

**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 £
Receipts						
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
Total Receipts		65,751	36,197	0	101,948	101,597
Payments						
Raising funds	7	0	426	0	426	433
Charitable activities	8	51,652	67,196	30	118,878	58,479

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Trustees Annual Report



Total payments		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

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Funds Reconciliation					
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
Bank & Cash Balances					
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.

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Notes to Accounts


2. Donations and Legacies	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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
Total	62,816	29,778	0	92,594	83,807

3. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
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
Total	0	4,004	0	4,004	3,371

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

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

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

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Notes to Accounts


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

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

8. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
				£	£
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
Total	51,652	67,196	30	118,878	58,479

TOTAL PAYMENTS	51,652	67,622	30	119,304	58,912
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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

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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 at start	Receipts	Payment	Surplus / (Deficit)	Transfer In	Transfer Out	Balance at end
	£	£	£	£			£
Unrestricted Funds							
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
Total	91,914	65,751	51,652	14,100	1,794	(3,000)	104,807

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
Total	27,687	36,196	67,622	(31,426)	56,376	(55,171)	(2,533)

Endowment Funds

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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
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Total	134,702	101,947	119,304	(2,256)	58,170	(58,171)	117,345

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Notes to Accounts

