

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The organisation First Larne Presbyterian Church, a congregation of the Presbyterian Church in Ireland, 2 Inver Road, Larne BT40 3BW is a Charity, registered with the Charity Commission for Northern Ireland with Registration Number NIC104895. The Board of Trustees of the charity is called the 'Kirk Session'. Members of the Kirk Session are known as 'Elders'. The names of the present Elders, and any past Elders who served during the year, are given below, together with the names of the charity's external advisors.

CHARITY TRUSTEES

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

Rev. Dr. C.D. McClure	Mr. W. Swann
Mr. R. Tweed	Mrs. J. Tweed
Mrs. G. Alexander	Mrs. S. Torbitt from 26 2 2023
Mrs. B. Alexander from 26 2 2023	Mr. T. Torbitt
Mr. J. Alexander	
Mrs. J. Arnold	
Mrs. J. Bryson	
Mr. A. Carmichael to 31.3.2024	
Mr. N. Carmichael	
Mr. R. Craig	
Mr. R. Garrett	
Mrs. S. Hollinger	
Mr. W. Hollinger	
Mr. B. Hunter	
Mr. D. Jenkins	
Mr. S. Lindsay	
Mrs. M. Lindsay	
Mr. G. Lorimer	
Mr. N. McAuley	
Mr. J. McClure	
Mr. K. McKinley	
Mrs. M. Magill from 26 2 2023	
Mr. W. Magill	
Mr. J. Millar	
Mrs. B. Moore	
Mr. N. Moore	
Mr. R. Moore	
Mrs. H. Murray from 26 2 2023	
Mr. N. Murray	
Mr. J. O'Neill to 12 1 2023	
Dr. S. Reid	
Mr. S. Ross	
Mr. D. Simms	
Miss K. Swann from 26 2 2023	
Mrs. L. Swann	

PRINCIPAL OFFICE BEARERS

Minister	Rev. Dr. C.D. McClure
Clerk of Session	Mr. R. Tweed
Secretary to Congregational Committee	Mrs. J. Evans
Treasurer	Mrs S Torbitt

INDEPENDENT EXAMINER

MBS Chartered Accountants
3 High Street
LARNE
BT40 1JN

BANKERS

Ulster Bank Limited
9 Upper Cross Street
LARNE
BT40 1SZ

STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation of First Larne Presbyterian Church are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with the congregation who are within its bounds. It ensures that pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, usually the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk Session are usually held nine times a year.

The duty of ruling elders as members of Kirk Session is to work together with the minister in the oversight and government of the congregation, for the upbuilding of God's people in spiritual fruitfulness and holy concord, and for the extension of Christ's kingdom among all people. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office of the eldership can be either by the congregation or by the Kirk Session. Members are elected if they obtain the votes of two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. First Larne Presbyterian Church has been assigned to the Carrickfergus Presbytery of the Presbyterian Church in Ireland. The membership of the presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland, ministers who have retired from active duty and one elder appointed by each of the Kirk Sessions of the congregations within the presbytery.

The General Assembly

The General Assembly of the Presbyterian Church in Ireland is the supreme court of the church, representing in one body the whole church and acting as its supreme legislative, administrative, and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the month of June in each year 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

First Larne Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a reformed church within the wider body of Christ, is grounded in the scriptures and exists to love and honour God through faith in His Son Jesus Christ and, by the power of His Spirit, to enable her members to play their part in fulfilling God's mission to the world.

The mission purpose of the congregation of First Larne Presbyterian Church is to ***'Worship God, Build His Church and Share His love.'***

ACTIVITIES AND OBJECTIVES

The congregation of First Larne Presbyterian Church meets for worship every Sunday, usually in the morning at 11am and as arranged in the evening, usually at 7pm, when visitors are most welcome. Services of worship are also made available online through Facebook, YouTube and www.firstlarne.org The sacrament of the Lord's Supper, also known as Communion, is usually celebrated by the congregation in early January, on Good Friday evening, in June and in September of each year. Visitors who are communicant members of other congregations of the Presbyterian Church in Ireland and of other Christian churches are invited to partake of the Lord's Supper. The congregation has regular meetings for prayer, bible study and fellowship as well as a wide range of activities and organisations including for children, young people, and adults.

ACHIEVEMENTS AND PERFORMANCE

Worship and Prayer

The congregation of First Larne Presbyterian Church, as stated above, meets for worship every Sunday usually in the morning at 11am and as arranged in the evening, usually at 7pm, at First Larne Presbyterian Church, 2 Inver Road, Larne BT40 3BW. Services of worship are also made available online through Facebook, You Tube and www.firstlarne.org Prior to the morning service at 10.15am, members usually meet for a time of prayer. Small Groups meeting during the week give an opportunity for members and friends to meet together for fellowship, bible study and prayer. As well as regular Sunday morning and evening services the congregation acknowledge God's gift of new life at Sacraments of Baptism, celebrate Marriage Services and offer Services of Thanksgiving at times of bereavement.

Pastoral Care

Members of the congregation who are unable to attend church due to sickness or age are contacted, usually with a visit, on a regular basis by a member of the ministry team. Pastoral care is also provided at times of hospital admission, illness, and bereavement.

Mission and Outreach

The congregation of First Larne Presbyterian Church is involved in a variety of mission and outreach activities in the local area and beyond. This includes hosting outreach sessions of the Larne Foodbank.

The congregation supports the United Appeal for Mission of the Presbyterian Church in Ireland. This fund enables congregations to support the wider work of the Presbyterian Church in Ireland doing mission and outreach beyond what any congregation could do on its own. This United Appeal for Mission 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.

Presbytery

The congregation is represented at the regular meetings of the Presbytery of Carrickfergus by the Minister of the congregation and by one of the Elders. This provides an important link between the congregation and the wider structures of the Presbyterian Church in Ireland and enables representatives of the congregation to participate in the oversight of other congregations within the Carrickfergus Presbytery.

Organisations

The many groups and organisations within the congregation of First Larne Presbyterian Church continue to be effective in working out the mission purpose of the congregation by providing much needed programmes of activities for children, young people and adults.

Volunteers

The Charity Trustees, the Elders, wish to acknowledge their deep appreciation of those who give freely of their time by serving on working groups and committees and helping with groups, organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching.

In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need including the sick, disabled, and bereaved.

Generally, the above benefits are delivered locally by congregations and their members or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases.

Public access is made known through the use of noticeboards, printed material, press information, the congregation's website www.firstlarne.org and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public. The purpose does not lead to harm.

The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits.

The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Freewill Offering and other donations both weekly and by regular bank transfer. There were 360 contributors during the year donating a total of £126,606 to general funds (£125,388 in previous year, 2022).

Total income of the congregation during the year was £209,907 compared to £218,874 in the previous year.

Total expenditure increased from £193,307 to £237,543.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregations and the financial activities for that year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the funds will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the congregations and enable them to ensure that the financial statements comply with the Statement of Recommended Practice “Accounting and Reporting by Charities (1 January 2015)”. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The Trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis, the congregation’s current activities and other financial commitments.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold at least six month’s normal expenditure from unrestricted funds. At the year end, unrestricted reserves were £229,916 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent on the ongoing financial support of members.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the Trustees, and the Congregational Committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

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

R Tweed

A handwritten signature in black ink, appearing to read 'R. Tweed', written in a cursive style.

Mr. R. Tweed
Clerk of Session

Date: 9th May 2024