

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland · Charity number 106881

Details

Known as	The Carrickfergus Presbytery
Status	Received
Registered	2017-10-24
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	5 Whitlas Brae Larne BT40 3by BT40 3BY
Phone	028 28272441
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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	£15,012	£12,722	£0	1

Trustees

Name	Role	Appointed
George Clarke		
Ken Mckinley		
Mr Alan Desmond Bell		
Mr Brian Ingram		
Mr David Robert Fulton		
Mr Gary Samuel Bissett		
Mr Jack Smith		
Mr James Rice		
Mr Lionel Brehaut		
Mr Niall Mcconkey		
Mr Norman Smyth		
Mr Robert Penney		
Mr Samuel Alan Taylor		
Mr Warren Heggan		
Mr William Hunter		
Mr William Peter Logan		
Mrs Isabelle Strugnell		
Rev Andrew Watson		
Rev Ben Johnston		
Rev Benjamin Samuel Preston		
Rev David Cromie		
Rev David Kelly		
Rev Dr Andrew Mullan		
Rev Dr Colin David McClure		
Rev Dr. Cecil Grant		
Rev Gabrielle Farquhar		
Rev Heather Rendell		

Name	Role	Appointed
Rev John Philip Stanbridge		
Rev Jonathan Moxen		
Rev Leslie James Addis		
Rev Mark Russell		
Rev Martin Joseph Delaney		
Rev Matthew Kelso		
Rev Nathan Duddy		
Rev Peter Aaron Bovill		
Rev Robert James Mccullough		
Rev Robert John Bell		
Rev Robert Vallely		
Rev Terence Richard Graham		
Rev. Dr. Matthew William Hugh Houston		

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106881

Accounts



THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees' Annual Report and Financial Statements
for the year ended 31 December 2024**

Registered Charity in Northern Ireland (NIC106881)

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The Carrickfergus Presbytery of the Presbyterian Church in Ireland
The Manse
5 Whitla's Brae
LARNE
Co. Antrim
BT40 3BY

Registered Charity in Northern Ireland (NIC106881)

CHARITY TRUSTEES

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

Rev Dr Colin David McClure	Mr Alan Desmond Bell
Rev Leslie James Addis	Mr Norman Carmichael
Rev Robert John Bell	Mr George Clarke
Rev Peter Aaron Bovill	Mr Adam Cree
Rev David Cromie	Mrs Hannah Cree
Rev Nathan Duddy	Mr David Robert Fulton
Rev Gabrielle Farquhar	Mr Desmond Hawthorne
Rev Terence Richard Graham	Mr Warren Heggan
Rev Trevor David Gribben	Mr Trevor Crawford Heron
Rev Dr. Cecil Grant	Mr William Hunter
Rev Ben Johnston	Mr Brian Ingram
Rev David Kelly	Mr Roy Kennedy
Rev Matthew Kelso	Mr William Peter Logan
Rev Robert James McCullough	Mr Robert Logan
Rev Jonathan Moxen	Mr Robert McAlister
Rev Benjamin Samuel Preston	Mr William Geoffrey McBride
Rev Heather Rendell	Mr Niall McConkey
Rev Mark Russell	Mr Andrew McKeegan
Rev John Philip Stanbridge	Mr Sam McKibben
Rev Robert Vallely	Mr Robert Penney
Rev Andrew Watson	Mr Jack Smith
	Mr Norman Smyth

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

PRINCIPAL OFFICE BEARERS

Moderator

The Rev. Andrew Watson
(until March 2024)

The Rev. Mark Russell
(from March 2024)

Clerk of Presbytery

The Rev. Dr. Colin David McClure

Finance Convener

Mr. Alexander McMullan

INDEPENDENT EXAMINER

MBS

Chartered Accountants

3 High Street

Larne

BT40 1JN

BANKERS

Danske Bank

PO Box 183

Donegall Square West

BELFAST

BT1 6JS

SOLICITORS

None

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

STRUCTURE AND MANAGEMENT

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. The following nineteen congregations of the Presbyterian Church have been assigned to The Carrickfergus Presbytery of the Presbyterian Church in Ireland:

Ballycarry
Ballyclare
Ballylinney
Ballynure
Cairncastle
Carrickfergus – Downshire
Carrickfergus – First
Carrickfergus – Joymount
Craigy Hill
Greenisland
Islandmagee
Larne – First
Larne – Gardenmore
Loughmorne
Magheramorne
Raloo
Whitehead
Woodburn
Woodlands

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

STRUCTURE AND MANAGEMENT

Presbytery

A Presbytery makes arrangements for the election of ministers in congregation, ordains, installs or inducts and appoints ministers and licentiates in the congregations assigned to it. They also ordain or install and appoint elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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. This provides an important link between the congregations and the wider structures of the church.

Stated meetings of Presbytery are held on the first Tuesday of February, March, May, October, November; the second Tuesday of September.

All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator has no deliberative but only a casting vote.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

STRUCTURE AND MANAGEMENT

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 for several days 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 Presbytery is the advancement of religion.

The Carrickfergus Presbytery is a Presbytery 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 Presbytery's mission purposes include:

- 'connecting' with the many commuter families who have come to live in our Presbytery area;
- effective ministry among young people and younger adults;
- showing the Gospel in action as well as sharing it in words - especially at a time of uncertainty in a global socio-political context and in challenging economic conditions, nationally and globally.

It is important to recognise that much valuable work is already being done by all the congregations in our Presbytery and that many people are engaged in work which clearly involves 'outreach, and some have done fresh and imaginative thinking about mission activity, and are seeking to develop new and creative approaches to evangelism and Christian social witness.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

DESCRIPTION AND PURPOSE

Presbytery is committed to supporting and encouraging this approach to mission, and wishes to challenge all its congregations to ask themselves if there are further steps that need to be taken in understanding the needs of the communities in which they are located, in identifying ways in which they can serve people unconditionally, and in developing strategies by which the spiritual reality and hope of the Gospel can be effectively shown and shared in their communities.

ACTIVITIES AND OBJECTIVES

The Presbytery meets on the first Tuesday of February, March, May, October, November, the second Tuesday of September, and on other occasions as required. During the recent pandemic, by resolution of Presbytery on 5th May 2020, provision was made for the business of Presbytery to be conducted by a Presbytery Standing Commission (2020) for the duration of restrictions during the pandemic. This Commission normally met via "Zoom" video conferencing. However, from May 2021 all meetings have been conducted "in-person". Indeed, all scheduled meetings of Presbytery are now "in-person" and the Standing Commission is no longer required.

All meetings of Presbytery commence with a time of worship and are opened and closed with prayer.

By resolution of Presbytery a Business Committee, acting as a Commission, may, if necessary, conduct routine and non-controversial business between scheduled meetings, especially in the extended periods between the November and February, March and May, and May to September meetings.

The Presbytery carries out the following regular activities:

- Supports those candidating for the Ministry
- Installs Ordained ministers and elders
- Provides pastoral support for ministers and their families
- Holds a number of training and resourcing events, as well as occasional public services of worship.
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW Link includes a representative from each congregation and runs events to support the mission and outreach of Presbytery. During the year there will also usually be events designed to encourage, inform and resource PW members.

This list is not exhaustive and will on occasions be supplemented by extraordinary events which are usually services of worship and/or training opportunities in response to specific needs, developments or resource release e.g. Safeguarding, GDPR.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

ACHIEVEMENTS AND PERFORMANCE

At the 31 December 2024 the following numbers of persons were under the care of Presbytery

	2024	2023
Ministers in active service in congregations	14	13
Ministers emeriti	6	6
Ministers emeriti (released)	4	4
Licentiates	2	2
Students for the Ministry	0	2

During the year credentials were received from other Presbyteries in respect of 3 ministers who were installed in congregations assigned to the Presbytery. Credentials were presented to another Presbytery in respect of 1 minister, serving as the Clerk of Assembly, who transferred to another Presbytery.

1 Minister without charge (0 Transferring ministers, and 0 students) is under the care of Presbytery during the year.

The Presbytery encourages the congregations assigned to it to support 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 Presbytery also encourages congregations to contribute to the denomination's annual World Development Appeal, Youth & Sunday School project and any other special appeals.

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

Property

The Carrickfergus Presbytery has no property.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

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 congregational churches and 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 charities beneficiaries are its 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 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 Presbytery has had regard to the Charity Commission's Public benefit requirement statutory guidance.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

FINANCIAL REVIEW

The Presbytery's main source of income is an assessment that is levied on the congregations assigned to it and £14,580 was received in the current year (2023 - £13,958).

Other income received in respect of presbytery events held during the year was as follows:

	2024	2023
Bereavement Awareness Training	£90	£90

Total expenditure decreased from £13,177 in 2023 to £12,722 in 2024. The main reason for this decrease can be attributed to no Students.

RESERVES POLICY

The Trustees' policy is to retain a level of free reserves or general reserves which matches its needs at the current time and in the foreseeable future. Free reserves are those unrestricted reserves not invested in fixed assets, which are available for general use.

The main reason for holding reserves is to ensure that the charity has enough resources to fund its programmes and to hold sufficient resources to meet its commitments. The Trustees believe that our reserves policy is both responsible and prudent but have not specified a particular level of reserves to be held.

At 31 December 2024 the charity held unrestricted funds of £13,719 representing more than 12 months' expenditure which is in line with what is regarded as an appropriate level.

The charity also held £6,136 of restricted funds which have been provided for the purposes specified in Note 7. No endowment funds are held by the charity.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

There are no funds held as custodian trustee on behalf of others.

PLANS FOR FUTURE PERIODS

The Trustees have no specific plans for future periods, however as at 31 December 2024 the charity held £4,202 of restricted funds for the provision of grants to Students for the Ministry of the Presbyterian Church in Ireland.

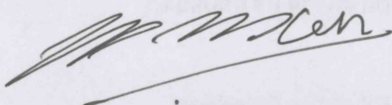
STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the Presbytery's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

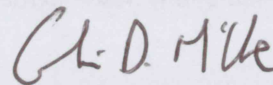
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Presbytery at a meeting on Tuesday 9th September 2025 and signed on its behalf by



The Rev. Jonathan Moxen
(Moderator)

9th September 2025



The Rev. Dr. Colin D McClure
(Clerk of Presbytery)

9th September 2025

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE CARRICKFERGUS PRESBYTERY
OF THE PRESBYTERIAN CHURCH IN IRELAND**

We report on the accounts of The Carrickfergus Presbytery of the Presbyterian Church in Ireland for the year ended 31st December 2024, which are set out on pages 1 to 10.

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 us 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 THE CARRICKFERGUS PRESBYTERY
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:

Simon Hopper FCA

Relevant Professional body:

Institute of Chartered Accountants Ireland

Address:

3 High Street
LARNE
BT40 1JN

Date:

9/09/2025

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
 STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT
 for the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total Funds 2024	Total Funds 2023
Income and Endowment from						
Donations and Legacies	2	2660	11920	0	14580	13958
Charitable activities	3	0	410	0	410	0
Investments	4	22	0	0	22	20
TOTAL		2682	12330	0	15012	13978
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
Total Receipts		2682	12330	0	15012	13978
Payments						
Charitable activities	5	550	12140	0	12690	13136
Other	6	32	0	0	32	41
Purchase of Fixed Assets		0	0	0	0	0
Total Payments		582	12140	0	12722	13177
Net receipts / (payments)		2100	190	0	2290	801
Transfers between funds		0	0	0	0	0
Funds brought forward		11619	5946	0	17565	15899
Funds carried forward	7	£13,719	£6,136	£0	£19,855	£17,565

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
 STATEMENT OF ASSETS AND LIABILITIES
 As at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total Funds 2024 £	Total Funds 2023
Funds Reconciliation					
Bank and Cash at start of year	11619	5946	0	17565	16764
Net movement in funds	2100	190	0	2290	879
Bank and Cash at end of year	13719	6136	0	19855	17643
Bank & Cash Balances					
Bank Current Accounts				19855	17566
Cash in Hand				0	0
				19855	17566
Other Assets					
Fixed Assets				0	
Investments				0	
Prepaid Insurance Policy				73	
				73	
Liabilities					
Independent Examiner's fees				240	
				240	

Approved by the Presbytery at a meeting on 9th September 2025 and signed on its behalf by

[Name] *[Signature]*

[Name] *Chris M'He*

[Date] *9/9/2025*

[Date] *9/9/25*

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31-Dec-24

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the trustees 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 presbytery'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 presbytery 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 presbytery'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
Presbytery Fees from congregations	2660	11920	0	14580	13958
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2660	11920	0	14580	13958

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
Notes to Accounts for the year ended
31-Dec-24

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
PW link events and publications	0	0	0	0	0
Mission service	0	410	0	410	0
Bereavement care awareness & Christain Guidelines training donation	0	0	0	0	0
	<u>0</u>	<u>410</u>	<u>0</u>	<u>410</u>	<u>0</u>

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Bank Interest	22	0	0	22	20
	<u>22</u>	<u>0</u>	<u>0</u>	<u>22</u>	<u>20</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Clerkship fees	0	11730	0	11730	11108
Mission Service	0	410	0	410	0
Bereavement care awareness training dona	90	0	0	90	90
Student Training Grants	0	0	0	0	1000
Utilites and Insurance Costs	220	0	0	220	188
Independent Examiners Fee	240	0	0	240	750
	<u>550</u>	<u>12140</u>	<u>0</u>	<u>12690</u>	<u>13136</u>

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

Notes to Accounts for the year ended
31-Dec-24

6. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Bank fees	32	0	0	32	41
	<u>32</u>	<u>0</u>	<u>0</u>	<u>32</u>	<u>41</u>

7. FUND BALANCES

	01-Jan-24	Receipts	Payments	Transfers	31-Dec-24
UNRESTRICTED FUNDS					
Incidental Fund	11619	2682	-582	0	13719
Total Unrestricted	£11,619	£2,682	-£582	£0	£13,719
RESTRICTED PRESBYTERY FUNDS					
Clerks' Fee Fund	0	11730	-11730	0	0
Students' Fund	4202	0	0	0	4202
Youth Council Fund	1669	190	0	0	1859
PW Link Fund	75	0	0	0	75
Mission Service	0	410	-410	0	0
Total Restricted Funds	£5,946	£12,330	-£12,140	£0	£6,136
TOTAL FUNDS	£17,565	£15,012	-£12,722	£0	£19,855

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

Notes to Accounts for the year ended
31-Dec-24

8. RELATED PARTY TRANSACTIONS

Total donations received by way of Presbytery fee assessments from congregations assigned to the Presbytery for the year amounted to £14,607

Disclosed below are the payments made to related parties during the year to 31 december 2024

The Presbytery contributed £11,729.52 to the Presbyterian Church in Ireland for its annual assessments during the year of £8,481 in respect of Clerk's Fees , £1,170 in respect of National Insurance contributions, and £2,035 in respect of pension contributions for the Rev. Dr. C McClure, plus an apprenticeship levy of £42

The Presbytery made no other contributions to the Presbyterian Church in Ireland during the year

9. VOLUNTEERS

The work and support of members of the Presbytery as volunteers is vital to the operation, mission and outreach of the Presbytery.

Volunteers undertake many roles including encouraging prayer, serving within the local communities, administration tasks and serving in commissions under the control of the Presbytery

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106881

Accounts

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31-Dec-23

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the trustees 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 presbytery'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 presbytery 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 presbytery'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
Presbytery Fees from congregations	2660	11298	0	13958	13768
	<u>2660</u>	<u>11298</u>	<u>0</u>	<u>13958</u>	<u>13768</u>

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
Notes to Accounts for the year ended
31-Dec-23

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
PW link events and publications	0	0	0	0	0
Bereavement care awareness & Christain Guidelines training donation	0	0	0	0	80
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80</u>

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Bank Interest	20	0	0	20	18
	<u>20</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>18</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Clerkship fees	0	11108	0	11108	10768
Bereavement care awareness training donation	90	0	0	90	105
Student Training Grants	0	1000	0	1000	1200
Utilites and Insurance Costs	188	0	0	188	166
Independent Examiners Fee	750	0	0	750	690
	<u>1028</u>	<u>12108</u>	<u>0</u>	<u>13136</u>	<u>12929</u>

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

Notes to Accounts for the year ended
31-Dec-23

6. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Bank fees	31	10	0	41	72
	<u>31</u>	<u>10</u>	<u>0</u>	<u>41</u>	<u>72</u>

7. FUND BALANCES

	01-Jan-23	Receipts	Payments	Transfers	31-Dec-23
UNRESTRICTED FUNDS					
Incidental Fund	9998	2680	-1059	0	11619
Total Unrestricted	<u>£9,998</u>	<u>£2,680</u>	<u>-£1,059</u>	<u>£0</u>	<u>£11,619</u>
RESTRICTED PRESBYTERY FUNDS					
Clerks' Fee Fund	0	11108	-11108	0	0
Students' Fund	5202	0	-1000	0	4202
Youth Council Fund	1489	190	-10	0	1669
PW Link Fund	75	0	0	0	75
Total Restricted Funds	<u>£6,766</u>	<u>£11,298</u>	<u>-£12,118</u>	<u>£0</u>	<u>£5,946</u>
TOTAL FUNDS	<u>£16,764</u>	<u>£13,978</u>	<u>-£13,177</u>	<u>£0</u>	<u>£17,565</u>

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

Notes to Accounts for the year ended
31-Dec-23

8. RELATED PARTY TRANSACTIONS

Total donations received by way of Presbytery fee assessments from congregations assigned to the Presbytery for the year amounted to £13,958

Disclosed below are the payments made to related parties during the year to 31 december 2023

The Presbytery contributed £11,108.27 to the Presbyterian Church in Ireland for its annual assessments during the year of £8,032 in respect of Clerk's Fees , £1,108 in respect of National Insurance contributions, and £1,928 in respect of pension contributions for the Rev. Dr. C McClure, plus an apprenticeship levy of £40

The Presbytery made no other contributions to the Presbyterian Church in Ireland during the year

9. VOLUNTEERS

The work and support of members of the Presbytery as volunteers is vital to the operation, mission and outreach of the Presbytery. Volunteers undertake many roles including encouraging prayer, serving within the local communities, administration tasks and serving in commissions under the control of the Presbytery

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (RECEIPTS AND PAYMENTS ACCOUNT
for the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total Funds 2023	Total Funds 2022
Income and Endowment from						
Donations and Legacies	2	2660	11298	0	13958	13768
Charitable activities	3	0	0	0	0	80
Investments	4	20	0	0	20	18
TOTAL		2680	11298	0	13978	13866
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
Total Receipts		2680	11298	0	13978	13866
Payments						
Charitable activities	5	1028	12108	0	13136	12929
Other	6	31	10	0	41	72
Purchase of Fixed Assets		0	0	0	0	0
Total Payments		1059	12118	0	13177	13001
Net receipts / (payments)		1621	-820	0	801	865
Transfers between funds		0	0	0	0	0
Funds brought forward		9998	6766	0	16764	15899
Funds carried forward	7	£11,619	£5,946	£0	£17,565	£16,764

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
 STATEMENT OF ASSETS AND LIABILITIES
 As at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	#REF!	Total Funds 2023 £	Total Funds 2022
Funds Reconciliation					
Bank and Cash at start of year	9998	6766	0	16764	15899
Net movement in funds	1621	-820	0	801	865
Bank and Cash at end of year	11619	5946	0	17565	16764
Bank & Cash Balances					
Bank Current Accounts				17566	16764
Cash in Hand				0	0
				17566	16764
Other Assets					
Fixed Assets				0	
Investments				0	
Prepaid Insurance Policy				47	
				47	
Liabilities					
Independent Examiner's fees				180	
				180	

Approved by the Presbytery at a meeting on 10th September 2024 and signed on its behalf by

[Name] *Mah Russell (Moderator)* [Name] *Chi D. M'Ghe*
 [Date] *10th Sept 2024* [Date] *10th September 2024*

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106881

Annual report

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH
IN IRELAND**

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

Registered Charity in Northern Ireland (NIC106881)

THE CARRICKFERGUS PRESBYTERY 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

The Carrickfergus Presbytery of the Presbyterian Church in Ireland
The Manse
5 Whitla's Brae
LARNE
Co. Antrim
BT40 3BY

Registered Charity in Northern Ireland (NIC106881)

CHARITY TRUSTEES

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

Rev Dr Colin David McClure	Mr Alan Desmond Bell
Rev Leslie James Addis	Mr Norman Carmichael
Rev Robert John Bell	Mr George Clarke
Rev Peter Aaron Bovill	Mr Adam Cree
Rev David Cromie	Mr David Robert Fulton
Rev Nathan Duddy	Mr Desmond Hawthorne
Rev Gabrielle Farquhar	Mr Warren Heggan
Rev Terence Richard Graham	Mr Trevor Crawford Heron
Rev Trevor David Gribben	Mr William Hunter
Rev Dr. Cecil Grant	Mr Brian Ingram
Rev David Kelly	Mr William Peter Logan
Rev Robert James McCullough	Mr Robert Logan
Rev Jonathan Moxen	Mr Robert McAlister
Rev Benjamin Samuel Preston	Mr William Geoffrey McBride
Rev Heather Rendell	Mr Niall McConkey
Rev Mark Russell	Mr Andrew McKeegan
Rev John Philip Stanbridge	Mr Robert Penney
Rev Robert Vallely	Mr Jack Smith
Rev Andrew Watson	Mr Norman Smyth

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

PRINCIPAL OFFICE BEARERS

Moderator	The Rev. David Kelly (until March 2023) The Rev. Andrew Watson (from March 2023)
Clerk of Presbytery	The Rev. Dr. Colin David McClure
Finance Convener	Mr. Alexander McMullan

INDEPENDENT EXAMINER

MBS
Chartered Accountants
3 High Street
Larne
BT40 1JN

BANKERS

Danske Bank
PO Box 183
Donegall Square West
BELFAST
BT1 6JS

SOLICITORS

None

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

STRUCTURE AND MANAGEMENT

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. The following congregations of the Presbyterian Church have been assigned to The Carrickfergus Presbytery of the Presbyterian Church in Ireland:

Ballycarry
Ballyclare
Ballylinney
Ballynure
Cairncastle
Carrickfergus – Downshire
Carrickfergus – First
Carrickfergus – Joymount
Craigy Hill
Greenisland
Islandmagee
Larne – First
Larne – Gardenmore
Loughmorne
Magheramorne
Raloo
Whitehead
Woodburn
Woodlands

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

STRUCTURE AND MANAGEMENT

Presbytery

A Presbytery makes arrangements for the election of ministers in congregation, ordains, installs or inducts and appoints ministers and licentiates in the congregations assigned to it. They also ordain or install and appoint elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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. This provides an important link between the congregations and the wider structures of the church.

Stated meetings of Presbytery are held on the first Tuesday of February, March, May, October, November; the second Tuesday of September.

All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator has no deliberative but only a casting vote.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

STRUCTURE AND MANAGEMENT

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 for several days 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 Presbytery is the advancement of religion.

The Carrickfergus Presbytery is a Presbytery 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 Presbytery's mission purposes include:

- 'connecting 'with the many commuter families who have come to live in our Presbytery area;
- effective ministry among young people and younger adults;
- showing the Gospel in action as well as sharing it in words - especially at a time of uncertainty in a global socio-political context and in challenging economic conditions, nationally and globally.

It is important to recognise that much valuable work is already being done by all the congregations in our Presbytery and that many people are engaged in work which clearly involves 'outreach, and some have done fresh and imaginative thinking about mission activity, and are seeking to develop new and creative approaches to evangelism and Christian social witness.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

DESCRIPTION AND PURPOSE

Presbytery is committed to supporting and encouraging this approach to mission, and wishes to challenge all its congregations to ask themselves if there are further steps that need to be taken in understanding the needs of the communities in which they are located, in identifying ways in which they can serve people unconditionally, and in developing strategies by which the spiritual reality and hope of the Gospel can be effectively shown and shared in their communities.

ACTIVITIES AND OBJECTIVES

The Presbytery meets on the first Tuesday of February, March, May, October, November, the second Tuesday of September, and on other occasions as required. During the recent pandemic, by resolution of Presbytery on 5th May 2020, provision was made for the business of Presbytery to be conducted by a Presbytery Standing Commission (2020) for the duration of restrictions during the pandemic. This Commission normally meet via "Zoom" video conferencing. However, from May 2021 all meetings have been conducted "in-person". Indeed, all scheduled meetings of Presbytery are now "in-person" and the Standing Commission is no longer required.

All meetings of Presbytery commence with a time of worship and are opened and closed with prayer.

By resolution of Presbytery a Business Committee may, if necessary, conduct routine and non-controversial business between scheduled meetings, especially in the extended periods between the November and February, March and May, and May to September meetings.

The Presbytery carries out the following regular activities:

- Supports those candidating for the Ministry
- Installs Ordained ministers and elders
- Provides pastoral support for ministers and their families
- Holds a number of training and resourcing events, as well as occasional public services of worship.
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW Link includes a representative from each congregation and runs events to support the mission and outreach of Presbytery. During the year there will also usually be events designed to encourage, inform and resource PW members.

This list is not exhaustive and will on occasions be supplemented by extraordinary events which are usually services of worship and/or training opportunities in response to specific needs, developments or resource release e.g. Safeguarding, GDPR.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

ACHIEVEMENTS AND PERFORMANCE

At the 31 December 2023 the following numbers of persons were under the care of Presbytery

	2023	2022
Minister in active service in congregations	13	13
Ministers emeritus	6	5
Ministers emeritus (released)	4	4
Licentiates	2	1
Students for the Ministry	2	2

During the year credentials were received from other Presbyteries in respect of 1 licentiate. Credentials were presented to other Presbyteries in respect of 1 minister who was installed as a minister in a congregation assigned to that Presbytery.

1 Minister without charge, 0 Transferring ministers, 2 Licentiates and 2 students were under the care of Presbytery during the year.

The Presbytery encourages the congregations assigned to it to support 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 Presbytery also encourages congregations to contribute to the denomination's annual World Development Appeal, Youth & Sunday School project and any other special appeals.

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

Property

The Carrickfergus Presbytery has no property.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

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 congregational churches and 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 charities beneficiaries are its 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 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 Presbytery has had regard to the Charity Commission's Public benefit requirement statutory guidance.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

FINANCIAL REVIEW

The Presbytery's main source of income is an assessment that is levied on the congregations assigned to it and £13,958 was received in the current year (2022 - £13,768).

Other income received in respect of presbytery events held during the year was as follows:

	2023	2022
Bereavement Awareness Training	£0	£80

Total expenditure increased from £13,001 in 2022 to £13,177 in 2023. The main reason for this increase can be attributed to increase in Clerk's Fees.

RESERVES POLICY

The Trustees' policy is to retain a level of free reserves or general reserves which matches its needs at the current time and in the foreseeable future. Free reserves are those unrestricted reserves not invested in fixed assets, which are available for general use.

The main reason for holding reserves is to ensure that the charity has enough resources to fund its programmes and to hold sufficient resources to meet its commitments. The Trustees believe that our reserves policy is both responsible and prudent but have not specified a particular level of reserves to be held.

At 31 December 2023 the charity held unrestricted funds of £11,620 representing more than 12 months' expenditure which is in line with what is regarded as an appropriate level.

The charity also held £5,946 of restricted funds which have been provided for the purposes specified in Note 7. No endowment funds are held by the charity.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

There are no funds held as custodian trustee on behalf of others.

PLANS FOR FUTURE PERIODS

The Trustees have no specific plans for future periods, however as at 31 December 2023 the charity held **£4,202** of restricted funds for the provision of grants to Students for the Ministry of the Presbyterian Church in Ireland.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the Presbytery's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 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 Presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Presbytery at a meeting on Tuesday 10th September 2024 and signed on its behalf by



The Rev. Mark Russell
(Moderator)

10th September 2024



The Rev. Dr. Colin D McClure
(Clerk of Presbytery)

10th September 2024

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106881

Annual return

**INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE CARRICKFERGUS PRESBYTERY
OF THE PRESBYTERIAN CHURCH IN IRELAND**

We report on the accounts of The Carrickfergus Presbytery of the Presbyterian Church in Ireland for the year ended 31st December 2023, which are set out on pages 1 to 11.

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 us 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.

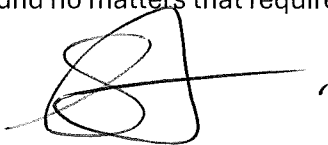
**QUALIFIED INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF THE CARRICKFERGUS PRESBYTERY
OF THE PRESBYTERIAN CHURCH IN RELAND**

(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:

Simon Hopper FCA

Relevant Professional body:

Institute of Chartered Accountants Ireland

Address:

3 High Street
LARNE
BT40 1JN

Date:

26/09/2024

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106881

Accounts

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
Receipts & Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts:							
Donations and legacies	2	2,800	0	10,968	0	13,768	13,522
Charitable activities	3	80	0	0	0	80	0
Investment income	4	18	0	0	0	18	14
Sub total		2,898	0	10,968	0	13,866	13,536
Asset & investment sales		0	0	0	0	0	0
Total receipts		2,898	0	10,968	0	13,866	13,536
Payments:							
Charitable activities	5	-961	0	-11,968	0	-12,929	-11,496
Other expenditure	6	-42	0	-30	0	-72	-41
Sub total		-1,003	0	-11,998	0	-13,001	-11,537
Asset & investment purchases		0	0	0	0	0	0
Total payments		-1,003	0	-11,998	0	-13,001	-11,537
Net receipts/(payments)		1,895	0	-1,030	0	865	1,999
Transfers between funds		1	0	-1	0	0	0
Funds brought forward		8,102	0	7,797	0	15,899	13,900
Funds carried forward	7	9,998	0	6,766	0	16,764	15,899

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
Statement of Assets & Liabilities as at 31 December 2022

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Bank & Cash Balances						
Bank Current Accounts	9,998	0	6,766	0	16,764	15,899
Cash in Hand	0	0	0	0	0	0
	<u>9,998</u>	<u>0</u>	<u>6,766</u>	<u>0</u>	<u>16,764</u>	<u>15,899</u>
Other Assets						
Fixed Assets					0	
Investments					0	
Prepaid insurance policy					42	
					<u>42</u>	
Liabilities						
Independent Examiner's fees					750	
					<u>750</u>	

Approved by the Presbytery at a meeting on 12 September 2023 and signed on its behalf by:

The Rev. Andrew Watson

The Rev. Dr. Colin D McClure

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

Notes to the Accounts for the year ended 31 December 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

As the total income of the Presbytery is less than £250,000 the trustees have chosen to prepare the accounts on a receipts and payments basis in accordance with the provisions of the Charities (Accounts & Reports) Regulations (Northern Ireland) 2015. These accounts do not incorporate the accounts of the congregations assigned to the Presbytery. These have a separate legal identity and are individually registered with the Charity Commission for Northern Ireland.

FUND ACCOUNTING

Funds are classified as either restricted funds, unrestricted funds, or endowment funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Endowment Funds are restricted funds, the capital of which must be retained for the furtherance of the charity's charitable purposes (except for in the case of an expendable endowment). Receipts generated from the endowment fund assets must be applied to either the unrestricted or restricted purpose for which the endowment was established in the first place, in furtherance of the charity's charitable purposes.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Presbytery fees received from congregations	2,800	0	10,968	0	13,768	13,522

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
Notes to the Accounts for the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
PW Link events and publications	0	0	0	0	0	0
Bereavement care awareness training donation	80	0	0	0	80	0
	80	0	0	0	80	0

4. INVESTMENT INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Bank interest received	18	0	0	0	18	14

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Clerkship fees	0	0	-10,768	0	-10,768	-10,522
Moderator's expenses allowance	0	0	0	0	0	0
Donations to missions and charities	0	0	0	0	0	0
Bereavement care awareness training	-105	0	0	0	-105	0
Student Training Grants	0	0	-1,200	0	-1,200	-156
Marriage preparation courses	0	0	0	0	0	0
Administration costs	0	0	0	0	0	0
Utilities and insurance costs	-166	0	0	0	-166	-158
Independent Examiner's fees	-690	0	0	0	-690	-660
Mileage expenses	0	0	0	0	0	0
Sundry expenses	0	0	0	0	0	0
	-961	0	-11,968	0	-12,929	-11,496

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
Notes to the Accounts for the year ended 31 December 2022

6. OTHER EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Bank Fees	-42	0	-30	0	-72	-41

7. FUND BALANCES

	01-Jan-22 £	Receipts £	Payments £	Transfers £	31-Dec-22 £
Unrestricted Funds					
Incidental Fund	8,102	2,898	-1,003	1	9,998
Total unrestricted funds	8,102	2,898	-1,003	1	9,998
Restricted Funds					
Clerks' fee Fund	0	10,768	-10,768	0	0
Students' Fund	6,402	0	-1,200	0	5,202
Youth Council Fund	1,320	200	-30	-1	1,489
PW Link Fund	75	0	0	0	75
Total restricted funds	7,797	10,968	-11,998	-1	6,766
Total funds	15,899	13,866	-13,001	0	16,764

CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
Notes to the Accounts for the year ended 31 December 2022

8. RELATED PARTY TRANSACTIONS

Total donations received by way of Presbytery fee assessments from congregations assigned to the Presbytery for the year amounted to £13,768.

Disclosed below are the payments made to related parties during the year ended 31 December 2022:

The Presbytery contributed £10,768 to the Presbyterian Church in Ireland for its annual assessments during the year of £7,786 in respect of Clerk's fees, £1,074 in respect of national insurance contributions, and £1,869 in respect of pension contributions for Rev. Dr. C McClure, plus an apprenticeship levy of £39.

The Presbytery also made no other contributions to the Presbyterian Church in Ireland during the year.

9. VOLUNTEERS

The work and support of members of the Presbytery as volunteers is vital to the operation, mission and outreach of the Presbytery. Volunteers undertake many roles including encouraging prayer, serving within their local communities, administration tasks and serving in commissions under the control of Presbytery.

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106881

Annual report

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH
IN IRELAND**

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

Registered Charity in Northern Ireland (NIC106881)

THE CARRICKFERGUS PRESBYTERY 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

The Carrickfergus Presbytery of the Presbyterian Church in Ireland
The Manse, 5 Whitla's Brae
LARNE
BT40 3BY

Registered Charity in Northern Ireland (NIC106881)

CHARITY TRUSTEES

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

Rev Dr Colin David McClure	Mr Alan Desmond Bell
Rev Leslie James Addis	Mrs Marty Blair
Rev Robert John Bell	Mr Norman Carmichael
Rev Peter Aaron Bovill	Mr George Clarke
Rev Dr David Chapman	Mr Adam Cree
Rev David Cromie	Mrs Sharon Donald
Rev Nathan Duddy	Ms Gillian Douglas
Rev Gabrielle Farquhar	Mr Robert Downie
Rev Gary William Montgomery Glasgow	Mrs Pamela Forsythe
Rev Terence Richard Graham	Mr David Robert Fulton
Rev Trevor David Gribben	Mr Desmond Hawthorne
Rev Dr. Cecil Grant	Mr Warren Heggan
Rev David Kelly	Mr Trevor Crawford Heron
Rev Robert James McCullough	Mr Richard Houston
Rev John Emerson McDowell	Mr William Hunter
Rev Jonathan Moxen	Mr Brian Ingram
Rev Benjamin Samuel Preston	Miss Marie Kane
Rev Heather Rendell	Mr Roy Kennedy
Rev James William David Rogers	Mr William Peter Logan
Rev Mark Russell	Mr Robert McAlister
Rev John Philip Stanbridge	Mr George McAllister
Rev Robert Vallely	Mr William Geoffrey McBride
Rev Andrew Watson	Mr Niall McConkey
	Mr Andrew McKeegan
	Mr Samuel McKibben
	Mr Robert Penney
	Miss Tanya Denise Savage
	Mr Jack Smith
	Mr Norman Smyth

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES' ANNUAL REPORT

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

PRINCIPAL OFFICE BEARERS

Moderator	The Rev. Nathan Duddy (until March 2022) The Rev. David Kelly (from March 2022)
Clerk of Presbytery	The Rev. Dr. Colin David McClure
Finance Convener	Mr. Alexander McMullan

INDEPENDENT EXAMINER

Paula Watson
5th Floor Causeway Tower
9 James Street South
BELFAST
BT2 8DN

BANKERS

Danske Bank
PO Box 183
Donegall Square West
BELFAST
BT1 6JS

SOLICITORS

None

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

STRUCTURE AND MANAGEMENT

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. The following congregations of the Presbyterian Church have been assigned to The Carrickfergus Presbytery of the Presbyterian Church in Ireland:

Ballycarry
Ballyclare
Ballylinney
Ballynure
Cairncastle
Carrickfergus – Downshire
Carrickfergus – First
Carrickfergus – Joymount
Craigy Hill
Greenisland
Islandmagee – First
Islandmagee – Second
Larne – First
Larne – Gardenmore
Loughmorne
Magheramorene
Raloo
Whitehead
Woodburn
Woodlands

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

STRUCTURE AND MANAGEMENT

Presbytery

A Presbytery makes arrangements for the election of ministers in congregation, ordains licentiates and installs or inducts and appoints ministers in the congregations assigned to it. They also ordain or install and appoint elders, commission and appoint deaconesses, senior lecturers, auxiliary ministers, lay agents and missionaries who have been called by an authorised body in the Church. A Presbytery has a role in seeing that ministers preach the Word faithfully to their congregations, regularly visit the families under their charge, visit the sick, promote peace and temperance and see that the duties of the eldership are properly discharged. Presbyteries oversee the resignation and retirements of ministers and elders.

Presbyteries provide advice to Kirk Sessions and Congregational Committees when required and have a role in approving matters in relation to congregational property. They report annually to the General Assembly and have the right to make a nomination for the office of Moderator of the General Assembly.

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. This provides an important link between the congregations and the wider structures of the church.

Stated meetings of Presbytery are held on the first Tuesday of February, March, May, October, November; the second Tuesday of September.

All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator has no deliberative but only a casting vote.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

STRUCTURE AND MANAGEMENT

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 for several days 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 Presbytery is the advancement of religion.

The Carrickfergus Presbytery is a Presbytery 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 Presbytery's mission purposes include:

- 'connecting 'with the many commuter families who have come to live in our Presbytery area;
- effective ministry among young people and younger adults;
- showing the Gospel in action as well as sharing it in words - especially at a time of Welfare Reform and difficult economic conditions.

It is important to recognise that much valuable work is already being done by all the congregations in our Presbytery and that many people are engaged in work which clearly involves 'outreach, and some have done fresh and imaginative thinking about mission activity, and are seeking to develop new and creative approaches to evangelism and Christian social witness.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

DESCRIPTION AND PURPOSE

Presbytery is committed to supporting and encouraging this approach to mission, and wishes to challenge all its congregations to ask themselves if there are further steps that need to be taken in understanding the needs of the communities in which they are located, in identifying ways in which they can serve people unconditionally, and in developing strategies by which the spiritual reality and hope of the Gospel can be effectively shown and shared in their communities.

ACTIVITIES AND OBJECTIVES

The Presbytery meets on the first Tuesday of February, March, May, October, November, the second Tuesday of September, and on other occasions as required. By resolution of Presbytery on 5th May 2020 provision was made for the business of Presbytery to be conducted by a Presbytery Standing Commission (2020) for the duration of restrictions during the pandemic. This Commission would normally meet via “Zoom” video conferencing. All meetings commence with a time of worship and are opened and closed with prayer. From May 2021 all meetings have been conducted “in-person”.

The Presbytery carries out the following regular activities:

- Supports those candidating for the Ministry
- Installs Ordained ministers and elders
- Provides pastoral support for ministers and their families
- Holds a number of training and resourcing events, as well as occasional public services of worship.
- PW Link is an initiative of Presbyterian Women intended to improve communications and build relationships between Presbyterian Women. PW Link includes a representative from each congregation and runs events to support the mission and outreach of Presbytery. During the year there will also usually be events designed to encourage, inform and resource PW members.

This list is not exhaustive and will on occasions be supplemented by extraordinary events which are usually services of worship and/or training opportunities in response to specific needs, developments or resource release e.g. Safeguarding, GDPR.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

ACHIEVEMENTS AND PERFORMANCE

At the 31 December 2022 the following numbers of persons were under the care of Presbytery

	2022	2021
Minister in active service in congregations	13	15
Ministers Emeritus	5	9
Ministers Emeritus (released)	4	0
Licentiates	1	0
Students for the Ministry	2	2

During the year credentials were received from other Presbyteries in respect of 1 minister who was installed in a congregation assigned to the Presbytery and a Licentiate who is serving as an assistant minister and who was placed under the care of Presbytery. Credentials were presented to one other Presbytery in respect of 1 transferring minister who was installed as a minister in a congregation assigned to that Presbytery.

1 Minister without charge, 0 Transferring ministers, 0 Licentiates and 2 students were under the care of Presbytery during the year.

The Presbytery encourages the congregations assigned to it to support 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 Presbytery also encourages congregations to contribute to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

General Assembly

Presbyteries are represented on the various Councils of the General Assembly of the Presbyterian Church in Ireland and report on an annual basis to the General Assembly.

Property

The Carrickfergus Presbytery has no property.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on Presbytery, its commissions and panels.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES' ANNUAL REPORT**

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 congregational churches and 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 charities beneficiaries are its 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 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 Presbytery has had regard to the Charity Commission's Public benefit requirement statutory guidance.

**THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

FINANCIAL REVIEW

The Presbytery's main source of income is an assessment that is levied on the congregations assigned to it and £13,768 was received in the current year (2021 - £13,522).

Other income received in respect of presbytery events held during the year was as follows:

	2022	2021
PW Link spring event	Nil	Nil
Bereavement care awareness training	£80	Nil

Total expenditure increased from £11,537 in 2021 to £13,001 in 2022. The main reason for this increase can be attributed to two annual payments made to the Students for the Ministry of the Presbyterian Church in Ireland being paid in the 2022 financial year.

RESERVES POLICY

The Trustees' policy is to retain a level of free reserves or general reserves which matches its needs at the current time and in the foreseeable future. Free reserves are those unrestricted reserves not invested in fixed assets, which are available for general use.

The main reason for holding reserves is to ensure that the charity has enough resources to fund its programmes and to hold sufficient resources to meet its commitments. The Trustees believe that our reserves policy is both responsible and prudent but have not specified a particular level of reserves to be held.

At 31 December 2022 the charity held unrestricted funds of £9,998 representing more than 12 months' expenditure which is in line with what is regarded as an appropriate level.

The charity also held £6,766 of restricted funds which have been provided for the purposes specified in Note 7. No endowment funds are held by the charity.

THE CARRICKFERGUS PRESBYTERY OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES' ANNUAL REPORT

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

There are no funds held as custodian trustee on behalf of others.

PLANS FOR FUTURE PERIODS

The Trustees have no specific plans for future periods, however as at 31 December 2022 the charity held £5,202 of restricted funds for the provision of grants to Students for the Ministry of the Presbyterian Church in Ireland.

STATEMENT OF TRUSTEE RESPONSIBILITIES

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

As the Presbytery's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 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 Presbytery's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the Presbytery and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Presbytery at a meeting on Tuesday 12th September 2023 and signed on its behalf by

The Rev. Andrew Watson
(Moderator)

12th September 2023

The Rev. Dr. Colin D McClure
(Clerk of Presbytery)

12th September 2023

The Carrickfergus Presbytery of the Presbyterian Church in Ireland

Northern Ireland - Charity number 106881

Annual return

Independent examiner's report to the charity trustees of the Carrickfergus Presbytery of the Presbyterian Church in Ireland

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on the attached pages numbered 14 to 19.

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. The charity's trustees consider that an audit is not required for this year and that an independent examination is needed.

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of examiner's statement

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

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 as required by 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 report to the charity trustees of the Carrickfergus Presbytery of the Presbyterian Church in Ireland

Independent examiner's statement

I have completed my examination and have no concerns in respect of any 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.



**Paula Watson FCA
Chartered Accountant
Chartered Accountants Ireland**

**5th Floor Causeway Tower
9 James Street South
BELFAST
BT2 8DN**

Date: 12 September 2023