacies	2	19,034	4,239	-	23,273	42,705
Charitable activities	3	-	-	-	-	-
Other trading activities	4	-	-	-	-	-
Investment Income	5	17	5	-	21	17
Other	6	1,123	339	-	1,461	1,775
		<u>20,173</u>	<u>4,582</u>	<u>-</u>	<u>24,756</u>	<u>44,496</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts		<u>20,173</u>	<u>4,582</u>	<u>-</u>	<u>24,756</u>	<u>44,496</u>
Payments						
Raising funds	7	153	-	-	153	153
Charitable activities	8	21,411	2,177	-	23,588	31,306
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>21,564</u>	<u>2,177</u>	<u>-</u>	<u>23,742</u>	<u>31,459</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments		<u>21,564</u>	<u>2,177</u>	<u>-</u>	<u>23,742</u>	<u>31,459</u>
Net receipts / (payments)		(1,391)	2,405	-	1,014	13,037
Transfer between funds		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,391)	2,405	-	1,014	13,037
Funds brought forward		50,112	45,397	-	95,509	82,471
		<u>50,112</u>	<u>45,397</u>	<u>-</u>	<u>95,509</u>	<u>82,471</u>
Funds carried forward	12	48,721	47,802	-	96,523	95,509
		<u>48,721</u>	<u>47,802</u>	<u>-</u>	<u>96,523</u>	<u>95,509</u>

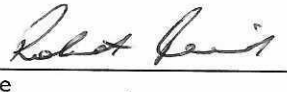
GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
<u>Funds reconciliation</u>					
Bank and Cash at start of year	50,112	45,397	-	95,509	82,471
Net movement in funds	(1,391)	2,405	-	1,014	13,037
Bank and Cash at end of year	48,721	47,802	-	96,523	95,509
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts				-	-
Bank Current Accounts				96,523	95,509
Cash in Hand				-	-
				96,523	95,509
<u>Other Assets</u>					
Fixed Assets - Note 10				-	-
Investments - Note 11				-	-
Gift Aid receivable on donations				5,008	3,661
				5,008	3,661
<u>Liabilities</u>					
Loans				-	-
				-	-

Approved by the Kirk Session at a meeting on 20/8/25

and signed on its behalf by:


 Trustee
 Date: 20/8/25


 Trustee
 Date: 20th August 2025

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Recorded giving	11,661	1,674	-	13,335	11,883
Loose collections	3,770	612	-	4,382	4,376
Donations and gifts	520	1,375	-	1,895	21,136
Gift Aid	3,083	578	-	3,661	5,310
Legacies and bequests	-	-	-	-	-
Total	19,034	4,239	-	23,273	42,705

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants received	-	-	-	-	-
Total	-	-	-	-	-

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
Total	-	-	-	-	-

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Deposit interest	17	5	-	21	17
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
Total	17	5	-	21	17

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2024

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Insurance claims	-	-	-	-	-
Other income	1,123	339	-	1,461	1,775
Total	1,123	339	-	1,461	1,775

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
FWO envelopes	153	-	-	153	153
Fundraising events	-	-	-	-	-
Total	153	-	-	153	153

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
General Assembly Assessments	5,970	-	-	5,970	1,421
Presbytery Fees	93	-	-	93	95
Ministry and support staff costs	9,409	-	-	9,409	14,319
Congregational running expenses	5,352	2,177	-	7,530	14,649
Donations to Missions and Charities	588	-	-	588	822
Governance costs	-	-	-	-	-
Total	21,411	2,177	-	23,588	31,306

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

10. FIXED ASSETS

The congregation assets consist of a manse located on The Cloney in Glenarm (insurance valuation £406,687) and the church building and halls on Altmore Street, Glenarm (insurance valuation £1,043,967)

11. INVESTMENTS

	2024 £	2023 £
Details of the investment as at 31/12/24	-	-
Total	-	-

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31st December 2024

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<u>Unrestricted Funds</u>						
General Account	50,112	20,173	21,564	(1,391)	-	48,721
Total	50,112	20,173	21,564	(1,391)	-	48,721
<u>Restricted Funds</u>						
Property Fund	44,861	4,106	1,559	2,547	-	47,408
Sunday School	324	5		5	-	329
Luncheon Club	212	625	771	(146)	-	65
Total	45,397	4,735	2,330	2,405	-	47,802
<u>Endowment Funds</u>						
Bequest Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total	95,509	24,909	23,895	1,014	-	96,523

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105317

Accounts

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
Donations and legacies	2	21,469	21,236	-	42,705	29,088
Charitable activities	3	-	-	-	-	-
Other trading activities	4	-	-	-	-	-
Investment Income	5	13	4	-	17	8
Other	6	1,341	433	-	1,775	1,392
		<u>22,823</u>	<u>21,673</u>	<u>-</u>	<u>44,496</u>	<u>30,488</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
Total Receipts		<u>22,823</u>	<u>21,673</u>	<u>-</u>	<u>44,496</u>	<u>30,488</u>
Payments						
Raising funds	7	153	-	-	153	150
Charitable activities	8	23,319	7,987	-	31,306	25,513
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>23,472</u>	<u>7,987</u>	<u>-</u>	<u>31,459</u>	<u>25,662</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
Total Payments		<u>23,472</u>	<u>7,987</u>	<u>-</u>	<u>31,459</u>	<u>25,662</u>
Net receipts / (payments)		(649)	13,686	-	13,037	4,826
Transfer between funds		-	-	-	-	-
Net movement in funds		(649)	13,686	-	13,037	4,826
Funds brought forward		<u>50,761</u>	<u>31,711</u>	<u>-</u>	<u>82,471</u>	<u>77,646</u>
Funds carried forward	12	<u>50,112</u>	<u>45,397</u>	<u>-</u>	<u>95,509</u>	<u>82,471</u>

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
<u>Funds reconciliation</u>					
Bank and Cash at start of year	50,761	31,711	-	82,471	77,646
Net movement in funds	(649)	13,686	-	13,037	4,826
Bank and Cash at end of year	50,112	45,397	-	95,509	82,471
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts				-	-
Bank Current Accounts				95,509	82,471
Cash in Hand				-	-
				95,509	82,471
<u>Other Assets</u>					
Fixed Assets - Note 10				-	-
Investments - Note 11				-	-
Gift Aid receivable on donations				3,661	4,150
				3,661	4,150
<u>Liabilities</u>					
Loans				-	-
				-	-

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

William J. Bogan

 Trustee
 Date: *9/5/24*

David Prest

 Trustee
 Date: *9/5/24*

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31st 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 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Recorded giving	11,463	420	-	11,883	15,459
Loose collections	3,164	1,212	-	4,376	1,959
Donations and gifts	2,692	18,444	-	21,136	7,364
Gift Aid	4,150	1,160	-	5,310	4,306
Legacies and bequests	-	-	-	-	-
Total	<u>21,469</u>	<u>21,236</u>	<u>-</u>	<u>42,705</u>	<u>29,088</u>

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants received	-	-	-	-	-
Total	-	-	-	-	-

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
Total	-	-	-	-	-

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Deposit interest	13	4	-	17	0
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	8
Total	13	4	-	17	8

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2023

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Insurance claims	-	-	-	-	-
Other income	1,341	433	-	1,775	1,392
Total	1,341	433	-	1,775	1,392

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FWO envelopes	153	-	-	153	150
Fundraising events	-	-	-	-	-
Total	153	-	-	153	150

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
General Assembly Assessments	1,421	-	-	1,421	1,285
Presbytery Fees	95	-	-	95	98
Ministry and support staff costs	14,319	-	-	14,319	13,496
Congregational running expenses	6,662	7,987	-	14,649	10,264
Donations to Missions and Charities	822	-	-	822	370
Governance costs	-	-	-	-	-
Total	23,319	7,987	-	31,306	25,513

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GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31st December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

10. FIXED ASSETS

The congregation assets consist of a manse located on The Cloney in Glenarm (insurance valuation £387,322) and the church building and halls on Altmore Street, Glenarm (insurance valuation £994,254)

11. INVESTMENTS

	2023 £	2022 £
Details of the investment as at 31/12/23	-	-
Total	-	-

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31st December 2023

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<u>Unrestricted Funds</u>						
General Account	50,761	22,823	23,472	(649)	-	50,112
Total	50,761	22,823	23,472	(649)	-	50,112
<u>Restricted Funds</u>						
Property Fund	30,900	20,726	6,765	13,961	-	44,861
Sunday School	321	4	-	4	-	324
Luncheon Club	490	943	1,222	(278)	-	212
Total	31,711	21,673	7,987	13,686	-	45,397
<u>Endowment Funds</u>						
Bequest Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total	82,471	44,496	31,459	13,037	-	95,509

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105317

Annual report

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

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

Registered Charity in Northern Ireland (NIC105317)

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Glenarm congregation of the Presbyterian Church in Ireland
Altmore Street
Glenarm

Registered Charity in Northern Ireland (NIC105317)

CHARITY TRUSTEES

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

Robert Johnston
Robert Reid
William Smyth
Rev John Brogan

Ivan Davison
Geoff Wylie
David Preston

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev John Brogan
David Preston
Mary Hastings

INDEPENDENT EXAMINER

John Finnegan
Unit 25, The Courtyard
190 Galgorm Road
Ballymena

BANKERS

Ulster Bank
9 Upper Cross Street
Larne

SOLICITORS

James Ballentine & Son
Solicitors
Bank Buildings

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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 minister 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 in 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. Glenarm congregation of the Presbyterian Church has been assigned to the Ballymena 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.

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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.

Glenarm 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 congregation's mission purpose is, *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *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.*

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.*

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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 runs a luncheon club for anyone who wishes to attend from the village.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am and monthly at 7.00pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 13 communicant members and 36 families connected with the congregation. The average week attendance at morning worship is 35.

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.

Mission and outreach

At a local level the congregation seeks to be a visible witness to the gospel in the village of Glenarm. To do this we have an annual Christmas dinner, a regular luncheon club, a well-attended harvest thanksgiving service and supper. Our Sunday services of worship are open to all and give anyone in the village an opportunity to hear the gospel and respond to it.

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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, assist 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

During the year the heating boiler was replaced.

Organisations

Glenarm is a small congregation and only has the Luncheon Club as an organisation running from the church. The Trustees are investigating ways to build on what the congregation offers to the members of the wider community.

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.

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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.

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 34 contributors during the year (34 in previous year, 2022) donating a total of £14,627 (£15,962 in previous year, 2022)

Total Income of the congregation during the year was £44,496, compared to £30,488 in the previous year.

Total expenditure increased from £25,662 to £31,459.

STATEMENT OF TRUSTEE RESPONSIBILITIES


The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. 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.

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

Trustee 
Date: 9/5/24


Trustee
Date: 9/5/24

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105317

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Glenarm congregation for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

Independent examiner's statement

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

 01/10/2024.

John Finnegan
Unit 25 The Courtyard Business Park
190 Galgorm Road
Ballymena
BT42 1HL

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105317

Accounts

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31st December 2022

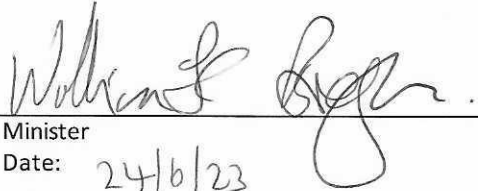
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations and legacies	2	21,518	7,569	-	29,088	28,030
Charitable activities	3	-	-	-	-	-
Other trading activities	4	-	-	-	-	-
Investment Income	5	8	0	-	8	15
Other	6	1,392	-	-	1,392	2,384
		<u>22,918</u>	<u>7,570</u>	<u>-</u>	<u>30,488</u>	<u>30,428</u>
Sale of investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts		<u>22,918</u>	<u>7,570</u>	<u>-</u>	<u>30,488</u>	<u>30,428</u>
Payments						
Raising funds	7	150	-	-	150	138
Charitable activities	8	20,047	5,466	-	25,513	20,972
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		<u>20,197</u>	<u>5,466</u>	<u>-</u>	<u>25,662</u>	<u>21,109</u>
Purchase of investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments		<u>20,197</u>	<u>5,466</u>	<u>-</u>	<u>25,662</u>	<u>21,109</u>
Net receipts / (payments)		2,722	2,104	-	4,826	9,319
Transfer between funds		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,722	2,104	-	4,826	9,319
Funds brought forward		48,039	29,607	-	77,646	68,327
		<u>48,039</u>	<u>29,607</u>	<u>-</u>	<u>77,646</u>	<u>68,327</u>
Funds carried forward	12	50,761	31,711	-	82,471	77,646
		<u>50,761</u>	<u>31,711</u>	<u>-</u>	<u>82,471</u>	<u>77,646</u>

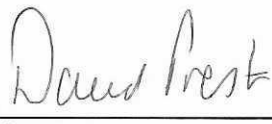
GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITY
As at 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
<u>Funds reconciliation</u>					
Bank and Cash at start of year	48,039	29,607	-	77,646	68,327
Net movement in funds	2,722	2,104	-	4,826	9,319
Bank and Cash at end of year	50,761	31,711	-	82,471	77,646
<u>Bank and Cash Balances</u>					
Bank Deposit Accounts				-	-
Bank Current Accounts				82,471	77,646
Cash in Hand				-	-
				82,471	77,646
<u>Other Assets</u>					
Fixed Assets - Note 10				-	-
Investments - Note 11				-	-
Gift Aid receivable on donations				4,150	4,303
				4,150	4,303
<u>Liabilities</u>					
Loans				-	-
				-	-

Approved by the Kirk Session at a meeting on 24/6/23

and signed on its behalf by:


 Minister
 Date: 24/6/23


 Trustee
 Date: 24/6/23

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31st 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Recorded giving	14,003	1,456	-	15,459	15,182
Loose collections	1,959	-	-	1,959	4,428
Donations and gifts	1,611	5,753	-	7,364	3,945
Gift Aid	3,946	360	-	4,306	4,475
Legacies and bequests	-	-	-	-	-
Total	21,518	7,569	-	29,088	28,030

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants received	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	-	-	-	-

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	-	-	-	-	-

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Deposit interest	-	0	-	0	0
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	8	-	-	8	14
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	8	0	-	8	15

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31st December 2022

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Insurance claims	-	-	-	-	-
Other income	1,392	-	-	1,392	2,384
Total	1,392	-	-	1,392	2,384

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
FWO envelopes	150	-	-	150	138
Fundraising events	-	-	-	-	-
Total	150	-	-	150	138

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
General Assembly Assessments	1,285	-	-	1,285	5,621
Presbytery Fees	98	-	-	98	90
Ministry and support staff costs	13,496	-	-	13,496	7,650
Congregational running expenses	4,798	5,466	-	10,264	6,938
Donations to Missions and Charities	370	-	-	370	674
Governance costs	-	-	-	-	-
Total	20,047	5,466	-	25,513	20,972

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31st December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Investment properties expenses	-	-	-	-	-
Total	-	-	-	-	-

10. FIXED ASSETS

The congregation assets consist of a manse located on The Cloney in Glenarm (insurance valuation £360,299) and the church building and halls on Altmore Street, Glenarm (insurance valuation £924,888)

11. INVESTMENTS

	2022 £	2021 £
Details of the investment as at 31/12/22	-	-
Total	-	-

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31st December 2022

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus / (Deficit) £	Transfer £	Balance at end £
<u>Unrestricted Funds</u>						
General Account	48,039	22,918	20,197	2,722	-	50,761
Total	48,039	22,918	20,197	2,722	-	50,761
<u>Restricted Funds</u>						
Property Fund	28,761	6,405	4,266	2,139	-	30,900
Sunday School	320	0	-	0	-	321
Luncheon Club	526	1,165	1,200	(36)	-	490
Total	29,607	7,570	5,466	2,104	-	31,711
<u>Endowment Funds</u>						
Bequest Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total	77,646	30,488	25,662	4,826	-	82,471

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105317

Annual report

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105317)

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Glenarm congregation of the Presbyterian Church in Ireland
Altmore Street
Glenarm

Registered Charity in Northern Ireland (NIC105317)

CHARITY TRUSTEES

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

Robert Johnston
Robert Reid
Mervyn Orr
Rev John Brogan

James Kennedy
James Irons
David Preston

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev John Brogan
David Preston
Mary Hastings

INDEPENDENT EXAMINER

John Hamilton
51-53 Thomas Street
Ballymena

BANKERS

Ulster Bank
9 Upper Cross Street
Larne

SOLICITORS

James Ballentine & Son
Solicitors
Bank Buildings

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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 minister 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 in 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. Glenarm congregation of the Presbyterian Church has been assigned to the Ballymena 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.

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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.

Glenarm 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 congregation's mission purpose is, *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *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.*

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.*

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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 runs a luncheon club for anyone who wishes to attend from the village.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am and monthly at 7.00pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 21 communicant members and 38 families connected with the congregation. The average week attendance at morning worship is 35.

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.

Mission and outreach

At a local level the congregation seeks to be a visible witness to the gospel in the village of Glenarm. To do this we have an annual Christmas dinner, a regular luncheon club, a well-attended harvest thanksgiving service and supper. Our Sunday services of worship are open to all and give anyone in the village an opportunity to hear the gospel and respond to it.

GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

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, assist 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

No major work was completed on property during the year.

Organisations

Glenarm is a small congregation and only has the Luncheon Club as an organisation running from the church. The Trustees are investigating ways to build on what the congregation offers to the members of the wider community.

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.

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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.

**GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 34 contributors during the year (30 in previous year, 2021) donating a total of £15,962 (£16,888 in previous year, 2021)

Total Income of the congregation during the year was £30,488, compared to £30,428 in the previous year.

Total expenditure increased from £21,109 to £25,662.


STATEMENT OF TRUSTEE RESPONSIBILITIES


The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. 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.

Approved by the Kirk Session at a meeting on 24/6/23 and signed on its behalf by

Minister 
Date: 24/6/23

Trustee 
Date: 24/6/23

Glenarm Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 105317

Annual return

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF GLENARM CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the accounts of Glenarm congregation for the year ended 31 December 2022.

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

Independent examiner's statement

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



John Hamilton, 51-53 Thomas Street, Ballymena

30/06/23.