

**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 st September 2023)	
Rev B McClung (appointed 1 st September 2023)	
Rev J Armstrong (resigned 1 st 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