

Grace Free Presbyterian Church
A congregation of the Free Presbyterian Church of Ulster

Trustees' Annual Report
for the year ended 31 December 2024

**Grace Free Presbyterian Church
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REFERENCE AND ADMINISTRATIVE DETAILS

Grace Free Presbyterian Church is a congregation of The Free Presbyterian Church of Ulster.

Charity Name: Grace Free Presbyterian Church

**Charity Commission for Northern Ireland
registered number:** NIC 109380

**Trustees who served during the period or were
trustees at the date of this report:** P J Baker (resigned 31 August 2025)
H J S Gibson MBE
S Jamison
J G Kennedy
R McMillan

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TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024.

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

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will be observed once each month in every Free Presbyterian Congregation, or more, or less frequently as each local congregation shall decide; until 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.

Public Benefit

This congregation of the Free Presbyterian Church of Ulster meets the public benefit requirement. The Church 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 activities, informal and ad-hoc feedback from members, their families, and the general public. The 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.

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Activities and Events

Grace Free Presbyterian Church carries out the following activities:-

- The church conducts public worship through the following regular services - Lord's Day Morning and Evening Worship, Prayer Meetings, Sunday School, Children's Meetings, Deputation Meetings, Outreach Work, Children's Holiday Bible Club, Children's Fun Days, etc
- Conducts public worship through the following special services – Gospel Missions, Special Family Services and Other Special Meetings
- The Elders attend the monthly Presbytery meetings
- The Kirk Session interview and accept new communicant members
- The Kirk Session provides pastoral support for the members and attendees
- The Kirk Session meets regularly to provide spiritual oversight
- The Church Committee meets regularly to oversee the financial and practical matters
- The Church supports the work of Radio and TV broadcasting through Let the Bible Speak and the training activities in the Whitefield College of the Bible and 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. The Church also supports the work of Christian Education through the work of the Education Board.

Structure, Governance and Management

The Trustees meet on a regular basis to discuss the work of the church, and to make decisions concerning the activities within the church. Matters are reported to Church Members at the Annual General Meeting when the Financial Report is given and the Accounts are presented.

The Church Committee meets regularly to take delegated responsibility on behalf of the members of the Kirk Session to assist it in managing the Church's finances and assets and in making decisions regarding the day to day financial and material affairs of the Church.

Financial Review

The main source of income is from weekly offerings, and voluntary gifts and donations, supplemented by the use of Gift Aid and the Gift Aid Small Donations Scheme. Combined income from unrestricted and restricted donations during the period was £113,698 (2023: £120,487), total expenditure was £162,277 (2023: £148,058), leaving a deficit of £48,578, (2023: deficit £27,571). Cash and cash equivalents held at the year-end were £50,479, (2023: £21,760).

Volunteer Help

The Trustees, who are the Kirk Session, acknowledge that much is given in kind by the membership and friends of Grace Free Presbyterian Church through volunteering, support of the pastoral effort, participation in children's work, congregational activities and to include the general upkeep of the property and its ground. The Kirk Session wishes to record their appreciation to all who help in any way with the advancement of the work of God.

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 Church can continue its activities and the financial statements for the year ended 31 December 2024 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 Church's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Church. They are also responsible for safeguarding the assets of the Church 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 

Trustee 

Trustee 

Date: 29 October 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GRACE FREE PRESBYTERIAN CHURCH

I report to the trustees on my examination of the financial statements of GRACE Free Presbyterian Church (the charity) for the year ended 31 December 2024.

Responsibilities and basis of the 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.

Independent Examiner's statement

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.

I have completed my examination and have no concerns in respect of the matters 1 to 4 listed above and, in connection with the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Date 29th October 2025

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Statement of Financial Activities
For the year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income from					
Donations	2	98,615	8,610	107,225	110,528
Charitable activities	3	6,323	-	6,323	9,609
Investments	4	150	-	150	350
Total Income		105,088	8,610	113,698	120,487
Expenditure on					
Charitable activities	5,6	153,667	8,610	162,277	148,058
Total Expenditure		153,667	8,610	162,277	148,058
Other recognized gains/(losses)		-	-	-	-
Net income / (expenditure)		(48,578)	-	(48,578)	(27,571)
Net movement in funds		(48,578)	-	(48,578)	(27,571)
Fund balances 01 January		1,208,156	-	1,208,156	1,235,727
Fund balances 31 December		1,159,578	-	1,159,578	1,208,156

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Balance Sheet

At 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total Funds £	2023 Total Funds £
Fixed Assets					
Tangible Fixed Assets	8	1,053,686	-	1,053,686	1,099,116
Assets recover in excess of one year	9	45,000	-	45,000	256,107
Current Assets					
Debtors and Prepayments	9	16,184	-	16,184	8,029
Cash and Cash Equivalents	10	50,479	-	50,479	21,760
Total Current Assets		66,663	-	66,663	29,789
Current Liabilities					
Amounts due within one year Creditors	11	(5,771)	-	(5,771)	(176,855)
Net Current Assets / (Liabilities)		60,892	-	60,892	(147,066)
Total Net Assets		1,159,578	-	1,159,578	1,208,156
Restricted Funds	12	1,159,578	-	1,159,578	1,208,156
Unrestricted Funds		-	-	-	-
Revaluation Reserve		-	-	-	-
Total Funds		1,159,578	-	1,159,578	1,208,156

The financial statements were approved by the Trustees on 29 October 2025 and signed on their behalf by:

Trustee



Trustee

