



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 £
Receipts						
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
Total Receipts		59,840	48,426	0	108,266	101,948
Payments						
Raising funds	7	0	0	0	0	426
Charitable activities	8	59,934	42,982	30	102,946	118,878
Total payments		59,934	42,982	30	102,946	119,304
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**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Funds Reconciliation					
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)
Bank & Cash at end of year	105,828	1,797	15,041	122,666	117,345
Bank & Cash Balances					
Bank Deposit Accounts	0	0	15,041	15,041	15,071
Bank Current Accounts	105,828	1,797	0	107,625	102,274
	105,828	1,797	15,041	122,666	117,345
Other Assets					
PCI Shares £13.957 691 shares					9,644
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



2. Donations and Legacies	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
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
Total	58,375	32,111	0	90,486	92,594

3. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
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
Total	0	5,131	0	5,131	4,004

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

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

6. Other Income	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
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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
Total	75	9,323	0	9,398	2,175

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

8. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
				£	£
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
Total	59,934	42,982	30	102,946	118,878

TOTAL PAYMENTS	59,934	42,982	30	102,946	119,304
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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

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

Restricted Funds							
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

Total	(2,534)	48,426	42,982	5,444	20,549	(21,664)	1,795
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Endowment Funds

Bequest	15,071	0	30	15,041	0	0	15,041
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Total	15,071	0	30	15,041	0	0	15,041
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Total	117,344	108,265	102,947	20,390	21,664	(21,664)	122,662
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