

# Riverside Reformed Presbyterian Church

Northern Ireland · Charity number 106258

## Details

**Status** Received

**Registered** 2017-02-13

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

## Contact

**Address** Riverside Reformed Presbyterian Chu  
Basin Walk  
Newry  
Bt35 6hu  
BT35 6HU

**Phone** 02830837104

**Website** <http://riverside.rpc.org/>

## Activities

**Purposes:** The purpose of the RPCI is to support and advance the Christian Faith according to the Word of God and in accordance with the 'Book of Government and Order of the Reformed Presbyterian Church of Ireland.

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

**How the charity works:** Religious activities

**Who the charity helps:** Children (5-13 year olds),General public,Older people,Parents

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£122,044	£133,871	£0	1

## Trustees

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Name	Role	Appointed
Dr Noel Mccune		
Mr Alex Lyons		
Mr Clifford Watt		
Mr Drew Murphy		
Mr Rodney Murphy		
Rev Nigel Agnew		

**Riverside Reformed Presbyterian Church**

Northern Ireland - Charity number 106258

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# Accounts

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**Riverside Reformed Presbyterian Church**

**Trustees' Annual report and Statement of Receipts and Payments  
and Assets and Liabilities**

**for the year ended 31 December 2024**

**Charities Number – NIC 106258**



# Riverside Reformed Presbyterian Church

Annual report and financial statements for the year ended 31 December 2024

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# Riverside Reformed Presbyterian Church

## References and administrative details

Charity Name: Riverside Reformed Presbyterian Church  
Charity Registration Number: NIC 106258  
Contact Address: Riverside Reformed Presbyterian Church  
% Mr Rodney Murphy (Clerk of Session)  
20 Clogharevan Road  
Bessbrook  
Newry  
Co Down  
BT35 7BH

## Trustees

Rev Nigel Agnew  
Mr Alex Lyons  
Mr Clifford Watt  
Dr Noel McCune  
Mr Drew Murphy  
Mr Rodney Murphy

## Independent Examiner

Wylie Ruddell  
Chartered Accountants & Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

## Bankers

Danske Bank  
Hill Street  
Newry

## Solicitors

D & E Fisher  
Unit A  
8 Trevor Hill  
BT34 1DN

## Trustees' Annual Report for the year ended 31 December 2024

### Introduction

This document is the annual report for Riverside Reformed Presbyterian Church. The principal address of the charity is Basin Walk, Newry, BT35 6HU. The Church was registered with the Charity Commission on 13 February 2017 under Northern Ireland Charity Number 106258. This report relates to the calendar year 2024.

The names of all charity trustees on the date the report was approved and all individuals who served in such capacity during the year is as follows:-

Rev Nigel Agnew  
Mr Alex Lyons  
Mr Clifford Watt  
Dr Noel McCune  
Mr Drew Murphy  
Mr Rodney Murphy

### Purpose

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

Riverside Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland exists to honour and worship God and to share the good news of Jesus Christ His Son.

### Structure

#### Session

The charity trustees of the congregation are the members of the Session, which consists of the minister and ruling elders of the congregation. In case of vacancy (where a congregation has no minister), an acting minister from within the Presbytery (Interim Moderator) is a member of the Session, though without being a charity trustee.

Elders and ministers are chosen by a vote of all communicant members of the congregation. Election of elders, calling of ministers and transaction of Session business are carried out in accordance with the 'Code', the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

#### Wider Governance

In the Presbyterian form of church government practiced by the Reformed Presbyterian Church of Ireland, each local congregation belongs to a Presbytery. Riverside congregation belongs to the Southern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of each Presbytery consists of the active and retired ministers of the Presbytery, along with a representative elder from each member congregation. The Presbytery is responsible for the spiritual oversight of the congregations within its care and meets a minimum of four times per year.

The highest court of the Reformed Presbyterian Church is its Synod, which consists of the membership of all of the presbyteries of the church. The Synod meets at least annually to transact the business brought to it by its constituent presbyteries and Synodical committees.

#### Committee

The committee is responsible for the temporal affairs of the congregation, including matters related to the finances and property of the church. The committee is elected each year at the annual general meeting of the congregation and are accountable to Session for their activities.

## Trustees' Annual Report for the year ended 31 December 2024

### Volunteers

The congregation relies on the generosity of volunteers in giving their time to assist with a range of activities in the church, including work with children and young people, provision of hospitality, and maintenance of the premises.

### Activities

#### Public Worship

Within the period covered by this report, Riverside Reformed Presbyterian Church has provided public worship services for instruction and devotion, held regularly at 11:30AM each Sunday and at 7:00PM 4th Sunday of month, which are open to all. A midweek meeting for Bible study, discussion, and prayer is also held regularly.

The Lord's Supper has been observed in the past year and participation is open to all who have been baptised and who make a credible profession of saving faith in the Lord Jesus Christ.

#### Pastoral Work

The elders of the congregation provided pastoral visitation to those unable to attend the public worship through age or ill-health.

#### Denominational Activity

Representatives of the church Session attended Presbytery meetings regularly and the annual denominational Synod.

Contributions were made to central Synodical funds for general expenses (such as training of ministers and youth work).

#### Outreach and Mission

As noted above, nationwide and overseas mission work was supported financially through contributions to denominational funds (Reformed Presbyterian Missions).

#### Youth Work

Instruction of children and young people in Sunday School, New Youth, a joint youth group with Newry Baptist Church, meets every other Saturday night for Bible teaching and fun.

#### Public Benefit

Riverside Reformed Presbyterian Church meets the public benefit requirement by providing a place for worship (through weekly services of worship and other meetings), by increasing awareness and understanding of religious beliefs (through public preaching from the Holy Scriptures, literature distribution, pastoral counselling and youth work), and by engaging in and supporting missionary and outreach work, both in the Newry area and overseas.

The work of the church in fulfillment of its purpose does not lead to harm. The only private benefit is for Ministers and others who may receive benefit as a result of their employment. Such benefit is incidental to the work and purpose of the congregation.

The Charity trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Charity's objectives and activities, as well as providing public benefit.

## Trustees' Annual Report for the year ended 31 December 2024

### Financial Situation

The primary source of income is mostly members' weekly contributions. Gift Aid is sought for the relevant funds. In 2024 unrestricted donations amounted to £44,017 (2023: £38,506). The congregation has drawn on some capital which had been invested in previous years to meet the cost of charitable activities and incidental costs.

### Statement of Trustees 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.

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.

As the congregation's 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 payments account and a statement of assets and liabilities.

The Church constitution is a historical document and had contained a clause that the annual accounts should be audited. A motion was passed at the June 2019 Synod that the wording of this clause would be changed at the June 2020 Synod which did not take place due to the ongoing Covid-19 pandemic. The change was approved at the Synod of June 2021 to state that the accounts should be 'independently examined by a competent person'.

Approved by the Session at a meeting on 8 October 2025 and signed on its behalf by:

**Rodney Murphy**  
Clerk of session

**Rev Nigel Agnew**  
Trustee

*Rodney Murphy*

*Nigel J. Agnew*

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## Independent examiner's report to the Charity Trustees

We report on the accounts of Riverside Reformed Presbyterian Church for the year ended 31 December 2024, which are appended.

## 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 our 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 our attention.

## Basis of Independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**D Ruddell**  
**For and on behalf of Wylie Ruddell**  
**Chartered Accountants and Statutory Auditors**  
**Unit 63**  
**Armagh Business Centre**  
**2 Loughgall Road**  
**Armagh**  
**BT61 7NH**

**Date: 8 October 2025**

# Riverside Reformed Presbyterian Church

Charity number: NIC 106258  
 Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023
		£	£	£	£	£	£	£	£
<b>Receipts</b>									
Donations	2	44,017	366	-	44,383	38,506	980	-	39,486
Gift Aid		-	-	-	-	7,798	-	-	7,798
Bank deposit interest		85	-	-	85	85	-	-	85
Other receipts		-	70,376	-	70,376	-	10,700	-	10,700
Manse rental income		7,200	-	-	7,200	7,200	-	-	7,200
<b>Total Receipts</b>		<b>51,302</b>	<b>70,742</b>	<b>-</b>	<b>122,044</b>	<b>53,589</b>	<b>11,680</b>	<b>-</b>	<b>65,269</b>
<b>Payments</b>									
Charitable activities	3	42,065	-	-	42,065	52,763	-	-	52,763
Grants and donations		-	6,070	-	6,070	-	8,894	-	8,894
Other costs		63,067	20,842	-	83,909	2,047	2,109	-	4,156
Manse rental expenses		1,827	-	-	1,827	12,681	-	-	12,681
<b>Total Payments</b>		<b>106,959</b>	<b>26,912</b>	<b>-</b>	<b>133,871</b>	<b>67,491</b>	<b>11,003</b>	<b>-</b>	<b>78,494</b>
Net (payments)/receipts		(55,675)	43,830	-	(11,845)	(13,902)	677	-	(13,225)
Transfers between funds		-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(55,675)</b>	<b>43,830</b>	<b>-</b>	<b>(11,845)</b>	<b>(13,902)</b>	<b>677</b>	<b>-</b>	<b>(13,225)</b>

# Riverside Reformed Presbyterian Church

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Charity number: NIC 106258

Statement of Assets and Liabilities as at 31 December 2024

	2024 £	2023 £
<b>Bank and cash balances</b>		
General Bank Account	20,707	19,921
Women's Mission Account	296	909
Trustees Account	19,296	19,296
<b>Total cash at bank</b>	<b>40,299</b>	<b>40,126</b>
<b>Investment Assets</b>		
Opening balance	496,329	489,599
Transfer from trustees account	-	-
Transfer to current account	(12,000)	(12,000)
Gain/(Loss) on investment fund	16,596	18,730
<b>Total Investment Assets</b>	<b>500,925</b>	<b>496,329</b>
<b>Fixed Assets</b>		
Assets retained for the church's own use comprise the following properties and are stated at insured values –		
Manse	245,976	245,976
Church Buildings and Contents and Graveyard	1,862,419	1,862,419
<b>Total Fixed Assets</b>	<b>2,108,395</b>	<b>2,108,395</b>

Approved by Session at its meeting of

*Nigel J. Agnew*

Chair – Rev Nigel Agnew

*Rodney Murphy*

Trustee – Rodney Murphy

## Notes to the financial statements for the year ended 31 December 2024

### 1 Accounting policies

Set out below are principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

##### (i) Assets retained for the Church's own use

The congregation own the church building and adjoining church hall and contents at Basin Walk, Newry, and a Graveyard at Church Road, Newry. These premises and contents have an insurance valuation of £1,862,419.

The congregation own the manse and contents at 26 Castleowen, Newry. These premises and contents have an insurance valuation of £245,976.

Valuation of Tilney Investments: £500,925.

#### (c) 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.

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 a specific use in the future.

### 2 Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Freewill offering	44,017	-	44,017	38,506	-	38,506
Missions and synodicals	-	366	366	-	560	560
Building and repairs	-	-	-	-	-	-
Special collections	-	-	-	-	-	-
Other collections	-	-	-	-	420	420
<b>Total</b>	<b>44,017</b>	<b>366</b>	<b>44,383</b>	<b>38,506</b>	<b>980</b>	<b>39,486</b>

## Notes to the financial statements for the year ended 31 December 2024

### 3 Charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Ministerial expenses	39,638	-	39,638	38,260	-	38,260
Premises expenses	1,751	-	1,751	12,045	-	12,045
Mission and synod expenses	676	-	676	2,458	-	2,458
Other expenses	-	-	-	-	-	-
<b>Total</b>	<b>42,065</b>	<b>-</b>	<b>42,065</b>	<b>52,763</b>	<b>-</b>	<b>52,763</b>

### 4 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	40,126
Receipts for the year	122,044
Payments for the year	(133,871)
Transfer from Investment Assets	12,000
<b>Total Cash Funds at end of the year</b>	<b>40,299</b>

### 5 Trustee/Related Party Transactions

Included within "Ministerial expenses" at note 3 is the annual salary paid to Rev Nigel Agnew who is also a church trustee.

**Riverside Reformed Presbyterian Church**

Northern Ireland - Charity number 106258

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# Accounts

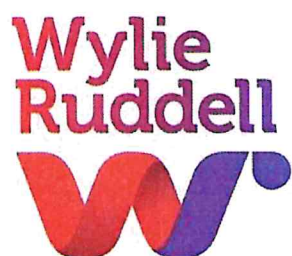
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**Riverside Reformed Presbyterian Church**

**Trustees' Annual report and Statement of Receipts and Payments  
and Assets and Liabilities**

**for the year ended 31 December 2023**

**Charities Number – NIC 106258**



# Riverside Reformed Presbyterian Church

Annual report and financial statements for the year ended 31 December 2023

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# Riverside Reformed Presbyterian Church

## References and administrative details

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Charity Registration Number: NIC 106258

Contact Address: Riverside Reformed Presbyterian Church  
% Mr Rodney Murphy (Clerk of Session)  
20 Clogharevan Road  
Bessbrook  
Newry  
Co Down  
BT35 7BH

## Trustees

Rev Nigel Agnew  
Mr Alex Lyons  
Mr Clifford Watt  
Dr Noel McCune  
Mr Drew Murphy  
Mr Rodney Murphy

## Independent Examiner

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Chartered Accountants & Statutory Auditors  
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The names of all charity trustees on the date the report was approved and all individuals who served in such capacity during the year is as follows:-

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## Trustees' Annual Report for the year ended 31 December 2023

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## Trustees' Annual Report for the year ended 31 December 2023

### Financial Situation

The primary source of income is mostly member's weekly contributions. Gift Aid is sought for the relevant funds. In 2023 unrestricted donations amounted to £38,506 (2022: £33,507). The congregation has drawn on some capital which had been invested in previous years to meet the cost of charitable activities and incidental costs.

### Statement of Trustees Responsibilities

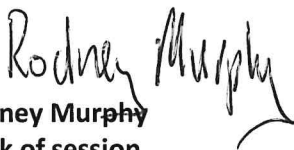
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Approved by the Session at a meeting on 27 October 2024 and signed on its behalf by:



Rodney Murphy  
Clerk of session



Rev Nigel Agnew  
Trustee

## Independent examiner's report to the Charity Trustees

We report on the accounts of Riverside Reformed Presbyterian Church for the year ended 31 December 2023, which are appended.

## 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 our 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 our attention.

## Basis of Independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**D Ruddell**  
For and on behalf of Wylie Ruddell  
Chartered Accountants and Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

Date: 27 October 2024

# Riverside Reformed Presbyterian Church

Charity number: NIC 106258

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
<b>Receipts</b>									
Donations	2	38,506	980	-	39,486	33,507	1,275	-	34,782
Gift Aid		7,798	-	-	7,798	8,346	-	-	8,346
Bank deposit interest		85	-	-	85	121	-	-	121
Other receipts		-	10,700	-	10,700	42,240	-	-	42,240
Manse rental income		7,200	-	-	7,200	7,200	-	-	7,200
<b>Total Receipts</b>		<b>53,589</b>	<b>11,680</b>	<b>-</b>	<b>65,269</b>	<b>91,414</b>	<b>1,275</b>	<b>-</b>	<b>92,689</b>
<b>Payments</b>									
Charitable activities	3	52,763	-	-	52,763	56,560	-	-	56,560
Grants and donations		-	8,894	-	8,894	3,528	3,932	-	7,460
Other costs		2,047	2,109	-	4,156	1,738	-	-	1,738
Manse rental expenses		12,681	-	-	12,681	12,656	-	-	12,656
<b>Total Payments</b>		<b>67,491</b>	<b>11,003</b>	<b>-</b>	<b>78,494</b>	<b>74,482</b>	<b>3,932</b>	<b>-</b>	<b>78,414</b>
Net (payments)/receipts		(13,902)	677	-	(13,225)	16,932	(2,657)	-	14,275
Transfers between funds		-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(13,902)</b>	<b>677</b>	<b>-</b>	<b>(13,225)</b>	<b>16,932</b>	<b>(2,657)</b>	<b>-</b>	<b>14,275</b>

# Riverside Reformed Presbyterian Church

Charity number: NIC 106258

Statement of Assets and Liabilities as at 31 December 2023

	2023 £	2022 £
<b>Bank and cash balances</b>		
General Bank Account	19,921	10,151
Women's Mission Account	909	1,125
Trustees Account	19,296	30,075
<b>Total cash at bank</b>	<b>40,126</b>	<b>41,351</b>
<b>Investment Assets</b>		
Opening balance	489,599	558,054
Transfer from trustees account	-	-
Transfer to current account	(12,000)	(12,000)
Gain/(Loss) on investment fund	5,270	(56,455)
<b>Total Investment Assets</b>	<b>482,869</b>	<b>489,599</b>
<b>Fixed Assets</b>		
Assets retained for the church's own use comprise the following properties and are stated at insured values –		
Manse	245,976	217,962
Church Buildings and Contents and Graveyard	1,862,419	1,844,920
<b>Total Fixed Assets</b>	<b>2,108,395</b>	<b>2,062,882</b>

Approved by Session at its meeting of 27 October 2024



Chair – Rev Nigel Agnew



Trustee – Rodney Murphy

## Notes to the financial statements for the year ended 31 December 2023

### 1 Accounting policies

Set out below are principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

##### (i) Assets retained for the Church's own use

The congregation own the church building and adjoining church hall and contents at Basin Walk, Newry, and a Graveyard at Church Road, Newry. These premises and contents have an insurance valuation of £1,862,419.

The congregation own the manse and contents at 26 Castleowen, Newry. These premises and contents have an insurance valuation of £245,976.

Valuation of Tilney Investments: £496,329.

#### (c) 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.

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 a specific use in the future.

### 2 Donations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Freewill offering	38,506	-	38,506	31,716	-	31,716
Missions and synodicals	-	560	560	-	1,275	1,275
Building and repairs	-	-	-	-	-	-
Special collections	-	-	-	-	-	-
Other collections	-	420	420	1,791	-	1,791
<b>Total</b>	<b>38,506</b>	<b>980</b>	<b>39,486</b>	<b>33,507</b>	<b>1,275</b>	<b>34,782</b>

## Notes to the financial statements for the year ended 31 December 2023

### 3 Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Ministerial expenses	38,260	-	38,260	34,844	-	34,844
Premises expenses	12,045	-	12,045	15,668	-	15,668
Mission and synod expenses	2,458	-	2,458	4,000	-	4,000
Other expenses	-	-	-	2,048	-	2,048
<b>Total</b>	<b>52,763</b>	<b>-</b>	<b>52,763</b>	56,560	-	56,560

### 4 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	41,351
Receipts for the year	65,269
Payments for the year	(78,494)
Transfer from Investment Assets	12,000
<b>Total Cash Funds at end of the year</b>	<b>40,126</b>

### 5 Trustee/Related Party Transactions

Included within "Ministerial expenses" at note 3 is the annual salary paid to Rev Nigel Agnew who is also a church trustee.

**Riverside Reformed Presbyterian Church**

Northern Ireland - Charity number 106258

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# Annual report

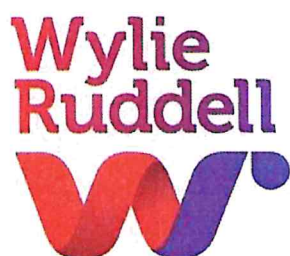
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**Riverside Reformed Presbyterian Church**

**Trustees' Annual report and Statement of Receipts and Payments  
and Assets and Liabilities**

**for the year ended 31 December 2023**

**Charities Number – NIC 106258**



# Riverside Reformed Presbyterian Church

Annual report and financial statements for the year ended 31 December 2023

## Contents

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Statement of assets and liabilities	7
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# Riverside Reformed Presbyterian Church

## References and administrative details

Charity Name: Riverside Reformed Presbyterian Church

Charity Registration Number: NIC 106258

Contact Address: Riverside Reformed Presbyterian Church  
% Mr Rodney Murphy (Clerk of Session)  
20 Clogharevan Road  
Bessbrook  
Newry  
Co Down  
BT35 7BH

## Trustees

Rev Nigel Agnew  
Mr Alex Lyons  
Mr Clifford Watt  
Dr Noel McCune  
Mr Drew Murphy  
Mr Rodney Murphy

## Independent Examiner

Wylie Ruddell  
Chartered Accountants & Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

## Bankers

Danske Bank  
Hill Street  
Newry

## Solicitors

D & E Fisher  
Unit A  
8 Trevor Hill  
BT34 1DN

## Trustees' Annual Report for the year ended 31 December 2023

### Introduction

This document is the annual report for Riverside Reformed Presbyterian Church. The principal address of the charity is Basin Walk, Newry, BT35 6HU. The Church was registered with the Charity Commission on 13 February 2017 under Northern Ireland Charity Number 106258. This report relates to the calendar year 2023.

The names of all charity trustees on the date the report was approved and all individuals who served in such capacity during the year is as follows:-

Rev Nigel Agnew  
Mr Alex Lyons  
Mr Clifford Watt  
Dr Noel McCune  
Mr Drew Murphy  
Mr Rodney Murphy

### Purpose

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

Riverside Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland exists to honour and worship God and to share the good news of Jesus Christ His Son.

### Structure

#### Session

The charity trustees of the congregation are the members of the Session, which consists of the minister and ruling elders of the congregation. In case of vacancy (where a congregation has no minister), an acting minister from within the Presbytery (Interim Moderator) is a member of the Session, though without being a charity trustee.

Elders and ministers are chosen by a vote of all communicant members of the congregation. Election of elders, calling of ministers and transaction of Session business are carried out in accordance with the 'Code', the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

#### Wider Governance

In the Presbyterian form of church government practiced by the Reformed Presbyterian Church of Ireland, each local congregation belongs to a Presbytery. Riverside congregation belongs to the Southern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of each Presbytery consists of the active and retired ministers of the Presbytery, along with a representative elder from each member congregation. The Presbytery is responsible for the spiritual oversight of the congregations within its care and meets a minimum of four times per year.

The highest court of the Reformed Presbyterian Church is its Synod, which consists of the membership of all of the presbyteries of the church. The Synod meets at least annually to transact the business brought to it by its constituent presbyteries and Synodical committees.

#### Committee

The committee is responsible for the temporal affairs of the congregation, including matters related to the finances and property of the church. The committee is elected each year at the annual general meeting of the congregation and are accountable to Session for their activities.

## Trustees' Annual Report for the year ended 31 December 2023

### Volunteers

The congregation relies on the generosity of volunteers in giving their time to assist with a range of activities in the church, including work with children and young people, provision of hospitality, maintenance of the premises.

### Activities

#### Public Worship

Within the period covered by this report, Riverside Reformed Presbyterian Church has provided public worship services for instruction and devotion, held regularly at 11:30AM each Sunday 7:00PM 4th Sunday of month, which are open to all. A midweek meeting for Bible study, discussion, and prayer is also held regularly.

The Lord's Supper has been observed in the past year and participation is open to all who have been baptised and who make a credible profession of saving faith in the Lord Jesus Christ.

#### Pastoral Work

The elders of the congregation provided pastoral visitation to those unable to attend the public worship through age or ill-health.

#### Denominational Activity

Representatives of the church Session attended Presbytery meetings regularly and the annual denominational Synod.

Contributions were made to central Synodical funds for general expenses (such as training of ministers and youth work).

#### Outreach and Mission

As noted above, nationwide and overseas mission work was supported financially through contributions to denominational funds (Reformed Presbyterian Missions).

#### Youth Work

Instruction of children and young people in Sunday School. New Youth a joint youth group with Newry Baptist Church meets every other Saturday night for Bible teaching and fun.

#### Public Benefit

Riverside Reformed Presbyterian Church meets the public benefit requirement by providing a place for worship (through weekly services of worship and other meetings), by increasing awareness and understanding of religious beliefs (through public preaching from the Holy Scriptures, literature distribution, pastoral counselling and youth work), and by engaging in and supporting missionary and outreach work, both in the Newry area and overseas.

The work of the church in fulfillment of its purpose does not lead to harm. The only private benefit is for Ministers and others who may receive benefit as a result of their employment. Such benefit is incidental to the work and purpose of the congregation.

The Charity trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Charity's objectives and activities, as well as providing public benefit.

## Trustees' Annual Report for the year ended 31 December 2023

### Financial Situation

The primary source of income is mostly member's weekly contributions. Gift Aid is sought for the relevant funds. In 2023 unrestricted donations amounted to £38,506 (2022: £33,507). The congregation has drawn on some capital which had been invested in previous years to meet the cost of charitable activities and incidental costs.

### Statement of Trustees Responsibilities

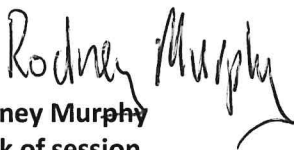
The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

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.

As the congregation's 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 payments account and a statement of assets and liabilities.

The Church constitution is a historical document and had contained a clause that the annual accounts should be audited. A motion was passed at the June 2019 Synod that the wording of this clause would be changed at the June 2020 Synod which did not take place due to the ongoing Covid-19 pandemic. The change was approved at the Synod of June 2021 to state that the accounts should be 'independently examined by a competent person'.

Approved by the Session at a meeting on 27 October 2024 and signed on its behalf by:



Rodney Murphy  
Clerk of session



Rev Nigel Agnew  
Trustee

## Independent examiner's report to the Charity Trustees

We report on the accounts of Riverside Reformed Presbyterian Church for the year ended 31 December 2023, which are appended.

## 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 our 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 our attention.

## Basis of Independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**D Ruddell**  
For and on behalf of Wylie Ruddell  
Chartered Accountants and Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

Date: 27 October 2024

# Riverside Reformed Presbyterian Church

Charity number: NIC 106258

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022
		£	£	£	£	£	£	£	£
<b>Receipts</b>									
Donations	2	38,506	980	-	39,486	33,507	1,275	-	34,782
Gift Aid		7,798	-	-	7,798	8,346	-	-	8,346
Bank deposit interest		85	-	-	85	121	-	-	121
Other receipts		-	10,700	-	10,700	42,240	-	-	42,240
Manse rental income		7,200	-	-	7,200	7,200	-	-	7,200
<b>Total Receipts</b>		<b>53,589</b>	<b>11,680</b>	<b>-</b>	<b>65,269</b>	<b>91,414</b>	<b>1,275</b>	<b>-</b>	<b>92,689</b>
<b>Payments</b>									
Charitable activities	3	52,763	-	-	52,763	56,560	-	-	56,560
Grants and donations		-	8,894	-	8,894	3,528	3,932	-	7,460
Other costs		2,047	2,109	-	4,156	1,738	-	-	1,738
Manse rental expenses		12,681	-	-	12,681	12,656	-	-	12,656
<b>Total Payments</b>		<b>67,491</b>	<b>11,003</b>	<b>-</b>	<b>78,494</b>	<b>74,482</b>	<b>3,932</b>	<b>-</b>	<b>78,414</b>
Net (payments)/receipts		(13,902)	677	-	(13,225)	16,932	(2,657)	-	14,275
Transfers between funds		-	-	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(13,902)</b>	<b>677</b>	<b>-</b>	<b>(13,225)</b>	<b>16,932</b>	<b>(2,657)</b>	<b>-</b>	<b>14,275</b>

# Riverside Reformed Presbyterian Church

Charity number: NIC 106258

Statement of Assets and Liabilities as at 31 December 2023

	2023 £	2022 £
<b>Bank and cash balances</b>		
General Bank Account	19,921	10,151
Women's Mission Account	909	1,125
Trustees Account	19,296	30,075
<b>Total cash at bank</b>	<b>40,126</b>	<b>41,351</b>
<b>Investment Assets</b>		
Opening balance	489,599	558,054
Transfer from trustees account	-	-
Transfer to current account	(12,000)	(12,000)
Gain/(Loss) on investment fund	5,270	(56,455)
<b>Total Investment Assets</b>	<b>482,869</b>	<b>489,599</b>
<b>Fixed Assets</b>		
Assets retained for the church's own use comprise the following properties and are stated at insured values –		
Manse	245,976	217,962
Church Buildings and Contents and Graveyard	1,862,419	1,844,920
<b>Total Fixed Assets</b>	<b>2,108,395</b>	<b>2,062,882</b>

Approved by Session at its meeting of 27 October 2024



Chair – Rev Nigel Agnew



Trustee – Rodney Murphy

## Notes to the financial statements for the year ended 31 December 2023

### 1 Accounting policies

Set out below are principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

##### (i) Assets retained for the Church's own use

The congregation own the church building and adjoining church hall and contents at Basin Walk, Newry, and a Graveyard at Church Road, Newry. These premises and contents have an insurance valuation of £1,862,419.

The congregation own the manse and contents at 26 Castleowen, Newry. These premises and contents have an insurance valuation of £245,976.

Valuation of Tilney Investments: £496,329.

#### (c) 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.

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 a specific use in the future.

### 2 Donations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Freewill offering	38,506	-	38,506	31,716	-	31,716
Missions and synodicals	-	560	560	-	1,275	1,275
Building and repairs	-	-	-	-	-	-
Special collections	-	-	-	-	-	-
Other collections	-	420	420	1,791	-	1,791
<b>Total</b>	<b>38,506</b>	<b>980</b>	<b>39,486</b>	<b>33,507</b>	<b>1,275</b>	<b>34,782</b>

## Notes to the financial statements for the year ended 31 December 2023

### 3 Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Ministerial expenses	38,260	-	38,260	34,844	-	34,844
Premises expenses	12,045	-	12,045	15,668	-	15,668
Mission and synod expenses	2,458	-	2,458	4,000	-	4,000
Other expenses	-	-	-	2,048	-	2,048
<b>Total</b>	<b>52,763</b>	<b>-</b>	<b>52,763</b>	56,560	-	56,560

### 4 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	41,351
Receipts for the year	65,269
Payments for the year	(78,494)
Transfer from Investment Assets	12,000
<b>Total Cash Funds at end of the year</b>	<b>40,126</b>

### 5 Trustee/Related Party Transactions

Included within "Ministerial expenses" at note 3 is the annual salary paid to Rev Nigel Agnew who is also a church trustee.

**Riverside Reformed Presbyterian Church**

Northern Ireland - Charity number 106258

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# Annual return

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## Independent examiner's report to the Charity Trustees

We report on the accounts of Riverside Reformed Presbyterian Church for the year ended 31 December 2023, which are appended.

## 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 our 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 our attention.

## Basis of Independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**D Ruddell**  
For and on behalf of Wylie Ruddell  
Chartered Accountants and Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

**Date: 27 October 2024**

**Riverside Reformed Presbyterian Church**

Northern Ireland - Charity number 106258

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# Accounts

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**Riverside Reformed Presbyterian Church**

**Trustees' Annual report and Statement of Receipts and Payments  
and Assets and Liabilities**

**for the year ended 31 December 2022**

**Charities Number – NIC 106258**



# Riverside Reformed Presbyterian Church

Annual report and financial statements for the year ended 31 December 2022

## Contents

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# Riverside Reformed Presbyterian Church

1

## References and administrative details

Charity Name: Riverside Reformed Presbyterian Church

Charity Registration Number: NIC 106258

Contact Address: Riverside Reformed Presbyterian Church  
% Mr Rodney Murphy (Clerk of Session)  
20 Clogharevan Road  
Bessbrook  
Newry  
Co Down  
BT35 7BH

## Trustees

Rev Nigel Agnew  
Mr Alex Lyons  
Mr Clifford Watt  
Dr Noel McCune  
Mr Drew Murphy  
Mr Rodney Murphy

## Independent Examiner

Wylie Ruddell  
Chartered Accountants & Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

## Bankers

Danske Bank  
Hill Street  
Newry

## Solicitors

D & E Fisher  
Unit A  
8 Trevor Hill  
BT34 1DN

## Trustees' Annual Report for the year ended 31 December 2022

### Introduction

This document is the annual report for Riverside Reformed Presbyterian Church, Northern Ireland Charity Number NIC106258. This report relates to the calendar year 2022.

### Purpose

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

Riverside Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland exists to honour and worship God and to share the good news of Jesus Christ His Son.

### Structure

#### Session

The charity trustees of the congregation are the members of the Session, which consists of the minister and ruling elders of the congregation. In case of vacancy (where a congregation has no minister), an acting minister from within the Presbytery (Interim Moderator) is a member of the Session, though without being a charity trustee.

Elders and ministers are chosen by a vote of all communicant members of the congregation. Election of elders, calling of ministers and transaction of Session business are carried out in accordance with the 'Code', the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

#### Wider Governance

In the Presbyterian form of church government practised by the Reformed Presbyterian Church of Ireland, each local congregation belongs to a Presbytery. Riverside congregation belongs to the Southern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of each Presbytery consists of the active and retired ministers of the Presbytery, along with a representative elder from each member congregation. The Presbytery is responsible for the spiritual oversight of the congregations within its care and meets a minimum of four times per year.

The highest court of the Reformed Presbyterian Church is its Synod, which consists of the membership of all of the presbyteries of the church. The Synod meets at least annually to transact the business brought to it by its constituent presbyteries and Synodical committees.

#### Committee

The committee is responsible for the temporal affairs of the congregation, including matters related to the finances and property of the church. The committee is elected each year at the annual general meeting of the congregation and are accountable to Session for their activities.

#### Volunteers

The congregation relies on the generosity of volunteers in giving their time to assist with a range of activities in the church, including work with children and young people, provision of hospitality, maintenance of the premises.

#### Activities

##### Public Worship

Within the period covered by this report, Riverside Reformed Presbyterian Church has provided public worship services for instruction and devotion, held regularly at 11:30AM each Sunday 7:00PM 4th Sunday of month, which are open to all. A midweek meeting for Bible study, discussion, and prayer is also held regularly.

## Trustees' Annual Report for the year ended 31 December 2022

The Lord's Supper has been observed in the past year and participation is open to all who have been baptised and who make a credible profession of saving faith in the Lord Jesus Christ.

### Pastoral Work

The elders of the congregation provided pastoral visitation to those unable to attend the public worship through age or ill-health.

### Denominational Activity

Representatives of the church Session attended Presbytery meetings regularly, and the annual denominational Synod.

Contributions were made to central Synodical funds for general expenses (such as training of ministers and youth work).

### Outreach and Mission

As noted above, nationwide and overseas mission work was supported financially through contributions to denominational funds (Reformed Presbyterian Missions).

### Youth Work

Instruction of children and young people in Sunday School. New Youth a joint youth group with Newry Baptist Church meets every other Saturday night for Bible teaching and fun.

### Public Benefit

Riverside Reformed Presbyterian Church meets the public benefit requirement by providing a place for worship (through weekly services of worship and other meetings), by increasing awareness and understanding of religious beliefs (through public preaching from the Holy Scriptures, literature distribution, pastoral counselling and youth work), and by engaging in and supporting missionary and outreach work, both in the Newry area and overseas.

The work of the church in fulfillment of its purpose does not lead to harm. The only private benefit is for Ministers and others who may receive benefit as a result of their employment. Such benefit is incidental to the work and purpose of the congregation.

The Charity Trustees have had regard to the Public Benefit to the Charity Commission's Public Benefit statutory guidance.

### Financial Situation

The primary source of income is mostly member's weekly contributions. Gift Aid is sought for the relevant funds. In 2022 donations amounted to £33,507. The congregation has drawn on some capital which had been invested in previous years to meet the cost of charitable activities and incidental costs.

### Statement of Trustees 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.

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.

## Trustees' Annual Report for the year ended 31 December 2022

As the congregation's 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 payments account and a statement of assets and liabilities.

The Church constitution is a historical document and contains a clause that the annual accounts should be audited. A motion has been passed at the June 2019 Synod that the wording of this clause will be changed at the June 2020 Synod. On this basis, and with the approval of the Charity Commission NI that the governing document is being revised, no audit has been carried out and an Independent Examination has been undertaken instead.

Approved by the Session at a meeting on 14<sup>th</sup> November 2023 and signed on its behalf by:



**Rodney Murphy**  
Clerk of session



**Rev Nigel Agnew**  
Trustee

## Independent examiner's report to the Charity Trustees

We report on the accounts Riverside Reformed Presbyterian Church for the year ended 31 December 2022, which are appended.

## Respective responsibilities of Charity Trustees and examiner

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

It is our responsibility as Independent Examiner 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 our attention.

## Basis of Independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**D Ruddell**  
**For and on behalf of Wylie Ruddell**  
**Chartered Accountants and Statutory Auditors**  
**Unit 63**  
**Armagh Business Centre**  
**2 Loughgall Road**  
**Armagh**  
**BT61 7NH**

**Date: 14<sup>th</sup> November 2023**

# Riverside Reformed Presbyterian Church

Charity number: NIC 106258

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
		2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
<b>Receipts</b>																	
Donations	2	33,507		1,275		-		33,413		2,875		-		36,288			
Gift Aid		8,346		-		-		6,862		-		-		6,862			
Bank deposit interest		121		-		-		15		-		-		15			
Other receipts		42,240		-		-		1,000		11,967		-		12,967			
Manse rental income		7,200		-		-		6,792		-		-		6,792			
<b>Total Receipts</b>		<b>91,414</b>		<b>1,275</b>		<b>-</b>		<b>48,082</b>		<b>14,842</b>		<b>-</b>		<b>62,924</b>			
<b>Payments</b>																	
Charitable activities	3	56,560		-		-		42,636		2,630		-		45,266			
Grants and donations		3,528		3,932		-		-		9,555		-		9,555			
Other costs		1,738		-		-		3,454		-		-		3,454			
Manse rental expenses		12,656		-		-		2,638		-		-		2,638			
<b>Total Payments</b>		<b>74,482</b>		<b>3,932</b>		<b>-</b>		<b>48,728</b>		<b>12,185</b>		<b>-</b>		<b>60,913</b>			
Net receipts/(payments)		<b>16,932</b>		<b>(2,657)</b>		<b>-</b>		<b>(646)</b>		<b>2,657</b>		<b>-</b>		<b>2,011</b>			
Transfers between funds		-		-		-		-		-		-		-			
Net movement in funds		<b>16,932</b>		<b>(2,657)</b>		<b>-</b>		<b>(646)</b>		<b>2,657</b>		<b>-</b>		<b>2,011</b>			

# Riverside Reformed Presbyterian Church

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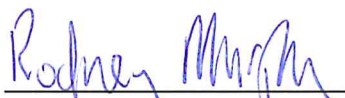
Charity number: NIC 106258

Statement of Assets and Liabilities as at 31 December 2022

	2022 £	2021 £
<b>Bank and cash balances</b>		
General Bank Account	10,151	14,988
Women's Mission Account	1,125	10
Trustees Account	30,075	78
<b>Total cash at bank</b>	<b>41,351</b>	<b>15,076</b>
<b>Investment Assets</b>		
Opening balance	558,054	525,639
Transfer from trustees account	-	11,000
Transfer to current account	(12,000)	(12,000)
(Loss)/Gain on investment fund	(56,455)	33,415
<b>Total Investment Assets</b>	<b>489,599</b>	<b>558,054</b>
<b>Fixed Assets</b>		
Assets retained for the church's own use comprise the following properties and are stated at insured values –		
Manse	206,288	206,288
Church Buildings and Contents and Graveyard	1,856,594	1,650,306
<b>Total Fixed Assets</b>	<b>2,062,882</b>	<b>1,856,594</b>

Approved by Session at its meeting of 14<sup>th</sup> November 2023

  
Chair – Rev Nigel Agnew

  
Trustee – Rodney Murphy

## Notes to the financial statements for the year ended 31 December 2022

### 1 Accounting policies

Set out below are principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

##### (i) Assets retained for the Church's own use

The congregation own the church building and adjoining church hall and contents at Basin Walk, Newry, and a Graveyard at Church Road, Newry. These premises and contents have an insurance valuation of £1,856,594.

The congregation own the manse and contents at 26 Castlewen, Newry. These premises and contents have an insurance valuation of £206,288

Valuation of Tilney Investments: £489,599

#### (c) 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.

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 a specific use in the future.

### 2 Donations

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Freewill offering	31,716	-	31,716	31,303	-	31,303
Missions and synodicals	-	1,275	1,275	-	2,875	2,875
Building and repairs	-	-	-	-	-	-
Special collections	-	-	-	-	-	-
Other collections	1,791	-	1,791	2,110	-	2,110
<b>Total</b>	<b>33,507</b>	<b>1,275</b>	<b>34,782</b>	<b>33,413</b>	<b>2,875</b>	<b>36,288</b>

## Notes to the financial statements for the year ended 31 December 2022

### 3 Charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Ministerial expenses	34,844	-	34,844	34,304	-	34,304
Premises expenses	15,668	-	15,668	7,603	2,630	10,233
Admin expenses	-	-	-	-	-	-
Mission and synod expenses	4,000	-	4,000	-	-	-
Special collections	-	-	-	-	-	-
Other expenses	2,048	-	2,048	729	-	729
<b>Total</b>	<b>56,560</b>	<b>-</b>	<b>56,560</b>	<b>42,636</b>	<b>2,630</b>	<b>45,266</b>

### 4 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	15,076
Receipts for the year	92,689
Payments for the year	(78,414)
Transfer from Investment Assets	12,000
<b>Total Cash Funds at end of the year</b>	<b>41,351</b>

### 5 Trustee/Related Party Transactions

Included within "Ministerial expenses" at note 3 is the annual salary paid to Rev Nigel Agnew who is also a church trustee.

**Riverside Reformed Presbyterian Church**

Northern Ireland - Charity number 106258

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# Annual report

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**Riverside Reformed Presbyterian Church**

**Trustees' Annual report and Statement of Receipts and Payments  
and Assets and Liabilities**

**for the year ended 31 December 2022**

**Charities Number – NIC 106258**



# Riverside Reformed Presbyterian Church

Annual report and financial statements for the year ended 31 December 2022

## Contents

	<b>Pages</b>
References and administrative details of the Charity	1
Trustees' report	2 - 4
Independent examiner's report to the Trustees	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the financial statements	8 - 9

# Riverside Reformed Presbyterian Church

1

## References and administrative details

Charity Name: Riverside Reformed Presbyterian Church

Charity Registration Number: NIC 106258

Contact Address: Riverside Reformed Presbyterian Church  
% Mr Rodney Murphy (Clerk of Session)  
20 Clogharevan Road  
Bessbrook  
Newry  
Co Down  
BT35 7BH

## Trustees

Rev Nigel Agnew  
Mr Alex Lyons  
Mr Clifford Watt  
Dr Noel McCune  
Mr Drew Murphy  
Mr Rodney Murphy

## Independent Examiner

Wylie Ruddell  
Chartered Accountants & Statutory Auditors  
Unit 63  
Armagh Business Centre  
2 Loughgall Road  
Armagh  
BT61 7NH

## Bankers

Danske Bank  
Hill Street  
Newry

## Solicitors

D & E Fisher  
Unit A  
8 Trevor Hill  
BT34 1DN

## Trustees' Annual Report for the year ended 31 December 2022

### Introduction

This document is the annual report for Riverside Reformed Presbyterian Church, Northern Ireland Charity Number NIC106258. This report relates to the calendar year 2022.

### Purpose

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

Riverside Reformed Presbyterian Church is a congregation of the Reformed Presbyterian Church of Ireland. The Reformed Presbyterian Church of Ireland exists to honour and worship God and to share the good news of Jesus Christ His Son.

### Structure

#### Session

The charity trustees of the congregation are the members of the Session, which consists of the minister and ruling elders of the congregation. In case of vacancy (where a congregation has no minister), an acting minister from within the Presbytery (Interim Moderator) is a member of the Session, though without being a charity trustee.

Elders and ministers are chosen by a vote of all communicant members of the congregation. Election of elders, calling of ministers and transaction of Session business are carried out in accordance with the 'Code', the Book of Government and Order of the Reformed Presbyterian Church of Ireland.

#### Wider Governance

In the Presbyterian form of church government practised by the Reformed Presbyterian Church of Ireland, each local congregation belongs to a Presbytery. Riverside congregation belongs to the Southern Presbytery of the Reformed Presbyterian Church of Ireland. The membership of each Presbytery consists of the active and retired ministers of the Presbytery, along with a representative elder from each member congregation. The Presbytery is responsible for the spiritual oversight of the congregations within its care and meets a minimum of four times per year.

The highest court of the Reformed Presbyterian Church is its Synod, which consists of the membership of all of the presbyteries of the church. The Synod meets at least annually to transact the business brought to it by its constituent presbyteries and Synodical committees.

#### Committee

The committee is responsible for the temporal affairs of the congregation, including matters related to the finances and property of the church. The committee is elected each year at the annual general meeting of the congregation and are accountable to Session for their activities.

#### Volunteers

The congregation relies on the generosity of volunteers in giving their time to assist with a range of activities in the church, including work with children and young people, provision of hospitality, maintenance of the premises.

#### Activities

##### Public Worship

Within the period covered by this report, Riverside Reformed Presbyterian Church has provided public worship services for instruction and devotion, held regularly at 11:30AM each Sunday 7:00PM 4th Sunday of month, which are open to all. A midweek meeting for Bible study, discussion, and prayer is also held regularly.

## Trustees' Annual Report for the year ended 31 December 2022

The Lord's Supper has been observed in the past year and participation is open to all who have been baptised and who make a credible profession of saving faith in the Lord Jesus Christ.

### Pastoral Work

The elders of the congregation provided pastoral visitation to those unable to attend the public worship through age or ill-health.

### Denominational Activity

Representatives of the church Session attended Presbytery meetings regularly, and the annual denominational Synod.

Contributions were made to central Synodical funds for general expenses (such as training of ministers and youth work).

### Outreach and Mission

As noted above, nationwide and overseas mission work was supported financially through contributions to denominational funds (Reformed Presbyterian Missions).

### Youth Work

Instruction of children and young people in Sunday School. New Youth a joint youth group with Newry Baptist Church meets every other Saturday night for Bible teaching and fun.

### Public Benefit

Riverside Reformed Presbyterian Church meets the public benefit requirement by providing a place for worship (through weekly services of worship and other meetings), by increasing awareness and understanding of religious beliefs (through public preaching from the Holy Scriptures, literature distribution, pastoral counselling and youth work), and by engaging in and supporting missionary and outreach work, both in the Newry area and overseas.

The work of the church in fulfillment of its purpose does not lead to harm. The only private benefit is for Ministers and others who may receive benefit as a result of their employment. Such benefit is incidental to the work and purpose of the congregation.

The Charity Trustees have had regard to the Public Benefit to the Charity Commission's Public Benefit statutory guidance.

### Financial Situation

The primary source of income is mostly member's weekly contributions. Gift Aid is sought for the relevant funds. In 2022 donations amounted to £33,507. The congregation has drawn on some capital which had been invested in previous years to meet the cost of charitable activities and incidental costs.

### Statement of Trustees 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.

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.

## Trustees' Annual Report for the year ended 31 December 2022

As the congregation's 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 payments account and a statement of assets and liabilities.

The Church constitution is a historical document and contains a clause that the annual accounts should be audited. A motion has been passed at the June 2019 Synod that the wording of this clause will be changed at the June 2020 Synod. On this basis, and with the approval of the Charity Commission NI that the governing document is being revised, no audit has been carried out and an Independent Examination has been undertaken instead.

**Approved by the Session at a meeting on 14<sup>th</sup> November 2023 and signed on its behalf by:**



**Rodney Murphy**  
Clerk of session



**Rev Nigel Agnew**  
Trustee

## Independent examiner's report to the Charity Trustees

We report on the accounts Riverside Reformed Presbyterian Church for the year ended 31 December 2022, which are appended.

## Respective responsibilities of Charity Trustees and examiner

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

It is our responsibility as Independent Examiner 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 our attention.

## Basis of Independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**D Ruddell**  
**For and on behalf of Wylie Ruddell**  
**Chartered Accountants and Statutory Auditors**  
**Unit 63**  
**Armagh Business Centre**  
**2 Loughgall Road**  
**Armagh**  
**BT61 7NH**

**Date: 14<sup>th</sup> November 2023**

# Riverside Reformed Presbyterian Church

Charity number: NIC 106258

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
		2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
<b>Receipts</b>																	
Donations	2	33,507		1,275		-		34,782		33,413		2,875		-		36,288	
Gift Aid		8,346		-		-		8,346		6,862		-		-		6,862	
Bank deposit interest		121		-		-		121		15		-		-		15	
Other receipts		42,240		-		-		42,240		1,000		11,967		-		12,967	
Manse rental income		7,200		-		-		7,200		6,792		-		-		6,792	
<b>Total Receipts</b>		<b>91,414</b>		<b>1,275</b>		<b>-</b>		<b>92,689</b>		<b>48,082</b>		<b>14,842</b>		<b>-</b>		<b>62,924</b>	
<b>Payments</b>																	
Charitable activities	3	56,560		-		-		56,560		42,636		2,630		-		45,266	
Grants and donations		3,528		3,932		-		7,460		-		9,555		-		9,555	
Other costs		1,738		-		-		1,738		3,454		-		-		3,454	
Manse rental expenses		12,656		-		-		12,656		2,638		-		-		2,638	
<b>Total Payments</b>		<b>74,482</b>		<b>3,932</b>		<b>-</b>		<b>78,414</b>		<b>48,728</b>		<b>12,185</b>		<b>-</b>		<b>60,913</b>	
Net receipts/(payments)		16,932		(2,657)		-		14,275		(646)		2,657		-		2,011	
Transfers between funds		-		-		-		-		-		-		-		-	
Net movement in funds		16,932		(2,657)		-		14,275		(646)		2,657		-		2,011	

# Riverside Reformed Presbyterian Church

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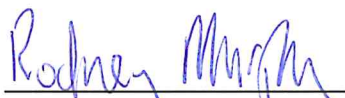
Charity number: NIC 106258

Statement of Assets and Liabilities as at 31 December 2022

	2022 £	2021 £
<b>Bank and cash balances</b>		
General Bank Account	10,151	14,988
Women's Mission Account	1,125	10
Trustees Account	30,075	78
<b>Total cash at bank</b>	<b>41,351</b>	<b>15,076</b>
<b>Investment Assets</b>		
Opening balance	558,054	525,639
Transfer from trustees account	-	11,000
Transfer to current account	(12,000)	(12,000)
(Loss)/Gain on investment fund	(56,455)	33,415
<b>Total Investment Assets</b>	<b>489,599</b>	<b>558,054</b>
<b>Fixed Assets</b>		
Assets retained for the church's own use comprise the following properties and are stated at insured values –		
Manse	206,288	206,288
Church Buildings and Contents and Graveyard	1,856,594	1,650,306
<b>Total Fixed Assets</b>	<b>2,062,882</b>	<b>1,856,594</b>

Approved by Session at its meeting of 14<sup>th</sup> November 2023

  
Chair – Rev Nigel Agnew

  
Trustee – Rodney Murphy

## Notes to the financial statements for the year ended 31 December 2022

### 1 Accounting policies

Set out below are principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities.

#### (a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

##### (i) Assets retained for the Church's own use

The congregation own the church building and adjoining church hall and contents at Basin Walk, Newry, and a Graveyard at Church Road, Newry. These premises and contents have an insurance valuation of £1,856,594.

The congregation own the manse and contents at 26 Castlewen, Newry. These premises and contents have an insurance valuation of £206,288

Valuation of Tilney Investments: £489,599

#### (c) 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.

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 a specific use in the future.

### 2 Donations

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Freewill offering	31,716	-	31,716	31,303	-	31,303
Missions and synodicals	-	1,275	1,275	-	2,875	2,875
Building and repairs	-	-	-	-	-	-
Special collections	-	-	-	-	-	-
Other collections	1,791	-	1,791	2,110	-	2,110
<b>Total</b>	<b>33,507</b>	<b>1,275</b>	<b>34,782</b>	<b>33,413</b>	<b>2,875</b>	<b>36,288</b>

## Notes to the financial statements for the year ended 31 December 2022

### 3 Charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Ministerial expenses	34,844	-	34,844	34,304	-	34,304
Premises expenses	15,668	-	15,668	7,603	2,630	10,233
Admin expenses	-	-	-	-	-	-
Mission and synod expenses	4,000	-	4,000	-	-	-
Special collections	-	-	-	-	-	-
Other expenses	2,048	-	2,048	729	-	729
<b>Total</b>	<b>56,560</b>	<b>-</b>	<b>56,560</b>	<b>42,636</b>	<b>2,630</b>	<b>45,266</b>

### 4 Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	15,076
Receipts for the year	92,689
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Transfer from Investment Assets	12,000
<b>Total Cash Funds at end of the year</b>	<b>41,351</b>

### 5 Trustee/Related Party Transactions

Included within "Ministerial expenses" at note 3 is the annual salary paid to Rev Nigel Agnew who is also a church trustee.

**Riverside Reformed Presbyterian Church**

Northern Ireland - Charity number 106258

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# Annual return

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## Independent examiner's report to the Charity Trustees

We report on the accounts Riverside Reformed Presbyterian Church for the year ended 31 December 2022, which are appended.

## Respective responsibilities of Charity Trustees and examiner

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

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Our role is to state whether any material matters have come to our attention giving us 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

We have completed our 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, we have found no matters that require drawing to your attention.



**D Ruddell**  
**For and on behalf of Wylie Ruddell**  
**Chartered Accountants and Statutory Auditors**  
**Unit 63**  
**Armagh Business Centre**  
**2 Loughgall Road**  
**Armagh**  
**BT61 7NH**

**Date: 14<sup>th</sup> November 2023**