

PETTIGO 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 (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 2023 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
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 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 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 July the service is usually at the earlier time of 9.45am and during 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 acknowledge God's gift of new life at Sacraments of Baptism, conduct marriage services and gave thanks for faithful services and sought to comfort those who had been bereaved during the year. No baptisms or marriage services took place in the church and sadly several members passed away during the year.

At 31 December 2023 there were 78 communicant members and 42 families connected with the congregation. The average weekly attendance at worship is 24.

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 continues with the children leaving to go out to Sunday School after the children's address. 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 May 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 weekly schedule with varying attendance levels. At Christmas the children were actively involved in the special all age family service on 17th December with a presentation on the true message and celebration of Christmas.

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. They have also joined with Irvinestown & Tempo PW groups for meetings. In December 2023 Pettigo PW supported the Christmas Tree Festival fundraising event in St Mary's Church Pettigo. This was a very successful weekend for the community with many Christmas tree displays from local businesses and organisations in the area which culminated with a special church service on Sunday evening and all funds raised were towards the local care in the community.

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 2023 with 30 girls and 9 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 Friday 12 April 2024 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.

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 31 contributors during the year (54 in previous year, 2022) donating a total of £17,516 (£19,159 in previous year, 2022).

Total Income of the congregation during the year was £29,569, compared to £29,441 in the previous year.

Total expenditure increased from £27,693 in the previous year to £30,059 in the year ended 31 December 2023.

Although income for the year has increased slightly from the previous year, the impact of inflation and higher 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 11 June 2024 and signed on its behalf by



Alan Moore

Date: 11/06/2024



Thomas Read

Date: 11/06/2024

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 2023, 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

Date: 11/6/24.

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 2023

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
Donations and legacies	2	16,537	11,539	-	28,076	28,124
Charitable activities	3	-	300	-	300	300
Other trading activities	4	-	-	-	-	-
Investment Income	5	-	828	-	828	737
Other	6	134	231	-	365	280
		-----	-----	-----	-----	-----
		16,671	12,898	-	29,569	29,441
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		16,671	12,898	-	29,569	29,441
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	214	-	-	214	235
Charitable activities	8	21,210	8,635	-	29,845	27,458
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
		21,424	8,635	-	30,059	27,693
Purchase of Investments	12	-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		21,424	8,635	-	30,059	27,693
		-----	-----	-----	-----	-----
Net receipts / (payments)		(4,753)	4,263	-	(490)	1,748
Transfers between funds		(25)	25	-	-	-
Movement in funds value		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(4,778)	4,288	-	(490)	1,748
Funds brought forward		14,849	29,908	-	44,757	43,009
Non cash/bank related funds	10	-	-	-	-	-
		-----	-----	-----	-----	-----
Funds carried forward	13	10,071	34,196	-	44,267	44,757
		=====	=====	=====	=====	=====

**PETTIGO 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	14,849	29,908	-	44,757	43,009
Non cash/bank related funds	-	-	-	-	-
Net movement in funds	(4,778)	4,288	-	(490)	1,748
	-----	-----	-----	-----	-----
Bank and Cash at end of year	10,071	34,196	-	44,267	44,757
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				-	-
Bank Current Accounts				44,267	44,757
Cash in Hand				-	-
				-----	-----
				44,267	44,757
				=====	=====
Other Assets					
Fixed Assets – Note 11					
- Church Premises				-	-
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 12				15,246	15,613
Gift Aid receivable on donations				-	-
				-----	-----
				15,246	15,613
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 11 June 2024 and signed on its behalf by

Alan Moore

Alan Moore

Date: 11/06/2024

Thomas Read

Thomas Read

Date: 11/06/2024

PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes. Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Recorded giving	13,652	3,864	-	17,516	19,159
Loose collections	395	700	-	1,095	1,400
Donations and gifts	-	3,304	-	3,304	3,098
Gift Aid	2,490	1,921	-	4,411	3,467
Gifts in remembrance	-	1,750	-	1,750	-
Legacies and bequest	-	-	-	-	1,000
	-----	-----	-----	-----	-----
	16,537	11,539	-	28,076	28,124
	-----	-----	-----	-----	-----

PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS

31 December 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
Fees from weddings and funerals	-	-	-	-	-
Fundraising events	-	300	-	300	300
Membership fees	-	-	-	-	-
Grants	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	300	-	300	300
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	-	76	-	76	7
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	752	-	752	730
	-----	-----	-----	-----	-----
	-	828	-	828	737
	-----	-----	-----	-----	-----

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

31 December 2023

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	134	231	-	365	280
	-----	-----	-----	-----	-----
	134	231	-	365	280
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
FWO envelopes	214	-	-	214	235
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	214	-	-	214	235
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
General Assembly Assessments	2772	-	-	2772	2,578
Presbytery fees	122	-	-	122	110
Ministry and support staff costs	13,197	-	-	13,197	12,132
Congregational running expenses	4,879	4,409	-	9,288	8,154
Donations to Missions and charities	-	4,226	-	4,226	4,244
Governance costs	240	-	-	240	240
	-----	-----	-----	-----	-----
	21,210	8,635	-	29,845	27,458
	-----	-----	-----	-----	-----

PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2023

9. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Investment properties expenses	-	-	-	-	-
Manse extension and renovation	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

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 £751,863.

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 £223,307.

12. INVESTMENTS

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

	2023 £	2022 £
General Investment Fund	-	-
Property	-	-
Other investments	15,246	15,613
	-----	-----
	15,246	15,613
	-----	-----

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

31 December 2023

13. FUND BALANCES

Fund	Balance at start	Movement to funds	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	14,849	-	16,671	21,424	(4,753)	(25)	10,071
	-----	-----	-----	-----	-----	-----	-----
	14,849	-	16,671	21,424	(4,753)	(25)	10,071
	-----	-----	-----	-----	-----	-----	-----
Restricted Funds							
Building/Renovation Fund	22,383	-	7,959	3,736	4,223	-	26,606
Mission & Charities Fund	-	-	3,902	3,927	(25)	25	-
Other Congregational	7,525	-	1,037	972	65	-	7,590
	-----	-----	-----	-----	-----	-----	-----
	29,908	-	12,898	8,635	4,263	25	34,196
	-----	-----	-----	-----	-----	-----	-----
Endowment Funds							
Investments Fund	-	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----	-----
Total	44,757	-	29,569	30,059	(490)	-	44,267
	-----	-----	-----	-----	-----	-----	-----