

GLENHOY 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 (NIC105599)

GLENHOY 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

Glenhoy congregation of the Presbyterian Church in Ireland
53 Glenhoy Road, Augher, Co Tyrone, BT77 0DG
Registered Charity in Northern Ireland (NIC105599)

CHARITY TRUSTEES

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

Rev Edwin Frazer
Mr Rowland Mulligan (deceased 3 November 2023)
Mr Paul Patterson
Mr James Ferguson
Mr Alan McIlroy

PRINCIPAL OFFICE BEARERS

Minister:	Rev Edwin Frazer
Clerk of Session:	Mr Paul Patterson
Treasurer:	Mr Mervyn Parr

INDEPENDENT EXAMINER

Mr Jonathan Ruddell (for Ruddell and Company)
16 Church Street, Dungannon, Co Tyrone, BT71 6AB

BANKERS

Ulster Bank
14 High Street, Omagh, Co Tyrone, BT78 1BJ

SOLICITORS

McConnell & Fyffe
The Old Rectory, 21 Church Street, Omagh, Co Tyrone, BT78 1DG

**GLENHOY 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 Session 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 congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister 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 at 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. Glenhoy congregation of the Presbyterian Church has been assigned to the Omagh 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.

GLENHOY 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 currently constituted during the third 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 the Christian faith.

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

The congregation's mission purposes is, 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.

GLENHOY 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 Lord's 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 weekly bible study meetings and has a wide range of organisations including:

- Crèche / Sunday School
- PW
- Joint Youth Fellowship with Clogher PC (some youth join with other local churches who provide other services such as Girl's Brigade and Guides)
- Joint Youth Club with Clogher PC
- A joint Senior Citizen's Club with Clogher PC called T&3.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10:45am and at other times for special occasions. 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 conducted 2 marriage services and sought to comfort those who had been bereaved during the year. There was 1 baptism in 2023.

At 31 December 2023 there were 79 communicant members and 59 families connected with the congregation. The average weekly attendance at morning worship is 59.

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 a member of the PW.

Mission and outreach

At a local level the congregation has a focus on the surrounding, rural area, which is farming orientated and to the local village of Augher. The congregation's worship services are open to all members of the community and members visit other local congregations to support and encourage them in their work.

GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Our vision is for outreach to those in the local community, through casual contact and other ways. In 2023 we held a Clay Pigeon Shoot at a local range, followed by a burger and an epilogue to which members of the congregation invited friends from the community. Other, outreach events are being planned for the future.

Through Sunday School, Youth Fellowship and the Mid-Week Bible Study we seek to disciple those within our congregation. Through the Youth Club, and T&3 we seek to engage with people from the wider community who attend these groups.

As a congregation we support a variety of missions through the annual 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.

Beyond the United Appeal for Mission we provide financial and prayerful support to a number of other charitable groups. During the year the congregation donated to the following external missions and agencies:

- Children's Society £1,305
- Leprosy Mission £1,369
- PCI Ukraine crisis Appeal £513
- Royal British Legion £257
- Belfast City Mission £300
- CEF £375
- Barnabas Fund £300
- Tearfund £509
- Arab World Ministries £100
- SASRA £600
- DEC Turkey/Syria Earthquake Appeal £1,095
- RUC GC Widows Association and SEFF £1,720

GLENHOY 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, assists with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregations 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 is represented at the regular meetings of Presbytery by our minister and / or 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, normally in June.

Property

The Church Porch, front top gable ,front copings and edgings were painted costing £722.

Organisations

- Sunday School and Bible Class

The Sunday School and Bible Class meet each Sabbath at 12 noon after morning service to instruct and explain the truths and meaning of the scriptures and catechism. There are 10 children in Sunday School and currently no teenagers in Bible Class.

- PW

The PW usually meet 6 times over the winter season using material supplied by the Presbyterian Church in Ireland for approximately half of the meetings and have guest speakers on other occasions, speaking on missionary and charitable matters. Attendance at meetings varies from 16 – 20. Over £1,600 was donated to missionary work of the Presbyterian Church in Ireland.

TRUSTEES ANNUAL REPORT (cont'd)

- Youth Fellowship

Youth Fellowship was revamped in 2023 and now meets on the 2nd and 4th Friday of each month, unless otherwise stated, mostly in Clogher PC Church Hall as this is a joint venture. The Youth Fellowship is open to young people from both congregations and the wider community in the age category P7 upwards. Glenhoy PC currently has one young person participating with 3 volunteers assisting. A varied and interesting programme is followed, which includes a bible study, for the young people to familiarise themselves with God's word. Average attendance is 20, with approximately 50% of those being young people not connected to either Clogher or Glenhoy.

- Youth Club

Youth Club meets on the 1st and 3rd Friday of each month, unless otherwise stated, in Clogher PC Church Hall, as it is a joint venture. The Youth Club is open to children of both congregations and the wider community in the age category of P1 to P7 school years. Glenhoy currently has 5 children attending and 6 young adults participating as leaders. The programme includes activities such as games, craft, tuck shop and bible based teaching. Average attendance is 35 to 40, with over 70% of those being children not connected to either Clogher or Glenhoy.

- T&3

T&3 meets on the 2nd Thursday of each month, unless otherwise stated, in Clogher PC Church Hall. It is open to senior citizens from both congregations and the wider community. The programme includes activities such as a tropical talk and craft. Attendees also enjoy fellowship and refreshments.

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.

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.

**GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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

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

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

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

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

**GLENHOY 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 73 contributors during the year (2022: 76) donating a total of £27,611 (2022: £26,249).

Total income of the congregation during the year was £62,976 compared to £58,427 in the previous year.

Total expenditure decreased from £110,196 to £51,091 in the current year. There was an investment of £50,000 made to the General Investment Fund in the previous year.

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 14/4/24 and signed on its behalf by:



Rev Edwin Frazer



Mr Paul Patterson

Date: 14 - 4 - 24

Date: 14/4/24

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

I report on the financial statements of the charity for the year ended 31 December 2023, which comprise the statement of financial activities (receipts and payments account), statement of assets and liabilities and the related notes.

Respective Responsibilities of Trustees and Examiner

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) of 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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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. The 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 the 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 EXAMINERS REPORT TO THE TRUSTEES OF GLENHOY CONGREGATION OF THE
PRESBYTERIAN CHURCH IN IRELAND (cont'd)**

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.

Jonathan Ruddell.....

Name: Jonathan Ruddell (Ruddell & Company)

Relevant professional qualification: FCA

Address: 16 Church Street, Dungannon, Co Tyrone, BT71 6AB

Date: 14/5/2024

**GLENHOY 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
		£	£	£	£	£
Receipts						
Donations and legacies	2	33,953	24,286	435	58,674	55,457
Charitable activities	3	600	735	-	1,335	1,351
Other trading activities	4	14	-	-	14	12
Investment Income	5	26	2,750	-	2,776	1,339
Other	6	51	126	-	177	268
Total receipts		34,644	27,897	435	62,976	58,427
Payments						
Raising funds	7	(268)	(-)	(-)	(268)	(472)
Charitable activities	8	(28,063)	(15,981)	(-)	(44,044)	(40,078)
Other	9	(4,257)	(2,087)	(435)	(6,779)	(69,646)
Total payments		(32,588)	(18,068)	(435)	(51,091)	(110,196)
Net receipts/(payments)		2,056	9,829	-	11,885	(51,769)
Transfers between funds		(1,439)	1,439	-	-	-
Net movement in funds		617	11,268	-	11,885	(51,769)
Funds brought forward		39,345	30,146	-	69,491	121,260
Funds carried forward	12	39,962	41,414	-	81,376	69,491

GLENHOY 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
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	39,345	30,146	-	69,491	121,260
Net movement in funds	617	11,268	-	11,885	(51,769)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	39,962	41,414	-	81,376	69,491
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Accounts				79,171	69,361
Cash in Hand				2,205	3,130
				-----	-----
				81,376	69,491
				=====	=====
Other Assets					
Fixed Assets – Note 10				-	-
Investments – Note 11				93,648	81,850
				-----	-----
				93,648	81,850
				=====	=====

Approved by the Kirk Session at a meeting on 14-4-24

and signed on its behalf by:


.....
Rev Edwin Frazer


.....
Mr Paul Patterson

Date: 14-4-24

Date: 24/4/24

GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
For the 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving	27,611	16,050	-	43,661	43,434
Loose collections	698	4,269	-	4,967	1,978
Donations and gifts	-	40	-	40	340
Gift aid	5,644	3,927	-	9,571	9,705
Gifts in grateful remembrance	-	-	435	435	-
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	33,953	24,286	435	58,674	55,457
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GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	735	-	735	1,021
Fundraising events	-	-	-	-	330
Grants	600	-	-	600	-
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	600	735	-	1,335	1,351
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other	14	-	-	14	12
	-----	-----	-----	-----	-----
	14	-	-	14	12
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	26	932	-	958	6
General Investment Fund	-	1,818	-	1,818	1,333
	-----	-----	-----	-----	-----
	26	2,750	-	2,776	1,339
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GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Other income	51	126	-	177	268
	-----	-----	-----	-----	-----
	51	126	-	177	268
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	268	-	-	268	279
Fundraising events	-	-	-	-	193
	-----	-----	-----	-----	-----
	268	-	-	268	472
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly assessments	5,259	-	-	5,259	5,150
Presbytery fees	245	-	-	245	233
Ministry and support staff costs	15,979	-	-	15,979	14,748
Congregational running expenses	6,220	-	-	6,220	5,392
Organisational running expenses	-	1,353	-	1,353	1,413
Donations to missions and charities	-	14,628	-	14,628	12,812
Governance costs	360	-	-	360	330
	-----	-----	-----	-----	-----
	28,063	15,981	-	44,044	40,078
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GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

For the year ended 31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Property and maintenance costs	4,257	2,087	-	6,344	19,646
Investments	-	-	435	435	50,000
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	4,257	2,087	435	6,779	69,646
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10. FIXED ASSETS

The congregation owns the Church premises situated at 53 Glenhoy Road, Augher, Co Tyrone, BT77 0DG and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,472,690.

11. INVESTMENTS

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

	2023	2022
	£	£
General Investment Fund	93,648	81,850
	-----	-----
	93,648	81,850
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GLENHOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2023

12. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Transfers	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General	39,345	34,644	(32,588)	2,056	(1,439)	39,962
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	39,345	34,644	(32,588)	2,056	(1,439)	39,962
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Property	28,954	13,468	(2,087)	11,381	-	40,335
Mission and charity	3	10,489	(11,569)	(1,080)	1,080	3
Other	-	696	(855)	(159)	159	-
Organisational	1,189	3,244	(3,557)	(313)	200	1,076
	-----	-----	-----	-----	-----	-----
	30,146	27,897	(18,068)	9,829	1,439	41,414
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Endowment	-	435	(435)	-	-	-
	-----	-----	-----	-----	-----	-----
	-	435	(435)	-	-	-
	-----	-----	-----	-----	-----	-----
Total	69,491	62,976	(51,091)	11,885	-	81,376
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