

# Vinecash Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104963

## Details

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**Status** Received

**Registered** 2016-08-04

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 3 Battlehill Road  
Vinecash  
Portadown  
BT62 4es  
BT62 4ES

**Phone** 00000000000

## Activities

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**Purposes:** 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 and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£44,351	£35,256	£0	0

## Trustees

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Name	Role	Appointed
Mr Brian Greer		
Mr John Mason		
Mr Kenneth Thompson		
Mr Thomas Graham		
Rev Graham Mullan		

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**Vinecash Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104963

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# Accounts

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## **ANNUAL REPORT 2024**

*Trustees Annual Report and Financial Statements  
for the year ended 31 December 2024*

**Registered Charity in Northern Ireland (NIC104963)**

**VINECASH PRESBYTERIAN OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
for the year ended 31 December 2024

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>RECEIPTS</b>						
Donations and Legacies	<b>2</b>	32,534	10,022	0	42,556	49,002
Charitable Activities	<b>3</b>	0	0	0	0	3,151
Investment income	<b>4</b>	369	1,084	0	1,453	710
Other income	<b>5</b>	342		0	342	2,767
<b>Total Receipts</b>		<b>33,245</b>	<b>11,106</b>	<b>0</b>	<b>44,351</b>	<b>55,630</b>
<b>PAYMENTS</b>						
Raising Funds	<b>7</b>	0	0	0	0	0
Charitable Activities	<b>8</b>	14,458	3,807		18,265	21,029
Church Expenses	<b>9</b>	7,977	2,419		10,396	12,014
Capital Expenditure	<b>10</b>	0	3,682		3,682	0
Others - transfer	<b>11</b>	2,913			2,913	3,357
<b>Total Payments</b>		<b>25,348</b>	<b>9,908</b>	<b>0</b>	<b>35,256</b>	<b>36,400</b>



**Vinecash Congregation of the Presbyterian Church in Ireland**  
**Notes to the accounts (continued)**  
**31st December 2024**

<b>PAYMENTS</b>		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2024 £</b>	<b>Total 20223 £</b>
<b>Raising Funds</b>	<b>7</b>					
Fundraising Events		0	0		0	0
		0	0	0	0	0
<b>Charitable Activities</b>	<b>8</b>					
General Assembly Assessments		2,110			2,110	1,814
Presbytery Fees		185			185	133
Ministry and support staff		10,363			10,363	13,365
Donations to Missions and Charities		1,800	3,807		5,607	5,717
		<b>14,458</b>	<b>3,807</b>	<b>0</b>	<b>18,265</b>	<b>21,029</b>
<b>Church Expenses</b>	<b>9</b>					
Church Running Expenses		7,977	2,419		10,396	12,014.00
		<b>7,977</b>	<b>2,419.00</b>	<b>0</b>	<b>10,396</b>	<b>12,014.00</b>
<b>Capital Expenditure</b>	<b>10</b>					
Defibrillator			797		797	0
Major Repairs to the Church					0	0
Major Repairs to Church Hall					0	0
New Building Work					0	0
Painting of Church Exterior			2,885		2,885	0
		<b>0</b>	<b>3,682</b>	<b>0</b>	<b>3,682</b>	<b>0</b>
<b>Other Payments</b>	<b>11</b>					
Gifts/Donations (not Missions or Charities)		1,014			1,014	880
Transfers		1,899			1,899	2,476
		<b>2,913</b>	<b>0</b>	<b>0</b>	<b>2,913</b>	<b>3,356.00</b>
<b>Total Payments</b>		<b>25,348</b>	<b>9,908</b>	<b>0</b>	<b>35,256</b>	<b>36,399</b>

**Vinecash Congregation of the Presbyterian Church in Ireland**  
**Statement of Assets and Liabilities**  
**As at 31st December 2024**

**FUND BALANCES**

<b>Fund</b>	<b>Balance at Start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus/ (Deficit)</b>	<b>Transfer</b>	<b>Balance at End</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>						
General Fund	108149	33,245	25,348	7,897	-1,899	116,046
	<b>108,149</b>	<b>33,245</b>	<b>25,348</b>	<b>7,897</b>	<b>-1,899</b>	<b>116,046</b>
<b>Restricted Funds</b>						
Building Fund	35,402.00	6,320	6,101	220	1,030	35,622
General Mission	5,500.00	3,807	3,807	0	803	5,500
Youth Club	15,241.00	0	30	-30	0	15,211
Presbyterian Women	290.00	851	549	301	0	591
PW Investm Fund	285.00	5	0	5	0	290
Building Fund Deposit Acc.	21,688.00	979	0	979	0	22,667
Holiday Bible Club	745.00	694	747	-53	66	692
	<b>79,151</b>	<b>12,656</b>	<b>11,234</b>	<b>1,422</b>	<b>1,899</b>	<b>80,573</b>
<b>Endowment Funds</b>						
Bequests	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>187,300</b>	<b>45,901</b>	<b>36,582</b>	<b>9,319</b>	<b>0</b>	<b>196,619</b>

Vinecash Congregation of the Presbyterian Church in Ireland  
 Statement of Assets and Liabilities  
 As at 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
Funds Reconciliation					
Bank and Cash at Start of Year	108,149	79,151	0	187,300	187,300
Nett Movement in Funds	7,897	1,422		9,319	
<b>Bank and Cash at End of Year</b>	<b>116,046</b>	<b>80,573</b>	<b>0</b>	<b>196,619</b>	<b>187,300</b>
Bank and Cash Balances				0	0
Bank Deposit Accounts					
Bank Current Accounts				196,619	187,300
Cash in Hand					
				<b>196,619</b>	<b>187,300</b>
Other Assets					
Fixed Assets					
<b>Church Premises and car park at 5 Battlehill Road, Portadown + 2.5 acres of agricultural land</b>					
Fixtures, Fittings & Equipment					
Investments					
Liabilities					
Loans				0	0
Other					

Approved by the Kirk Session on 27th March 2025 and signed on its behalf by:

*Michael McQuinn*  
 (Interim Minister)

*Thomas Graham*  
 (Clerk of Session)

**Vinecash Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104963

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# Accounts

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# ANNUAL REPORT 2023

Trustees Annual Report and Financial Statements  
for the year ended 31st December 2023

Registered Charity in Northern Ireland (NIC104963)

**VINECASH PRESBYTERIAN OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
for the year ended 31 December 2023

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>RECEIPTS</b>						
Donations and Legacies	2	34,646	14,356	0	49,002	43,288
Charitable Activities	3	0	3,151	0	3,151	985
Investment income	4	335	375	0	710	340
Other income	5	2,686	81	0	2,767	690
<b>Total Receipts</b>		<b>37,667</b>	<b>17,963</b>	<b>0</b>	<b>55,630</b>	<b>45,303</b>
<b>PAYMENTS</b>						
Raising Funds	7	0	0	0	0	0
Charitable Activities	8	16,862	4,167	0	21,029	23,499
Church Expenses	9	9,615	2,399	0	12,014	8,764
Capital Expenditure	10	0	0	0	0	0
Others - transfer	11	3,357	0	0	3,357	2,472
<b>Total Payments</b>		<b>29,834</b>	<b>6,566</b>	<b>0</b>	<b>36,400</b>	<b>34,735</b>

Vinecash Congregation of the Presbyterian Church in Ireland  
Notes to the accounts (continued)  
31st December 2023

RECEIPTS

Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Recorded Giving	25,540	9,005	0	34,545	33,013
Loose Collections	2,313	0	0	2,313	2,082
Donations and Gifts	415	3,050	0	3,465	610
Gift Aid Recovered	6,378	2,300	0	8,678	7,584
Legacies and bequest	0	0	0	0	0
	<b>34,646</b>	<b>14,356</b>	<b>0</b>	<b>49,001</b>	<b>43,288</b>
<i>Charitable Activities</i>					
Fundraising events	0	0		0	0
Lieu of Flowers	0	3,151		3,151	985
				0	
	<b>0</b>	<b>3,151</b>	<b>0</b>	<b>3,151</b>	<b>985</b>

Receipts from Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Dividends	0	0	0	0	0
Bank Interest	335	375		710	340
	<b>335</b>	<b>375</b>	<b>0</b>	<b>710</b>	<b>340</b>
<i>Other income</i>					
Other income	2,475	81	0	2,556	480
				0	
				0	
				0	
Other Trading Activities	0	0	0	0	
Conacre/Wayleave	211	0	0	211	210
	<b>2,686</b>	<b>81</b>	<b>0</b>	<b>2,767</b>	<b>690</b>
<i>Other Receipts</i>					
Other	0	0	0	0	
Transfers	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts</b>	<b>37,667</b>	<b>17,963</b>	<b>0</b>	<b>55,630</b>	<b>45,303</b>

Vinecash Congregation of the Presbyterian Church in Ireland  
Notes to the accounts (continued)  
31st December 2023

**PAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Raising Funds</b>					
7 Raising Funds	0	0	0	0	0
Fundraising Events	0	0	0	0	0
	0	0	0	0	0
<b>Charitable Activities</b>					
8					
General Assembly Assessments	1,814	0	0	1,814	1,564
Presbytery Fees	133	0	0	133	119
Ministry and support staff	13,365	0	0	13,365	14,234
Donations to Missions and Charities	1,550	4,167	0	5,717	7,582
	16,862	4,167	0	21,028	23,499
<b>Church Expenses</b>					
9					
Church Running Expenses	9,615	2,399	0	12,014	8,764
	9,615	2,399	0	12,014	8,764
<b>Capital Expenditure</b>					
10					
Covid Biosecurity Equipment	0	0	0	0	0
Major Repairs to the Church	0	0	0	0	0
Major Repairs to Church Hall	0	0	0	0	0
New Building Work	0	0	0	0	0
	0	0	0	0	0
<b>Other Payments</b>					
11					
Gifts/Donations (not Missions or Charities)	880	0	0	880	500
Transfers	2,476	0	0	2,476	1,972
	3,357	0	0	3,357	2,472
<b>Total Payments</b>	<b>29,834</b>	<b>6,566</b>	<b>0</b>	<b>36,399</b>	<b>34,735</b>

**Vinecash Congregation of the Presbyterian Church in Ireland**  
**Statement of Assets and Liabilities**  
**As at 31st December 2023**

**FUND BALANCES**

<b>Fund</b>	<b>Balance at Start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus/ (Deficit)</b>	<b>Transfer</b>	<b>Balance at End</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	100,316	37,667	29,834	7,833	-2,476	108,149
	<b>100,316</b>	<b>37,667</b>	<b>29,834</b>	<b>7,833</b>	<b>-2,476</b>	<b>108,149</b>
<b>Restricted Funds</b>						
Building Fund	24,380	13,421	2,399	11,022	1,631	35,402
General Mission	5,500	4,167	4,167	0	670	5,500
Youth Club	15,271	0	30	-30	0	15,241
Presbyterian Women	389	496	595	-99	0	290
PW Investm Fund	281	4	0	4	0	285
Building Fund Deposit Acc.	21,313	375	0	375	0	21,688
Holiday Bible Club	645	441	342	99	176	745
	<b>67,779</b>	<b>18,904</b>	<b>7,533</b>	<b>11,371</b>	<b>2,477</b>	<b>79,151</b>
<b>Endowment Funds</b>						
Bequests	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>168,095</b>	<b>56,571</b>	<b>37,367</b>	<b>19,204</b>	<b>0</b>	<b>187,300</b>

**Vinecash Congregation of the Presbyterian Church in Ireland**  
**Statement of Assets and Liabilities**  
**As at 31st December 2023**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Funds Reconciliation					
Bank and Cash at Start of Year	100,316	67,779	0	168,095	157,128
Nett Movement in Funds	7,833	11,372	0	19,205	10,967
<b>Bank and Cash at End of Year</b>	<b>108,149</b>	<b>79,151</b>	<b>0</b>	<b>187,300</b>	<b>168,095</b>

Bank and Cash Balances

Bank Deposit Accounts				0	0
Bank Current Accounts				187,300	168
Cash in Hand				0	0
				<b>187,300</b>	<b>168,095</b>

Other Assets

Fixed Assets

Church Premises and car park at 5 Battlehill Road, Portadown + 2.5 acres of agricultural land

Fixtures, Fittings & Equipment

Investments

Liabilities

Loans

Other

Approved by the Kirk Session on *29<sup>th</sup> February 2024* and signed on its behalf by:

*Philip McClelland*  
*Thom Gibson.*

**Vinecash Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104963

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# Annual report

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# **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2023**

**Registered Charity in Northern Ireland (NIC104963)**

## **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Vinecash congregation of the Presbyterian Church in Ireland  
c/o 141 Aghory Road, Portadown, BT62 3SX

Registered Charity in Northern Ireland (NIC104963)

### **CHARITY TRUSTEES**

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

Rev'd P. McClelland  
Mr T. Graham  
Mr B. Greer  
Mr J. Mason  
Mr K. Thompson

### **PRINCIPAL OFFICE BEARERS**

(Interim) Minister	Rev'd P. McClelland
Clerk of Session	Mr T. Graham
Treasurer	Mr D. Bryson

### **INDEPENDENT EXAMINER**

William Morrow & Company  
16 Carleton Street  
PORTADOWN  
BT62 3EN

### **BANKERS**

Danske Bank, High Street, PORTADOWN, BT62 1LB

### **SOLICITORS**

T.D Gibson, 107 Church Street, Morrison House, PORTADOWN, BT62 3DB

## **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **STRUCTURE AND MANAGEMENT**

#### **The Kirk Session**

The charity trustees of the congregation 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 any congregation who are within its bounds. It ensures 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 the Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are normally held at least three times each year.

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 can be either by the congregation or by the Kirk Session. Members are elected if they obtain 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. Vinecash congregation of the Presbyterian Church has been assigned to the Armagh 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, ministers who have retired from active duty, and an elder appointed by the Kirk Session of each congregation.

**VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June 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**

The charitable purpose of the congregation is the advancement of religion.

Vinecash congregation of the 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 and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is to worship God acceptably through Jesus Christ in the power of the Spirit and to make him known by word and deed.

## **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular prayer meetings and has several organisations including:

- Sunday School
- Presbyterian Women
- Holiday Bible Club (in the summertime)

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation meets for worship each Sunday at 11:00 a.m. During the week, the prayer meeting provides an opportunity for members to meet for fellowship, Bible study and prayer.

#### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

#### **Mission and outreach**

At a local level, the congregation continues to support children's ministry. The congregation gives to several mission organisations.

## **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

The congregation supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund 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 congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the Presbyterian Children's Society and to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our (interim) minister (Rev'd P. McClelland) and one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The meeting of the General Assembly of the Presbyterian Church in Ireland was held from 22 to 25 June in Assembly Buildings, Belfast.

### **Property**

The congregation committee exercised their responsibility for the buildings.

### **Organisations**

The Sunday School and Presbyterian Women met regularly during the year, and the Holiday Bible Club in the summer time was very encouraging.

### **Volunteers**

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

**VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**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 advertisement, websites, 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 Commission's Public benefit requirement statutory guidance.

**VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

During the year there were donations of £49,002 compared to £43,288 in the previous year.

Total Income of the congregation during the year was £55,630 compared to £45,303 in the previous year.

Total expenditure increased from £34,735 (2022) to £36,400 (2023).

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. 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.

Approved by the Kirk Session at a meeting on 25 February 2025 and signed on its behalf by:

Revd Principal Michael McClenahan  
25 February 2025

Mr T Graham  
25 February 2025

**Vinecash Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104963

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# Annual return

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**VINECASH PRESBYTERIAN CHURCH**

**Independent Examiner's Report to the Board of Trustees of Vinecash Presbyterian Church**

I have examined the financial statements of the Trust for the year ended 31 December 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

The report is made solely to the charity trustees, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the charity's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees, as a body, for our work, or for this report.

**Respective responsibilities of trustees and examiner**

As explained more fully in the Statement of Trustees's Responsibilities, the directors, who are also the trustees of the charity, are responsible for the preparation of the Trustees' report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The charity trustees consider an audit is not required for this year under the Charities Act (Northern Ireland) 2008 but that an independent examination is required under that Act.

It is my responsibility to:-

- (a) examine the financial statements under the Charities Act (Northern Ireland) 2008 and the Regulations thereunder
- (b) follow the procedures laid down by the regulatory authorities, and
- (c) state the facts if it has come to my attention in the course of my examination work that any:
  - (i) material expenditure or action appears not to be in accordance with the charity's trusts;
  - (ii) information of explanation I am entitled to under the Regulations has not been afforded to me;
  - (iii) information contained in the financial statements is materially inconsistent with the Trustees' report for the year.

**Basis of independent examiner's report**

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the charity trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

**Independent examiner's statement**

In connection with my examination work, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP has not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Date 27 February 2024



William Morrow

Accountants

16 Carleton Street

Portadown

Co Armagh BT62 3EN

**Vinecash Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104963

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# Accounts

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## **ANNUAL REPORT 2022**

*Trustees Annual Report and Financial Statements  
for the year ended 31 December 2022*

Registered Charity in Northern Ireland (NIC104963)

**VINECASH PRESBYTERIAN OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
for the year ended 31 December 2022

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>RECEIPTS</b>						
Donations and Legacies	<b>2</b>	31,120	12,168	0	43,288	38,276
Charitable Activities	<b>3</b>	985	0	0	985	212
Investment income	<b>4</b>	299	41	0	340	302
Other income	<b>5</b>	480	0	0	480	1,565
Conacre/Wayleave	<b>6</b>	210	0	0	210	150
			0	0	0	0
<b>Total Receipts</b>		<b>33,094</b>	<b>12,209</b>	<b>0</b>	<b>45,303</b>	<b>40,505</b>
<b>PAYMENTS</b>						
Raising Funds	<b>7</b>	0	0	0	0	0
Charitable Activities	<b>8</b>	17,017	6,482	0	23,499	21,551
Church Expenses	<b>9</b>	5,862	2,902	0	8,764	4,947
Capital Expenditure	<b>10</b>	0	0	0	0	0
Others - transfer	<b>11</b>	2,472	0	0	2,472	2,056
<b>Total Payments</b>		<b>25,350</b>	<b>9,385</b>	<b>0</b>	<b>34,735</b>	<b>28,554</b>

# Vinecash Congregation of the Presbyterian Church in Ireland

## Notes to the accounts (continued)

31st December 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>RECEIPTS</b>					
<b>Donations and Legacies</b>					
Recorded Giving	23,116	9,897	0	33,013	30,229
Loose Collections	2,082	0	0	2,082	771
Donations and Gifts	310	300	0	610	630
Gift Aid Recovered	5,612	1,972	0	7,584	6,647
Legacies and bequest	0	0	0	0	0
	<b>31,120</b>	<b>12,168</b>	<b>0</b>	<b>43,288</b>	<b>38,277</b>
<b>Charitable Activities</b>					
Fundraising events	0	0		0	212
Lieu of Flowers	985	0		985	0
				0	
	<b>985</b>	<b>0</b>	<b>0</b>	<b>985</b>	<b>212</b>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Receipts from Investments</b>					
Dividends	0	0	0	0	0
Bank Interest	299	41		340	302
	<b>299</b>	<b>41</b>	<b>0</b>	<b>340</b>	<b>302</b>
<b>Other income</b>					
Other income	480	0	0	480	40
				0	
				0	
				0	
Other Trading Activities	0	0	0	0	
Other trading activities - Conacre/Wayle	210	0	0	210	150
	<b>690</b>	<b>0</b>	<b>0</b>	<b>690</b>	<b>190</b>
<b>Other Receipts</b>					
Other	0	0	0	0	175
Transfers	0	0	0	0	1,350
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,525</b>
<b>Total Receipts</b>	<b>33,094</b>	<b>12,209</b>	<b>0</b>	<b>45,303</b>	<b>40,506</b>

# Vinecash Congregation of the Presbyterian Church in Ireland

## Notes to the accounts (continued)

31st December 2022

### PAYMENTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
<b>Raising Funds</b>					
7 <i>Fundraising Events</i>	0	0	0	0	0
	0	0	0		0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charitable Activities</b>					
8					
General Assembly Assessments	1,564	0	0	1,564	2,223
Presbytery Fees	119	0	0	119	116
Ministry and support staff	14,234	0	0	14,234	12,306
Donations to Missions and Charities	1,100	6,482	0	7,582	6,905
	<b>17,017</b>	<b>6,482</b>	<b>0</b>	<b>23,499</b>	<b>21,550</b>
<b>Church Expenses</b>					
9 Church Running Expenses	5,862	2,902	0	8,764	4,947
	<b>5,862</b>	<b>2,902</b>	<b>0</b>	<b>8,764</b>	<b>4,947</b>
<b>Capital Expenditure</b>					
10 Covid Biosecurity Equipment	0	0	0	0	0
Major Repairs to the Church	0	0	0	0	0
Major Repairs to Church Hall	0	0	0	0	0
New Building Work	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Payments</b>					
11 Wedding Gift to Mark Haugh	500	0	0	500	500
Transfers	1,972	0	0	1,972	1,556
	<b>2,472</b>	<b>0</b>	<b>0</b>	<b>2,472</b>	<b>2,056</b>
<b>Total Payments</b>	<b>25,350</b>	<b>9,385</b>	<b>0</b>	<b>34,735</b>	<b>28,553</b>

# Vinecash Congregation of the Presbyterian Church in Ireland

## Statement of Assets and Liabilities

As at 31st December 2022

### FUND BALANCES

<b>Fund</b>	Balance at Start £	Receipts £	Payment £	Surplus/ (Deficit) £	Transfer £	Balance at End £
<b>Unrestricted Funds</b>						
General Fund	92,572	33,094	25,350	7,744	-1,972	100,316
	<b>92,572</b>	33,094	25,350	7,744	-1,972	<b>100,316</b>
<b>Restricted Funds</b>						
Building Fund	21,588	4,834	2,902	2,793	861	24,380
General Mission	5,500	5,372	6,482	0	1,111	5,500
Youth Club	15,329	0	58	-58	0	15,271
Presbyterian Women	187	581	378	202	0	389
PW Investm Fund	281	0	0	0	0	281
Building Deposit Fund	21,281	32	0	32	0	21,313
Holiday Bible Club	391	705	451	254	0	645
	<b>64,556</b>	11,523	10,272	3,223	1,972	<b>67,779</b>
<b>Endowment Funds</b>						
Bequests	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total</b>	<b>157,128</b>	44,617	35,622	10,967	0	<b>168,095</b>

**Vinecash Congregation of the Presbyterian Church in Ireland**  
**Statement of Assets and Liabilities**  
**As at 31st December 2022**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Funds Reconciliation					
<b>Bank and Cash at Start of Year</b>	92,572	64,556	0	157,128	144,601
<b>Nett Movement in Funds</b>	7,744	3,223	0	10,967	12527
<b>Bank and Cash at End of Year</b>	<b>100,316</b>	<b>67,779</b>	<b>0</b>	<b>168,095</b>	<b>157,128</b>

Bank and Cash Balances

Bank Deposit Accounts				0	0
Bank Current Accounts				168,095	157,128
Cash in Hand				0	0
				<b>168,095</b>	<b>157,128</b>

Other Assets

Fixed Assets

**Church Premises and car park at 5 Battlehill Road, Portadown + 2.5 acres of agricultural land**

Fixtures, Fittings & Equipment

Investments

Liabilities

Loans				0	0
Other					

Approved by the Kirk Session on 4 May 2023

and signed on its behalf by:

*Philip McClelland*

PHILIP W. A. MCCLELLAND  
 INTERIM MINISTER

*Thomas Graham*

THOMAS GRAHAM  
 CLERK OF SESSION

**Vinecash Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104963

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# Annual report

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# **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Trustees Annual Report and Financial Statements  
for the year ended 31 December 2022**

**Registered Charity in Northern Ireland (NIC104963)**

## **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Vinecash congregation of the Presbyterian Church in Ireland  
c/o 141 Aghory Road, Portadown, BT62 3SX

Registered Charity in Northern Ireland (NIC104963)

### **CHARITY TRUSTEES**

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

Rev'd P. McClelland  
Mr T. Graham  
Mr B. Greer  
Mr J. Mason  
Mr K. Thompson

### **PRINCIPAL OFFICE BEARERS**

(Interim) Minister	Rev'd P. McClelland
Clerk of Session	Mr T. Graham
Treasurer	Mr D. Bryson

### **INDEPENDENT EXAMINER**

William Morrow & Company  
16 Carleton Street  
PORTADOWN  
BT62 3EN

### **BANKERS**

Danske Bank, High Street, PORTADOWN, BT62 1LB

### **SOLICITORS**

T.D Gibson, 107 Church Street, Morrison House, PORTADOWN, BT62 3DB

**VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The charity trustees of the congregation 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 any congregation who are within its bounds. It ensures 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 the Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are normally held at least three times each year.

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 can be either by the congregation or by the Kirk Session. Members are elected if they obtain 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. Vinecash congregation of the Presbyterian Church has been assigned to the Armagh 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, ministers who have retired from active duty, and an elder appointed by the Kirk Session of each congregation.

**VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June 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**

The charitable purpose of the congregation is the advancement of religion.

Vinecash congregation of the 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 and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is to worship God acceptably through Jesus Christ in the power of the Spirit and to make him known by word and deed.

## **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **ACTIVITIES AND OBJECTIVES**

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular prayer meetings and has several organisations including:

- Sunday School
- Presbyterian Women
- Holiday Bible Club (in the summertime)

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation meets for worship each Sunday at 11:00 a.m. During the week, the prayer meeting provides an opportunity for members to meet for fellowship, Bible study and prayer.

#### **Pastoral care**

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

#### **Mission and outreach**

At a local level, the congregation continues to support children's ministry. The congregation gives to several mission organisations.

## **VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

The congregation supports the United Appeal for Mission, which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund 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 congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the Presbyterian Children's Society and to the denomination's annual World Development Appeal, Sunday School project and any other special appeals.

### **Presbytery**

The congregation was represented at the regular meetings of Presbytery by our (interim) minister (Rev'd P. McClelland) and one of the elders. This provides an important link between the congregations and the wider structures of the church.

### **General Assembly**

The meeting of the General Assembly of the Presbyterian Church in Ireland was held from 22 to 25 June in Assembly Buildings, Belfast.

### **Property**

The congregation committee exercised their responsibility for the buildings.

### **Organisations**

The Sunday School and Presbyterian Women met regularly during the year, and the Holiday Bible Club in the summer time was very encouraging.

### **Volunteers**

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

**VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**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 advertisement, websites, 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 Commission's Public benefit requirement statutory guidance.

**VINECASH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**FINANCIAL REVIEW**

The congregation's main source of income is members' contributions through the Weekly Freewill Offering.

During the year there were donations of £43,288 compared to £38,276 in the previous year.

Total Income of the congregation during the year was £45,303 compared to £40,505 in the previous year.

Total expenditure increased from £28,554 (2021) to £34,735 (2022).

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. 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.

Approved by the Kirk Session at a meeting on 31 October 2023 and signed on its behalf by:



Rev'd P. McClelland  
31 October 2023



Mr B. Greer  
31 October 2023

**Vinecash Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 104963

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# Annual return

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**VINECASH PRESBYTERIAN CHURCH**

**Independent Examiner's Report to the Board of Trustees of Vinecash Presbyterian Church**

I have examined the financial statements of the Trust for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

The report is made solely to the charity trustees, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the charity's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Board of Trustees, as a body, for our work, or for this report.

**Respective responsibilities of trustees and examiner**

As explained more fully in the Statement of Trustees's Responsibilities, the directors, who are also the trustees of the charity, are responsible for the preparation of the Trustees' report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The charity trustees consider an audit is not required for this year under the Charities Act (Northern Ireland) 2008 but that an independent examination is required under that Act.

It is my responsibility to:-

- (a) examine the financial statements under the Charities Act (Northern Ireland) 2008 and the Regulations thereunder
- (b) follow the procedures laid down by the regulatory authorities, and
- (c) state the facts if it has come to my attention in the course of my examination work that any:
  - (i) material expenditure or action appears not to be in accordance with the charity's trusts;
  - (ii) information of explanation I am entitled to under the Regulations has not been afforded to me;
  - (iii) information contained in the financial statements is materially inconsistent with the Trustees' report for the year.

**Basis of independent examiner's report**

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the charity trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

**Independent examiner's statement**

In connection with my examination work, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP has not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Date 21 February 2023



William Morrow

Accountants

16 Carleton Street

Portadown

Co Armagh BT62 3EN