

GORTIN 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 (NIC105629)

**GORTIN 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

Gortin Congregation of the Presbyterian Church in Ireland
73 Main Street
Gortin
Co. Tyrone
BT79 8NH

Registered Charity in Northern Ireland (NIC105629)

CHARITY TRUSTEES

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

Rev Jonathan Cowan (appointed 1 November 2022)
Rev Robert Orr (resigned 1 November 2022)
Adrian Thomas Adams
Malcolm McKeown

PRINCIPAL OFFICE BEARERS

Convenor in charge of Vacancy	Rev Robert Orr
Clerk of Session	Adrian Thomas Adams
Treasurer	Adrian Thomas Adams

INDEPENDENT EXAMINER

McFarland Arnold & Co
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA

BANKERS

Ulster Bank
14 High Street
Omagh
BT78 1BJ

SOLICITORS

Orr & Rountree
The Old Library
41 Dublin Road
Omagh BT78 1HE

**GORTIN 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 twice yearly.

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. Gortin 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.

GORTIN 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.

Gortin 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 statement is as follows:-

We the congregation of the Gortin Presbyterian Church which is part of the Presbyterian Church in Ireland, seek to worship God in a manner that reflects scripture, is Passionate about people and Centred in Christ. God has revealed Himself to us as our loving Heavenly Father. He has sent his Son to be our Saviour and He has granted us His Holy Spirit to make us more like Jesus individually and corporately, and to lead us in His mission to the world. We seek to live out our faith through commitment:

- To God in worship
- To the Bible in obedient discipleship
- To sharing the good news of Jesus in faithful evangelism
- To the world in compassionate mission
- To one another in caring fellowship

**GORTIN 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 normally observed on three 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 normally holds:

- Sunday School – fortnightly during school term
- Annual Holiday Bible Club – June each year
- Presbyterian Women (PW) – Ladies from the congregation meet up for joint PW with Newtownstewart congregation.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 12 noon.

One child was baptised as an infant during 2022.

As well as our regular services we sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 63 communicant members and 37 families connected with the congregation. The average week attendance at morning worship is 30.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited by the Stated Supply Minister and by the elders.

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

Mission and outreach

At a local level the congregation outreach activities consisted of:

- An Afternoon Tea for members of the local community was held at Glenpark Estate in June 2022. The Afternoon Tea provided an opportunity for members of the local congregation to meet together with neighbours, family and friends post Covid as well as celebrating the Queen's Platinum Jubilee. Almost 200 attended the event at Glenpark Estate.
- During the month of December 2022, members of the Congregation donated items for the Belfast City Mission Christmas Family Appeal.
- A Connect Event for children, parents and members of the congregation was held post Christmas 2022 at Glenpark Estate, where skating was enjoyed by the young at heart with refreshments being provided for all afterwards.

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 and any other special appeals.

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

During 2022 the congregational donations included the following:

- United Appeal £1,502.36
- World Development Appeal £112
- Moderator's Ukraine Appeal £275
- Earl Haig £75

Presbytery

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

General Assembly

The convenor 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 2022.

Property

Following the receipt of a generous gift, a PA system was installed in the church building.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committee, maintenance of the church grounds /premises and assist with running of the Sunday School.

**GORTIN 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.

**GORTIN 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 52 contributors during the year [48 in previous year, 2021] donating a total of £17,301 (£14,539 in previous year, 2021)

Total Income of the congregation during the year was £26,159, compared to £20,808 in the previous year.

Total expenditure increased from £9,079 in 2021 to £16,687 in 2022 - mainly attributed to installation of new Public Address System (£1,960), capital expenditure on the church farm (£2,294), costs in running special events and rising input costs.

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 7 May 2023 and signed on its behalf by

Adrian T. Adams
Dated: 7/5/2023

M. McKeown
Dated: 7-5-23

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

We report on the financial statements of Gortin Presbyterian Church for the year ended 31 December 2022 which comprise statement of financial activities, 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 financial statements in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to:-

- Examine the financial statements under section 65 of the Charities Act (NI) 2008.
- 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 (NI) 2008.
- State whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 and our 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act (NI) 2008.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements do not comply with the accounting requirements of the Charities Act (NI) 2008 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McFarland Arnold & Co.

Chartered Accountants

Dated: *21 June 2023*

**McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA**

GORTIN 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	18,017	4,463	-	22,480	17,722
Charitable activities	3	-	500	-	500	500
Other trading activities	4	-	-	-	-	-
Investment Income	5	601	2,037	-	2,638	2,517
Other	6	241	300	-	541	69
		-----	-----	-----	-----	-----
		18,859	7,300	-	26,159	20,808
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		18,859	7,300	-	26,159	20,808
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	165	-	-	165	256
Charitable activities	8	9,221	1,964	-	11,185	8,600
Investment costs		-	-	-	-	-
Other	9	2,819	2,518	-	5,337	223
		-----	-----	-----	-----	-----
		12,205	4,482	-	16,687	9,079
Purchase of Investments		-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		12,205	4,482	-	16,687	9,079
		-----	-----	-----	-----	-----
Net receipts / (payments)		6,654	2,818	-	9,472	11,729
Transfers between funds		3,781	(3,781)	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		10,435	(963)	-	9,472	11,729
Funds brought forward		37,575	28,217	2,000	67,792	56,063
		-----	-----	-----	-----	-----
Funds carried forward	12	48,010	27,254	2,000	77,264	67,792
		=====	=====	=====	=====	=====

GORTIN 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	37,575	28,217	2,000	67,792	67,792
Net movement in funds	10,435	(963)	-	9,472	11,729
Deduct non-cash/bank related funds	-	-	-	-	-
	-----	-----	-----	-----	-----
Bank and Cash at end of year	48,010	27,254	2,000	77,264	67,792
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Investments – Note 11				-	-
Bank Deposit Accounts				4,199	4,195
Bank Current Accounts				73,065	63,597
Cash in Hand				-	-
				-----	-----
				77,264	67,792
				=====	=====
Other Assets					
Fixed Assets – Note 10					
- Church Premises				748,002	695,816
- Farmland				200,000	200,000
- Fixtures, Equipment & vehicles				-	-
Investments – Note 11				27,668	30,146
Gift Aid receivable on donations				-	-
				-----	-----
				975,670	925,962
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on

7-5-2023

and signed on its behalf by

Adrian T. O'Brien

William Kelly

Dated:

7/5/2023

Dated:

7-5-23

GORTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

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	14,897	2,404	-	17,301	14,539
Loose collections	308	75	-	383	193
Donations and gifts	-	1,325	-	1,325	300
Gift Aid	2,812	659	-	3,471	2,690
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	18,017	4,463	-	22,480	17,722
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GORTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	-	-	-	-
Membership fees	-	-	-	-	-
Grants	-	500	-	500	500
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	-	500	-	500	500
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4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Deposit interest	72	53	-	125	29
General Investment Fund	529	82	-	611	588
Rents investment properties	-	1,902	-	1,902	1,900
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	601	2,037	-	2,638	2,517
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GORTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	241	300	-	541	69
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	241	300	-	541	69
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	165	-	-	165	256
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	165	-	-	165	256
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8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	410	-	-	410	580
Presbytery fees	106	-	-	106	109
Ministry and support staff costs	3,328	-	-	3,328	3,156
Congregational running expenses	4,921	-	-	4,921	2,956
Donations to Missions and charities	-	1,964	-	1,964	1,361
Governance costs	456	-	-	456	438
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	9,221	1,964	-	11,185	8,600
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GORTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Investment properties expenses	-	2,518	-	2,518	223
Sound system	1,960	-	-	1,960	
Jubilee afternoon event	859	-	-	859	-
	-----	-----	-----	-----	-----
	2,819	2,518	-	5,337	223
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10. FIXED ASSETS

The congregation owns the Church premises situated at 73 Main Street, Gortin, Co Tyrone and the associated fixtures, fittings, plant and machinery. These have an insurance value of £748,002.

The congregation also owns a church farm consisting of approximately 29.5 acres in the townland of Dunbunraver and Rylands, Gortin, Co Tyrone. The trustees estimate a market value of £200,000 for these lands.

11. INVESTMENTS

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

	2022	2021
	£	£
General Investment Fund	27,668	30,146
Property	-	-
Other investments	-	-
	-----	-----
	27,668	30,146
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GORTIN CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus/ (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	37,005	18,855	12,205	6,650	4,155	47,810
Dorothy Walsh & Manse	196	4	-	4	-	200
Stipend related bequests	374	-	-	-	(374)	-
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	37,575	18,859	12,205	6,654	3,781	48,010
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Stipend related bequests	-	82	-	82	(82)	-
Property/Building Fund	22,289	49	-	49	874	23,212
Congregational Missions & Charities Fund	-	2,838	1,964	874	(874)	-
Church Farm Fund	3,796	1,906	2,518	(612)	(1,425)	1,759
Manse Investment	2,000	-	-	-	-	2,000
Church Ladies	132	-	-	-	-	132
Other Donations	-	2,425	-	2,425	(2,274)	151
	-----	-----	-----	-----	-----	-----
	28,217	7,300	4,482	2,818	(3,781)	27,254
	-----	-----	-----	-----	-----	-----
Endowment Funds						
Dorothy Walsh Bequest	2,000	-	-	-	-	2,000
	-----	-----	-----	-----	-----	-----
	2,000	-	-	-	-	2,000
	-----	-----	-----	-----	-----	-----
Total	67,792	26,159	16,687	9,472	-	77,264
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