

**2<sup>nd</sup> and 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN  
CHURCH IN IRELAND**

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

**Registered Charity in Northern Ireland (NIC105069)**

**2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023 including a Statement of Assets and Liabilities as at that date.

**REFERENCE AND ADMINISTRATIVE DETAILS**

2nd & 3rd RATHFRILAND Congregation of the Presbyterian Church in Ireland  
27 Cross Road Hilltown BT34 5TF

Registered Charity in Northern Ireland (NIC105069)

**CHARITY TRUSTEES**

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

Rev Seamus Burke	Mr Ernie Moorhead
Mr Kenneth Bready	Mr Ivan Johnston
Mr Ivor Trimble	Mr Samuel McRoberts

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Seamus Burke
Clerk of Session	Mr Kenneth Bready
Treasurer	Mrs Beatrice Davidson

**INDEPENDENT EXAMINER**

(S.M. Vint & Co, 8 Newry Rd, Banbridge BT32 3HN)

**BANKERS**

(Ulster Bank, 14 Church Square, Rathfriland, Newry BT34 5PT)

**SOLICITORS**

(Gordon Bell & Son, 9-11 Newry St, Rathfriland, Newry BT34 5PY)

**2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**STRUCTURE AND MANAGEMENT**

**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

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

Stated meetings of the Kirk session are held at least twice in each year or as appropriate.

To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

**Presbytery**

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. 2<sup>nd</sup> & 3<sup>rd</sup> Rathfriland congregation of the Presbyterian Church has been assigned to the Iveagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

## **2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)**

### **The General Assembly**

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

### **DESCRIPTION AND PURPOSE**

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

2nd & 3rd Rathfriland congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes is by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice

**2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**ACTIVITIES AND OBJECTIVES**

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

- Sunday School
- Children's Church and Creche
- Small Groups
- PW
- Youth Fellowship
- Mothers and Toddlers
- Bowling Club
- Seniors Fellowship Meeting

**ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer**

The congregation normally meets for worship each Sunday at 11.30am and on the first and third Sunday evening at 6.30pm. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we had 0 going through the Sacrament of Baptism, we conducted 2 marriage service and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 160 communicant members and 381 persons connected with the congregation. The average week attendance at morning worship is 95.

**Pastoral care**

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

**Mission and outreach**

At a local level the congregation reaches out to the community through the programs listed above as well as supporting various mission organisations such as: PCI Global Missions, Southern Area Hospice, The Gideons as well as others.

**2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations annual World Development Appeal, Sunday School project and any other special appeals.

**Presbytery**

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregations and the wider structures of the church.

**General Assembly**

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

**Property**

There was upkeep done to both church buildings

**2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**Organisations**

- Sunday School: Each Sunday morning our Sunday School children meet to be taught the Scriptures.
- Childrens Church & Creche: Childrens Church & Creche gather during the service of worship from 12-12:30pm
- Small Groups: Four Small Groups of between 4-8 adults meet for fellowship and Bible Study alternate Sunday, Monday evenings at approximately 7pm
- Parents and Toddlers. Each Tuesday morning at 10:30am our hall is used by “Little Islanders” our mothers and toddlers group.
- PW: Our ladies gather for fellowship and Bible study on the first Tuesday of the month 8-9:30pm
- Thursday Morning Fellowship: Each Thursday 10am to 12pm our seniors meet for fellowship and Bible teaching
- Alive: Our church youth meet twice a month from 6:30-9pm for fellowship and Bible Study.

**Volunteers**

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

**2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT (cont'd)**

**PUBLIC BENEFIT STATEMENT**

The Presbyterian Church in Ireland meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian Gospel of the Lord Jesus Christ through the advancement of religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**2<sup>nd</sup> & 3<sup>rd</sup> RATHFRILAND 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 147 contributors during the year (147 in previous year, 2022) donating a total of £72,683 (£71,300 in previous year, 2022)

Total Income of the congregation during the year was £133,119 compared to £127,766 in the previous year.

Total expenditure increased from £98,996 to £116,337.

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

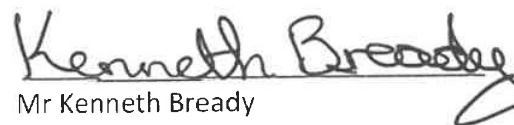
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for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

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



Rev Seamus Burke

15<sup>th</sup> October 2024



Mr Kenneth Bready

15<sup>th</sup> October 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF 2<sup>ND</sup> AND 3<sup>RD</sup> RATHFRILAND CONGREGATION  
OF THE PRESBYTERIAN CHURCH IN IRELAND**

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 12 to 18.

**Respective responsibilities of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.



**B. Magennis FCCA FCA**  
**For and behalf of S.M. Vint & Co**  
**Chartered Certified Accountants & Registered Auditors**  
**8 Newry Road**  
**Banbridge**  
**BT32 3HN**

15/10/2024

**2<sup>nd</sup> and 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	86,631	25,325	0	111,956	111,251
Charitable activities	3	2,355	3,527	0	5,882	15,700
Other trading activities	4	15,000	0	0	15,000	0
Investment Income	5	18	87	0	105	30
Other	6	158	18	0	176	785
		-----	-----	-----	-----	-----
		104,162	28,957	0	133,119	127,766
Sale of Investments		0	0	0	0	0
Sale of fixed assets		0	0	0	0	0
Loans Received		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		104,162	28,957	0	133,119	127,766
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	620	0	0	620	598
Charitable activities	8	79,517	34,250	0	113,767	98,398
Investment costs						
Other	9	0	1,950	0	1,950	0
		-----	-----	-----	-----	-----
		80,137	36,200	0	116,337	98,996
Purchase of Investments		0	0	0	0	0
Purchase of fixed assets		0	0	0	0	0
Loan Repayments		0	0	0	0	0
		-----	-----	-----	-----	-----
<b>Total Payments</b>		80,137	36,200	0	116,337	98,996
		-----	-----	-----	-----	-----
Net receipts / (payments)		24,025	(7,243)	0	16,782	28,770
Transfers between funds		0	0	0	0	0
		-----	-----	-----	-----	-----
Net movement in funds		24,025	(7,243)	0	16,782	28,770
Funds brought forward		81,861	102,713	0	184,574	155,804
		-----	-----	-----	-----	-----
Funds carried forward	12	105,886	95,470	0	201,356	184,574
		=====	=====	=====	=====	=====

**2<sup>nd</sup> AND 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	81,861	102,713	0	184,574	155,804
Net movement in funds	24,025	(7,243)	0	16,782	28,770
	-----	-----	-----	-----	-----
Bank and Cash at end of year	105,886	95,470	0	201,356	184,574
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				5,391	5,326
Bank Current Accounts				195,014	178,140
Cash in Hand				951	1,108
				-----	-----
				201,356	184,574
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10					
- Buildings – value insured				4,378,123	4,072,673
- Fixtures, Fittings & Equipment				0	0
- Vehicles				0	0
Investments – Note 11				121,601	118,190
Gift Aid receivable on donations				0	0
				-----	-----
				4,499,724	4,190,863
				=====	=====
<b>Liabilities</b>					
Loans				0	0
No other known liabilities				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 15<sup>th</sup> October 2024 and signed on its behalf by



Rev Seamus Burke

15th October 2024



Mr. Kenneth Bready

15th October 2024

**2<sup>nd</sup> and 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**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.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Recorded giving:					
Loose collections	717	867	0	1,584	785
Donations and gifts	72,683	23,382	0	96,065	97,525
Gift Aid	13,231	1,076	0	14,307	12,941
Legacies and bequest	0	0	0	0	0
	-----	-----	-----	-----	-----
	86,631	25,325	0	111,956	111,251
	-----	-----	-----	-----	-----

**2<sup>nd</sup> and 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS**  
**31 December 2023**

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities					
Fees from weddings and funerals	2,355	330	0	2,685	700
Fundraising events	0	0	0	0	15,000
Membership fees	0	0	0	0	0
Grants	0	0	0	0	0
	-----	-----	-----	-----	-----
	2,355	330	0	2,685	15,700
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	15,000	0	0	15,000	0
Trading income	0	0	0	0	0
	-----	-----	-----	-----	-----
	15,000	0	0	15,000	0
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	0	87	0	87	14
General Investment Fund	0	0	0	0	0
Wayleave	18	0	0	18	16
Other investment income	0	0	0	0	0
	-----	-----	-----	-----	-----
	18	87	0	105	30
	-----	-----	-----	-----	-----

**2<sup>nd</sup> and 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2023**

**6. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	0	0	0	0	0
Other income	158	18	0	176	785
	-----	-----	-----	-----	-----
	158	18	0	176	785
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	620	0	0	620	598
Fundraising events	0	0	0	0	0
	-----	-----	-----	-----	-----
	620	0	0	620	598
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	15,761	0	0	15,761	13,984
Presbytery fees	940	0	0	940	671
Ministry and support staff costs	39,757	310	0	40,067	40,823
Congregational running expenses	21,709	18,768	0	40,477	27,197
Donations to Missions and charities	350	15,172	0	15,522	14,723
Governance costs	1,000	0	0	1,000	1,000
	-----	-----	-----	-----	-----
	79,517	34,250	0	113,767	98,398
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**2<sup>nd</sup> and 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**9. OTHER EXPENDITURE**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	0	0	0	0	0
Defibrillator	0	1,950	0	1,950	
	-----	-----	-----	-----	-----
	0	1,950	0	1,950	0
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**10. FIXED ASSETS**

The congregation owns 2nd church premises situated at Loughbrickland Road, the hall at Newry Street and the associated fixtures, fittings, plant and machinery. These have an insurance value of £916,451.

The congregation also owns 3rd church premises situated at 70 Newry Street, the halls at Newry Street and the Manse at 27 Cross Road, together with the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,461,673.

**11. INVESTMENTS**

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

	2023 £	2022 £
General Investment Fund	121,601	118,190
Property	0	0
Other investments	0	0
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	121,601	118,190
	-----	-----

**2<sup>nd</sup> and 3<sup>rd</sup> RATHFRILAND CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**31 December 2023**

**12. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	81,861	104,162	80,137	24,025	0	105,886
	-----	-----	-----	-----	-----	-----
	81,861	104,162	80,137	24,025	0	105,886
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	85,097	8,697	16,635	(7,938)	0	77,159
Cong. Organisational Funds	17,607	5,037	4,453	584		18,191
Mission and Charities Fund	9	15,223	15,112	111	0	120
	-----	-----	-----	-----	-----	-----
	102,713	28,957	36,200	(7,243)	0	95,470
	-----	-----	-----	-----	-----	-----
<b>Endowment Funds</b>						
[Name of Fund]						
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>184,574</b>	<b>133,119</b>	<b>116,337</b>	<b>16,782</b>	<b>0</b>	<b>201,356</b>
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