

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 104984

Details

Status Received

Registered 2016-08-09

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

Contact

Address First Armagh Presbyterian Church
Mall West
Armagh
BT61 9aj
BT61 9AJ

Phone 02837522256

Website www.firstarmagh.co.uk

Activities

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

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£166,109	£218,607	£0	0

Trustees

Name	Role	Appointed
Miss Margaret Melanie Houston		
Mr David George Harrison		
Mr Desmond Moorcroft		
Mr Ian Kyle		
Mr James Alexander Leeman		
Mr James Boyd		
Mr Leslie Crowe		
Mr Malcolm Shaw		
Mr Nigel Boyd		
Mr Norman Shilliday		
Mr Thomas Henry Mckennell		
Mrs Florence Megaw		
Mrs Heather Stevenson		
Mrs Roberta Pollock		
Mrs Ruth Mccann		
Mrs Sarah Jane Somerville		
Rev Moore		

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104984

Accounts

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

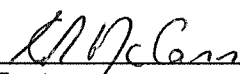
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Receipts						
<i>Voluntary Receipts:</i>						
Donations & Legacies	2	142,310	12,329	-	154,639	143,099
Charitable Activities	3	-	3,942	-	3,942	4,072
Other Trading Activities	4	2,510	546	-	3,056	3,047
Investment Income	5	3,944	-	-	3,944	3,150
Other	6	528	-	-	528	-
		<u>149,292</u>	<u>16,817</u>	<u>-</u>	<u>166,109</u>	<u>153,368</u>
Sale of Investments		-	-	-	-	-
Sales of Fixed Assets	10	-	-	-	-	-
Loans Received		-	-	-	-	-
		<u>149,292</u>	<u>16,817</u>	<u>-</u>	<u>166,109</u>	<u>153,368</u>
Total Receipts		<u>149,292</u>	<u>16,817</u>	<u>-</u>	<u>166,109</u>	<u>153,368</u>
Payments						
Raising Funds	7	-	-	-	-	-
Charitable Activities	8	57,559	15,407	-	72,966	67,548
Investment Costs		405	66	-	471	489
Other	9	25,851	119,319	-	145,170	38,796
		<u>83,815</u>	<u>134,792</u>	<u>-</u>	<u>218,607</u>	<u>106,833</u>
Purchase of Investments		-	-	-	-	-
Purchase of Fixed Assets	10	-	-	-	-	-
Loan Repayments		-	-	-	-	-
		<u>83,815</u>	<u>134,792</u>	<u>-</u>	<u>218,607</u>	<u>106,833</u>
Total Payments		<u>83,815</u>	<u>134,792</u>	<u>-</u>	<u>218,607</u>	<u>106,833</u>
Net Receipts / Payments		65,477	(117,975)	-	(52,498)	46,535
Transfers net		-	-	-	-	-
Net movement in funds		65,477	(117,975)	-	(52,498)	46,535
Funds brought forward 01 January		275,921	124,940	13,100	413,961	367,426
Deduct non cash/bank related Endowment Funds		-	-	-	-	-
Funds carried forward 31 December	12	<u>341,398</u>	<u>6,965</u>	<u>13,100</u>	<u>361,463</u>	<u>413,961</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Funds Reconciliation						
Bank and cash at start of year		275,921	124,940	13,100	413,961	367,426
Net movement in funds		65,477	(117,975)	-	(52,498)	46,535
Bank & cash at end of year		341,398	6,965	13,100	361,463	413,961
 Bank & Cash Balances						
Bank Deposits Accounts					74,514	71,620
Bank Current Account					286,876	342,203
Cash on Hand					73	138
Total					361,463	413,961
 Other Assets						
Investments	11				8,932	8,529
 Liabilities						
Loans					-	-
Other					-	-

Approved by the Kirk Session on 09/04/2025 and signed on its behalf by:


Trustee

Date: 09/04/2025


Trustee

Date: 09/04/2025

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

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 2024 £	Total 2023 £
Recorded Giving	111,062	9,429	-	120,491	107,369
Loose collections	2,308	283	-	2,591	1,486
Donations & gifts	7,734	488	-	8,222	11,298
Gift Aid	21,206	2,129	-	23,335	22,946
Legacies & Bequests	-	-	-	-	-
	<u>142,310</u>	<u>12,329</u>	<u>-</u>	<u>154,639</u>	<u>143,099</u>

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income From Charitable Activities	-	3,339	-	3,339	3,444
Fees from Weddings and Funerals	-	250	-	250	500
Fundraising Events	-	-	-	-	-
Membership Fees	-	-	-	-	-
Grants	-	-	-	-	-
Gift Aid	-	353	-	353	128
	<u>-</u>	<u>3,942</u>	<u>-</u>	<u>3,942</u>	<u>4,072</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Letting of Premises	2,510	-	-	2,510	2,383
Other	-	546	-	546	664
	<u>2,510</u>	<u>546</u>	<u>-</u>	<u>3,056</u>	<u>3,047</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Deposit Interest	3,733	-	-	3,733	2,984
General Investment Fund	211	-	-	211	166
Rents Investment Properties	-	-	-	-	-
Other Investment Income	-	-	-	-	-
	<u>3,944</u>	<u>-</u>	<u>-</u>	<u>3,944</u>	<u>3,150</u>

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Insurance Claims	-	-	-	-	-
Other Income	528	-	-	528	-
Transfer from General Account	-	-	-	-	-
	<u>528</u>	<u>-</u>	<u>-</u>	<u>528</u>	<u>-</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

PAYMENTS

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
FWO Envelops	-	-	-	-	-
Fundraising Events	-	-	-	-	-
	-	-	-	-	-

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
General Assembly Assessments	13,357	-	-	13,357	11,834
Presbytery Fees	819	-	-	819	865
Ministry and Support Staff Costs	16,913	-	-	16,913	18,025
Congregational Running Expenses	26,470	-	-	26,470	21,399
Donations to Missions and Charities	-	15,407	-	15,407	15,425
Governance Costs	-	-	-	-	-
	57,559	15,407	-	72,966	67,548

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Repairs & Maintenance Expenses	24,705	1,009	-	25,714	26,797
Speakers	-	122	-	122	100
Materials	-	1,359	-	1,359	1,914
Catering Supplies	1,146	265	-	1,411	2,443
Transfer to General Reserve	-	-	-	-	-
Other	-	116,564	-	116,564	7,542
	25,851	119,319	-	145,170	38,796

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

10. FIXED ASSETS

The Congregation owns the Church premises situated At Mall West, Armagh, the Church Hall situated at College Street, Armagh and the Manse situated at College Hill, Armagh. Together with the associated fixtures, fittings, plant and machinery these properties have insurance values as follows:

	Total 2024 £	Total 2023 £
- Church	4,000,618	3,872,815
- Church Hall	886,039	857,734
- Manse	412,764	399,578
	<hr/>	<hr/>
	5,299,421	5,130,127
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11. INVESTMENTS

	Total 2024 £	Total 2023 £
General Investment Fund	8,932	8,529
Property	-	-
Other Investments	-	-
	<hr/>	<hr/>
	8,932	8,529
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First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2024

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
Unrestricted Funds						
General Account	10,991	120,180	61,962	58,218	(51,909)	17,300
General Account - Investments	1,334	-	-	-	583	1,917
Reserve Account	263,596	29,112	21,853	7,259	51,326	322,181
	<u>275,921</u>	<u>149,292</u>	<u>83,815</u>	<u>65,477</u>	<u>-</u>	<u>341,398</u>
Restricted Funds						
General Account	-	13,907	13,907	-	-	-
Reserve Account	116,345	-	116,345	(116,345)	-	-
Sunday School Account	7,636	1,343	2,641	(1,298)	-	6,338
Sunday School Special Collections	68	-	-	-	-	68
PW Account	891	1,567	1,899	(332)	-	559
	<u>124,940</u>	<u>16,817</u>	<u>134,792</u>	<u>(117,975)</u>	<u>-</u>	<u>6,965</u>
Endowment Funds						
General Account	13,100	-	-	-	-	13,100
	<u>13,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,100</u>
Total Funds	<u>413,961</u>	<u>166,109</u>	<u>218,607</u>	<u>-</u>	<u>52,498</u>	<u>361,463</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104984

Accounts

Charity No: NIC 104984

**First Armagh Congregation
of the
Presbyterian Church in Ireland**

**Trustee Report
and
Receipts and Payments Account
for the year ended 31 December 2023**

First Armagh Congregation of the Presbyterian Church in Ireland

**Independent Examiner's Report to the Charity Trustees of
First Armagh Congregation of the Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act, to follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

I have examined your charity accounts 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.

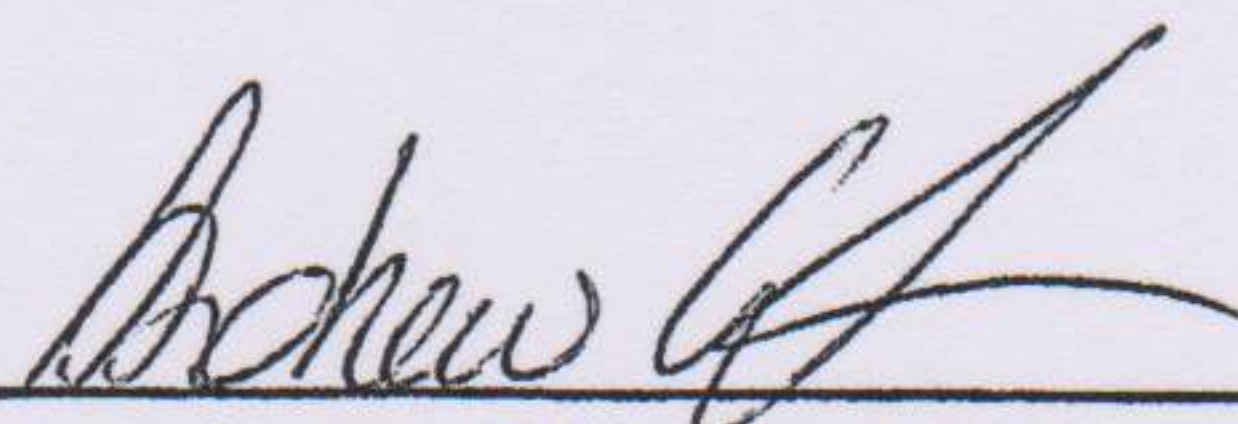
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Andrew Gilpin FCCA
WHR Accountants Limited
Chartered Certified Accountants
56 English Street
Armagh
BT61 7LG

28/04/2024

Date

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
<i>Voluntary Receipts:</i>						
Donations & Legacies	2	131,116	11,983	-	143,099	140,217
Charitable Activities	3	-	4,072	-	4,072	8,446
Other Trading Activities	4	2,383	664	-	3,047	2,272
Investment Income	5	3,150	-	-	3,150	1,720
Other	6	-	-	-	-	23,642
		<u>136,649</u>	<u>16,719</u>	<u>-</u>	<u>153,368</u>	<u>176,297</u>
Sale of Investments		-	-	-	-	-
Sales of Fixed Assets		-	-	-	-	436,851
Loans Received		-	-	-	-	-
		<u>136,649</u>	<u>16,719</u>	<u>-</u>	<u>153,368</u>	<u>613,148</u>
Payments						
Raising Funds	7	-	-	-	-	-
Charitable Activities	8	52,123	15,425	-	67,548	96,290
Investment Costs		424	65	-	489	451
Other	9	28,048	10,748	-	38,796	50,479
		<u>80,595</u>	<u>26,238</u>	<u>-</u>	<u>106,833</u>	<u>147,220</u>
Purchase of Investments		-	-	-	-	-
Purchase of Fixed Assets		-	-	-	-	311,873
Loan Repayments		-	-	-	-	-
		<u>80,595</u>	<u>26,238</u>	<u>-</u>	<u>106,833</u>	<u>459,093</u>
Net Receipts / Payments		56,054	(9,519)	-	46,535	154,055
Transfers net		-	-	-	-	-
Net movement in funds		56,054	(9,519)	-	46,535	154,055
Funds brought forward 01 January		219,867	134,459	13,100	367,426	213,371
Deduct non cash/bank related Endowment Funds		-	-	-	-	-
Funds carried forward 31 December	12	<u>275,921</u>	<u>124,940</u>	<u>13,100</u>	<u>413,961</u>	<u>367,426</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation						
Bank and cash at start of year		219,867	134,459	13,100	367,426	213,371
Net movement in funds		56,054	(9,519)	-	46,535	154,055
Bank & cash at end of year		275,921	124,940	13,100	413,961	367,426
Bank & Cash Balances						
Bank Deposits Accounts					71,620	69,416
Bank Current Account					342,203	297,871
Cash on Hand					138	139
Total					413,961	367,426
Other Assets						
Investments	11				8,529	7,821
Liabilities						
Loans					-	-
Other					-	-

Approved by the Kirk Session on 28/04/2024 and signed on its behalf by:

Ian M. Kyle
Trustee

Date: 28/04/2024

H. Stevenson
Trustee

Date: 28/04/2024

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

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 2023 £	Total 2022 £
Recorded Giving	98,086	9,283	-	107,369	106,414
Loose collections	1,277	209	-	1,486	1,490
Donations & gifts	10,956	342	-	11,298	9,330
Gift Aid	20,797	2,149	-	22,946	22,983
Legacies & Bequests	-	-	-	-	-
	131,116	11,983	-	143,099	140,217

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income From Charitable Activities	-	3,444	-	3,444	6,881
Fees from Weddings and Funerals	-	500	-	500	500
Fundraising Events	-	-	-	-	1,065
Membership Fees	-	-	-	-	-
Grants	-	-	-	-	-
Gift Aid	-	128	-	128	-
	-	4,072	-	4,072	8,446

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Letting of Premises	2,383	-	-	2,383	1,708
Other	-	664	-	664	564
	<u>2,383</u>	<u>664</u>	<u>-</u>	<u>3,047</u>	<u>2,272</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Deposit Interest	2,984	-	-	2,984	1,547
General Investment Fund	166	-	-	166	173
Rents Investment Properties	-	-	-	-	-
Other Investment Income	-	-	-	-	-
	<u>3,150</u>	<u>-</u>	<u>-</u>	<u>3,150</u>	<u>1,720</u>

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Insurance Claims	-	-	-	-	-
Other Income	-	-	-	-	10,169
Transfer from General Account	-	-	-	-	13,473
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,642</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

PAYMENTS

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO Envelops	-	-	-	-	-
Fundraising Events	-	-	-	-	-
	-	-	-	-	-

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	11,834	-	-	11,834	16,869
Presbytery Fees	865	-	-	865	796
Ministry and Support Staff Costs	18,025	-	-	18,025	42,199
Congregational Running Expenses	21,399	-	-	21,399	17,529
Donations to Missions and Charities	-	15,425	-	15,425	18,897
Governance Costs	-	-	-	-	-
	52,123	15,425	-	67,548	96,290

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Repairs & Maintenance Expenses	26,797	-	-	26,797	24,744
Speakers	-	100	-	100	80
Materials	-	1,914	-	1,914	707
Catering Supplies	1,251	1,192	-	2,443	394
Transfer to General Reserve	-	-	-	-	13,473
Other	-	7,542	-	7,542	11,080
	28,048	10,748	-	38,796	50,478

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

10. FIXED ASSETS

The Congregation owns the Church premises situated At Mall West, Armagh, the Church Hall situated at College Street, Armagh and the Manse situated at College Hill, Armagh. Together with the associated fixtures, fittings, plant and machinery these properties have insurance values as follows:

	Total 2023 £	Total 2022 £
- Church	3,872,815	3,646,718
- Church Hall	857,734	807,659
- Manse	399,578	376,250
	5,130,127	4,830,627
	5,130,127	4,830,627

11. INVESTMENTS

	Note	Total 2023 £	Total 2022 £
General Investment Fund		8,529	7,821
Property		-	-
Other Investments		-	-
		8,529	7,821
		8,529	7,821

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
Unrestricted Funds						
General Account	14,733	106,031	58,282	47,749	(51,491)	10,991
General Account - Investments	890	-	-	-	444	1,334
Reserve Account	204,244	30,618	22,313	8,305	51,047	263,596
	<u>219,867</u>	<u>136,649</u>	<u>80,595</u>	<u>56,054</u>	<u>-</u>	<u>275,921</u>
Restricted Funds						
General Account	-	13,876	13,876	-	-	-
Reserve Account	123,520	-	7,175	(7,175)	-	116,345
Sunday School Account	9,187	1,128	2,679	(1,551)	-	7,636
Sunday School Special Collections	68	-	-	-	-	68
PW Account	1,684	1,715	2,508	(793)	-	891
	<u>134,459</u>	<u>16,719</u>	<u>26,238</u>	<u>(9,519)</u>	<u>-</u>	<u>124,940</u>
Endowment Funds						
General Account	13,100	-	-	-	-	13,100
	<u>13,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,100</u>
Total Funds	<u>367,426</u>	<u>153,368</u>	<u>106,833</u>	<u>46,535</u>	<u>-</u>	<u>413,961</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104984

Annual report

FIRST ARMAGH 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 (NIC104984)

FIRST ARMAGH 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 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

First Armagh Congregation of the Presbyterian Church in Ireland

Russell St, Armagh , BT61 9AA

Registered Charity in Northern Ireland NIC104984

CHARITY TRUSTEES

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

Miss M Houston

Mrs S Somerville

Mr D Harrison

Mr N Shilliday

Mr N Boyd

Mrs R McCann

Mrs F Megaw

Mrs R Pollock

Mr H McKennell

Mr D Moorcroft

Mr J Leeman

Rev G Mullan (convenor)

Mrs H Stevenson

Mr I H Kyle

Mr L Crowe

Mr M Shaw

Mr J Boyd

PRINCIPAL OFFICE BEARERS

Minister

Vacant

Convenor

Rev G Mullan

Our congregation is currently vacant and our convenor throughout the year was Rev Graham Mullan with Rev Alan Marsh assisting from October to December.

Clerk of Session

Mr Ian H Kyle

Treasurer

Mrs F Megaw

INDEPENDENT EXAMINER

WHR Accountants Limited

Chartered Certified Accountants

56 English Street

ARMAGH

BT61 7LG

BANKERS

Danske Bank

74-76 Scotch Street

Armagh

BT61 7DH

FIRST ARMAGH 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 Sessions has delegated to its 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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session were held 10 times.

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.

Very sadly during the year one of our Elders Ronnie Gamble passed away.

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 Armagh 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 the congregation.

FIRST ARMAGH 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 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.

First Armagh 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 purposes is "In First Armagh" we want to:-

1. Focus on the worship of God Father Son and Holy Spirit. In a church which is the First Presbyterian, we worship Jesus who is the first and the last; in a city which is the seat of ancient Kings and ecclesiastical capital we worship Jesus as the ancient of days who sits on the throne, the King of Kings; and in a community which has an observatory we worship Jesus as the bright morning star.
2. Participate in God's mission by being a warm, serving, inclusive church, working in partnership with all who seek to bring in the kingdom of God.
3. Bring healing of memories and the refreshment of the Holy Spirit so that our buildings would be filled with love, peace, truth and justice.

FIRST ARMAGH 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 Lords Supper is observed on 5 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 bible study meetings and has a wide range of organisations including:-

- Sunday School
- The Youth Fellowship
- The Bowling Club
- The Presbyterian Women
- The Tuesday Club
- The Reading Group
- Girl Guides, Brownies and Rainbow Guides
- Choir
- Praise Band
- Walking Group
- Junior Church

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and once a month at 7pm.

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. They are also able to watch services via "Live broadcasts"

Mission and outreach

At a local level the congregation reaches out to the community with a Holiday Bible Club (currently suspended during the vacancy), opening the church in July and August, participation in the Charles Wood Summer School as well as the Fodens Summer School, William Kennedy Piping Festival, and European Heritage.

Our hall is used twice weekly by Armagh Child Contact centre.

During 2023 we celebrated our 350th anniversary with various events. Our main event was a Festival of Creative Displays entitled 350 Years in Scripture, Stitches and Stone from Thursday 4th May – Sunday 7th May. This also included a comprehensive Music program with at least 25 recitals over the period.

The 6th May also saw the coronation of King Charles III. During 2023 collections were made for Presbyterian and external charities.

FIRST ARMAGH 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, assist 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 denominations 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 convenor and one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

Two of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Organisations

Each Thursday our hall is used by Rainbow Guides, Brownies and Guides.

- Sunday School meets weekly from 10.15am to 11.30am where children up to 15 years old enjoy a varied program of Christian education.

Each Sunday Evening young people attend the youth fellowship where games are played, discussion stimulated, and fellowship encouraged.

- Bowling Club meets once a week on Monday nights.
- The Presbyterian Women meet monthly from September to March. They enjoy fellowship, stimulation, and reflection on Christian themes.
- The Tuesday Club meets fortnightly from September to March. It provides opportunities for mostly retired people to be connected to what is going on in the church as well as the local and wider community.
- The Reading Group - meets 4 times a year to discuss and reflect upon a book.
- Girl Guides, Brownies and Rainbow Guides meet weekly on Thursday evenings. This enables them to develop self-confidence, build friendships, learn new things and have fun as they work with arts and crafts, play games and develop their gifts.

- The Choir meets weekly to practice for leading worship.
- The Praise band leads worship generally on a monthly basis. They usually practice before morning worship.
- The walking group meets every Monday evening at 7pm to enjoy a walk around the city
- Junior Church meets weekly during the service. Children have an opportunity to play, create and learn together.

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.

FIRST ARMAGH 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 notice boards, 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 Commissions Public benefit requirement statutory guidance.

First Armagh 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. There were 177 contributing families during 2023 (2022 – 178) donating a total of £107,369 through recorded giving (2022 - £106,414). Reclaim of tax on donations through the Government's Gift Aid scheme is also a significant source of income for the congregation with £22,945 reclaimed in 2023 (2022 - £22,983). Total Income of the congregation during the year was £136,649. Total expenditure for the year was £80,596.

The income received less expenditure incurred, as noted above, resulted in net receipts for 2023 of £56,054 (2022 – Net receipts of £29,708) with funds carried forward at 31 December 2023 of £413,961 (2022 - £367,426).

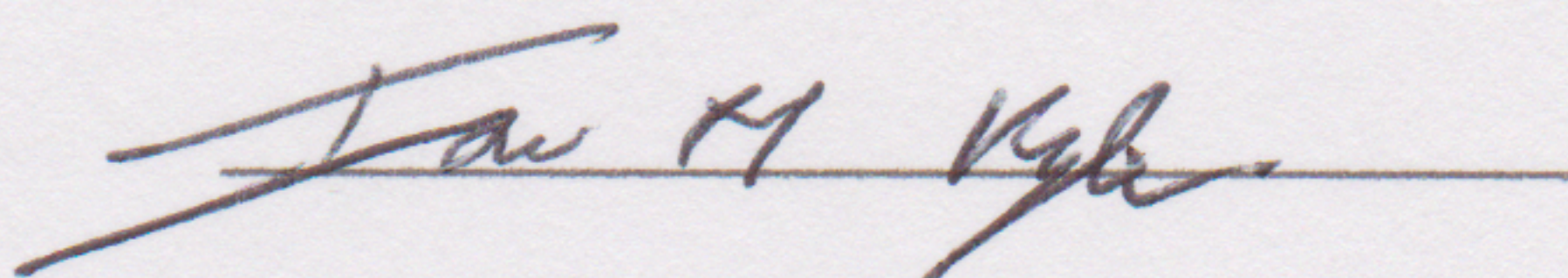
STATEMENT OF TRUSTEE RESPONSIBILITIES

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) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

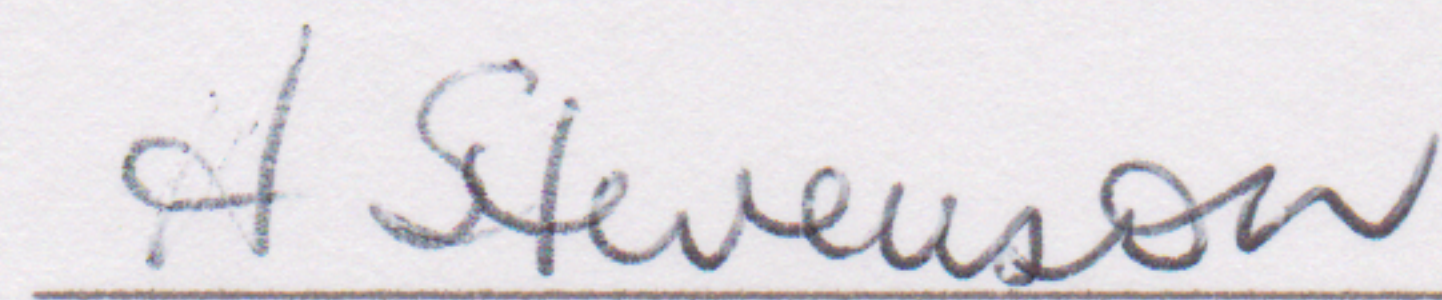
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session at a meeting on 28 April 2024 and signed on its behalf by:



Trustee

Date: 28 April 2024



Trustee

Date: 28 April 2024

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104984

Annual return

Charity No: NIC 104984

**First Armagh Congregation
of the
Presbyterian Church in Ireland**

**Trustee Report
and
Receipts and Payments Account
for the year ended 31 December 2023**

First Armagh Congregation of the Presbyterian Church in Ireland

**Independent Examiner's Report to the Charity Trustees of
First Armagh Congregation of the Presbyterian Church in Ireland**

I report on the accounts of the Charity for the year ended 31 December 2023.

Respective responsibilities of charity trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act, to follow the procedures laid down in the general directions given by the Commission under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

I have examined your charity accounts 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.

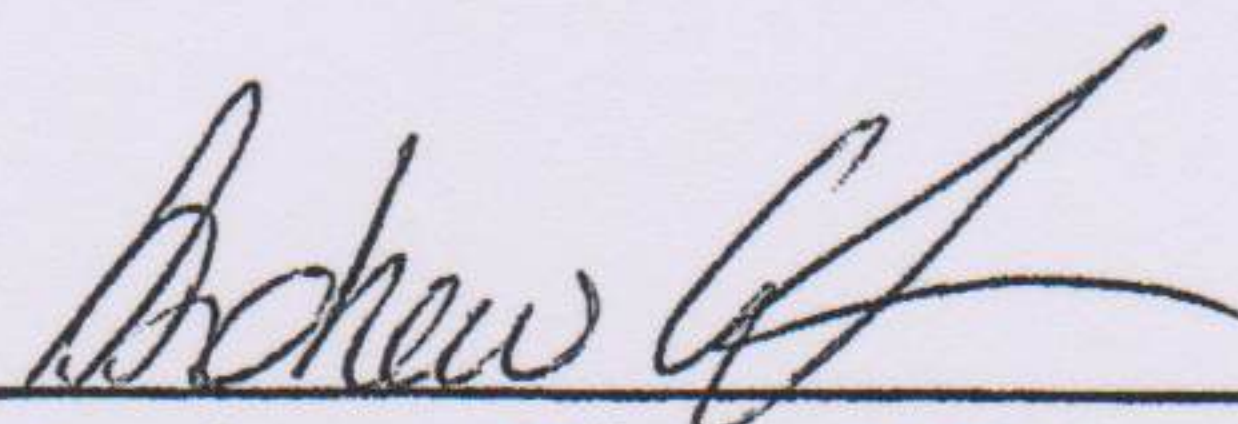
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Andrew Gilpin FCCA
WHR Accountants Limited
Chartered Certified Accountants
56 English Street
Armagh
BT61 7LG

28/04/2024

Date

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Receipts						
<i>Voluntary Receipts:</i>						
Donations & Legacies	2	131,116	11,983	-	143,099	140,217
Charitable Activities	3	-	4,072	-	4,072	8,446
Other Trading Activities	4	2,383	664	-	3,047	2,272
Investment Income	5	3,150	-	-	3,150	1,720
Other	6	-	-	-	-	23,642
		<u>136,649</u>	<u>16,719</u>	<u>-</u>	<u>153,368</u>	<u>176,297</u>
Sale of Investments		-	-	-	-	-
Sales of Fixed Assets		-	-	-	-	436,851
Loans Received		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts		<u><u>136,649</u></u>	<u><u>16,719</u></u>	<u><u>-</u></u>	<u><u>153,368</u></u>	<u><u>613,148</u></u>
Payments						
Raising Funds	7	-	-	-	-	-
Charitable Activities	8	52,123	15,425	-	67,548	96,290
Investment Costs		424	65	-	489	451
Other	9	28,048	10,748	-	38,796	50,479
		<u>80,595</u>	<u>26,238</u>	<u>-</u>	<u>106,833</u>	<u>147,220</u>
Purchase of Investments		-	-	-	-	-
Purchase of Fixed Assets		-	-	-	-	311,873
Loan Repayments		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Payments		<u><u>80,595</u></u>	<u><u>26,238</u></u>	<u><u>-</u></u>	<u><u>106,833</u></u>	<u><u>459,093</u></u>
Net Receipts / Payments		56,054	(9,519)	-	46,535	154,055
Transfers net		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		56,054	(9,519)	-	46,535	154,055
Funds brought forward 01 January		219,867	134,459	13,100	367,426	213,371
		<u>219,867</u>	<u>134,459</u>	<u>13,100</u>	<u>367,426</u>	<u>213,371</u>
Deduct non cash/bank related Endowment Funds		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Funds carried forward 31 December	12	275,921	124,940	13,100	413,961	367,426
		<u><u>275,921</u></u>	<u><u>124,940</u></u>	<u><u>13,100</u></u>	<u><u>413,961</u></u>	<u><u>367,426</u></u>

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation						
Bank and cash at start of year		219,867	134,459	13,100	367,426	213,371
Net movement in funds		56,054	(9,519)	-	46,535	154,055
Bank & cash at end of year		275,921	124,940	13,100	413,961	367,426
Bank & Cash Balances						
Bank Deposits Accounts					71,620	69,416
Bank Current Account					342,203	297,871
Cash on Hand					138	139
Total					413,961	367,426
Other Assets						
Investments	11				8,529	7,821
Liabilities						
Loans					-	-
Other					-	-

Approved by the Kirk Session on 28/04/2024 and signed on its behalf by:

Ian M. Kyle
Trustee

Date: 28/04/2024

H. Stevenson
Trustee

Date: 28/04/2024

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

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 2023 £	Total 2022 £
Recorded Giving	98,086	9,283	-	107,369	106,414
Loose collections	1,277	209	-	1,486	1,490
Donations & gifts	10,956	342	-	11,298	9,330
Gift Aid	20,797	2,149	-	22,946	22,983
Legacies & Bequests	-	-	-	-	-
	131,116	11,983	-	143,099	140,217

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income From Charitable Activities	-	3,444	-	3,444	6,881
Fees from Weddings and Funerals	-	500	-	500	500
Fundraising Events	-	-	-	-	1,065
Membership Fees	-	-	-	-	-
Grants	-	-	-	-	-
Gift Aid	-	128	-	128	-
	-	4,072	-	4,072	8,446

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Letting of Premises	2,383	-	-	2,383	1,708
Other	-	664	-	664	564
	<u>2,383</u>	<u>664</u>	<u>-</u>	<u>3,047</u>	<u>2,272</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Deposit Interest	2,984	-	-	2,984	1,547
General Investment Fund	166	-	-	166	173
Rents Investment Properties	-	-	-	-	-
Other Investment Income	-	-	-	-	-
	<u>3,150</u>	<u>-</u>	<u>-</u>	<u>3,150</u>	<u>1,720</u>

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Insurance Claims	-	-	-	-	-
Other Income	-	-	-	-	10,169
Transfer from General Account	-	-	-	-	13,473
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,642</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

PAYMENTS

7. RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
FWO Envelops	-	-	-	-	-
Fundraising Events	-	-	-	-	-
	-	-	-	-	-

8. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
General Assembly Assessments	11,834	-	-	11,834	16,869
Presbytery Fees	865	-	-	865	796
Ministry and Support Staff Costs	18,025	-	-	18,025	42,199
Congregational Running Expenses	21,399	-	-	21,399	17,529
Donations to Missions and Charities	-	15,425	-	15,425	18,897
Governance Costs	-	-	-	-	-
	52,123	15,425	-	67,548	96,290

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Repairs & Maintenance Expenses	26,797	-	-	26,797	24,744
Speakers	-	100	-	100	80
Materials	-	1,914	-	1,914	707
Catering Supplies	1,251	1,192	-	2,443	394
Transfer to General Reserve	-	-	-	-	13,473
Other	-	7,542	-	7,542	11,080
	28,048	10,748	-	38,796	50,478

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

10. FIXED ASSETS

The Congregation owns the Church premises situated At Mall West, Armagh, the Church Hall situated at College Street, Armagh and the Manse situated at College Hill, Armagh. Together with the associated fixtures, fittings, plant and machinery these properties have insurance values as follows:

	Total 2023 £	Total 2022 £
- Church	3,872,815	3,646,718
- Church Hall	857,734	807,659
- Manse	399,578	376,250
	5,130,127	4,830,627
	5,130,127	4,830,627

11. INVESTMENTS

	Note	Total 2023 £	Total 2022 £
General Investment Fund		8,529	7,821
Property		-	-
Other Investments		-	-
		8,529	7,821
		8,529	7,821

First Armagh Congregation of the Presbyterian Church in Ireland

Statement of Receipts and Payments - Year Ended 31 December 2023

12. FUND BALANCES

	Balance at start £	Receipts £	Payments £	Surplus/ (Deficit) £	Transfers nett £	Balance at end £
Unrestricted Funds						
General Account	14,733	106,031	58,282	47,749	(51,491)	10,991
General Account - Investments	890	-	-	-	444	1,334
Reserve Account	204,244	30,618	22,313	8,305	51,047	263,596
	<u>219,867</u>	<u>136,649</u>	<u>80,595</u>	<u>56,054</u>	<u>-</u>	<u>275,921</u>
Restricted Funds						
General Account	-	13,876	13,876	-	-	-
Reserve Account	123,520	-	7,175	(7,175)	-	116,345
Sunday School Account	9,187	1,128	2,679	(1,551)	-	7,636
Sunday School Special Collections	68	-	-	-	-	68
PW Account	1,684	1,715	2,508	(793)	-	891
	<u>134,459</u>	<u>16,719</u>	<u>26,238</u>	<u>(9,519)</u>	<u>-</u>	<u>124,940</u>
Endowment Funds						
General Account	13,100	-	-	-	-	13,100
	<u>13,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,100</u>
Total Funds	<u>367,426</u>	<u>153,368</u>	<u>106,833</u>	<u>46,535</u>	<u>-</u>	<u>413,961</u>

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104984

Accounts

FIRST ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

TRUSTEES ANNUAL REPORT

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 178 contributing families during 2022 (2021 – 178) donating a total of £106,414 through recorded giving (2021 - £106,478). Reclaim of tax on donations through the Government's Gift Aid scheme is also a significant source of income for the congregation with £22,983 reclaimed in 2022 (2021 - £19,619). Total Income of the congregation during the year was £176,297 (2021 - £136,911).

Total expenditure was £147,219 in 2022 (2021 - £125,300).

During the year the congregation sold the manse situated on Newry Road, Armagh and purchased a replacement at College Hill, Armagh.

The income received less expenditure incurred, as noted above, resulted in net receipts for 2022 of £29,078 (2021 – Net receipts of £11,611) with funds carried forward at 31 December 2022 of £367,425 (2021 - £213,371).

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) 2008 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 26 May 2023 and signed on its behalf by:

D Harrison

J Leeman

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

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	128,157	12,060	-	140,217	130,394
Charitable activities	3	100	8,346	-	8,446	3,885
Other trading activities	4	1,708	564	-	2,272	2,003
Investment Income	5	1,720	-	-	1,720	534
Other	6	14,018	9,624	-	23,642	95
		-----	-----	-----	-----	-----
		145,703	30,594	-	176,297	136,911
Sale of Investments						
Sale of fixed assets	10	-	436,851	-	436,851	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		145,703	467,445	-	613,148	136,911
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	77,393	18,897	-	96,290	114,712
Investment costs		385	66	-	451	370
Other	9	38,217	12,261	-	50,478	10,218
		-----	-----	-----	-----	-----
		115,995	31,224	-	147,219	125,300
Purchase of Investments						
		-	-	-	-	-

Purchase of fixed assets	10	-	311,873	-	311,873	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		115,995	343,098	-	459,093	125,300
		-----	-----	-----	-----	-----
Net receipts / (payments)		29,708	124,347	-	154,055	11,611
Transfers between funds		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		29,708	124,347	-	154,055	11,611
Funds brought forward		190,159	10,112	13,100	213,371	201,760
		-----	-----	-----	-----	-----
Funds carried forward	12	219,867	134,459	13,100	367,426	213,371
		=====	=====	=====	=====	=====

FIRST ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	190,159	10,112	13,100	213,371	201,760
Net movement in funds	29,708	124,347	-	154,055	11,611
	-----	-----	-----	-----	-----
Bank and Cash at end of year	219,867	134,459	13,100	367,426	213,371
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				69,416	68,597
Bank Current Accounts				297,871	144,423
Cash in Hand				139	351
				-----	-----
				367,426	213,371
				=====	=====
Other Assets					
Investments – Note 11				7,821	8,522
				-----	-----
				7,821	8,522
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
				-----	-----
				=====	=====

Approved by the Kirk Session at a meeting on 26 May 2023 and signed on its behalf by

D Harrison

J Leeman

FIRST ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND NOTES TO THE ACCOUNTS

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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving	97,097	9,317	-	106,414	106,478
Loose collections	1,309	181	-	1,490	1,025
Donations and gifts	8,798	532	-	9,330	3,297
Gift Aid	20,953	2,030	-	22,983	19,594
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	128,157	12,060	-	140,217	130,394

FIRST ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	6,881	-	6,881	3,610
Fees from weddings and funerals	-	500	-	500	-
Fundraising events	100	965	-	1,065	250
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
Gift Aid	-	-	-	-	25
	-----	-----	-----	-----	-----
	100	8,346	-	8,446	3,885

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	1,708	-	-	1,708	2,003
Other	-	564	-	564	-
	-----	-----	-----	-----	-----
	1,708	564	-	2,272	2,003

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	1,547	-	-	1,547	368
General Investment Fund	173	-	-	173	166
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	1,720	-	-	1,720	534
	-----	-----	-----	-----	-----

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	545	9,624	-	10,169	95
Transfer from General Account	13,473	-	-	13,473	-
	-----	-----	-----	-----	-----
	14,018	9,624	-	23,642	95

**FIRST ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	-	-	-	-	-
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	16,869	-	-	16,869	23,493
Presbytery fees	796	-	-	796	796
Ministry and support staff costs	42,199	-	-	42,199	57,416
Congregational running expenses	17,529	-	-	17,529	16,825
Donations to Missions and charities	-	18,897	-	18,897	16,182
Governance costs	-	-	-	-	-
	-----	-----	-----	-----	-----
	77,393	18,897	-	96,290	114,712
	-----	-----	-----	-----	-----

**FIRST ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Repairs & maintenance expenses	24,744	-	-	24,744	10,148
Speakers	-	80	-	80	70
Materials	-	707	-	707	-
Catering Supplies	-	394	-	394	-
Transfer to Reserve Account	13,473	-	-	13,473	-
Other	-	11,080	-	11,080	-
	-----	-----	-----	-----	-----
	38,217	12,261	-	50,478	10,218
	-----	-----	-----	-----	-----

10. FIXED ASSETS

The congregation owns the Church premises situated at Mall West, Armagh and the Church Hall situated at College Street, Armagh. The congregation sold the manse situated at 57 Newry Road, Armagh in June 2022 and purchased a replacement at 1A College Hill, Armagh in August 2022. The surplus of funds from the sale/purchase and associated costs is recorded in Fund Balances as Restricted Funds within the Reserve Account. These Restricted Funds are for the sole purpose of refurbishment of the new manse to the standards set out in the Guidelines agreed by the 2016 General Assembly. Together with the associated fixtures, fittings, plant and machinery these properties have insurance values of £3,646,718; £807,659; and £376,250 respectively at last renewal date.

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	7,821	8,522
	-----	-----
	7,821	8,522
	-----	-----

**FIRST ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	7,638	105,269	97,284	7,985	-	15,623
Reserve Account	182,521	40,434	18,711	21,723	-	204,244
	-----	-----	-----	-----	-----	-----
	190,159	145,703	115,995	29,708	-	219,867
	-----	-----	-----	-----	-----	-----
Restricted Funds						
General Account	-	26,738	26,738	-	-	-
Reserve Account	-	437,134	313,614	123,520	-	123,520
Sunday School Account	8,866	831	511	320	-	9,186
Sunday School Special Collections	68	-	-	-	-	68
PW Account	1,178	2,742	2,236	506	-	1,684
	-----	-----	-----	-----	-----	-----
	10,112	467,445	343,099	124,346	-	134,458
	-----	-----	-----	-----	-----	-----
Endowment Funds						
General Account	13,100	-	-	-	-	13,100
	-----	-----	-----	-----	-----	-----
	13,100	-	-	-	-	13,100
	-----	-----	-----	-----	-----	-----
Total	213,371	613,148	459,094	154,054	-	367,425
	-----	-----	-----	-----	-----	-----

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104984

Annual report

FIRST ARMAGH 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 (NIC104984)

**FIRST ARMAGH 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

First Armagh congregation of the Presbyterian Church in Ireland
Russell St, Armagh , BT61 9AA
Registered Charity in Northern Ireland NIC104984

CHARITY TRUSTEES

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

Rev Dr T Davidson	Miss M Houston	Mrs F Megaw
Mrs S Somerville	Mrs R Pollock	Mr I H Kyle
Mr D Harrison	Mr H McKennell	Mr L Crowe
Mr N Shilliday	Mr D Moorcroft	Mr M Shaw
Mr N Boyd	Mr R Gamble (decd)	Mr J Leeman
Mr J Boyd	Mrs R McCann	Mrs H Stevenson
Rev G Mullan		

PRINCIPAL OFFICE BEARERS

Minister
Convenor

Rev Dr Tony Davidson
Rev G Mullan

Clerk of Session

Mr Ian H Kyle

Treasurer

Mrs F Megaw

INDEPENDENT EXAMINER

David Menary
50 Deans Walk
Richhill
BT61 9LD

BANKERS

Danske Bank
74-76 Scotch Street
Armagh
BT61 7DH

**FIRST ARMAGH 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 Sessions has delegated to its 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 ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session were held 10 times.

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. First Armagh 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 the congregation.

First Armagh 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 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.

First Armagh 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 purposes is "In First Armagh" we want to:-

1. Focus on the worship of God Father Son and Holy Spirit. In a church which is the First Presbyterian, we worship Jesus who is the first and the last; in a city which is the seat of ancient Kings and ecclesiastical capital we worship Jesus as the ancient of days who sits on the throne, the King of Kings; and in a community which has an observatory we worship Jesus as the bright morning star.
2. Participate in God's mission by being a warm, serving, inclusive church, working in partnership with all who seek to bring in the kingdom of God.
3. Bring healing of memories and the refreshment of the Holy Spirit so that our buildings would be filled with love, peace, truth and justice.

**FIRST ARMAGH 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 Lords Supper is observed on 6 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 bible study meetings and has a wide range of organisations including:-

-
- Sunday School
- The Youth Fellowship
- The Bowling Club
- The Presbyterian Women
- The Tuesday Club
- The Reading Group
- Girl Guides, Brownies and Rainbow Guides
- Choir
- Praise Band
- Walking Group
- Junior Church
-

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.30am and once a month at 7pm.

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. They are also able to watch services via "Live broadcasts"

Mission and outreach

At a local level the congregation reaches out to the community with a Holiday Bible Club, opening the church in July and August, participation in the Charles Wood Summer School as well as the Fodens Summer School and a Men's Breakfast. Our hall is used by Armagh Child Contact centre.

During 2022 collections were made for Presbyterian and external charities.

Regular Church activities were restricted during the early part of year as a result of the covid pandemic.

**FIRST ARMAGH 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, assist 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 denominations 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 minister and one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

Organisations

Each Thursday our hall is used by Rainbow Guides, Brownies and Guides.

- Sunday School meets weekly from 10.15am to 11.30am where children up to 15 years old enjoy a varied program of Christian education.
-

Each Sunday Evening young people attend the youth fellowship where games are played, discussion stimulated and fellowship encouraged.

- Bowling Club meets once a week on Monday nights.
- The Presbyterian Women meet monthly from September to March. They enjoy fellowship, stimulation, and reflection on Christian themes.
- The Tuesday Club meets fortnightly from September to March. It provides opportunities for mostly retired people to be connected to what is going on in the church as well as the local and wider community.
- The Reading Group - meets 4 times a year to discuss and reflect upon a book.
- Girl Guides, Brownies and Rainbow Guides meet weekly on Thursday evenings. This enables them to develop self-confidence, build friendships, learn new things and have fun as they work with arts and crafts, play games and develop their gifts.
-

- The Choir meets weekly to practice for leading worship.
- The Praise band leads worship generally on a monthly basis. They usually practice before morning worship.
- The walking group meets every Monday evening at 7pm to enjoy a walk around the city
- Junior Church meets weekly during the service. Children have an opportunity to play, create and learn together.

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.

**FIRST ARMAGH 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 notice boards, 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 Commissions Public benefit requirement statutory guidance.

First Armagh Congregation of the Presbyterian Church in Ireland

Northern Ireland - Charity number 104984

Annual return

**FIRST ARMAGH 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. There were 178 contributing families during 2022 (2021 – 178) donating a total of £106,414 through recorded giving (2021 - £106,478). Reclaim of tax on donations through the Government's Gift Aid scheme is also a significant source of income for the congregation with £22,983 reclaimed in 2022 (2021 - £19,619). Total Income of the congregation during the year was £176,297 (2021 - £136,911).

Total expenditure was £147,219 in 2022 (2021 - £125,300).

During the year the congregation sold the manse situated on Newry Road, Armagh and purchased a replacement at College Hill, Armagh.

The income received less expenditure incurred, as noted above, resulted in net receipts for 2022 of £29,078 (2021 – Net receipts of £11,611) with funds carried forward at 31 December 2022 of £367,425 (2021 - £213,371).

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) 2008 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 26 May 2023 and signed on its behalf by:

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FIRST
ARMAGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND**

I report on the Accounts of First Armagh congregation of the Presbyterian Church for the Year Ended 31 December 2022, which are set out on pages 15 to 24

Respective Responsibilities of Charity Trustees and Examiner

As the charity's trustees, you are responsible for the preparation of the Accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the General Directions given by the Commission under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity Accounts 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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, 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 accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

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



David Menary FCPA
Certified Public Accountant
50 Deans Walk, Richhill, Co Armagh, BT61 9LD

Date: 11 May 2023