

# Toberkeigh Congregation of the Presbyterian Church in Ireland

Northern Ireland · Charity number 105335

## Details

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**Status** Received

**Registered** 2016-08-10

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 67A Ballinlea Road  
Ballycastle  
County Antrim  
BT54 6nn  
BT54 6NN

**Phone** 02820769426

**Website** [www.toberkeigh.org.uk](http://www.toberkeigh.org.uk)

## Activities

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**Purposes:** 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

**What the charity does:** The advancement of religion

**How the charity works:** Religious activities

**Who the charity helps:** General public

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£112,198	£101,054	£0	1

## Trustees

Name	Role	Appointed
Mr Christopher Mckeeman		
Mr Colin Kane		
Mr Dan Mcintyre		
Mr Danny Mcintyre		
Mr Harry Mcvicker		
Mr James Campbell		
Mr James Kane		
Mr John Mcalister		
Mr Ross Mcintyre		
Rev Philip Mckelvey		

**Toberkeigh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105335

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# Accounts

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## Statement of Financial Activity (Receipts and Payments Account)

As at 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
<b>Receipts</b>						
Donations & Legacies	2	68,023	35,437	0	103,460	90,486
Charitable Activities	3	0	5,039	0	5,039	5,131
Other trading income	4	1,085	1,250	0	2,335	2,935
Investment Income	5	296	14	0	310	316
Other	6	70	984	0	1,054	9,398
<b>Total Receipts</b>		<b>69,474</b>	<b>42,724</b>	<b>0</b>	<b>112,198</b>	<b>108,266</b>
<b>Payments</b>						
Raising funds	7	0	933	0	933	0
Charitable activities	8	58,952	41,139	30	100,121	102,946
<b>Total payments</b>		<b>58,952</b>	<b>42,072</b>	<b>30</b>	<b>101,054</b>	<b>102,946</b>
Net receipts / (payments)		10,522	652	(30)	11,144	5,319

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Trustees Annual Report**



Funds brought forward (restated)	10	65,3268	42,297	15,041	122,666	117,347
Net Internal Transfers	10	(6,615)	6,615	0	(0)	0
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Funds carried forward	10	69,235	49,564	15,011	133,810	122,666
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**Statement of Assets and Liabilities**

**As at 31 December 2025**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Funds Reconciliation</b>					
Bank & Cash at start of the year	65,326	42,296	15,041	122,663	117,347
Net movement in funds	10,522	652	(30)	11,144	5,319
Internal Transfer	(6,615)	6,615	0	(0)	0
<b>Bank &amp; Cash at end of year</b>	<b>69,233</b>	<b>49,563</b>	<b>15,011</b>	<b>133,807</b>	<b>122,666</b>

**Bank & Cash Balances**

Bank Deposit Accounts	0	0	15,011	15,011	15,041
Bank Current Accounts	69,233	49,563	0	118,796	107,625
	<b>69,233</b>	<b>49,563</b>	<b>15,011</b>	<b>133,807</b>	<b>122,666</b>

**Other Assets**

PCI Shares £13.357 691 shares	<b>£9,229.69</b>
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**Liabilities**

**0**

## **1. ACCOUNTING POLICIES**

### **BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation has 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.

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

**Notes to Accounts**



<b>2. Donations and Legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Donations and gifts	60,074	29,753	0	89,827	76,758
Gift Aid	7,887	4,511	0	12,399	11,500
Bequests / Legacy	62	1,173	0	1,235	2,228
<b>Total</b>	<b>68,023</b>	<b>35,437</b>	<b>0</b>	<b>103,460</b>	<b>90,486</b>

<b>3. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Income from Charitable activities	0	2,439	0	2,439	1,901
Fundraising Events	0	0	0	0	0
Membership fees	0	0	0	0	230
Grants	0	2,600	0	2,600	3,000
<b>Total</b>	<b>0</b>	<b>5,039</b>	<b>0</b>	<b>5,039</b>	<b>5,131</b>

<b>4. Other trading activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Letting of land & Manse	1,085	0	0	1,085	1,085
Fees from Graves	0	1,250	0	1,250	1,850
<b>Total</b>	<b>1,085</b>	<b>1,250</b>	<b>0</b>	<b>2,335</b>	<b>2,935</b>

<b>5. Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Deposit interest	177	14	0	191	172
Gift Aid Interest	119	0	0	119	144
<b>Total</b>	<b>296</b>	<b>14</b>	<b>0</b>	<b>310</b>	

<b>6. Other Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Wider World	0	0	0	0	0

## TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

### Notes to Accounts



NIE wayleave	0	0	0	0	75
Ramoan Percentage	0	280		280	5,220
Other	70	704		774	4103
<b>Total</b>	<b>70</b>	<b>984</b>	<b>0</b>	<b>1,054</b>	<b>9,398</b>

<b>TOTAL INCOME</b>	<b>69,474</b>	<b>42,724</b>	<b>0</b>	<b>112,198</b>	<b>108,265</b>
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<b>7. Raising Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	£	£	£	£	£
Wider World	0	0	0	0	0
FWO Envelopes	0	933	0	933	0
<b>Total</b>	<b>0</b>	<b>933</b>	<b>0</b>	<b>933</b>	<b>0</b>

<b>8. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
				£	£
Donations to Ministries & Charities	0	18,733	0	18,733	19,372
General Assembly Assessments	39,490	0	0	39,490	40,592
Presbytery Fees	384	0	0	384	360
Support staff costs	5,350	0	0	5,350	5,050
Congregational Running expenses	13,728	22,406	30	36,164	37,572
<b>Total</b>	<b>58,952</b>	<b>41,139</b>	<b>30</b>	<b>100,121</b>	<b>102,946</b>

<b>TOTAL PAYMENTS</b>	<b>58,952</b>	<b>42,072</b>	<b>30</b>	<b>101,054</b>	<b>102,946</b>
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### 9. FIXED ASSETS

The congregation owns the Church premises situated at Moycraig road, Mosside and the associated fixtures, fittings, plant and machinery. The building of Manse has an insurance value of £391,838.39. The Church, including the attached buildings, have insurance of £1,533,952.59 in

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND****Notes to Accounts**

place and the adjacent Church Hall has an insured value of £747,020.75. The insurance value of the church and church hall includes contents cover.

**10. Fund Balances**

	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Balance at end</b>
	£	£	£	£			£
<b>Unrestricted Funds</b>							
General Fund							
Reinstated	58,403	69,474	58,943	10,530	600	(300)	69,233
Reserve	6,923	0	8	(8)	0	(6,915)	(0)
<b>Total</b>	<b>65,326</b>	<b>69,474</b>	<b>58,952</b>	<b>10,522</b>	<b>600</b>	<b>(7,215)</b>	<b>69,233</b>
<b>Restricted Funds</b>							
General fund							
Reinstated	2,424	32,607	19,666	12,941	0	(15,181)	184
Property Account	14,072	0	11,274	(11,274)	21,294	0	24,092
Boys Brigade	3,052	2,469	1,872	597	500	(200)	3,949
Girls Association	782	800	1,139	(338)	0	0	444
Presbyterian Woman	536	1,540	2,017	(478)	84	0	142
Youth Club	5,151	2,821	4,578	(1,757)	0	(400)	2,994
Youth Fellowship	423	609	563	46	0	0	469
Committee Discretion	10,253	0	30	(30)	0	0	10,223
Grave Fund	5,385	1,250	32	1,218	200	(5,000)	1,803
Sunday School	218	630	902	(272)	318	0	264
Fixed Rate Account - Grave	0	0	0	0	5,000	0	5,000

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



Total	42,296	42,724	42,072	652	27,396	(20,781)	49,563
<b>Endowment Funds</b>							
Bequest	15,041	0	30	15,011	0	0	15,011
Total	15,041	0	30	15,011	0	0	15,011
<b>Total</b>	<b>122,663</b>	<b>112,198</b>	<b>101,054</b>	<b>26,185</b>	<b>27,996</b>	<b>(27,996)</b>	<b>133,807</b>

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



**Toberkeigh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105335

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# Accounts

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**TOBERKEIGH 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 (NIC105335)**

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



**TOBERKEIGH 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**

Toberkeigh congregation of the Presbyterian Church in Ireland  
116 Moycraig Road, Bushmills, County Antrim, BT578YD, Northern Ireland

Registered Charity in Northern Ireland (NIC105335)

**CHARITY TRUSTEES**

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

Harry McVicker	Ross McIntyre
John McAlister	Danny McIntyre
Colin Kane	Christopher McKeeman
Jim Kane	Dan McIntyre
James Campbell	Rev Philip McKelvey

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Philip McKelvey
Clerk of Session	Jim Kane
Treasurer	Anna McIntyre

**INDEPENDENT EXAMINER**

Mark Harvey  
Accountant  
3 Grange Road  
Coleraine BT52 1NG

**BANKERS**

Danske Bank  
22 The Diamond Coleraine BT52 1DE

**SOLICITORS**

Macaulay Wray  
35 New Row Coleraine  
BT52 1AH

### **The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held at least twice in each year or as appropriate. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

### **Presbytery**

Under the Presbyterian Church in Ireland 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. Toberkeigh congregation of the Presbyterian Church has been assigned to the Route 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.

### **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.

Toberkeigh 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.

## TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT



*The congregation aims to live out its Mission and Vision as a family of God's people by being: a people committed to God's vision for His Church as set out in Acts 2:36-47 which involves: **Preaching Christ together, learning together, caring together, giving together, worshipping together & witnessing together for the glory of God!***

- *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 Lord's Supper is observed on several 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 a midweek bible study and prayer meeting and also has a wide range of organisations including

- Sunday School
- Children's Church
- Youth fellowship
- Boys Brigade
- Youth Club
- Presbyterian Women
- Men's Fellowship
- Girls Association

### ACHIEVEMENTS AND PERFORMANCE

**Worship and prayer:** The congregation normally meets for worship each Sunday at 12 noon and on the first Sunday of the month at 7.30pm. There is a midweek Bible Study and prayer time which provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

At 31 December 2024 there were 116 communicant members and 107 families connected with the congregation. The average weekly attendance at morning worship is approx. 80 people.

**Pastoral care:** The whole congregation is visited by the elders twice a year to provide pastoral care and support. Over and above these visits the elders seek to visit members at times of particular need, to offer ongoing support and care during difficult times such as bereavement and long-term illness. Members of the congregation who are unable to attend church due to sickness or age are visited on a more regular basis by the minister, elders or by members of the congregation who minister to one another through phone calls, visits etc.

## TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT



### **Mission and outreach**

All of our children's and youth organisations are well attended and attract children and young people from within and from outside the congregation where they are loved and cared for. Each week we seek to teach the amazing love of God the Father displayed through His Son's death on the cross for the forgiveness of our sins and gift of the Holy Spirit for all who repent and believe the good news.

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, assist 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 congregations 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.

### **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 congregation and the wider structures of the church.

### **General Assembly**

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

### **Property**

The Church property continues to be kept in good condition and ongoing general upkeep is overseen by our Church committee.

### **Organisations**

**Sunday School** has been attended each week by around 26 children. The children gather for an opening time of worship and then go into age specific groups to study the bible together. Children's day is a highlight of the year as the Children sing and lead the morning service.

**Children's Church** meets during the Church service with around 6 - 10 of the younger children attending for craft games and bible teaching.

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



**Youth fellowship** meets on a Sunday night with around 12 young people attending, we begin with games followed by a time of teaching and finish with supper together.

**Boys Brigade** the anchor boys meet on a Tuesday night, Junior section and Company on a Friday night. Each section seeks to promote the overall aims of the Boys brigade: The advancement of Christ's kingdom among boys and the promotion of habits of Obedience, Reverence, Discipline, Self-Respect and all that tends towards a true Christian Manliness. Toberkeigh BB caters for around 30 boys. The weekly programme includes a variety of activities to develop the boys through games, sports, marching, badge work and bible teaching! A number of boys go on to do their Queens and Presidents badges which shows a high level of commitment and helps the boys develop their all-round skills physically, mentally, emotionally and spiritually. Each year the officers and boys put together an annual display for family and friends where boys are encouraged with prizes and badges for their various endeavours throughout the year.

**Youth Club** Junior and senior youth clubs meet each Saturday night and seek to reach out to the children and young people with the good news of the gospel around 50 young people attend each week. The programme is largely informal with football, uni-hock, pool, and an epilogue at the end of the evening.

**Presbyterian Women** Meets 8 times a year for discipleship and friendship, they organise a variety of guest speakers from local deaconesses to missionaries at home on deputation. The aim is to practically and prayerfully develop the ladies' heart for God, for mission and discipleship. This year we began meeting with Ramoan PW and alternate between Toberkeigh and Ramoan halls and approximately 30 ladies attend.

**Girls association** meets for three months (Easter - Summer) with approx.. 25 girls and seeks to encourage girls to come to faith in Jesus Christ, grow in that faith and seek to share that faith with others, the programme is varied with singing, crafts, games, guest speakers with a focus on supporting local and world mission.

### **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 throughout the year, their hard work and faithful service is very much appreciated.

### **PUBLIC BENEFIT STATEMENT**

## **TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



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 feedback given at Kirk Session meetings, at various times we gain feed from youth leaders concerning each organisation. There is also informal and ad-hoc feedback concerning our services and organisations 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.

### **FINANCIAL REVIEW**

#### **Financial Review**

The congregation's income is members' contributions through an envelope system covering Freewill Offering, April and Harvest Offering, United Appeal Offering, World Development Offering, World Development Appeal and Moderators Appeal. The main source of income is through the weekly Freewill Offering, of which there were 71 contributing families during the year (74 in the previous year, 2023). The total donation from Freewill Offering was £47,517 (£46,399 in the previous year, 2023).

#### **Transactions with Trustees**

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



During the year £2,000 was paid to Mr. and Mrs. Danny McIntyre for their duties as Caretakers and £1,050 was paid to Mr. Dan McIntyre for his duty as Groundsman of the Church. No other trustees received any remuneration or reimbursement of expenses 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) 208 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 27/02/2025 and signed on its behalf by



Rev Philip McKelvey  
27/02/2025

Jim Kane  
27/02/2025

**Statement of Financial Activity (Receipts and  
Payments Account)  
As at 31 December  
2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Donations & Legacies	2	58,375	32,111	0	90,486	92,594
Charitable Activities	3	0	5,131	0	5,131	4,004
Other trading income	4	1,085	1,850	0	2,935	2,735
Investment Income	5	305	11	0	316	439
Other	6	75	9,323	0	9,398	2,176
<b>Total Receipts</b>		<b>59,840</b>	<b>48,426</b>	<b>0</b>	<b>108,266</b>	<b>101,948</b>
<b>Payments</b>						
Raising funds	7	0	0	0	0	426
Charitable activities	8	59,934	42,982	30	102,946	118,878
<b>Total payments</b>		<b>59,934</b>	<b>42,982</b>	<b>30</b>	<b>102,946</b>	<b>119,304</b>
Net receipts / (payments)		(95)	5,444	(30)	5,319	(17,356)
Funds brought forward (restated)	10	104,808	(2,532)	15,071	117,347	134,702
Net Internal Transfers	10	1,115	(1,115)	0	(0)	0
Funds carried forward	10	105,828	1,797	15,041	122,666	117,346

**Statement of Assets and  
Liabilities  
As at 31 December  
2024**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Funds Reconciliation</b>					
Bank & Cash at start of the year	104,808	(2,532)	15,071	117,347	134,702
Net movement in funds	(95)	5,444	(30)	5,319	(17,356)
Internal Transfer	1,115	(1,115)	0	(0)	(1)
<b>Bank &amp; Cash at end of year</b>	<b>105,828</b>	<b>1,797</b>	<b>15,041</b>	<b>122,666</b>	<b>117,345</b>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts	0	0	15,041	15,041	15,071
Bank Current Accounts	105,828	1,797	0	107,625	102,274
	<b>105,828</b>	<b>1,797</b>	<b>15,041</b>	<b>122,666</b>	<b>117,345</b>
<b>Other Assets</b>					
PCI Shares £13.957 691 shares					9,644
<b>Liabilities</b>					
					0

## **1. ACCOUNTING POLICIES**

### **BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation has 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.

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

**Notes to Accounts**



<b>2. Donations and Legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Donations and gifts	49,765	26,993	0	76,758	72,552
Gift Aid	8,550	2,950	0	11,500	11,862
Bequests / Legacy	60	2,168	0	2,228	8,180
<b>Total</b>	<b>58,375</b>	<b>32,111</b>	<b>0</b>	<b>90,486</b>	<b>92,594</b>

<b>3. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from Charitable activities	0	1,901	0	1,901	0
Fundraising Events	0	0	0	0	1,144
Membership fees	0	230	0	230	260
Grants	0	3,000	0	3,000	2,600
<b>Total</b>	<b>0</b>	<b>5,131</b>	<b>0</b>	<b>5,131</b>	<b>4,004</b>

<b>4. Other trading activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Letting of land & Manse	1,085	0	0	1,085	1,735
Fees from Graves	0	1,850	0	1,850	1,000
<b>Total</b>	<b>1,085</b>	<b>1,850</b>	<b>0</b>	<b>2,935</b>	<b>2,735</b>

<b>5. Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	161	11	0	172	171
Gift Aid Interest	144	0	0	144	269
<b>Total</b>	<b>305</b>	<b>11</b>	<b>0</b>	<b>316</b>	<b>440</b>

<b>6. Other Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
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**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**
**Notes to Accounts**


	£	£	£	£	£
Wider World	0	0	0	0	133
NIE wayleave	75	0	0	75	68
Ramoan Percentage	0	5,220	0	5,220	1,217
Other	0	4103	0	4,103	758
<b>Total</b>	<b>75</b>	<b>9,323</b>	<b>0</b>	<b>9,398</b>	<b>2,175</b>

<b>TOTAL INCOME</b>	<b>59,839</b>	<b>48,426</b>	<b>0</b>	<b>108,265</b>	<b>101,948</b>
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<b>7. Raising Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Wider World	0	0	0	0	133
FWO Envelopes	0	0	0	0	293
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426</b>

<b>8. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
				£	£
Donations to Ministries & Charities	0	19,372	0	19,372	17,382
General Assembly Assessments	40,592	0	0	40,592	27,620
Presbytery Fees	360	0	0	360	343
Ministry & Support staff costs	5,050	0	0	5,050	6,056
Congregational Running expenses	13,932	23,610	30	37,572	67,477
<b>Total</b>	<b>59,934</b>	<b>42,982</b>	<b>30</b>	<b>102,946</b>	<b>118,878</b>

<b>TOTAL PAYMENTS</b>	<b>59,934</b>	<b>42,982</b>	<b>30</b>	<b>102,946</b>	<b>119,304</b>
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**9. FIXED ASSETS**

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

**Notes to Accounts**



The congregation owns the Church premises situated at Moycraig road, Mosside and the associated fixtures, fittings, plant and machinery. The building of Manse has an insurance value of £391,838.39. The Church, including the attached buildings, have insurance of £1,533,952.59 in place and the adjacent Church Hall has an insured value of £747,020.75. The insurance value of the church and church hall includes contents cover.

**10. Fund Balances**

	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Balance at end</b>
	£	£	£	£			£
<b>Unrestricted Funds</b>							
General Fund	97,850	59,839	59,901	(62)	1,115	0	98,903
Reserve	6,957	0	33	(33)	0	0	6,924
<b>Total</b>	<b>104,807</b>	<b>59,839</b>	<b>59,934</b>	<b>(95)</b>	<b>1,115</b>	<b>0</b>	<b>105,827</b>

<b>Restricted Funds</b>							
General fund	(37,496)	38,316	18,348	19,969	0	(20,549)	(38,076)
Property Account	15,167	0	18,024	(18,024)	17,444	(515)	14,072
Boys Brigade	2,381	2,390	1,519	871	0	(200)	3,052
Girls Association	811	1	30	(29)	0	0	782
Presbyterian Woman	426	799	786	13	97	0	536
Youth Club	1,712	3,824	2,985	839	3,000	(400)	5,151
Youth Fellowship	295	565	437	128	0	0	423

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

**Notes to Accounts**



Committee Discretion	10,283	0	30	(30)	0	0	10,253
Grave Fund	3,568	1,850	33	1,817	0	0	5,385
Sunday School	319	681	789	(109)	8	0	218
<b>Total</b>	<b>(2,534)</b>	<b>48,426</b>	<b>42,982</b>	<b>5,444</b>	<b>20,549</b>	<b>(21,664)</b>	<b>1,795</b>

**Endowment Funds**

Bequest	15,071	0	30	15,041	0	0	15,041
<b>Total</b>	<b>15,071</b>	<b>0</b>	<b>30</b>	<b>15,041</b>	<b>0</b>	<b>0</b>	<b>15,041</b>

<b>Total</b>	<b>117,344</b>	<b>108,265</b>	<b>102,947</b>	<b>20,390</b>	<b>21,664</b>	<b>(21,664)</b>	<b>122,662</b>
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**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



**Toberkeigh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105335

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# Annual report

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**TOBERKEIGH 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 (NIC105335)**

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Trustees Annual Report**



**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**TRUSTEES ANNUAL REPORT**

**Statement of Financial Activity (Receipts and  
Payments Account)  
As at 31 December  
2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>						
Donations & Legacies	2	58,375	32,111	0	90,486	92,594
Charitable Activities	3	0	5,131	0	5,131	4,004
Other trading income	4	1,085	1,850	0	2,935	2,735
Investment Income	5	305	11	0	316	439
Other	6	75	9,323	0	9,398	2,176
<b>Total Receipts</b>		<b>59,840</b>	<b>48,426</b>	<b>0</b>	<b>108,266</b>	<b>101,948</b>
<b>Payments</b>						
Raising funds	7	0	0	0	0	426
Charitable activities	8	59,934	42,982	30	102,946	118,878
<b>Total payments</b>		<b>59,934</b>	<b>42,982</b>	<b>30</b>	<b>102,946</b>	<b>119,304</b>
Net receipts / (payments)		(95)	5,444	(30)	5,319	(17,356)
Funds brought forward (restated)	10	104,808	(2,532)	15,071	117,347	134,702
Net Internal Transfers	10	1,115	(1,115)	0	(0)	0
<b>Funds carried forward</b>	<b>10</b>	<b>105,828</b>	<b>1,797</b>	<b>15,041</b>	<b>122,666</b>	<b>117,346</b>

**Statement of Assets and  
Liabilities  
As at 31 December  
2024**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Funds Reconciliation</b>					
Bank & Cash at start of the year	104,808	(2,532)	15,071	117,347	134,702
Net movement in funds	(95)	5,444	(30)	5,319	(17,356)
Internal Transfer	1,115	(1,115)	0	(0)	(1)
<b>Bank &amp; Cash at end of year</b>	<b>105,828</b>	<b>1,797</b>	<b>15,041</b>	<b>122,666</b>	<b>117,345</b>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts	0	0	15,041	15,041	15,071
Bank Current Accounts	105,828	1,797	0	107,625	102,274
	<b>105,828</b>	<b>1,797</b>	<b>15,041</b>	<b>122,666</b>	<b>117,345</b>
<b>Other Assets</b>					
PCI Shares £13.957 691 shares					9,644
<b>Liabilities</b>					
					0

## **1. ACCOUNTING POLICIES**

### **BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation has 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.

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

**Notes to Accounts**



<b>2. Donations and Legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Donations and gifts	49,765	26,993	0	76,758	72,552
Gift Aid	8,550	2,950	0	11,500	11,862
Bequests / Legacy	60	2,168	0	2,228	8,180
<b>Total</b>	<b>58,375</b>	<b>32,111</b>	<b>0</b>	<b>90,486</b>	<b>92,594</b>

<b>3. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from Charitable activities	0	1,901	0	1,901	0
Fundraising Events	0	0	0	0	1,144
Membership fees	0	230	0	230	260
Grants	0	3,000	0	3,000	2,600
<b>Total</b>	<b>0</b>	<b>5,131</b>	<b>0</b>	<b>5,131</b>	<b>4,004</b>

<b>4. Other trading activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Letting of land & Manse	1,085	0	0	1,085	1,735
Fees from Graves	0	1,850	0	1,850	1,000
<b>Total</b>	<b>1,085</b>	<b>1,850</b>	<b>0</b>	<b>2,935</b>	<b>2,735</b>

<b>5. Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	161	11	0	172	171
Gift Aid Interest	144	0	0	144	269
<b>Total</b>	<b>305</b>	<b>11</b>	<b>0</b>	<b>316</b>	<b>440</b>

<b>6. Other Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
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**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**Notes to Accounts**



	£	£	£	£	£
Wider World	0	0	0	0	133
NIE wayleave	75	0	0	75	68
Ramoan Percentage	0	5,220	0	5,220	1,217
Other	0	4103	0	4,103	758
<b>Total</b>	<b>75</b>	<b>9,323</b>	<b>0</b>	<b>9,398</b>	<b>2,175</b>

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<b>TOTAL INCOME</b>	<b>59,839</b>	<b>48,426</b>	<b>0</b>	<b>108,265</b>	<b>101,948</b>
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<b>7. Raising Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Wider World	0	0	0	0	133
FWO Envelopes	0	0	0	0	293
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426</b>

<b>8. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
				£	£
Donations to Ministries & Charities	0	19,372	0	19,372	17,382
General Assembly Assessments	40,592	0	0	40,592	27,620
Presbytery Fees	360	0	0	360	343
Ministry & Support staff costs	5,050	0	0	5,050	6,056
Congregational Running expenses	13,932	23,610	30	37,572	67,477
<b>Total</b>	<b>59,934</b>	<b>42,982</b>	<b>30</b>	<b>102,946</b>	<b>118,878</b>

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<b>TOTAL PAYMENTS</b>	<b>59,934</b>	<b>42,982</b>	<b>30</b>	<b>102,946</b>	<b>119,304</b>
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**9. FIXED ASSETS**

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND****Notes to Accounts**

The congregation owns the Church premises situated at Moycraig road, Mosside and the associated fixtures, fittings, plant and machinery. The building of Manse has an insurance value of £391,838.39. The Church, including the attached buildings, have insurance of £1,533,952.59 in place and the adjacent Church Hall has an insured value of £747,020.75. The insurance value of the church and church hall includes contents cover.

**10. Fund Balances**

	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Balance at end</b>
	£	£	£	£			£
<b>Unrestricted Funds</b>							
General Fund	97,850	59,839	59,901	(62)	1,115	0	98,903
Reserve	6,957	0	33	(33)	0	0	6,924
<b>Total</b>	<b>104,807</b>	<b>59,839</b>	<b>59,934</b>	<b>(95)</b>	<b>1,115</b>	<b>0</b>	<b>105,827</b>

<b>Restricted Funds</b>							
General fund	(37,496)	38,316	18,348	19,969	0	(20,549)	(38,076)
Property Account	15,167	0	18,024	(18,024)	17,444	(515)	14,072
Boys Brigade	2,381	2,390	1,519	871	0	(200)	3,052
Girls Association	811	1	30	(29)	0	0	782
Presbyterian Woman	426	799	786	13	97	0	536
Youth Club	1,712	3,824	2,985	839	3,000	(400)	5,151
Youth Fellowship	295	565	437	128	0	0	423

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

**Notes to Accounts**



Committee Discretion	10,283	0	30	(30)	0	0	10,253
Grave Fund	3,568	1,850	33	1,817	0	0	5,385
Sunday School	319	681	789	(109)	8	0	218
<b>Total</b>	<b>(2,534)</b>	<b>48,426</b>	<b>42,982</b>	<b>5,444</b>	<b>20,549</b>	<b>(21,664)</b>	<b>1,795</b>

**Endowment Funds**

Bequest	15,071	0	30	15,041	0	0	15,041
<b>Total</b>	<b>15,071</b>	<b>0</b>	<b>30</b>	<b>15,041</b>	<b>0</b>	<b>0</b>	<b>15,041</b>

<b>Total</b>	<b>117,344</b>	<b>108,265</b>	<b>102,947</b>	<b>20,390</b>	<b>21,664</b>	<b>(21,664)</b>	<b>122,662</b>
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**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



**Toberkeigh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105335

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# Annual return

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## **Toberkeigh Presbyterian Church**

### **Independent Examiner's Report to the Trustees of Toberkeigh Presbyterian Church**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2024 which are set out on the following pages.

#### **Respective responsibilities of the Trustees and Independent Examiner**

As the charity's trustees, you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 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 (Northern Ireland) 2008
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 the Charities Act 2008 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2008 and the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'M. Harvey'.

Mark Harvey FCA  
Independent Examiner  
3 Grange Road  
Coleraine  
BT52 1NG.

Date 27<sup>th</sup> February 2025.

**Toberkeigh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105335

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# Accounts

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**TOBERKEIGH 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 (NIC105335)**

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



**TOBERKEIGH 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**

Toberkeigh congregation of the Presbyterian Church in Ireland  
116 Moycraig Road, Bushmills, County Antrim, BT578YD, Northern Ireland

Registered Charity in Northern Ireland (NIC105335)

**CHARITY TRUSTEES**

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

Harry McVicker	Ross McIntyre
John McAlister	Danny McIntyre
Colin Kane	Christopher McKeeman
Jim Kane	Dan McIntyre
James Campbell	Brian McConaghy
Philip McKelvey	

**PRINCIPAL OFFICE BEARERS**

Minister	Rev Philip McKelvey
Clerk of Session	Jim Kane
Treasurer	Anna McIntyre

**INDEPENDENT EXAMINER**

Mark Harvey  
Chartered Accountant  
3 Grange Road  
Coleraine BT521NG

**BANKERS**

Danske Bank  
22 The Diamond Coleraine BT521DE

**SOLICITORS**

Macaulay Wray  
35 New Row Coleraine  
BT521AH

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



**The Kirk Session**

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community. The Kirk Session has delegated to its Congregational Committee the temporal affairs of the congregation administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee.

The Kirk Session consists of the ordained minister and the ruling elders of the congregation. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote. Stated meetings of the Kirk session are held at least twice in each year or as appropriate. To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

**Presbytery**

Under the Presbyterian Church in Ireland 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. Toberkeigh congregation of the Presbyterian Church has been assigned to the Route 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.

**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.

Toberkeigh 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 aims to live out its Mission and Vision as a family of God's people by being: a people committed to God's vision for His Church as set out in Acts 2:36-47 which involves: **Preaching Christ together, learning together, caring together, giving together, worshiping together & witnessing together for the glory of God!***

- *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 Lord's Supper is observed on several occasions during the year and all those who have been baptised and who have made a credible profession of faith in the Lord Jesus Christ are encouraged to partake of the Lord's Supper. The congregation holds a midweek bible study and prayer meeting and also has a wide range of organisations including

- Sunday School
- Children's Church
- Youth fellowship
- Boys Brigade
- Youth Club
- Presbyterian Women
- Girls Association

### **ACHIEVEMENTS AND PERFORMANCE**

**Worship and prayer:** The congregation normally meets for worship each Sunday at 12 noon and on the first Sunday of the month at 7.30pm. There is a midweek Bible Study and prayer time which provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

At 31 December 2023 there were 105 communicant members and 107 families connected with the congregation. The average weekly attendance at morning worship is approx. 75 people.

**Pastoral care:** The whole congregation is visited by the elders twice a year to provide pastoral care and support. Over and above these visits the elders seek to visit members at times of particular need, to offer ongoing support and care during difficult times such as bereavement and long-term illness. Members of the congregation who are unable to attend church due to sickness or age are visited on a more regular basis by the minister, elders or by members of the congregation who minister to one another through phone calls, visits etc.

## TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT



### **Mission and outreach**

All of our children's and youth organisations are well attended and attract children and young people from within and from outside the congregation where they are loved and cared for. Each week we seek to teach the amazing love of God the Father displayed through His Son's death on the cross for the forgiveness of our sins and gift of the Holy Spirit for all who repent and believe the good news.

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, assist 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 congregations in the areas of worship, discipleship, global mission, outreach, leadership & pastoral care.

The congregation also contributes to the denominations annual World Development Appeal and any other special appeals.

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

**General Assembly** - The minister and one of our elders attend the meeting of the General Assembly of the Presbyterian Church in Ireland held in Assembly Buildings, Belfast, in June.

**Property** - The Church property continues to be kept in good condition and ongoing general upkeep is overseen by our Church committee.

### **Organisations**

**Sunday School** has been attended each week by around 25 children. The children gather for an opening time of worship and then go into age specific groups to study the bible together. Children's day is a highlight of the year as the Children sing and lead the morning service.

**Children's Church** meets during the Church service with around 8 of the younger children attending for craft games and bible teaching.

**Youth fellowship** members come from both Toberkeigh & Ramoan congregations and meet on a Sunday night with around 12 young people attending. The meetings usually begin with games followed by a time of Bible teaching and finish with supper together.

**Boys Brigade** - the anchor boys meet on a Tuesday night, Junior section and Company on a Friday night. Each section seeks to promote the overall aims of the Boys brigade: The advancement of Christ's kingdom among boys and the promotion of habits of Obedience, Reverence, Discipline, Self-Respect and all that tends towards a true Christian Manliness. Toberkeigh BB caters for around 30 boys. The

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



weekly programme includes a variety of activities to develop the boys through games, sports, marching, badge work and bible teaching! A number of boys go on to do their Queens and Presidents badges which shows a high level of commitment and helps the boys develop their all-round skills physically, mentally, emotionally and spiritually. Each year the officers and boys put together an annual display for family and friends where boys are encouraged with prizes and badges for their various endeavours throughout the year.

**Youth Club** Junior and senior youth clubs meet each Saturday night and seek to reach out to the children and young people with the good news of the gospel around 50 young people attend each week. The programme is largely informal with football, uni-hock, pool, and an epilogue at the end of the evening. Youth Club sponsor a girl called Alexis through 'Abaana'.

**Presbyterian Women** - Approximately 25 ladies meet 5 times a year for discipleship and friendship, with a variety of guest speakers such as local deaconesses and missionaries at home on deputation. The aim is to practically and prayerfully develop the ladies' heart for God, for mission and discipleship.

**Girls Association** meets for three months (Easter - Summer) and seeks to encourage girls to come to faith in Jesus Christ, grow in that faith and seek to share that faith with others, the programme is varied with singing, crafts, games, guest speakers with a focus on supporting local and world mission.

### **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 throughout the year, their hard work and faithful service is very much appreciated.

### **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.

## **TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT STRUCTURE AND MANAGEMENT**



The benefits are demonstrated through feedback given at Kirk Session meetings, at various times we gain feed from youth leaders concerning each organisation. There is also informal and ad-hoc feedback concerning our services and organisations 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.

### **FINANCIAL REVIEW**

#### Financial Review

The congregation's income is members' contributions through an envelope system covering Freewill Offering, April and Harvest Offering, United Appeal Offering, World Development Offering, World Development Appeal and Moderators Appeal. The main source of income is through the weekly Freewill Offering, of which there were 74 contributing families during the year (72 in the previous year, 2022). The total donation from Freewill Offering was £46,399 (£45,752 in the previous year, 2022).

#### **Transactions with Trustees**

During the year £1,900 was paid to Mr. and Mrs. Danny McIntyre for their duties as Caretakers and £1,000 was paid to Mr. Dan McIntyre for his duty as Groundsman of the Church. No other trustees received any remuneration or reimbursement of expenses during the year.

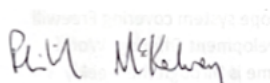
**STATEMENT OF TRUSTEE RESPONSIBILITIES**

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.

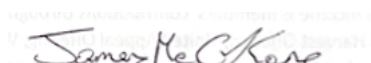
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 2008 to prepare a receipts and payment account and a statement of assets and liabilities.

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 06/03/2024 and signed on its behalf by



Rev Philip McKelvey  
06/03/2024



Jim Kane  
06/03/2024

**Statement of Financial Activity (Receipts and Payments Account)**  
**As at 31 December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations & Legacies	2	62,816	29,778	0	92,594	83,807
Charitable Activities	3	0	4,004	0	4,004	3,371
Other trading income	4	1,735	1,000	0	2,735	11,485
Investment Income	5	432	7	0	439	850
Other	6	768	1,408	0	2,176	2,084
<b>Total Receipts</b>		<b>65,751</b>	<b>36,197</b>	<b>0</b>	<b>101,948</b>	<b>101,597</b>
<b>Payments</b>						
Raising funds	7	0	426	0	426	433
Charitable activities	8	51,652	67,196	30	118,878	58,479
<b>Total payments</b>		<b>51,652</b>	<b>67,622</b>	<b>30</b>	<b>119,304</b>	<b>58,912</b>
Net receipts / (payments)		14,100	(31,425)	(30)	(17,356)	42,685
Funds brought forward (restated)	10	91,914	27,687	15,101	134,702	92,013
Net Internal Transfers	10	(1,206)	1,206	0	(0)	0
<b>Funds carried forward</b>	<b>10</b>	<b>104,808</b>	<b>(2,532)</b>	<b>15,071</b>	<b>117,347</b>	<b>134,698</b>

**Statement of Assets and Liabilities**  
**As at 31 December 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank & Cash at start of the year	91,914	27,687	15,101	134,702	92,013
Net movement in funds	14,100	(31,425)	(30)	(17,356)	42,685
Internal Transfer	(1,206)	1,206	0	(0)	0
Bank & Cash at end of year	<u>104,808</u>	<u>(2,532)</u>	<u>15,071</u>	<u>117,347</u>	<u>134,698</u>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts	0	0	15,071	15,071	15,101
Bank Current Accounts	104,807	(2,532)	0	102,274	119,597
	<u>104,808</u>	<u>(2,532)</u>	<u>15,071</u>	<u>117,347</u>	<u>134,698</u>
<b>Other Assets</b>					
PCI Shares £13.3269 691 shares *					<u>9,209</u>

## **1. ACCOUNTING POLICIES**

### **BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation has 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.

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



<b>2. Donations and Legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Donations and gifts	54,516	18,036	0	72,552	69,257
Gift Aid	8,252	3,610	0	11,862	9,838
Bequests / Legacy	48	8,132	0	8,180	4,713
<b>Total</b>	<b>62,816</b>	<b>29,778</b>	<b>0</b>	<b>92,594</b>	<b>83,807</b>

<b>3. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from Charitable activities	0	0	0	0	491
Fundraising Events	0	1,144	0	1,144	0
Membership fees	0	260	0	260	80
Grants	0	2,600	0	2,600	2,800
<b>Total</b>	<b>0</b>	<b>4,004</b>	<b>0</b>	<b>4,004</b>	<b>3,371</b>

<b>4. Other trading activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of land & Manse	1,735	0	0	1,735	8,885
Fees from Graves	0	1,000	0	1,000	2,600
<b>Total</b>	<b>1,735</b>	<b>1,000</b>	<b>0</b>	<b>2,735</b>	<b>11,485</b>

<b>5. Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	164	7	0	171	164
Gift Aid Interest	268	0	0	268	686
<b>Total</b>	<b>432</b>	<b>7</b>	<b>0</b>	<b>439</b>	<b>850</b>

<b>6. Other Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Wider World	0	133	0	133	140
NIE wayleave	68	0	0	68	61

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**
**Notes to Accounts**


Ramoan Percentage	0	1,217		1,217	0
Other	700	58		758	1883
<b>Total</b>	<b>768</b>	<b>1,408</b>	<b>0</b>	<b>2,175</b>	<b>2,084</b>

<b>TOTAL INCOME</b>	<b>65,751</b>	<b>36,197</b>	<b>0</b>	<b>101,948</b>	<b>101,597</b>
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<b>7. Raising Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Wider World	0	133	0	133	140
FWO Envelopes	0	293	0	293	293
<b>Total</b>	<b>0</b>	<b>426</b>	<b>0</b>	<b>426</b>	<b>433</b>

<b>8. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
				£	£
Donations to Ministries & Charities	0	17,382	0	17,382	17,037
General Assembly Assessments	27,620	0	0	27,620	5,967
Presbytery Fees	343	0	0	343	387
Ministry & Support staff costs	6,056	0	0	6,056	9,570
Congregational Running expenses	17,633	49,814	30	67,477	25,518
<b>Total</b>	<b>51,652</b>	<b>67,196</b>	<b>30</b>	<b>118,878</b>	<b>58,479</b>

<b>TOTAL PAYMENTS</b>	<b>51,652</b>	<b>67,622</b>	<b>30</b>	<b>119,304</b>	<b>58,912</b>
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**9. FIXED ASSETS**

The congregation owns the Church premises situated at Moycraig road, Mosside and the associated fixtures, fittings, plant and machinery. These have an insurance value of £289,893. The Church, including the attached buildings, have insurance of £1,134,859 in place and the adjacent

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**
**Notes to Accounts**


Church Hall has an insured value of £552,666. The insurance value of the church and church hall includes contents cover.

**10. Fund Balances**

	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Balance at end</b>
	£	£	£	£			£
<b>Unrestricted Funds</b>							
General Fund	81,923	65,751	51,618	14,134	1,794	0	97,850
Reserve	9,991	0	34	(34)	0	(3,000)	6,957
<b>Total</b>	<b>91,914</b>	<b>65,751</b>	<b>51,652</b>	<b>14,100</b>	<b>1,794</b>	<b>(3,000)</b>	<b>104,807</b>

**Restricted Funds**

General fund	2,989	29,189	16,297	12,892	0	(53,377)	(37,496)
Property Account	11,804	0	45,070	(45,070)	49,877	(1,444)	15,167
Boys Brigade	2,061	2,417	1,897	520	0	(200)	2,381
Girls Association	840	1	30	(29)	0	0	811
Presbyterian Woman	381	869	917	(48)	93	0	426
Youth Club	1,505	2,782	2,425	357	0	(150)	1,712
Youth Fellowship	64	289	58	231	0	0	295
Committee Discretion	5,313	0	30	(30)	5,000	0	10,283
Grave Fund	2,598	100	30	70	900	0	3,568
Sunday School	132	549	868	(319)	506	0	319
							0
<b>Total</b>	<b>27,687</b>	<b>36,196</b>	<b>67,622</b>	<b>(31,426)</b>	<b>56,376</b>	<b>(55,171)</b>	<b>(2,533)</b>

**Endowment Funds**

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



Bequest	15,101	0	30	15,071	0	0	15,071
Total	<u>15,101</u>	<u>0</u>	<u>30</u>	<u>15,071</u>	<u>0</u>	<u>0</u>	<u>15,071</u>
<b>Total</b>	<b><u>134,702</u></b>	<b><u>101,947</u></b>	<b><u>119,304</u></b>	<b><u>(2,256)</u></b>	<b><u>58,170</u></b>	<b><u>(58,171)</u></b>	<b><u>117,345</u></b>

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



**Toberkeigh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105335

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# Annual report

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**TOBERKEIGH 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 (NIC105335)**

**Statement of Financial Activity (Receipts and Payments Account)  
As at 31 December 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Donations & Legacies	2	62,816	29,778	0	92,594	83,807
Charitable Activities	3	0	4,004	0	4,004	3,371
Other trading income	4	1,735	1,000	0	2,735	11,485
Investment Income	5	432	7	0	439	850
Other	6	768	1,408	0	2,176	2,084
<b>Total Receipts</b>		<b>65,751</b>	<b>36,197</b>	<b>0</b>	<b>101,948</b>	<b>101,597</b>
<b>Payments</b>						
Raising funds	7	0	426	0	426	433
Charitable activities	8	51,652	67,196	30	118,878	58,479

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Trustees Annual Report**



<b>Total payments</b>		51,652	67,622	30	119,304	58,912
Net receipts / (payments)		14,100	(31,425)	(30)	(17,356)	42,685
Funds brought forward (restated)	10	91,914	27,687	15,101	134,702	92,013
Net Internal Transfers	10	(1,206)	1,206	0	(0)	0
Funds carried forward	10	104,808	(2,532)	15,071	117,347	134,698

**Statement of Assets and Liabilities**  
**As at 31 December 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank & Cash at start of the year	91,914	27,687	15,101	134,702	92,013
Net movement in funds	14,100	(31,425)	(30)	(17,356)	42,685
Internal Transfer	(1,206)	1,206	0	(0)	0
Bank & Cash at end of year	104,808	(2,532)	15,071	117,347	134,698
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts	0	0	15,071	15,071	15,101
Bank Current Accounts	104,807	(2,532)	0	102,274	119,597
	104,808	(2,532)	15,071	117,347	134,698

**Other Assets**

PCI Shares £13.3269 691 shares \*

9,209

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation has 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.

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

**Notes to Accounts**



<b>2. Donations and Legacies</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Donations and gifts	54,516	18,036	0	72,552	69,257
Gift Aid	8,252	3,610	0	11,862	9,838
Bequests / Legacy	48	8,132	0	8,180	4,713
<b>Total</b>	<b>62,816</b>	<b>29,778</b>	<b>0</b>	<b>92,594</b>	<b>83,807</b>

<b>3. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Income from Charitable activities	0	0	0	0	491
Fundraising Events	0	1,144	0	1,144	0
Membership fees	0	260	0	260	80
Grants	0	2,600	0	2,600	2,800
<b>Total</b>	<b>0</b>	<b>4,004</b>	<b>0</b>	<b>4,004</b>	<b>3,371</b>

<b>4. Other trading activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Letting of land & Manse	1,735	0	0	1,735	8,885
Fees from Graves	0	1,000	0	1,000	2,600
<b>Total</b>	<b>1,735</b>	<b>1,000</b>	<b>0</b>	<b>2,735</b>	<b>11,485</b>

<b>5. Investment Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Deposit interest	164	7	0	171	164
Gift Aid Interest	268	0	0	268	686
<b>Total</b>	<b>432</b>	<b>7</b>	<b>0</b>	<b>439</b>	<b>850</b>

<b>6. Other Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Wider World	0	133	0	133	140
NIE wayleave	68	0	0	68	61

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

**Notes to Accounts**



Ramoan Percentage	0	1,217		1,217	0
Other	700	58		758	1883
<b>Total</b>	<b>768</b>	<b>1,408</b>	<b>0</b>	<b>2,175</b>	<b>2,084</b>

<b>TOTAL INCOME</b>	<b>65,751</b>	<b>36,197</b>	<b>0</b>	<b>101,948</b>	<b>101,597</b>
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<b>7. Raising Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£	£
Wider World	0	133	0	133	140
FWO Envelopes	0	293	0	293	293
<b>Total</b>	<b>0</b>	<b>426</b>	<b>0</b>	<b>426</b>	<b>433</b>

<b>8. Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
				£	£
Donations to Ministries & Charities	0	17,382	0	17,382	17,037
General Assembly Assessments	27,620	0	0	27,620	5,967
Presbytery Fees	343	0	0	343	387
Ministry & Support staff costs	6,056	0	0	6,056	9,570
Congregational Running expenses	17,633	49,814	30	67,477	25,518
<b>Total</b>	<b>51,652</b>	<b>67,196</b>	<b>30</b>	<b>118,878</b>	<b>58,479</b>

<b>TOTAL PAYMENTS</b>	<b>51,652</b>	<b>67,622</b>	<b>30</b>	<b>119,304</b>	<b>58,912</b>
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**9. FIXED ASSETS**

The congregation owns the Church premises situated at Moycraig road, Mosside and the associated fixtures, fittings, plant and machinery. These have an insurance value of £289,893. The Church, including the attached buildings, have insurance of £1,134,859 in place and the adjacent

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

**Notes to Accounts**



Church Hall has an insured value of £552,666. The insurance value of the church and church hall includes contents cover.

**10. Fund Balances**

	<b>Balance at start</b>	<b>Receipts</b>	<b>Payment</b>	<b>Surplus / (Deficit)</b>	<b>Transfer In</b>	<b>Transfer Out</b>	<b>Balance at end</b>
	£	£	£	£			£
<b>Unrestricted Funds</b>							
General Fund	81,923	65,751	51,618	14,134	1,794	0	97,850
Reserve	9,991	0	34	(34)	0	(3,000)	6,957
<b>Total</b>	<b>91,914</b>	<b>65,751</b>	<b>51,652</b>	<b>14,100</b>	<b>1,794</b>	<b>(3,000)</b>	<b>104,807</b>

<b>Restricted Funds</b>							
General fund	2,989	29,189	16,297	12,892	0	(53,377)	(37,496)
Property Account	11,804	0	45,070	(45,070)	49,877	(1,444)	15,167
Boys Brigade	2,061	2,417	1,897	520	0	(200)	2,381
Girls Association	840	1	30	(29)	0	0	811
Presbyterian Woman	381	869	917	(48)	93	0	426
Youth Club	1,505	2,782	2,425	357	0	(150)	1,712
Youth Fellowship	64	289	58	231	0	0	295
Committee Discretion	5,313	0	30	(30)	5,000	0	10,283
Grave Fund	2,598	100	30	70	900	0	3,568
Sunday School	132	549	868	(319)	506	0	319
							0
<b>Total</b>	<b>27,687</b>	<b>36,196</b>	<b>67,622</b>	<b>(31,426)</b>	<b>56,376</b>	<b>(55,171)</b>	<b>(2,533)</b>

**Endowment Funds**

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



Bequest	15,101	0	30	15,071	0	0	15,071
Total	<u>15,101</u>	<u>0</u>	<u>30</u>	<u>15,071</u>	<u>0</u>	<u>0</u>	<u>15,071</u>
<b>Total</b>	<b><u>134,702</u></b>	<b><u>101,947</u></b>	<b><u>119,304</u></b>	<b><u>(2,256)</u></b>	<b><u>58,170</u></b>	<b><u>(58,171)</u></b>	<b><u>117,345</u></b>

**TOBERKEIGH CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**Notes to Accounts**



**Toberkeigh Congregation of the Presbyterian Church in Ireland**

Northern Ireland - Charity number 105335

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# Annual return

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## **Toberkeigh Presbyterian Church**

### **Independent Examiner's Report to the Trustees of Toberkeigh Presbyterian Church**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023 which are set out on the following pages.

#### **Respective responsibilities of the Trustees and Independent Examiner**

As the charity's trustees, you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 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 (Northern Ireland) 2008
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you, as trustees, concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's Statement**


In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 the Charities Act 2008 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act 2008 and the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in blue ink, appearing to read 'M Harvey'.

Mark Harvey FCA  
Independent Examiner  
3 Grange Road  
Coleraine  
BT52 1NG.

Date 6th March 2024.