

**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.



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

Date: 11 May 2023