

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022

for

Mall Presbyterian Church Armagh Congregation of the Presbyterian Church in Ireland

MALL PRESBYTERIAN CHURCH ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 104948

Principal Address

Mall Presbyterian Church
Gosford Place
Armagh
BT61 9AJ

Trustees

Rev Ernest Peter Gamble
Mr Thomas Hugh Savage
Mr Derek Gordon Michael Auld
Mr Norman Barbour
Mr Colin Berry
Mr Jim Mark
Mr Roy McDonald
Mr William Louis Black Nesbitt
Mr David William Hewitt Scott
Mr Derek Wallace Moffett
Mr Thomas Ian Adair
Mr William James Clarke
Mr William Hartford Scott
Lord John David Kilclooney

Independent Examiner

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes and unincorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 6th April, 2023 and signed on its behalf by:


Trustee


Trustee

MALL PRESBYTERIAN CHURCH ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Receipts						
Donations & Legacies	2	146,154	19,475	-	165,629	155,051
Charitable Activities	3	-	32,635	-	32,635	21,194
Other trading activities	4	364	-	-	364	114
Investment income	5	389	1,476	-	1,865	1,820
Other income	6	-	25,000	-	25,000	-
Total Receipts		146,907	78,586	-	225,493	178,179
Payments						
Raising Funds	7	1,044	-	-	1,044	1,084
Charitable Activities	8	121,709	53,209	-	174,918	131,787
Total Payments		122,753	53,209	-	175,962	132,871
Net Receipts / Payments		24,154	25,377	-	49,531	45,308
Transfers net		(657)	657	-	-	-
Net movement in funds		23,497	26,034	-	49,531	45,308
Funds brought forward		227,828	91,789	-	319,617	274,309
01 January 2022						
Funds carried forward		251,325	117,823	-	369,148	319,617
31 December 2022						

MALL PRESBYTERIAN CHURCH ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Funds Reconciliation					
Bank and cash at start of year	227,828	91,789	-	319,617	274,309
Net movement in funds	23,497	26,034	-	49,531	45,308
Bank & cash at end of year	251,325	117,823	-	369,148	319,617
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Bank & Cash Balances					
Bank Deposit Accounts	251,374	90,229	-	341,603	295,445
Bank Current Accounts	2,101	25,444	-	27,545	24,172
Total				369,148	319,617
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Memorandum Note Only

Investments	10	67,845	67,845	73,928
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Approved by Kirk Session at a meeting on 6/04/2023 and signed on its behalf by:-





Date 06/04/2023

Date 06/04/2023

MALL PRESBYTERIAN CHURCH ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

RECEIPTS

2 Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Recorded Giving:					
Loose collections	1,717	-	-	1,717	406
Donations & gifts	114,859	16,089	-	130,948	126,196
Gift Aid	24,578	3,042	-	27,620	26,449
Legacies & bequest	5,000	344	-	5,344	2,000
	146,154	19,475	-	165,629	155,051
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3. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income from charitable activity	-	20,191	-	20,191	13,246
Fundraising	-	2,227	-	2,227	289
Membership Fees	-	4,417	-	4,417	2,900
Grants	-	5,800	-	5,800	4,759
	-	32,635	-	32,635	21,194
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MALL PRESBYTERIAN CHURCH ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS - CONT.
FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS

4. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Letting of Premises	364	-	-	364	114
	364	-	-	364	114
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5. Investment income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Deposit interest	363	3	-	366	401
General investment fund	26	1,473	-	1,499	1,419
	389	1,476	-	1,865	1,820
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6. Other income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Insurance claim	-	25,000	-	25,000	-
	-	25,000	-	25,000	-
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MALL PRESBYTERIAN CHURCH ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS - CONT.
FOR THE YEAR ENDED 31 DECEMBER 2022

PAYMENTS

7. Raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
FWO envelopes	1,044	-	-	1,044	1,084
	1,044	-	-	1,044	1,084

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8. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
General Assembly Assessments	23,029	-	-	23,029	23,586
Presbytery Fees	820	-	-	820	821
Ministry & support staff	62,121	-	-	62,121	59,731
Running expenses	35,008	28,793	-	63,801	32,417
Donations to Missions/Charities	311	24,416	-	24,727	14,836
Governance costs	420	-	-	420	396
	121,709	53,209	-	174,918	131,787

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9. Fixed Assets

The congregation owns the Church premises situated at Mall West, the Manse and land at Newry Road and the associated fixtures, fittings, plant and machinery.

10 Investments

The congregation has the following investments. Amounts are shown at market value.

Memorandum only entries

	Endowment Funds £	Total 2022 £	Total 2021 £
General Investment Fund-Presbyterian Church in Ireland	67,845	67,845	73,928
	67,845	67,845	73,928

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MALL PRESBYTERIAN CHURCH ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS - CONT.
FOR THE YEAR ENDED 31 DECEMBER 2022

11 Fund Balances

Fund	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
Unrestricted Funds						
General	227,828	146,907	122,753	24,154	(657)	251,325
	227,828	146,907	122,753	24,154	(657)	251,325
Restricted Funds						
Repairs	67,568	39,748	17,087	22,661	-	90,229
United Appeal & Charities	-	19,308	20,221	(913)	913	-
CD Ministry	86	-	275	(275)	189	-
Youth Missions	610	700	1,380	(680)	70	-
Midweek	231	-	-	-	-	231
Sunday School	3,705	1,796	1,623	173	-	3,878
Creche/Tots & Toddlers	1,500	-	-	-	-	1,500
Youth Fellowship	650	-	-	-	-	650
Girls Brigade	4,438	9,455	6,279	3,176	(265)	7,349
Salt Cellar	5,248	-	-	-	-	5,248
Boys Brigade	2,566	4,450	2,940	1,510	(150)	3,926
Female Focus	2,928	2,600	3,325	(725)	(100)	2,103
Badminton Club	900	-	11	(11)	-	889
Bowling Club	1,359	185	68	117	-	1,476
Choir	-	344	-	344	-	344
	91,789	78,586	53,209	25,377	657	117,823
Total Funds	319,617	225,493	175,962	49,531	-	369,148