

Statement of Financial Activity (Receipts and Payments Account)

As at 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Receipts						
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
Total Receipts		69,474	42,724	0	112,198	108,266
Payments						
Raising funds	7	0	933	0	933	0
Charitable activities	8	58,952	41,139	30	100,121	102,946
Total payments		58,952	42,072	30	101,054	102,946
Net receipts / (payments)		10,522	652	(30)	11,144	5,319

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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
Funds carried forward	10	69,235	49,564	15,011	133,810	122,666

Statement of Assets and Liabilities

As at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Funds Reconciliation					
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
Bank & Cash at end of year	69,233	49,563	15,011	133,807	122,666

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
	69,233	49,563	15,011	133,807	122,666

Other Assets

PCI Shares £13.357 691 shares	£9,229.69
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 2025	Total 2024
	£	£	£	£	£
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
Total	68,023	35,437	0	103,460	90,486

3. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
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
Total	0	5,039	0	5,039	5,131

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

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

6. Other Income	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Wider World	0	0	0	0	0

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Notes to Accounts



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

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

8. Charitable Activities	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
				£	£
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
Total	58,952	41,139	30	100,121	102,946

TOTAL PAYMENTS	58,952	42,072	30	101,054	102,946
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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

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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

	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer In	Transfer Out	Balance at end
	£	£	£	£			£
Unrestricted Funds							
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)
Total	65,326	69,474	58,952	10,522	600	(7,215)	69,233

Restricted Funds

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

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Notes to Accounts



Total	42,296	42,724	42,072	652	27,396	(20,781)	49,563
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Endowment Funds

Bequest	15,041	0	30	15,011	0	0	15,011
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Total	15,041	0	30	15,011	0	0	15,011
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Total	122,663	112,198	101,054	26,185	27,996	(27,996)	133,807
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