

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.

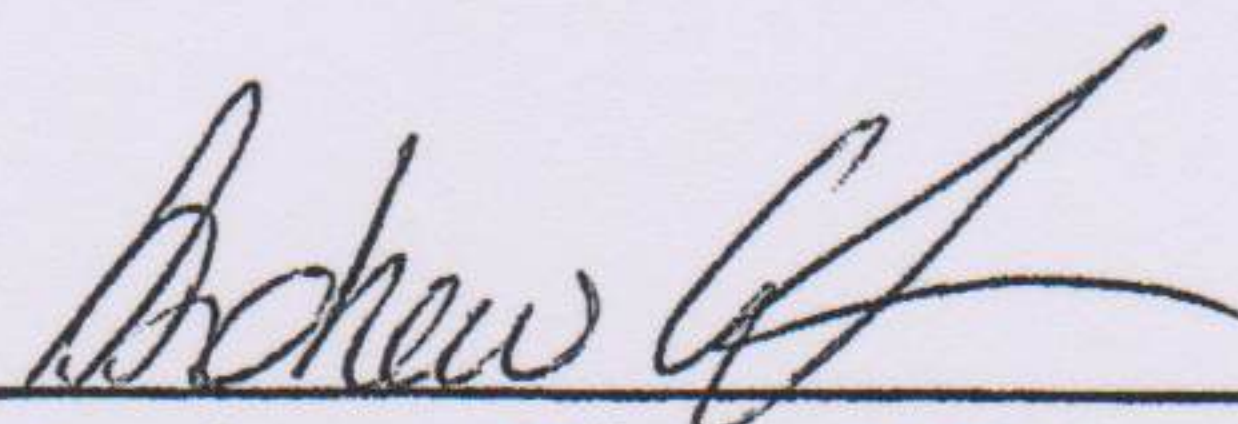
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 £
<b>Receipts</b>						
<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>
<b>Total Receipts</b>		<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>
<b>Payments</b>						
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>
<b>Total Payments</b>		<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 £
<b>Funds Reconciliation</b>						
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
<b>Bank &amp; Cash Balances</b>						
Bank Deposits Accounts					71,620	69,416
Bank Current Account					342,203	297,871
Cash on Hand					138	139
Total					413,961	367,426
<b>Other Assets</b>						
Investments	11				8,529	7,821
<b>Liabilities</b>						
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:

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
- Church	3,872,815	3,646,718
- Church Hall	857,734	807,659
- Manse	399,578	376,250
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	<b>5,130,127</b>	<b>4,830,627</b>
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**11. INVESTMENTS**

	Note	<b>Total 2023 £</b>	<b>Total 2022 £</b>
General Investment Fund		8,529	7,821
Property		-	-
Other Investments		-	-
		<hr/>	<hr/>
		<b>8,529</b>	<b>7,821</b>
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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 £
<b>Unrestricted Funds</b>						
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>
<b>Restricted Funds</b>						
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>
<b>Endowment Funds</b>						
General Account	13,100	-	-	-	-	13,100
	<u>13,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,100</u>
<b>Total Funds</b>	<u>367,426</u>	<u>153,368</u>	<u>106,833</u>	<u>46,535</u>	<u>-</u>	<u>413,961</u>