

PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2024**

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 2024 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	

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 the church is closed with a joint service being 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. There were no marriage services and 2 baptisms took place in the church, thankfully no members passed away during the year.

At 31 December 2024 there were 78 communicant members and 42 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, assists 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, the work of the Presbyterian Children's Society, Sunday School project and any other special appeals.

As part of outreach the church held a Community Carol Service on 8 December 2024 with participation from the local churches. An invitation was extended to all in the locality, those of faith and those of no faith, especially those people from Ukraine seeking refuge in the area. Supper was served afterwards and the appeal was for the work of Christian Aid. The event was warmly received by all who attended.

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 on 16 June 2024 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 in September and has continued a weekly schedule with varying attendance levels. At Christmas the children were actively involved in the special all age family service on 15th December with a presentation on the true message and celebration of Christmas.

The Presbyterian Women's group (PW) normally meet in Pettigo church hall on the first Tuesday evening of each month from September to April, with a schedule of organised activities and events as agreed. The PW hosted the World Day of Prayer service on 01 March 2024 with representation and participation from members of the local churches in the community. After the service supper was served and a time for fellowship was enjoyed by all.

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 between 6.30pm to 7.45pm 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 the new session in September 2024 with 30 girls and 6 leaders on their records. 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 09 April 2025 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 50 contributors during the year (31 in previous year, 2023) donating a total of £17,593 (£17,516 in previous year, 2023).

Total Income of the congregation during the year was £27,175, compared to £29,569 in the previous year.

Total expenditure increased from £30,059 in the previous year to £32,203 in the year ended 31 December 2024.

Income for the year has declined from the previous year, coupled with the impact of inflation and higher costs has led to an 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 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 17 June 2025 and signed on its behalf by



Alan Moore

Date: 17/06/2025



Thomas Read

Date: 17/06/2025

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 2024, 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: 17/6/25.

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 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	16,245	9,366	-	25,611	28,076
Charitable activities	3	-	300	-	300	300
Other trading activities	4	-	-	-	-	-
Investment Income	5	-	894	-	894	828
Other	6	141	229	-	370	365
		-----	-----	-----	-----	-----
		16,386	10,789	-	27,175	29,569
Sale of Investments		-	-	-	-	-
Sale of fixed assets		-	-	-	-	-
Loans Received		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Receipts		16,386	10,789	-	27,175	29,569
		-----	-----	-----	-----	-----
Payments						
Raising funds	7	228	-	-	228	214
Charitable activities	8	21,718	10,256	-	31,974	29,845
Investment costs		-	-	-	-	-
Other	9	-	-	-	-	-
		-----	-----	-----	-----	-----
		21,946	10,256	-	32,202	30,059
Purchase of Investments	12	-	-	-	-	-
Purchase of fixed assets		-	-	-	-	-
Loan Repayments		-	-	-	-	-
		-----	-----	-----	-----	-----
Total Payments		21,946	10,256	-	32,202	30,059
		-----	-----	-----	-----	-----
Net receipts / (payments)		(5,560)	533	-	(5,027)	(490)
Transfers between funds		(75)	75	-	-	-
Movement in funds value		-	-	-	-	-
		-----	-----	-----	-----	-----
Net movement in funds		(5,635)	608	-	(5,027)	(490)
Funds brought forward		10,071	34,196	-	44,267	44,757
Non cash/bank related funds	10	-	-	-	-	-
		-----	-----	-----	-----	-----
Funds carried forward	13	4,436	34,804	-	39,240	44,267
		=====	=====	=====	=====	=====

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

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	10,071	34,196	-	44,267	44,757
Non cash/bank related funds	-	-	-	-	-
Net movement in funds	(5,635)	608	-	(5,027)	(490)
	-----	-----	-----	-----	-----
Bank and Cash at end of year	4,436	34,804	-	39,240	44,267
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts				25,000	-
Bank Current Accounts				14,240	44,267
Cash in Hand				-	-
				-----	-----
				39,240	44,267
				=====	=====
Other Assets					
Fixed Assets – Note 11					
- Church Premises				-	-
- Fixtures, Fittings & Equipment				-	-
- Vehicles				-	-
Investments – Note 12				15,644	15,246
Gift Aid receivable on donations				-	-
				-----	-----
				15,644	15,246
				=====	=====
Liabilities					
Loans				-	-
Other				-	-
				-----	-----
				-	-
				=====	=====

Approved by the Kirk Session at a meeting on 17 June 2025 and signed on its behalf by



Alan Moore

Date: 17/06/2025



Thomas Read

Date: 17/06/2025

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

31 December 2024

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 2024	Total 2023
	£	£	£	£	£
Recorded giving	13,538	4,055	-	17,593	17,516
Loose collections	343	688	-	1,031	1,095
Donations and gifts	-	3,294	-	3,294	3,304
Gift Aid	2,364	1,329	-	3,693	4,411
Gifts in remembrance	-	-	-	-	1,750
Legacies and bequest	-	-	-	-	-
	----- 16,245 -----	----- 9,366 -----	----- - -----	----- 25,611 -----	----- 28,076 -----

PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS
31 December 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
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 2024	Total 2023
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	-	103	-	103	76
General Investment Fund	-	-	-	-	-
Rents investment properties	-	-	-	-	-
Other investment income	-	791	-	791	752
	-----	-----	-----	-----	-----
	-	894	-	894	828
	-----	-----	-----	-----	-----

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

31 December 2024

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Insurance claims	-	-	-	-	-
Other income	141	229	-	370	365
	-----	-----	-----	-----	-----
	141	229	-	370	365
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
FWO envelopes	228	-	-	228	214
Fundraising events	-	-	-	-	-
	-----	-----	-----	-----	-----
	228	-	-	228	214
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
General Assembly Assessments	3,074	-	-	3,074	2,772
Presbytery fees	121	-	-	121	122
Ministry and support staff costs	13,735	-	-	13,735	13,197
Congregational running expenses	4,548	6,348	-	10,896	9,288
Donations to Missions and charities	-	3,908	-	3,908	4,226
Governance costs	240	-	-	240	240
	-----	-----	-----	-----	-----
	21,718	10,256	-	31,974	29,845
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PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

9. OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
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 £789,456.

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 £234,473.

12. INVESTMENTS

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

	2024 £	2023 £
General Investment Fund	-	-
Property	-	-
Other investments	15,644	15,246
	-----	-----
	15,644	15,246
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**PETTIGO CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)**

31 December 2024

13. FUND BALANCES

Fund	Balance at start	Movement to funds	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	10,071	-	16,386	21,946	(5,560)	(75)	4,436
	-----	-----	-----	-----	-----	-----	-----
	10,071	-	16,386	21,946	(5,560)	(75)	4,436
	-----	-----	-----	-----	-----	-----	-----
Restricted Funds							
Building/Renovation Fund	26,606	-	6,271	5,642	629	-	27,235
Mission & Charities Fund	-	-	3,351	3,426	(75)	75	-
Other Congregational	7,590	-	1,167	1,188	(21)	-	7,569
	-----	-----	-----	-----	-----	-----	-----
	34,196	-	10,789	10,256	533	75	34,804
	-----	-----	-----	-----	-----	-----	-----
Endowment Funds							
Investments Fund	-	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----	-----
	-	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----	-----
Total	44,267	-	27,175	32,202	(5,027)	-	39,240
	-----	-----	-----	-----	-----	-----	-----