

# Larne Free Presbyterian Church

Northern Ireland · Charity number 109396

## Details

Status	Received
Registered	2023-02-22
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	29 Mill Brae Larne Bt40 2de BT40 2DE
Phone	07572818825
Email	<a href="mailto:david.brown@freepresbyterian.org">david.brown@freepresbyterian.org</a>
Website	<a href="http://www.freepresbyterian.org/church/larne/">www.freepresbyterian.org/church/larne/</a>

## Activities

**Purposes:** 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.

**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
2025-04-05	£66,043	£76,697	£0	1

## Trustees

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Name	Role	Appointed
J. Craig		
Mr Hill Reid		
Mr K. Sampson		
Mr R. Semple		
Rev D. Brown		

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**Larne Free Presbyterian Church**

Northern Ireland - Charity number 109396

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# Accounts

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# **Larne Free Presbyterian Church**

## **Receipts and Payments Account**

**Year Ended 5th April, 2025**

# Larne Free Presbyterian Church

## Receipts and Payments Account

Year Ended 5th April, 2025

	Notes	Unrestricted Funds	Restricted Funds	<u>Total</u> 2025	<u>Total</u> 2024
		£	£	£	£
<b>Receipts</b>					
<b>Voluntary Receipts</b>					
Offerings and Gifts	2	56,165	0	56,165	78,237
Gift Aid Recovered		7,458	0	7,458	7,954
<b>Other Receipts</b>					
Investment Income	3	2,420	0	2,420	1,901
<b>GROSS INCOME</b>		<b>66,043</b>	<b>0</b>	<b>66,043</b>	<b>88,092</b>
<b>Resources Expended</b>					
Cost of Charitable Activities	5	70,290	0	70,290	53,828
Grants and Donations	6	5,754	0	5,754	7,887
Governance Costs	7	653	0	653	1,847
<b>TOTAL EXPENDITURE</b>		<b>76,697</b>	<b>0</b>	<b>76,697</b>	<b>63,562</b>
<b>Excess/Deficit of Income over Expenditure</b>		<b>(10,654)</b>	<b>0</b>	<b>(10,654)</b>	<b>24,530</b>
Receipts from Sale of Assets		0	0	0	0
Payment for Purchase of Assets		0	0	0	8,747
<b>Fund Surplus(Deficit) for the Year</b>		<b>(10,654)</b>	<b>0</b>	<b>(10,654)</b>	<b>15,783</b>
<b>Cash Balance at 1st January, 2025 (2024)</b>		<b>102,648</b>	<b>0</b>	<b>102,648</b>	<b>86,865</b>
<b>Cash at Bank and in Hand at Year End</b>		<b>91,994</b>	<b>0</b>	<b>91,994</b>	<b>102,648</b>


# Larne Free Presbyterian Church


## Statement of Assets and Liabilities

Year Ended 5th April, 2025

		2025		2024
		£		£
<b>1 Fixed Assets</b>				
Piano and Equipment		897,703		897,703
<b>2 Cash Balances</b>				
Held at Bank		91,994		102,648
Cash on Hand		0		0
<b>3 Investments</b>				
Listed Investments		0		0
<b>4 Other Assets</b>				
Gift Aid Recoverable		0		0
<b>5 Liabilities</b>				
Other		0		0
		989,697		1,000,351
<b>6 Represented By Funds</b>				
Unrestricted Funds	General	91,994		102,648
Unrestricted Funds	Capital	897,703	989,697	897,703
		897,703	989,697	897,703
				1,000,351

Financial Statements were approved by the Trustees on 24/2/2026 and signed on their behalf by:

  
 \_\_\_\_\_  
 Rev David Brown - Trustee

  
 \_\_\_\_\_  
 Hill Reid - Trustee

# Larne Free Presbyterian Church

## Notes to the Accounts

Year Ended 5th April, 2025

### 1 Accounting Policy

The Accounts have been prepared on a Receipts and Payments basis with a Statement of Assets and liabilities

Notes	Unrestricted Funds	Restricted Funds	<u>Total</u> 2025	<u>Total</u> 2024
	£	£	£	£
<b>2 Grants and Gifts Received</b>				
Weekly Collections	51,370	0	51,370	49,662
Other Collections	4,795	0	4,795	28,575
Other Gifts and Income	7,458	0	7,458	7,954
Grant Received	0	0	0	0
	<b>63,623</b>	<b>0</b>	<b>63,623</b>	<b>86,191</b>
<b>3 Investment Income</b>				
Bank Interest	2,420	0	2,420	1,901
	<b>2,420</b>	<b>0</b>	<b>2,420</b>	<b>1,901</b>
<b>Total Receipts</b>	<b>66,043</b>	<b>0</b>	<b>66,043</b>	<b>88,092</b>
<b>5 Cost of Charitable Activities</b>				
<b><u>Salaries and Pensions</u></b>				
Gross Salary and Housing Allowance	37,632	0	37,632	34,368
Employers Pension Contributions	778	0	778	469
Employers NIC	0	0	0	0
Welfare Provision	338	0	338	308
<b><u>Ministry Expenses</u></b>				
Interim Moderator	0	0	0	0
Pulpit Supply	1,915	0	1,915	1,440
Childrens Work	4,747	0	4,747	1,755
<b><u>Facilities Expenses</u></b>				
Electricity & Gas	4,915	0	4,915	6,198
Insurance	2,600	0	2,600	1,589
Repairs	5,433	0	5,433	2,088
Water Rates	0	0	0	0
<i>carry forward</i>	<b>58,358</b>	<b>0</b>	<b>58,358</b>	<b>48,215</b>

# Larne Free Presbyterian Church

## Notes to the Accounts

Year Ended 5th April, 2025

Notes	Unrestricted Funds	Restricted Funds	<u>Total</u>	<u>Total</u>
	£	£	£	£
<i>brought forward</i>	58,358	0	58,358	48,215
<b>5 <u>Media &amp; Advertising</u></b>				
Stationery, Advertising & Postage	2,219	0	2,219	544
Accounting & Compliance	2,598	0	2,598	2,352
<b><u>Other Expenses</u></b>				
Magazines, Books and Bibles	666	0	666	528
General Expenses	6,449	0	6,449	2,189
<b>Cost of Charitable Activities</b>	<b>70,290</b>	<b>0</b>	<b>70,289</b>	<b>53,828</b>
<b>6 <u>Grants and Donations</u></b>				
Missionary Gifts	5,754	0	5,754	7,887
Presbytery Central Fund	0	0	0	0
<b>Cost of Grants and Donations</b>	<b>5,754</b>	<b>0</b>	<b>5,754</b>	<b>7,887</b>
<b>7 <u>Governance Costs</u></b>				
Bank Fees and Charges	146	0	146	152
Legal and Professional Fees	507	0	507	1,695
<b>Cost of Governance</b>	<b>653</b>	<b>0</b>	<b>653</b>	<b>1,847</b>

**Larne Free Presbyterian Church**

Northern Ireland - Charity number 109396

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# Accounts

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# Larne Free Presbyterian Church

## Receipts and Payments Account

for the Year Ended 5th April, 2024

Notes	Unrestricted Funds	Restricted Funds	<u>Total</u> 2024	<u>Total</u> 2023
	£	£	£	£
<b>Incoming Resources</b>				
<b>Voluntary Receipts</b>				
Weekly Collections	78,237	0	78,237	64,455
Gift Aid Recovered	7,954	0	7,954	0
Grants Received	0	0	0	0
<b>Investment Income</b>				
Bank Interest	1,901	0	1,901	651
<b>GROSS INCOME</b>	<b>88,092</b>	<b>0</b>	<b>88,092</b>	<b>65,106</b>
<b>Resources Expended</b>				
Direct Costs	64,422	0	64,422	55,018
Grants Paid	7,887	0	7,887	5,580
<b>TOTAL EXPENDITURE</b>	<b>72,309</b>	<b>0</b>	<b>72,309</b>	<b>60,598</b>
<b>Excess of Income over Expenditure</b>	<b>15,783</b>	<b>0</b>	<b>15,783</b>	<b>4,508</b>
Receipts for Sale of Assets	0	0	0	0
Payment for Purchase of Assets	0	0	0	0
<b>TOTAL Receipts over Payments</b>	<b>15,783</b>	<b>0</b>	<b>15,783</b>	<b>4,508</b>
Cash Balance at 6th April, 2023 (2022)	86,865	0	86,865	82,357
Cash Balance at 5th April, 2024 (2023)	102,648	0	102,648	86,865

# Larne Free Presbyterian Church

## Statement of Assets and Liabilities

at 5th April, 2024:

	2024	2023
	£	£
<b>1 Fixed Assets</b>		
Buildings and Equipment	897,703	897,703
<b>2 Cash Balances</b>		
Held at Bank	102,648	86,865
Cash on Hand	0	0
<b>3 Investments</b>		
Listed Investments	0	0
<b>4 Other Assets</b>		
Gift Aid Recoverable	0	0
<b>5 Liabilities</b>		
Other	0	0
	<hr/>	<hr/>
	1,000,352	984,568
	<hr/>	<hr/>

Financial Statements were approved by the Board of Trustees and signed on their behalf by:



Rev David Brown - Trustee

5/feb/2025  
Date

# Larne Free Presbyterian Church

## Notes to the Accounts

for the Year Ended 5th April, 2024

### 1 Accounting Policy

The Accounts have been prepared on a Receipts and Payments basis with a Statement of Assets and Liabilities

Notes	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>2 Grants and Gifts Received</b>				
Weekly Collections	49,662	0	49,662	52,222
Other Collections	28,575	0	28,575	3,604
Tax Recovered on Gift Aid Income	7,954	0	7,954	8,029
Grants Received towards Heating	0	0	0	600
	<b>86,191</b>	<b>0</b>	<b>86,191</b>	<b>64,455</b>
<b>3 Investment Income</b>				
Bank Interest	1,901	0	1,901	651
	<b>1,901</b>	<b>0</b>	<b>1,901</b>	<b>651</b>
<b>4 Other Income</b>				
	0	0	0	0
	<b>88,092</b>	<b>0</b>	<b>88,092</b>	<b>65,106</b>
<b>5 Direct Costs</b>				
Employment Costs	34,837	0	34,837	35,006
Pulpit Supply	1,440	0	1,440	2,070
Sunday School	1,755	0	1,755	515
Heat, Light, Power, Water	6,198	0	6,198	4,395
Insurance	1,589	0	1,589	1,484
Maintenance	2,088	0	2,088	599
Advertising, Stationary, Postage	544	0	544	2,872
Bank Charges	152	0	152	156
Books and Sermon Audio	528	0	528	1,256
Compliance	4,355	0	4,355	3,671
Other Costs	2,189	0	2,189	2,994
Grants to Specific Ministries	7,887	0	7,887	5,580
Capital Expenditure	8,747	0	8,747	0
<b>Resources Expended</b>	<b>72,309</b>	<b>0</b>	<b>72,309</b>	<b>60,598</b>

# Larne Free Presbyterian Church

## Notes to the Accounts, continued

*for the Year Ended 5th April, 2024*

### **6 Grants Paid**

There were no Grants paid during the accounting period

### **7 Grants Received**

There were no Grants received during the accounting period

### **8 Employment**

During the accounting period the Charity did not have a paid office holder.

### **9 Building and Equipment**

The Charity owns the Church Building situated at 120, Mill Brae, Larne, BT40 2BZ and is shown in the Statement at insurance value.

### **10 Investments**

The Charity does not hold any Investments

**Larne Free Presbyterian Church**

Northern Ireland - Charity number 109396

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# Annual report

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# **Larne Free Presbyterian Church**

**Report of the Trustees for the Year End 5<sup>th</sup> April, 2024**

## **Registered Charity No.**

109396 (date of Registration 22nd February 2023)

## **Address for Charity Correspondence**

120, Mill Brae  
LARNE  
BT40 2BZ

## **Charity Trustees**

David Brown (Rev)  
John Craig  
Hill Reid  
Ken Sampson  
R Semple

## **Independent Examiner**

D. N. Mawhinney FCCA

## **Governing Document**

Constitution

The Trustees are appointed by the existing Trustees.

## **Objects**

The objects of the Charity are the propagation and practice of the Christian Faith as described in the historic Reformed Confessions such as the Westminster Standards, to the glory of God and for the benefit of all mankind.

## **Activities**

In planning activities, the trustees have considered the Charity Commission's guidance on public benefit and, in particular the specific guidance on Charities for the advancement of religion.

For the Charity to achieve its objects satisfying public benefit requirements, the Trustees have determined that the Charity's principal activities necessitate gather in person for the provision of charitable services.

Larne Free Presbyterian Church (Larne FPC) is committed to enabling as many people as possible to worship and serve the living God, to be instructed in the Christian Faith. Services of public worship are open to all without charge and are prominently advertised on the noticeboard outside the Church Building in Larne and in the press. Recording of Sermons are regularly uploaded and freely available to all via the Internet.

To facilitate this work, it is important that the fabric of its premises at 120, Mill Brae, Larne, BT40 2BZ is maintained. These premises are owned by the Larne Free Presbyterian Church.

### Personnel

The Rev David J Brown is the Minister of the Church and a full-time employee of the congregation. Along with Elders, Trustees and other helpers of the Church is responsible for the voluntary support of activities throughout the year.

### Achievements and Performance

During the course of the year Larne FPC conducted over one hundred services of public worship in the Church building. Weekly Bible Studies and prayer meetings were maintained, and the Lord's Supper was observed monthly. Weekly children's meetings were held and a weeklong Holiday Bible Club during the summer, where approximately sixty children attended. Twenty-one thousand leaflets were delivered to the farming community. Two weeklong Gospel Missions were conducted for the public to attend. Weekly outreach was organised to give people an opportunity to ask questions about the Gospel and receive literature. Throughout the year those suffering from addictions were counselled.

Pastoral visitation continues to be undertaken by the Minister and Elders of the Church.

The Trustees and Elders of the Church attend regular meetings of the Presbytery of the Free Presbyterian Church of Ulster of which this congregation is a member.

### Financial Review

Accounts have been prepared on a cash accounting basis in accordance with S64(3)(a) of The Charities Act (Northern Ireland) 2008 reporting Receipts and Payments with a Statement of Assets and Liabilities.

Total incoming resources of £65,106 (2022, £67,567) for the year included donations of £52,222 and Special Offerings of £3,604, Gift Aid Tax Repayment £8,029, Grant towards Heating £600 and Bank Interest of £651.

As is usual for a charity of this type and size, a significant proportion of the payments of £60,598 (previous year (£61,692)) relates, generally, to stipend and ministerial support.


The Church made Grants of £5,580 to specific ministries during this accounting year (2022 £4,800)

Income received exceeded resources expended by £4,508 (2022 £5,875). In both these accounting years the surplus being added to Reserves.

### Reserves Policy

The policy of the Trustees is not to accumulate Reserves, but to use Reserve in the promotion of the Charity's objects, maintaining a balance on unrestricted funds that equates to at least six months unrestricted payments to cover unforeseen situations that may arise from time.

Signed by all Trustees:

  
David Brown (Rev)

  
John Craig

  
Ken Sampson

  
Hill Reid

  
R. Semple

  
Date

**Larne Free Presbyterian Church**

Northern Ireland - Charity number 109396

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# Annual return

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# Independent Examiner's Report to the Charity Trustees of Larne Free Presbyterian Church

I report on the Accounts of the Church for the Year Ended 5<sup>th</sup> April, 2024.

## Respective Responsibilities of Trustees and Examiner

The Charity's Trustees 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 under S.65 of the Act and that an Independent Examination is needed.

It is my responsibility to:

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


I have examined your Charity Accounts as required under S.65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission Act (Northern Ireland) 2008, under S65(9)(b).

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

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

1. That accounting records were not kept in accordance with S.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

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.

Signature 

Name: **David Norman Mawhinney, FCCA**

Date: 5<sup>th</sup> February, 2025.

Address: Unit 4, Steeple Industrial Estate, Antrim, BT41 1A