

**GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN
IRELAND**

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC105607)

GILLYGOOLEY 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 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Gillygooley congregation of the Presbyterian Church in Ireland
c/o Mr Raymond Smyth, 82A Gillygooley Road, Omagh, Co Tyrone, BT78 5PX
Registered Charity in Northern Ireland (NIC105607)

CHARITY TRUSTEES

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

Rev Robert Herron
Mr Raymond Smyth
Mr Robert Fyffe
Mr Raymond King
Miss Rosemary King

Mr Andrew McKernan
Mr Raymond McKinley

Mrs Beverley Fleming (Deceased)

PRINCIPAL OFFICE BEARERS

| | |
|-------------------|-------------------|
| Minister: | Rev Robert Herron |
| Clerk of Session: | Mr Raymond Smyth |
| Treasurer: | Mrs Dorothy King |

INDEPENDENT EXAMINER

Kathryn Mitchell (for Watson & Colhoun)
Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, Co Tyrone, BT78 5LU

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

**GILLYGOOLEY 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 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's 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. Gillygooley 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.

**GILLYGOOLEY 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.

Gillygooley 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.

In Gillygooley Presbyterian Church, Omagh, we seek:

- to worship God, Father, Son, and Holy Spirit;
- to reconcile our multiple identities with our Presbyterian traditions;
- to contextualise what it means to be and belong to the Christian Church.

Where the church building is a focal point in the hamlet, we seek:

- to put worship and Christian proclamation at the centre of community life;
- to open our doors and lives to those who live in the locality;
- to provide a place where people can gather and feel they belong;
- to widen our horizons to the world-wide church.

Where the local hall provides a community centre for all the people in the area, we seek:

- to participate as partners in the activities of the youth and community association;
- to encourage members to offer their talents, skills and energy to develop the work of the association;
- to bring Christian values and service to the association.

Where people are acutely aware of the destructive and painful consequences of human division, conflict, and power struggles, we seek to acknowledge our past and commit to be and become people of love, truth, justice and peace.

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

ACTIVITIES AND OBJECTIVES

The congregation meets for worship at 10.00 am each Sunday and visitors are welcome. Throughout the year, the main Christian festivals, including Harvest Thanksgiving, are celebrated at worship services and through other related activities. The Sacrament of the Lord's Supper is observed on the first Sunday of the year, Easter Sunday, and the first Sunday in October. New communicant members are received on profession of faith on Easter Sunday. The Sacrament of Baptism is administered through the year. Marriage ceremonies and Services of Thanksgiving (i.e. Funeral Services) are held when requested.

Other activities include:

Sunday School

The Sunday School meets during Church services from September to June. Classes are grouped according to the age of the children. The teachers operate on a rota basis. The curriculum is shaped by bought in course materials and is based on Biblical stories and themes and involves activities for the children. The Sunday School children also participate in a children's talk (normally a Bible story) during the morning worship service. During the year special events include: a children's service, party, barbecue and fun night. The Sunday School collection goes towards the annual Youth and Children's Project of the Presbyterian Church in Ireland.

Bible Class

The Bible Class, for young people of secondary school age, meets during church services from October to May. The curriculum followed is mainly based on bought in course material and focuses on Biblical stories and themes relevant to the lives of teenagers. The members of the Bible Class participate in Sunday worship services on a couple of occasions during the year (readings, drama etc.) The members also organise a coffee morning after the Sunday worship on two occasions during the year; the proceeds of which go towards the Sunday School, the Presbyterian Children's Society or a nominated charity. During the year a special outing is arranged (e.g. ten pin bowling, ice skating).

Preparation for membership

Classes are held by the minister in the month of February. The course includes topics such as: the history, governance, central teachings and sacraments of the Presbyterian Church. The privileges and responsibilities of membership of today's church are discussed and those who proceed to membership come before the Kirk Session and are invited to profess their faith in public at a church service (normally Easter Sunday).

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

ACTIVITIES AND OBJECTIVES (cont'd)

Presbyterian Women (shared with Trinity Omagh Congregation)

The group normally meets on the second Tuesday of each month during September to April and is open to all women in Gillygooley and Trinity congregations. Guest speakers are invited to speak on a variety of themes. There is a focus on mission and funds are raised for various missionary endeavours, including the work of the Mission Councils of the Presbyterian Church in Ireland. Occasionally special events are organised for the congregation.

Church Magazine (shared with Trinity Omagh Congregation)

During the Covid pandemic the magazine has not been published and communication with members and others has been online through Facebook and the Web page.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

Music is an important part of our worship experience and congregational singing is accompanied by the organ and piano. The congregation also participates in worship through readings and responses.

Prayer for others is an essential part of congregational life and each Sunday there is a printed order of service that includes prayer topics for the church abroad and at home, including specific situations where there is human suffering and need.

During the year the congregation acknowledged God's gift of new life at the baptism of 3 children. 7 young people were received into membership on profession of faith on Easter Sunday. There were no marriage services and 1 funeral service.

On 31 December 2022 there were 152 communicant members and 78 families connected with the congregation.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited by the minister; the minister visits members when in hospital and in residential or nursing homes; elders and committee members also offer pastoral care. Members are encouraged to contact the minister as need arises.

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

Mission and outreach

The activities of local charities are publicised in congregational literature and members are encouraged to support and play an active part in their work. Many members have taken up this challenge.

Gillygooley Congregation supports the United Appeal 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 denomination's annual World Development Appeal, Moderator's Appeal, Sunday School and Youth Project and 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

The property is in good condition and repairs are carried out as required.

Organisations

Approximately 18 children and young people were involved in the Sunday School and Youth Bible Class. 8 women attended Presbyterian Women.

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.

**GILLYGOOLEY 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 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.

**GILLYGOOLEY 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 76 contributors (i.e. families) during the year (74 in 2021) donating a total of £25,815 (£23,710 in 2021).

Total income of the congregation during the year was £48,522, compared to £50,547 in the previous year.

Total expenditure was £46,420 (£37,538 in 2021).

The congregation prepares its accounts on a strict receipts and payments basis and includes only funds which are held in bank or cash balances. Other funds, which the congregation holds, in particular investments, are disclosed on the Statement of Assets and Liabilities."

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.

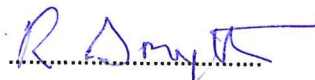
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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 on 2 February 2023 and signed on its behalf by:



Rev Robert Herron



Mr Raymond Smyth



Miss Rosemary King

Date: 2 February 2023

Date: 2 February 2023

Date: 2 February 2023

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

I report on the financial statements of the charity for the year ended 31 December 2022, 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 GILLYGOOLEY 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.

Kathryn Mitchell

Name: Kathryn Mitchell (for Watson & Colhoun)

Relevant professional qualification: ACA

Address: Unit B15 Omagh Enterprise Centre, Great Northern Road, Omagh, Co Tyrone, BT78 5LU

Date:

**GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**

For the year ended 31 December 2022

| | Note | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|---------------------------------|------|-----------------------|---------------------|--------------------|----------------|----------------|
| | | £ | £ | £ | £ | £ |
| Receipts | | | | | | |
| Donations and legacies | 2 | 35,880 | 11,515 | - | 47,395 | 49,475 |
| Charitable activities | 3 | - | 290 | - | 290 | 500 |
| Investment Income | 4 | 550 | 110 | - | 660 | 572 |
| Other | 5 | 114 | 63 | - | 177 | - |
| Total receipts | | 36,544 | 11,978 | - | 48,522 | 50,547 |
| Payments | | | | | | |
| Raising funds | 6 | 340 | - | - | 340 | 330 |
| Charitable activities | 7 | 33,139 | 6,463 | - | 39,602 | 36,457 |
| Other | 8 | - | 6,478 | - | 6,478 | 751 |
| Total payments | | 33,479 | 12,941 | - | 46,420 | 37,538 |
| Net receipts/ (payments) | | 3,065 | (963) | - | 2,102 | 13,009 |
| Transfers between funds | | (424) | 424 | - | - | - |
| Net movement in funds | | 2,641 | (539) | - | 2,102 | 13,009 |
| Gains/Losses investments | | - | - | - | - | - |
| Funds brought forward | | 59,621 | 65,661 | - | 125,282 | 112,274 |
| Funds carried forward | 11 | 62,262 | 65,122 | - | 127,384 | 125,283 |

**GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds 2022 | Total Funds 2021 |
|---------------------------------|-----------------------|---------------------|--------------------|---------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Funds Reconciliation | | | | | |
| Bank and Cash at start of year | 59,621 | 65,661 | - | 125,282 | 112,274 |
| Net movement in funds | 2,641 | (539) | - | 2,102 | 13,009 |
| | ----- | ----- | ----- | ----- | ----- |
| Bank and Cash at end of year | 62,262 | 65,122 | - | 127,384 | 125,283 |
| | ===== | ===== | ===== | ===== | ===== |
| Bank & Cash Balances | | | | | |
| Bank Deposit Accounts | | | | 32,141 | 32,072 |
| Bank Current Accounts | | | | 93,920 | 92,362 |
| Cash in Hand | | | | 1,323 | 849 |
| | | | | ----- | ----- |
| | | | | 127,384 | 125,283 |
| | | | | ----- | ----- |
| Other Assets | | | | | |
| Fixed Assets - Note 9 | | | | - | - |
| Investments - Note 10 | | | | 25,598 | 27,773 |
| | | | | ----- | ----- |
| Net Assets | | | | | |
| | | | | 25,598 | 27,773 |
| | | | | ===== | ===== |

Approved by the Kirk Session on 2 February 2023 and signed on its behalf by:



Rev Robert Herron



Mr Raymond Smyth



Miss Rosemary King

Date: 2 February 2023

Date: 2 February 2023

Date: 2 February 2023

**GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

For the year ended 31 December 2022

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 2022 | Total 2021 |
|---------------------|-------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Recorded giving | 29,150 | 9,925 | - | 39,075 | 36,771 |
| Loose collections | 95 | 110 | - | 205 | 59 |
| Donations and gifts | - | - | - | - | 4,850 |
| Gift aid | 6,635 | 1,480 | - | 8,115 | 7,795 |
| | ----- | ----- | ----- | ----- | ----- |
| | 35,880 | 11,515 | - | 47,395 | 49,475 |
| | ----- | ----- | ----- | ----- | ----- |

GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|--------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Fundraising events | - | 290 | - | 290 | 500 |
| | ----- | ----- | ----- | ----- | ----- |
| | - | 290 | - | 290 | 500 |
| | ----- | ----- | ----- | ----- | ----- |

4. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|-------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Deposit interest | 70 | - | - | 70 | 4 |
| General Investment Fund | 480 | 110 | - | 590 | 568 |
| Other investment income | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- |
| | 550 | 110 | - | 660 | 572 |
| | ----- | ----- | ----- | ----- | ----- |

5. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|--------------|-----------------------|---------------------|--------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Other income | 114 | 63 | - | 177 | - |
| | ----- | ----- | ----- | ----- | ----- |
| | 114 | 63 | - | 177 | - |
| | ----- | ----- | ----- | ----- | ----- |

GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

6. RAISING FUNDS

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|---------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| FWO Envelopes | 340 | - | - | 340 | 330 |
| | ----- 340 ----- | ----- - ----- | ----- - ----- | ----- 340 ----- | ----- 330 ----- |

7. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|-------------------------------------|--------------------------|-------------------------|---------------------|--------------------------|--------------------------|
| | £ | £ | £ | £ | £ |
| General Assembly assessments | 2,941 | - | - | 2,941 | 3,548 |
| Presbytery fees | 264 | - | - | 264 | 285 |
| Ministry and support staff costs | 25,604 | 110 | - | 25,714 | 24,520 |
| Congregational running expenses | 3,946 | 63 | - | 4,009 | 3,279 |
| Governance costs | 384 | - | - | 384 | 384 |
| Donations to missions and charities | - | 6,290 | - | 6,290 | 4,441 |
| | ----- 33,139 ----- | ----- 6,463 ----- | ----- - ----- | ----- 39,602 ----- | ----- 36,457 ----- |

8. OTHER EXPENDITURE

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2022 | Total 2021 |
|--------------------------------|-----------------------|-------------------------|---------------------|-------------------------|-----------------------|
| | £ | £ | £ | £ | £ |
| Property and maintenance costs | - | 1,747 | - | 1,747 | 610 |
| Purchase of equipment | - | 4,731 | - | 4,731 | 141 |
| | ----- - ----- | ----- 6,478 ----- | ----- - ----- | ----- 6,478 ----- | ----- 751 ----- |

GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
For the year ended 31 December 2022

9. FIXED ASSETS

The congregation owns the Church premises situated at Mullagharn Road, Gillygooley, Omagh, Co Tyrone and the associated fixtures, fittings, plant and machinery. These have an insurance value of £440,859.

10. INVESTMENTS

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

| | 2022 | 2021 |
|---|--------|--------|
| | £ | £ |
| General Investment Fund (2187 shares each valued at £11.7045 on 26/10/2022) | 25,598 | 27,773 |
| | ----- | ----- |
| | 25,598 | 27,773 |
| | ----- | ----- |

**GILLYGOOLEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

For the year ended 31 December 2022

11. FUND BALANCES

| Fund | Balance at start | Receipts | Payments | Surplus / (Deficit) | Transfers | Balance at end |
|---------------------------|-----------------------------|-----------------|-----------------|--------------------------------|------------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General | 59,621 | 36,544 | (33,479) | 3,065 | (424) | 62,262 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 59,621 | 36,390 | (33,479) | 3,065 | (424) | 62,262 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Restricted Funds | | | | | | |
| Property | 65,661 | 5,939 | (6,478) | (539) | - | 65,122 |
| Mission and charity | - | 5,866 | (6,290) | (424) | 424 | - |
| Bequest | - | 110 | (110) | - | - | - |
| Magazines | - | 63 | (63) | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | 65,661 | 11,978 | (12,941) | (963) | 424 | 65,122 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Endowment Funds | | | | | | |
| Endowment | - | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| | - | - | - | - | - | - |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 125,282 | 48,368 | (46,420) | 2,102 | - | 127,384 |
| | ----- | ----- | ----- | ----- | ----- | ----- |