

# **PETTIGO 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 (NIC105679)**

**PETTIGO 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**

Pettigo congregation of the Presbyterian Church in Ireland  
42 High Street, Tullyhommon, Kesh, Co Fermanagh BT93 8DL  
Registered Charity in Northern Ireland (NIC105679)

**CHARITY TRUSTEES**

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

Rev Gunther Andrich	Mr Alan Moore
Mrs Irene Coulter	Mr Trevor Noble
Mr Thomas Read	Mr Noel Baxter – emeritus 01/02/22
Mr Alan Atchison – resigned 03/05/22	Mr Harold Hamilton – emeritus

**PRINCIPAL OFFICE BEARERS**

Minister:	Rev Gunther Andrich
Clerk of Session:	Mr Alan Moore
Treasurer:	Mr Alan Moore

**INDEPENDENT EXAMINER**

**Gary Thompson**  
Bannagh Beg, Kesh, Co Fermanagh BT93 8BY

**BANKERS**

**Danske Bank**  
Main Street, Irvinestown, Co Fermanagh BT94 1GJ

**SOLICITORS**

**Fergusons Solicitors**  
18 Belmore Street, Enniskillen, Co Fermanagh BT74 6AA

**PETTIGO 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 four times a 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. Pettigo 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.

**PETTIGO 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.

Pettigo 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 its members to play their part in fulfilling God's mission to our world.

The congregation's mission purpose is that Pettigo Presbyterian Church aims to be a community of Jesus' disciples, dedicated to honouring Him, in word and life. We see our church as welcoming, family focused, caring, and aiming to be faithful to the teaching of our Saviour.

Our vision is to help our members to grow and develop in their Christian faith, to promote a wider interest in the needs of our community and the world around us, and by our lives, witness and example, to draw others to Christ, 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.

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

- 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.

### **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 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 holds regular prayer and bible study meetings, and it has a wide range of organisations including:

- Sunday School
- Presbyterian Women (PW)
- Girls' Brigade
- Boys' Brigade

Kindly note, the Girls' Brigade and Boys' Brigade is comprised of members from the church and other local churches in the area, with its meetings being held in the Pettigo Methodist Church hall.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Worship and prayer**

The congregation normally meets for worship each Sunday at 12.30pm, however during the month of August a joint service may be held with Irvinestown congregation, with which we are linked, at 11.00am in Irvinestown. 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 acknowledged God's gift of new life at a Sacrament of Baptism, where we celebrated the baptism of twins and welcomed them into the church family. No marriage services took place in the church during the year. Sadly several members passed away during the year; we gave thanks for their faithful service and sought to comfort those who had been bereaved.

At 31 December 2022 there were 78 communicant members and 43 families connected with the congregation. The average weekly attendance at worship is 29.

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

### **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 through the regular preaching of God's Word, special services and the individual friendship evangelism of committed members, together with our youth and children's work.

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 / 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, which is normally held in June.

### **Property**

During the year there were no major repairs or refurbishment projects carried out on the property.

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

### **Organisations**

Sunday School continued at the start of 2022 with some of the post Covid-19 routines in place and the children leaving to go out to Sunday School after the children's address and hymn. There is a wide age range with the children divided between two groups, Nursery to P6 and P7 to Year 10. The programme follows the Postal Bible School lessons as this works well and accommodates the wide age range. A team of teachers and supervisors volunteer on a rota basis to assist with Sunday School whilst ensuring compliance with child protection guidelines.

The Sunday School year culminated in June with a Children's day service at which the children were presented with vouchers from Real Life bookshop and other treats. After the service everyone enjoyed an ice cream and an opportunity for social fellowship.

Sunday School resumed again in the autumn and has continued on a fortnightly schedule with varying attendance levels. At Christmas the children were actively involved in the service on 18th December, the Sunday before Christmas Day.

The Presbyterian Women's group (PW) normally meet on the first Tuesday evening of each month from September to April. Due to declining numbers it was not possible to meet every month but the group have met on several occasions for a short get together. Pettigo PW hosted a Carol Service in December 2022 and it was greatly encouraged by the support from other ladies groups in our area. They have also joined with Irvinestown & Tempo PW groups for meetings.

Pettigo Girls' Brigade, which was formed in 1960, is open to girls from the age of 4 to 17 years old. Members and leaders are drawn from Pettigo Presbyterian Church and other local churches. Meetings are normally held on Wednesday evenings in Pettigo Methodist Church hall from September to April and include activities such as crafts, bible study, sports and cooking. Several members of Pettigo Presbyterian Church are actively involved in leadership roles. Pettigo Girls' Brigade started for new session in September 2022 with 30 girls and 6 leaders on their records. Explorers and Juniors meet from 6.30 to 7.30 and Seniors and Brigaders from 7.45 to 9pm. Each group have enjoyed a varied programme of bible study, craft, games, charity and badge work. The GB season ended with their Display held on Wednesday 22 March 2023 and the leaders were greatly encouraged by the support of parents and friends

Pettigo Boys' Brigade is comprised of members from the Pettigo Presbyterian Church, the Pettigo Methodist Church and other local churches. Meetings are held on Friday evenings in the Pettigo Methodist Church hall. Boys' Brigade resumed their meetings again in autumn 2022.

### **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.

**PETTIGO 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.

**PETTIGO 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 54 contributors during the year (53 in previous year, 2021) donating a total of £19,159 (£17,910 in previous year, 2021).

Total Income of the congregation during the year was £29,441, compared to £27,238 in the previous year.

Total expenditure increased from £23,630 in the previous year to £27,693 in the year ended 31 December 2022.

Although income for the year has increased slightly from the previous year, the impact of inflation and higher energy costs has given rise to a greater increase in expenditure during the 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 congregations 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 04 May 2023 and signed on its behalf by



Alan Moore

Date: 04/05/2023



Thomas Read

Date: 04/05/23

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

I report on the financial statements for the year ended 31 December 2022, which comprise the 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 accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the 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 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.



Gary Thompson

4/5/23  
Date:

Independent Examiner

Bannagh Beg

Kesh

Co Fermanagh

BT93 8BY

**PETTIGO 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
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	17,169	10,955	-	28,124	26,282
Charitable activities	3	-	300	-	300	300
Other trading activities	4	-	-	-	-	-
Investment Income	5	-	737	-	737	651
Other	6	12	268	-	280	5
		-----	-----	-----	-----	-----
		17,181	12,260	-	29,441	27,238
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		17,181	12,260	-	29,441	27,238
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	235	-	-	235	225
Charitable activities	8	19,230	8,228	-	27,458	23,405
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
		19,465	8,228	-	27,693	23,630
Purchase of Investments	12	-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total Payments</b>		19,465	8,228	-	27,693	23,630
		-----	-----	-----	-----	-----
Net receipts / (payments)		(2,284)	4,032	-	1,748	3,608
Transfers between funds		(120)	120	-	-	-
Movement in funds value		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(2,404)	4,152	-	1,748	3,608
Funds brought forward		17,253	25,756	-	43,009	39,401
Non cash/bank related funds	10	-	-	-	-	-
		-----	-----	-----	-----	-----
Funds carried forward	13	14,849	29,908	-	44,757	43,009
		=====	=====	=====	=====	=====

**PETTIGO 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
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	17,253	25,756	-	43,009	39,401
Non cash/bank related funds	-	-	-	-	-
Net movement in funds	(2,404)	4,152	-	1,748	3,608
	-----	-----	-----	-----	-----
Bank and Cash at end of year	14,849	29,908	-	44,757	43,009
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				-	-
Bank Current Accounts				44,757	43,009
Cash in Hand				-	-
				-----	-----
				44,757	43,009
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 11					
- Church Premises				-	-
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 12				15,613	16,534
Gift Aid receivable on donations				-	-
				-----	-----
				15,613	16,534
				=====	=====
<b>Liabilities</b>					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 04 May 2023 and signed on its behalf by



Alan Moore

Date: 04/05/2023



Thomas Read

Date: 04/05/2023

**PETTIGO 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**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Recorded giving	14,391	4,768	-	19,159	17,910
Loose collections	769	631	-	1,400	810
Donations and gifts	-	3,098	-	3,098	2,591
Gift Aid	2,009	1,458	-	3,467	2,891
Gifts in remembrance	-	-	-	-	2,080
Legacies and bequest	-	1,000	-	1,000	-
	-----	-----	-----	-----	-----
	17,169	10,955	-	28,124	26,282
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**PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS**

**31 December 2022**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	300	-	300	300
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	300	-	300	300
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Deposit interest	-	7	-	7	1
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	730	-	730	650
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	-	737	-	737	651
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**PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**6. OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	12	268	-	280	5
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	12	268	-	280	5
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
FWO envelopes	235	-	-	235	225
Fundraising events	-	-	-	-	-
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	235	-	-	235	225
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
General Assembly Assessments	2,578	-	-	2,578	2,677
Presbytery fees	110	-	-	110	113
Ministry and support staff costs	12,132	-	-	12,132	11,685
Congregational running expenses	4,170	3,984	-	8,154	5,763
Donations to Missions and charities	-	4,244	-	4,244	2,927
Governance costs	240	-	-	240	240
	-----	-----	-----	-----	-----
	19,230	8,228	-	27,458	23,405
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**PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2022**

**9. OTHER EXPENDITURE**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
Manse extension and renovation	-	-	-	-	-
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	-	-	-	-	-
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**10. NON CASH/BANK RELATED FUNDS**

The congregation has reviewed the basis on which it prepares its accounts and, in order that these are prepared on a strict receipts and payments basis, it has eliminated from its fund balances any funds which are not held in bank or cash balances. Any other funds, which the congregation holds, in particular investments and loans, are disclosed on the Statement of Assets and Liabilities.

**11. FIXED ASSETS**

The congregation owns the Church premises situated at 42 High Street, Tullyhommon, Kesh Co Fermanagh BT93 8DL and the associated fixtures, fittings, plant and machinery. These have an insurance value of £699,408.

The congregation also owns a 50% share of the manse situated at 21 Lisnarick Road, Tullynagarn, Irvinestown, Co Fermanagh BT94 1EY. The half share has an insurance value of £207,728.

**12. INVESTMENTS**

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

	<b>2022</b>	<b>2021</b>
	£	£
General Investment Fund	-	-
Property	-	-
Other investments	15,613	16,534
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	15,613	16,534
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**PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2022

**13. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Movement to funds</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	17,253	-	17,181	19,465	(2,284)	(120)	14,849
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	17,253	-	17,181	19,465	(2,284)	(120)	14,849
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<b>Restricted Funds</b>							
Building/Renovation Fund	18,622	-	7,744	3,388	4,356	(595)	22,383
Mission & Charities Fund	-	-	3,669	3,799	(130)	130	-
Other Congregational	7,134	-	847	1,041	(194)	585	7,525
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	25,756	-	12,260	8,228	4,032	120	29,908
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<b>Endowment Funds</b>							
Investments Fund	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
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<b>Total</b>	<b>43,009</b>	<b>-</b>	<b>29,441</b>	<b>27,693</b>	<b>1,748</b>	<b>-</b>	<b>44,757</b>
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