

# The General Presbytery of the Free Presbyterian Church of Ulster

Northern Ireland · Charity number 109137

## Details

Known as	Free Presbyterian Church of Ulster
Status	Received
Registered	2022-09-28
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Free Presbyterian Church Of Ulster 356 Ravenhill Road Belfast BT6 8gl BT6 8GL
Phone	02890457106
Email	<a href="mailto:info@freepresbyterian.org">info@freepresbyterian.org</a>
Website	<a href="http://www.freepresbyterian.org">www.freepresbyterian.org</a>

## Activities

**Purposes:** The Objective of the Presbytery is to promote the advancement of religion in accordance with the Holy Scriptures, the subordinate standards of the Articles of Faith, the Westminster Standards, and the Book of Church Order.

**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	£921,958	£407,411	£-11,050	1

## Trustees

Name	Role	Appointed
Mr C Mckee		
Mr N Mcelroy		
Rev A Smylie		
Rev B Mcllung		
Rev D Creane		
Rev D Erwin		
Rev G Dane		
Rev G Mccammon		
Rev G Wilson		
Rev I Brown		
Rev J Greer		
Rev L Curran		
Rev M Lecky		
Rev P Baker		
Rev P Mcintyre		
Rev R Higginson		
Rev R Mckee		
Rev R Robinson		

**The General Presbytery of the Free Presbyterian Church of Ulster**

Northern Ireland - Charity number 109137

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# Accounts

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**The General Presbytery of the  
Free Presbyterian Church of Ulster**

**Financial Statements**

**Year ended 31 December 2024**

**The Charity Commission for Northern Ireland Number: 109137**

**HMRC Charities Reference Number: XN73190**

# The General Presbytery of the Free Presbyterian Church of Ulster

## Statement of Financial Activities For the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	2	10,330	495,102	505,432	61,098
Charitable activities	3	22,501	107,365	129,866	92,988
Investment income	4	4,412	41,298	45,710	14,381
Other income	5	240,492	458	240,950	233,267
<b>Total income</b>		<u>277,735</u>	<u>644,223</u>	<u>921,958</u>	<u>401,734</u>
<b>Expenditure on:</b>					
Charitable activities	6	91,197	252,918	344,115	328,698
Other costs	7	48,312	14,984	63,296	107,386
<b>Total expenditure</b>		<u>139,509</u>	<u>267,902</u>	<u>407,411</u>	<u>436,084</u>
<b>Net income/(expenditure) before transfers</b>		<u>138,226</u>	<u>376,321</u>	<u>514,547</u>	<u>(34,350)</u>
<b>Transfers between funds</b>		(103,831)	103,831	-	-
<b>Net income/(expenditure) for the year</b>		<u>34,395</u>	<u>480,152</u>	<u>514,547</u>	<u>(34,350)</u>
Fund balances at 01 January 2024		345,135	4,171,301	4,516,436	4,550,786
<b>Fund balances at 31 December 2024</b>	11	<u>379,530</u>	<u>4,651,453</u>	<u>5,030,983</u>	<u>4,516,436</u>

# The General Presbytery of the Free Presbyterian Church of Ulster

## Statement of Assets and Liabilities as at 31 December 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	8		2,644,733		2,839,733
<b>Current Assets</b>					
Debtors	9	66,369		66,500	
Bank and cash balances		2,330,931		1,625,918	
		<u>2,397,300</u>		<u>1,692,418</u>	
<b>Creditors: due within one year</b>					
Accruals and deferred income		(11,050)		(15,715)	
		<u>(11,050)</u>		<u>(15,715)</u>	
<b>Net Current Assets</b>			2,386,250		1,676,703
<b>Net Assets</b>			<u>5,030,983</u>		<u>4,516,436</u>
<b>Income Funds</b>					
Unrestricted Funds - General			379,530		345,135
Restricted Funds - Income		2,006,720		1,331,568	
- Capital		<u>2,644,733</u>		<u>2,839,733</u>	
			4,651,453		4,171,301
<b>Retained Reserves</b>	10		<u>5,030,983</u>		<u>4,516,436</u>

The financial statements were approved by the Trustees on 1st OCTOBER 2025 and signed on their behalf by:

  
Trustee

  
Trustee

## The General Presbytery of the Free Presbyterian Church of Ulster

### Statement of Cash Flows

For the year ended 31 December 2024

	2024	2023
Note	£	£
Net income/(expenditure) for the year	514,547	(34,350)
<b>Adjustments to reconcile net income / (expenditure) to net cash flows from operating activities</b>		
Loss on property disposal	52,744	-
Net finance costs	(45,710)	(14,381)
(Increase) / decrease in debtors	131	25,000
Increase / (decrease) in creditors	(4,665)	7,155
<b>Net cash inflow / (outflow) from operating activities</b>	517,047	(16,576)
<b>Investing activities</b>		
Interest received	45,710	14,381
Proceeds from property disposals	142,256	-
<b>Net cash inflow from investing activities</b>	187,966	14,381
<b>Net increase / (decrease) in cash and cash equivalents</b>	705,013	(2,195)
Cash and cash equivalents at 01 January 2024	1,625,918	1,628,113
<b>Cash and cash equivalents at 31 December 2024</b>	2,330,931	1,625,918

# The General Presbytery of the Free Presbyterian Church of Ulster

## Notes to the financial statements

For the year ended 31 December 2024

### 1 Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019).

The General Presbytery of the Free Presbyterian Church of Ulster is a registered charity (NIC109137) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### 1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

#### 1.3 Donations

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

#### 1.4 Legacies

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the Presbytery.

#### 1.5 Investment income

Investment income is included in the financial statements in the year in which it is receivable.

#### 1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### 1.7 Fixed assets

The tangible fixed assets are initially recorded at cost, or for donated assets, at a reasonable estimate of their value on receipt.

The buildings have been recorded at the insurance value as no reliable information is available for the cost of these buildings.

# The General Presbytery of the Free Presbyterian Church of Ulster

## Notes to the financial statements (continued)

For the year ended 31 December 2024

### 1.8 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.9 Preparation of accounts on a going concern basis

The General Presbytery of the Free Presbyterian Church of Ulster has prepared the financial statements on a going concern basis. The balance sheet is strong with continued support from donors and member congregations.

## The General Presbytery of the Free Presbyterian Church of Ulster

### Notes to the financial statements (continued)

For the year ended 31 December 2024

<b>2 Donations and legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Donations and gifts	10,330	495,102	505,432	61,098
	<u>10,330</u>	<u>495,102</u>	<u>505,432</u>	<u>61,098</u>
	<u><u>10,330</u></u>	<u><u>495,102</u></u>	<u><u>505,432</u></u>	<u><u>61,098</u></u>
<b>3 Charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Income from conferences & events	22,501	70,417	92,918	51,477
Income from books, magazines, etc	-	36,948	36,948	41,511
	<u>22,501</u>	<u>107,365</u>	<u>129,866</u>	<u>92,988</u>
	<u><u>22,501</u></u>	<u><u>107,365</u></u>	<u><u>129,866</u></u>	<u><u>92,988</u></u>
<b>4 Investment income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Bank interest receivable	4,412	41,298	45,710	14,381
	<u>4,412</u>	<u>41,298</u>	<u>45,710</u>	<u>14,381</u>
	<u><u>4,412</u></u>	<u><u>41,298</u></u>	<u><u>45,710</u></u>	<u><u>14,381</u></u>
<b>5 Other income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Funds from related charities	235,350	-	235,350	232,961
Other income	5,142	458	5,600	306
	<u>240,492</u>	<u>458</u>	<u>240,950</u>	<u>233,267</u>
	<u><u>240,492</u></u>	<u><u>458</u></u>	<u><u>240,950</u></u>	<u><u>233,267</u></u>

# The General Presbytery of the Free Presbyterian Church of Ulster

## Notes to the financial statements (continued)

For the year ended 31 December 2024

<b>6</b>	<b>Cost of charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
		£	£	£	£
	Salaries and pensions	-	10,747	10,747	11,213
	Direct activity expenses	52,209	130,266	182,475	160,361
	Facilities expenses	-	93,217	93,217	75,485
	Travelling expenses	13,173	1,230	14,403	22,273
	Media and advertising	-	16,031	16,031	16,966
	Insurance	25,815	383	26,198	38,482
	Other expenses	-	1,044	1,044	3,918
		<u>91,197</u>	<u>252,918</u>	<u>344,115</u>	<u>328,698</u>
<b>7</b>	<b>Other expenditure</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
		£	£	£	£
	Grants and donations	26,847	10,865	37,712	88,137
	Bank fees and charges	134	624	758	815
	Independent auditor's remuneration	9,666	-	9,666	6,330
	Legal and professional fees	11,665	3,495	15,160	12,104
		<u>48,312</u>	<u>14,984</u>	<u>63,296</u>	<u>107,386</u>
<b>8</b>	<b>Tangible fixed assets</b>			<b>Buildings</b>	<b>Total</b>
				£	£
	<b>Cost</b>				
	As at 01 January 2024			2,839,733	2,839,733
	Additions			-	-
	Disposals			(195,000)	(195,000)
	As at 31 December 2024			<u>2,644,733</u>	<u>2,644,733</u>
	<b>Depreciation</b>				
	As at 01 January 2024			-	-
	Charge for the year			-	-
	As at 31 December 2024			<u>-</u>	<u>-</u>
	<b>Net Book Value</b>				
	As at 31 December 2024			<u>2,644,733</u>	<u>2,644,733</u>
	As at 31 December 2023			<u>2,839,733</u>	<u>2,839,733</u>

# The General Presbytery of the Free Presbyterian Church of Ulster

## Notes to the financial statements (continued)

For the year ended 31 December 2024

<b>9 Debtors</b>				<b>2024</b>	<b>2023</b>
				£	£
Loans to Churches				60,000	66,500
Prepayments and accrued income				6,369	-
				<u>66,369</u>	<u>66,500</u>
				<u><u>66,369</u></u>	<u><u>66,500</u></u>
<b>10 Reserves</b>		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
		£	£	£	£
Reserves b/fwd		345,135	4,171,301	4,516,436	4,550,786
Net movement in funds		34,395	480,152	514,547	(34,350)
Reserves c/fwd		<u>379,530</u>	<u>4,651,453</u>	<u>5,030,983</u>	<u>4,516,436</u>
		<u><u>379,530</u></u>	<u><u>4,651,453</u></u>	<u><u>5,030,983</u></u>	<u><u>4,516,436</u></u>
<b>11 Fund balances</b>	<b>Opening balance</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Closing balance</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	345,135	277,735	(139,509)	(103,831)	379,530
	<u>345,135</u>	<u>277,735</u>	<u>(139,509)</u>	<u>(103,831)</u>	<u>379,530</u>
	<u><u>345,135</u></u>	<u><u>277,735</u></u>	<u><u>(139,509)</u></u>	<u><u>(103,831)</u></u>	<u><u>379,530</u></u>
<b>Restricted funds</b>					
Education Board	24,162	30,409	(3,319)	-	51,252
Loan Fund	398,613	426,448	(6,535)	-	818,526
Ministers Retirement Fund	3,589,365	27,837	(131,364)	100,000	3,585,838
Sunday School Account	18,781	441	-	-	19,222
Hymn Book Fund	31,180	903	(21)	-	32,062
Youth Council	9,039	62,341	(56,742)	3,831	18,469
Government and Morals	232	3,702	(31)	-	3,903
Prison Chaplains	4,311	11,507	(11,505)	-	4,313
Congress Fund	6,999	-	-	-	6,999
Consider Christ	36,620	43,293	(32,789)	-	47,124
FPCNA - Current Magazine	10,164	4,220	(2,597)	-	11,787
Publications and Media	21,981	13,128	(15,694)	-	19,415
Ballygowan Graveyard	19,184	19,933	(6,813)	-	32,304
Student Fellowship	670	61	(492)	-	239
	<u>4,171,301</u>	<u>644,223</u>	<u>(267,902)</u>	<u>103,831</u>	<u>4,651,453</u>
	<u><u>4,171,301</u></u>	<u><u>644,223</u></u>	<u><u>(267,902)</u></u>	<u><u>103,831</u></u>	<u><u>4,651,453</u></u>

## The General Presbytery of the Free Presbyterian Church of Ulster

### Notes to the financial statements (continued)

For the year ended 31 December 2024

12 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Fixed assets	-	2,644,733	2,644,733	2,839,733
Current assets	387,270	2,010,030	2,397,300	1,692,418
Current liabilities	(7,740)	(3,310)	(11,050)	(15,715)
Total funds	<u>379,530</u>	<u>4,651,453</u>	<u>5,030,983</u>	<u>4,516,436</u>

**The General Presbytery of the Free Presbyterian Church of Ulster**

Northern Ireland - Charity number 109137

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# Accounts

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**The General Presbytery of the  
Free Presbyterian Church of Ulster**

**Trustees' Annual Report and Financial Statements**

**Year ended 31 December 2023**

**The Charity Commission for Northern Ireland Number: 109137**

**HMRC Charities Reference Number: XN73190**

## The General Presbytery of the Free Presbyterian Church of Ulster

### Statement of Financial Activities For the year ended 31 December 2023

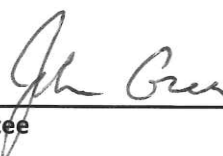
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	2	9,325	51,773	61,098	31,158
Charitable activities	3	-	92,988	92,988	92,358
Investment income	4	2,507	11,874	14,381	5,650
Other income	5	232,961	306	233,267	199,246
<b>Total income</b>		<b>244,793</b>	<b>156,941</b>	<b>401,734</b>	<b>328,412</b>
<b>Expenditure on:</b>					
Charitable activities	6	75,922	252,776	328,698	212,713
Other costs	7	72,290	35,096	107,386	26,386
<b>Total expenditure</b>		<b>148,212</b>	<b>287,872</b>	<b>436,084</b>	<b>239,099</b>
<b>Net income/(expenditure) before transfers</b>		<b>96,581</b>	<b>(130,931)</b>	<b>(34,350)</b>	<b>89,313</b>
<b>Transfers between funds</b>		<b>(119,847)</b>	<b>119,847</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure) for the year</b>		<b>(23,266)</b>	<b>(11,084)</b>	<b>(34,350)</b>	<b>89,313</b>
Fund balances at 01 January 2023		368,401	4,182,385	4,550,786	4,461,473
<b>Fund balances at 31 December 2023</b>		<b>345,135</b>	<b>4,171,301</b>	<b>4,516,436</b>	<b>4,550,786</b>

# The General Presbytery of the Free Presbyterian Church of Ulster

## Statement of Assets and Liabilities as at 31 December 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	8		2,839,733		2,839,733
<b>Current Assets</b>					
Debtors	9	66,500		91,500	
Bank and cash balances		1,625,918		1,628,113	
		<u>1,692,418</u>		<u>1,719,613</u>	
<b>Creditors: due within one year</b>					
Accruals and deferred income		(15,715)		(8,560)	
		<u>(15,715)</u>		<u>(8,560)</u>	
<b>Net Current Assets</b>			1,676,703		1,711,053
<b>Net Assets</b>			<u>4,516,436</u>		<u>4,550,786</u>
<b>Income Funds</b>					
Unrestricted Funds - General			345,135		368,401
Restricted Funds - Income		1,331,568		1,342,652	
Restricted Funds - Capital		<u>2,839,733</u>		<u>2,839,733</u>	
			4,171,301		4,182,385
<b>Retained Reserves</b>	10		<u>4,516,436</u>		<u>4,550,786</u>

The financial statements were approved by the Trustees on 23-OCTOBER-2024 and signed on their behalf by:

  
Trustee

  
Trustee

# The General Presbytery of the Free Presbyterian Church of Ulster

## Notes to the financial statements

For the year ended 31 December 2023

### 1 Principal accounting policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019).

The General Presbytery of the Free Presbyterian Church of Ulster is a registered charity (NIC109137) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### 1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

#### 1.3 Donations

Donations are accounted for gross when received. Fixed asset gifts in kind are recognised when receivable and are included at fair value.

#### 1.4 Legacies

Legacies are accounted for when probate has been completed, the amount of the legacy can be reliably quantified and the conditions of the legacy are within the control of the Presbytery.

#### 1.5 Investment income

Investment income is included in the financial statements in the year in which it is receivable.

#### 1.6 Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### 1.7 Fixed assets

The tangible fixed assets are initially recorded at cost, or for donated assets, at a reasonable estimate of their value on receipt.

The buildings have been recorded at the insurance value as no reliable information is available for the cost of these buildings.

# The General Presbytery of the Free Presbyterian Church of Ulster

## Notes to the financial statements (continued)

For the year ended 31 December 2023

### 1.8 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.9 Preparation of accounts on a going concern basis

The General Presbytery of the Free Presbyterian Church of Ulster has prepared the financial statements on a going concern basis. The balance sheet is strong with continued support from donors and member congregations.

## The General Presbytery of the Free Presbyterian Church of Ulster

### Notes to the financial statements (continued)

For the year ended 31 December 2023

<b>2 Donations and legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Donations and gifts	9,325	51,773	61,098	31,158
	<u>9,325</u>	<u>51,773</u>	<u>61,098</u>	<u>31,158</u>
	<u><u>9,325</u></u>	<u><u>51,773</u></u>	<u><u>61,098</u></u>	<u><u>31,158</u></u>
<b>3 Charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Income from conferences & events	-	51,477	51,477	51,059
Income from books, magazines, etc	-	41,511	41,511	41,299
	<u>-</u>	<u>92,988</u>	<u>92,988</u>	<u>92,358</u>
	<u><u>-</u></u>	<u><u>92,988</u></u>	<u><u>92,988</u></u>	<u><u>92,358</u></u>
<b>4 Investment income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Bank interest receivable	2,507	11,874	14,381	5,650
	<u>2,507</u>	<u>11,874</u>	<u>14,381</u>	<u>5,650</u>
	<u><u>2,507</u></u>	<u><u>11,874</u></u>	<u><u>14,381</u></u>	<u><u>5,650</u></u>
<b>5 Other income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Funds from related charities	232,961	-	232,961	197,555
Other income	-	306	306	1,691
	<u>232,961</u>	<u>306</u>	<u>233,267</u>	<u>199,246</u>
	<u><u>232,961</u></u>	<u><u>306</u></u>	<u><u>233,267</u></u>	<u><u>199,246</u></u>

## The General Presbytery of the Free Presbyterian Church of Ulster

### Notes to the financial statements (continued) For the year ended 31 December 2023

<b>6 Cost of charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and pensions	11,213	13,712
Direct activity expenses	160,361	110,969
Facilities expenses	75,485	38,041
Travelling expenses	22,273	14,817
Media and advertising	16,966	17,993
Insurance	38,482	15,749
Other expenses	3,918	1,432
	<u>328,698</u>	<u>212,713</u>
	<u><u>328,698</u></u>	<u><u>212,713</u></u>
<b>7 Other expenditure</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants and donations	88,137	15,448
Bank fees and charges	815	766
Independent examiner's remuneration	6,330	6,090
Legal and professional fees	12,104	4,082
	<u>107,386</u>	<u>26,386</u>
	<u><u>107,386</u></u>	<u><u>26,386</u></u>
<b>8 Tangible fixed assets</b>	<b>Buildings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
As at 01 January 2023	2,839,733	2,839,733
Additions	-	-
Revaluations	-	-
As at 31 December 2023	<u>2,839,733</u>	<u>2,839,733</u>
	<u><u>2,839,733</u></u>	<u><u>2,839,733</u></u>
<b>Depreciation</b>		
As at 01 January 2023	-	-
Charge for the year	-	-
As at 31 December 2023	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>
<b>Net Book Value</b>		
As at 31 December 2023	<u>2,839,733</u>	<u>2,839,733</u>
	<u><u>2,839,733</u></u>	<u><u>2,839,733</u></u>
As at 31 December 2022	<u>2,839,733</u>	<u>2,839,733</u>
	<u><u>2,839,733</u></u>	<u><u>2,839,733</u></u>

## The General Presbytery of the Free Presbyterian Church of Ulster

### Notes to the financial statements (continued)

For the year ended 31 December 2023

<b>9 Debtors</b>				<b>2023</b>	<b>2022</b>
				£	£
Loans to Churches				66,500	91,500
				<u>66,500</u>	<u>91,500</u>
				<u><u>66,500</u></u>	<u><u>91,500</u></u>
<b>10 Reserves</b>		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
		£	£	£	£
Reserves b/fwd		368,401	4,182,385	4,550,786	4,461,473
Net movement in funds		(23,266)	(11,084)	(34,350)	89,313
Reserves c/fwd		<u>345,135</u>	<u>4,171,301</u>	<u>4,516,436</u>	<u>4,550,786</u>
		<u><u>345,135</u></u>	<u><u>4,171,301</u></u>	<u><u>4,516,436</u></u>	<u><u>4,550,786</u></u>
<b>11 Fund balances</b>	<b>Opening balance</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Closing balance</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	368,401	244,793	(148,212)	(119,847)	345,135
	<u>368,401</u>	<u>244,793</u>	<u>(148,212)</u>	<u>(119,847)</u>	<u>345,135</u>
	<u><u>368,401</u></u>	<u><u>244,793</u></u>	<u><u>(148,212)</u></u>	<u><u>(119,847)</u></u>	<u><u>345,135</u></u>
<b>Restricted funds</b>					
Education Board	29,378	22,165	(27,381)	-	24,162
Loan Fund	392,792	5,855	(34)	-	398,613
Ministers Retirement Fund	3,556,531	10,417	(77,599)	100,000	3,589,349
Sunday School Account	18,753	28	-	-	18,781
Ministers Pension Fund	16	-	-	-	16
Hymn Book Fund	31,353	14	(187)	-	31,180
Youth Council	17,945	42,856	(71,609)	19,847	9,039
Government and Morals	261	-	(29)	-	232
Prison Chaplains	5,446	11,264	(12,399)	-	4,311
Congress Fund	7,022	7	(30)	-	6,999
Consider Christ	45,455	22,215	(31,050)	-	36,620
FPCNA - Current Magazine	11,264	4,650	(5,750)	-	10,164
Publications and Media	24,301	15,061	(17,381)	-	21,981
Ballygowan Graveyard	40,662	22,158	(43,636)	-	19,184
Student Fellowship	1,206	251	(787)	-	670
	<u>4,182,385</u>	<u>156,941</u>	<u>(287,872)</u>	<u>119,847</u>	<u>4,171,301</u>
	<u><u>4,182,385</u></u>	<u><u>156,941</u></u>	<u><u>(287,872)</u></u>	<u><u>119,847</u></u>	<u><u>4,171,301</u></u>

## The General Presbytery of the Free Presbyterian Church of Ulster

### Notes to the financial statements (continued)

For the year ended 31 December 2023

<b>12 Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	2,839,733	2,839,733	2,839,733
Current assets	351,465	1,340,953	1,692,418	1,719,613
Current liabilities	(6,330)	(9,385)	(15,715)	(8,560)
Total funds	<u>345,135</u>	<u>4,171,301</u>	<u>4,516,436</u>	<u>4,550,786</u>

**The General Presbytery of the Free Presbyterian Church of Ulster**

Northern Ireland - Charity number 109137

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# Annual report

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**The General Presbytery of the  
Free Presbyterian Church of Ulster**

**Trustees' Annual Report and Financial Statements**

**Year ended 31 December 2023**

**The Charity Commission for Northern Ireland Number: 109137**

**HMRC Charities Reference Number: XN73190**

# The General Presbytery of the Free Presbyterian Church of Ulster

## References and administrative details

**Charity Name** The General Presbytery of the Free Presbyterian Church of Ulster

**The Charity Commission for Northern Ireland Number** 109137

**HMRC Charities Reference number** XN73190

### Trustees

Rev J Greer	Rev A Smylie
Rev C Mercer	Rev R Higginson
Mr C McKee	Rev R Johnstone
Rev P McIntyre	Rev L Curran
Rev D Erwin	Rev G McCammon
Rev G Dane	Rev S Murray
Rev P Baker	Mr E Graham
Rev M Lecky	Rev R Robinson
Rev D Creane	
Mr N McElroy	
Rev I Brown (appointed 1 <sup>st</sup> September 2023)	
Rev B McClung (appointed 1 <sup>st</sup> September 2023)	
Rev J Armstrong (resigned 1 <sup>st</sup> September 2023)	

### Contact Address

Clerk of Presbytery  
356 Ravenhill Road  
Belfast  
BT6 8GL

### Independent Examiner

Johnston Kennedy DFK  
Chartered Accountants  
10 Pilots View  
Heron Road  
Belfast  
BT3 9LE

### Bankers

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

Progressive Building Society  
33-37 Wellington Place  
Belfast  
BT1 6HH

# **The General Presbytery of the Free Presbyterian Church of Ulster**

## **Trustees' Report**

**For the year ended 31 December 2023**

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

### **Introduction**

The Free Presbyterian Church of Ulster came into being on 17th March 1951 as a testimony to the historic faith of Presbyterians that emphasised the inspiration and authority of Scripture against the liberal, rationalist infidelity that had made serious inroads into Presbyterianism in Ireland as well as the other main Protestant denominations.

The Free Presbyterian Church of Ulster is a worldwide Protestant Reformed denomination consisting of congregations which accept and uphold the Articles of Faith. It is Protestant in its basis, Presbyterian in its government, Reformed in its doctrine, Evangelistic in its ministry, Fundamentalist in its stand and defence of the Historic Christian Faith, and subject only to the Lord Jesus Christ as the Great King and only Head of The Church. The Word of God, as contained in the Scriptures of the Old and New Testaments, is its only rule of faith and practice.

### **Articles of Faith**

The Absolute Authority and Verbal Divine Inspiration of the Old and New Testaments as the Word of God;

There is but one living and true God, and in the Godhead there are Three Persons, equal in power and glory, God the Father, God the Son, and God the Holy Ghost;

The Eternal Sonship, Virgin Birth and Deity of our Lord and Saviour Jesus Christ;

The personality of God the Holy Spirit, and the absolute necessity of His work in Regeneration and Sanctification, and His infilling of the indwelt Believer for power to live and witness for Christ;

The Substitutionary death of the Lord Jesus Christ and His Resurrection as the only way of Salvation from sin through Faith;

God has appointed besides the Word and Prayer the Sacraments of Baptism and the Lord's Supper;

Baptism. The Free Presbyterian Church of Ulster, under Christ the great King and Head of the Church, realises that bitter controversy raging around the ordinance of Christian Baptism has divided the Body of Christ, when that Body should have been united in Christian love and Holy Ghost power to stem the onslaughts and hell-inspired assaults of modernism, hereby affirms that each member of the Free Presbyterian Church of Ulster shall have liberty to decide for themselves which course to adopt, each member giving due honour in love to the views held by differing brethren, but none espousing the error of baptismal regeneration;

The Lord's Supper. The Lord's Supper has been appointed by our Lord for Remembrance of Him in His work as Saviour. Its purpose to the child of God is for strengthening, and the putting of a visible difference between the redeemed and the unregenerate. This Sacrament will be observed once each month in every Free Presbyterian Congregation, or more, or less frequently as each local congregation shall decide; and

The visible and personal return of Our Lord Jesus Christ.

These Articles of Faith, together with the Larger and Shorter Catechisms, and the Westminster Standards form the Subordinate Standards of the Free Presbyterian Church of Ulster.

### **Purpose**

The Objective of the Church is to promote the advancement of religion in accordance with the Holy Scriptures, the subordinate standards of the Articles of Faith, the Westminster Standards, and the Book of Church Order.

# The General Presbytery of the Free Presbyterian Church of Ulster

## Trustees' Report (continued)

For the year ended 31 December 2023

### Public Benefit

The Free Presbyterian Church of Ulster meets the public benefit requirement. The denomination is established to benefit its members and the general public both at home and abroad through the advancement of religion. The benefits which flow from its purpose include the holding of public worship and fulfilment of the Great Commission to preach Christ crucified in all the world, the coming of souls to saving faith in Jesus Christ, repentance from sin and the holding to orthodox Bible religion. Adherence to this framework leads to spiritual and moral development and wider society living in accordance with God's moral law. It encourages demonstrable acts in the world such as fervent evangelism, missionary effort, the establishment of new churches, the instruction of students for Christian service, the progress of Christian schooling and the provision of pastoral care, and humanitarian relief. The benefits are further demonstrated through attendance at public worship as well as regular evaluation of the activities, informal and ad-hoc feedback from members, the local congregations, their families and the general public. This purpose does not lead to harm.

The charity's beneficiaries are the Christian Church and the general public within society in Northern Ireland and wherever across the world the Free Presbyterian Church of Ulster has an opportunity to minister. The only private benefits flowing from this purpose are to those members who would receive reasonable remuneration paid in respect of employment by the Church; those members who may enter into contracts with the Church and receive reasonable payment for goods and services supplied; where a member may benefit as a student at our Bible Colleges; or where someone from a member's family may benefit as a pupil at a Christian school. These private benefits are incidental and necessary to ensure the public benefit is provided to our beneficiaries.

### Activities

Free Presbyterian Church of Ulster through its congregations hold weekly services of worship each Lord's day, together with a Bible Study and Prayer Meeting each week. We also conduct Bible Classes, Sunday Schools, Children's Meetings and Youth Fellowship meetings. Periodically we hold evangelistic and teaching meetings, Open-air services, Holiday Bible Clubs, and summer camps for different age groups. Some of our congregations also run Christian Schools, Mother and Toddler groups and special meetings for senior citizens. We seek to evangelise people outside of the Christian faith as well as building up and nurturing those who profess saving faith in our Lord Jesus Christ, through the preaching and teaching of the whole counsel of God, as contained in the Holy Scriptures, and through pastoral support and visits.

We make use of denominational and congregational websites giving information about our churches and services. Some of our congregations offer webcasts and downloadable sermons from the internet, and recordings of the church services in DVD and CD format. Presbytery oversee the production of radio and TV broadcasts. Each congregation supports missionary endeavour at home and abroad, including humanitarian relief where applicable. Our support takes the form of deputation meetings, prayerful and financial assistance. Congregations also from time to time publish and distribute Christian literature in various formats. The Presbytery produces a bi-monthly denominational magazine, available in printed and digital form and is made available on the internet. We provide training to our Ministers, Missionaries, Christian workers and Christian School teachers. Our Presbytery meets on a regular basis and exercises spiritual and material direction and superintendence over the congregations under its care.

# The General Presbytery of the Free Presbyterian Church of Ulster

## Trustees' Report (continued)

For the year ended 31 December 2023

### Activities and Events

The Presbytery meets on the first Friday of February, March, April, May, June, September, October, November and December. A Presbytery meeting is also held during our Minister's week of Prayer in January. Our Annual General Meeting is held in September, where Office bearers are appointed, Convenors and members of standing Committees are biennially elected and financial reports are approved. All meetings commence with a time of prayer, scripture reading, and worship, and are closed in Prayer.

The Presbytery carries out the following activities:

- Conducts Public worship through a range of events, including, Easter Convention services, Graduation, Ordination and Installation services, Missionary Sending Forth Services and Church Opening services.
- Examines Churches at each Presbytery meeting.
- Conducts a week of prayer where members of other sister Presbyteries are invited to join.
- Sends representatives from Presbytery to maintain fellowship with other Presbyteries and overseas churches in conjunction with the Mission Board.
- Accepts new applications for the Whitefield College of the Bible and oversees the Graduation of Ministerial and Missionary candidates who have completed their course of Study.
- Oversees the Licensing of new Graduates from the Whitefield College of the Bible.
- Installs ministers in local churches following a call which is sustained by Presbytery.
- Trains and ordains new Ruling Elders following elections in local churches.
- Accepts new Missionary Candidates following appraisal by the Mission Board.
- Provides Pastoral support for Ministers and their families.
- Provides a biblical view on current issues, and supports safeguarding within the denomination, through the work of the Government and Morals Committee.
- Supports the work of the annual ploughing outreach, the Consider Christ campaign and the ministry through the Prison Chaplains. Presbytery also supports the work of the Youth Council through their outreaches, Rallies, Camps and events.
- Publishes the Vision Magazine, producing 6 editions each year.
- Supports the work of Radio and TV broadcasting through Let the Bible Speak and the training activities in the Whitefield College of the Bible. Encourages fervent evangelism in the rest of the UK through the work of the Mainland Commission and the growing missionary work through the Mission Board and The Free Presbyterian Mission Society Africa. Supports the work of Christian Education through the work of the Education Board.

### Structure, Governance and Management

The Presbytery is the governing body of the regional church and consists of the ordained ministers and all the ruling elders from its constituent churches. The officers of the Presbytery are its Moderator, Clerk, Deputy-moderator, and Treasurer. The Presbytery has appointed Standing Committees, Commissions and Boards to manage ongoing areas of Presbytery business, together with Temporary Commissions to deal with specific, time-bound matters. These Committees, Commissions and Boards all operate under delegated powers that are determined by Presbytery, and they report to Presbytery in a scheduled manner. Presbytery is governed by the Book of Church Order and operates under a Constitution and a set of bye laws which have been generated based on previous decisions taken by Presbytery.

# The General Presbytery of the Free Presbyterian Church of Ulster

## Trustees' Report (continued)

For the year ended 31 December 2023

The charity trustees are the members of the Executive Committee of Presbytery, which consists of the Office bearers of Presbytery and the Convenors of all Presbytery Committees, Commissions and Boards. The Convenors are biennially elected by Presbytery and the office bearers are elected according to the processes laid out in the Book of Church Order. No remuneration is paid to Trustees in their capacity as Trustee of the General Presbytery.

### Financial Review

The main source of income is from related charities together with donations towards the charitable activities undertaken by the Presbytery. The total amount received during the year amounted to £401,734, from which total payments in the amount of £436,084 were made, leaving a net deficit of £34,350 for the year compared with a net surplus of £89,313 in the previous year. Cash funds held at the year end amounted to £1,625,918 (2022: £1,628,113).

The Presbytery's reserves policy is to accumulate sufficient reserves to provide cover for 12 months operating expenses and future capital projects.

### Going Concern

The trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the General Presbytery can continue its activities and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

The trustees are responsible for keeping accounting records that are sufficient to show and explain the Presbytery's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Presbytery. 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.

The trustees' report was approved by the Board of Trustees.



Trustee



Trustee

Date: 24-10-2024

**The General Presbytery of the Free Presbyterian Church of Ulster**

Northern Ireland - Charity number 109137

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# Annual return

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## The General Presbytery of the Free Presbyterian Church of Ulster

### Independent Examiner's Report to the Trustees of The General Presbytery of the Free Presbyterian Church of Ulster

I report to the trustees on my examination of the financial statements of The General Presbytery of the Free Presbyterian Church of Ulster (the charity) for the year ended 31 December 2023 set out on pages 7 to 14.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 8 of the 2008 Act and are eligible for independent examination, it is my responsibility to:

- examine the financial statements 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 independent examiner's report


I have examined your charity financial statements 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 financial statements presented with those records. It also included consideration of unusual items or disclosures in the financial statements 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 financial statements do not accord with those accounting records;
3. That the financial statements do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the financial statements 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.



James Gage FCA  
Johnston Kennedy DFK  
Chartered Accountants  
10 Pilots View  
Heron Road  
Belfast  
BT3 9LE

Date: 24-10-2024