

**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

### **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

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



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.



### **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

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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.

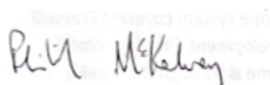
## **STATEMENT OF TRUSTEE RESPONSIBILITIES**

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.

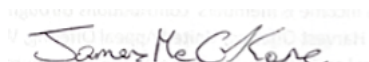
As the congregation's total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

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 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------|-----------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| <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 /<br>(payments)        |           | 14,100                     | (31,425)                 | (30)                    | (17,356)           | 42,685             |
| Funds brought forward<br>(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<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</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> |
|---------------------|---------------|---------------|----------|----------------|----------------|

| <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> |
|-----------------------|---------------|---------------|-----------|----------------|---------------|

**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

|                           | Balance<br>at start | Receipts      | Payment       | Surplus<br>/<br>(Deficit) | Transfer<br>In | Transfer<br>Out | Balance<br>at end |
|---------------------------|---------------------|---------------|---------------|---------------------------|----------------|-----------------|-------------------|
|                           | £                   | £             | £             | £                         |                |                 | £                 |
| <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   | 15,101  | 0       | 30      | 15,071  | 0      | 0        | 15,071  |
| Total   | 134,702 | 101,947 | 119,304 | (2,256) | 58,170 | (58,171) | 117,345 |

