

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

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2018**

Registered Charity in Northern Ireland (NIC105330)

**TOBERDONEY 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 2018 including a Balance Sheet as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

TOBERDONEY congregation of the Presbyterian Church in Ireland
55 Toberdoney Road, Liscolman, Ballymoney, BT53 8DH
Registered Charity in Northern Ireland (NIC105330)

CHARITY TRUSTEES

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

James McCandless
William Morrison
Colin Cochrane
Samuel Morrison
Samuel Cochrane
Robert Montgomery
Samuel Morrison

PRINCIPAL OFFICE BEARERS

Convenor
Clerk of Session
Treasurer
Rev Alan Buick
Mr Hugh Hill
Mrs Michelle McLaughlin

INDEPENDENT EXAMINER

Mr Raymond Freeman
46 Bush Gardens
Bushmills
BT57 8AE

BANKERS

Danske Bank
6 High Street, Ballymoney, BT53 6AD

SOLICITORS

Green, Hamilton & Galley, 27 High Street, Ballymoney, BT53 6AJ

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 Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including 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 congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held with a minimum of two held in the year.

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. Toberdonney 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.

**TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

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, administrative 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

Toberdoney 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 her members to play their part in fulfilling God's mission to our world.

The congregation mission purposes is to be a loving, caring and growing church whose members may vary in ages but all strive to be more like Christ in their service and approach to the community and beyond.

- is increasingly characterised by love for God, and love and concern for others;
- is committed to the historic Christian gospel as revealed in the Bible;
- is relevant to people of this time and place.

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another
- An intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.
- An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.
- 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]

**TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lords 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 regular bible study meetings and has a wide range of organisations including

- Sunday School
- Youth Club
- Presbyterian Women
- Bowling Club
- Snac Youth Fellowship
- Seniors Lunch Club
- Holiday Bible Club

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.30am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer.

As well as our regular services during the year we give thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2018 there were 158 communicant members and 84 of families connected with the congregations. The average week attendance at morning worship is 110.

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are visited on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

Mission and outreach

At a local level the congregation support Christian Aid, Scripture Union and Fonic Trust.

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 and outreach on 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, assists 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 congregation 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 congregations 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

No major refurbishments were carried out throughout the year.

Organisations

Youth Club – averaging from 30 to 40 children each Saturday evening. We have games, craft, baking and always finish with songs, epilogue and prayer. Youth Club participates in Annual Church Carol Service.

Sunday School – 20 registered, average attendance 18. Sunday School takes part in Children's Day Service and Annual Church Carol Service.

Snac Youth Fellowship – Averaging 12 members who attend as well as host other youth groups. Have had various outings including Killyrea Watersports Centre & Jet Centre.

Presbyterian Women – Averaging number in attendance is 13 with some not able to attend due to ill health. They hold an Christmas Lunch each year in some local hotel and also usually take a show in at the Riverside Theatre each year. Monthly meetings are taken by special speakers.

Seniors Lunch Club – Meets once a month with a 10 – 12 people regularly attend and then hold a Christmas Lunch in Church Hall for any of the congregation who wishes to attend.

Bowling Club – 30 members with an average of 25 attending practice nights on a Monday and Thursday. The take part in Charity League Competition between different Clubs. Also run Christmas competition internally and hold an annual dinner and presentation of awards each year.

Holiday Bible Club – Held annually in August for one week. Averaging 40 children each night. Finish on Sunday with leaders and children taking Sunday service and a family BBQ held afterwards.

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.

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.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback 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.

**TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 82 contributors during the year [82 in previous year, 2017] donating a total of €27086 (€26224 in previous year, 2017)

Total income of the congregation during the year was €66393 compared to €57013 in the previous year. [The main reason for the change was an increase in Farm income and FWO income.

Total expenditure for 2018 €34831 compared to €47745 in 2017.

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 congregations 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 and signed on its behalf by

[Name] *S. Wallace* [Date] 11/8/19.

[Name] *Tom Moran* [Date] 11-8-19

Independent examiners report to the charity trustees of Toberdoney Presbyterian Church

I report on the accounts the Trust for the year ended 31 December 2018.

It is my responsibility to:

Examine the accounts under section 65 of the Charities Act
Follow the procedures laid down in the general Directions given by the Commission
Under section 65(9)(b) of the Charities Act
State whether particular matters have come to my attention

Basis of Independent examiners report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounts presented with those records. It also included consideration of charity trustees concerning any such matters.. My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.



21/02/2019

TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2018

| | Not e | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2018 | Total 2017 |
|----------------------------|--------------|--------------------|------------------|-----------------|--------------|--------------|
| Receipts | | | | | | |
| 2 Donations and legacies | 44593 | 905 | 4352 | 45498 | 45419 | 45419 |
| 3 Charitable activities | | | 4352 | 4352 | 7828 | 7828 |
| 4 Other trading activities | | | 16306 | 16306 | 11203 | 11203 |
| 5 Investment income | 27 | 210 | | 237 | 390 | 390 |
| 6 Other | | | | | | |
| Total Receipts | 44620 | 21773 | 21773 | 66393 | 64840 | 64840 |
| Payments | | | | | | |
| 7 Raising funds | | | | | | |
| 8 Charitable activities | 30648 | 4183 | | 34831 | 47744 | 47744 |
| 9 Investment costs | | | | | | |
| Other | | | | | | |
| Purchase of investments | | | | | | |
| Purchase of fixed assets | | | | | | |
| Loan Repayments | | | | | | |
| Total Payments | 30648 | 4183 | 4183 | 34831 | 47744 | 47744 |
| Net receipts / (payments) | | | | | | |
| Transfers between funds | | | | | | |
| Net movement in funds | | | | | | |
| Funds brought forward | 19245 | 71039 | | 90284 | 81016 | 81016 |
| Funds carried forward | 33217 | 88629 | | 121846 | 98112 | 98112 |

TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2018

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds 2018 | Total Funds 2017 |
|--|---------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| Funds Reconciliation | | | | | |
| Bank and Cash at start of year | 19245 | 71039 | 90284 | 90284 | 81016 |
| Net movement in funds | | | | | |
| Bank and Cash at end of year | 33217 | 88629 | 121846 | 121846 | 98112 |
| Bank & Cash Balances | | | | | |
| Bank Deposit Accounts | | | | | |
| Bank Current Accounts | | | | | |
| Cash in Hand | | | | | |
| Other Assets | | | | | |
| Fixed Assets – Note 10 | | | | | |
| - Church Premises | | | | | |
| - Fixtures, Fittings & Equipment | | | | | |
| - Vehicles | | | | | |
| Investments – Note 11 | | | | | |
| Gift Aid receivable on donations | | | | | |
| Enter details of any other assets | | | | | |
| Liabilities | | | | | |
| Loans | | | | | |
| Enter details of any other liabilities | | | | | |
| Other liabilities | | | | | |
| Other | | | | | |
| Approved by the Kirk Session at a meeting on | | | | | |
| and signed on its behalf by | | | | | |
| [Name] | | | | | |
| [Date] | | | | | |
| [Name] | | | | | |
| [Date] | | | | | |
| | 1758785 | 1811560 | 1758785 | 1758785 | 1707560 |
| | 1811560 | 1758785 | 1811560 | 1758785 | 1707560 |

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total |
|-----------------------------------|--------------------|------------------|-----------------|-------|
| Income from charitable activities | £ | £ | £ | £ |
| Fees from weddings and funerals | | | | |
| Fundraising events | | | | |
| Membership fees | | | | |
| Grants | | | | |
| Total | | | | |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total |
|---------------------|--------------------|------------------|-----------------|----------------|
| Letting of premises | £ 5050 | £ 5050 | £ 5050 | £ 15998 |
| Trading income | | | | |
| Total | £ 5050 | £ 5050 | £ 5050 | £ 15998 |

5. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total |
|-----------------------------|--------------------|------------------|-----------------|--------------|
| Deposit interest | £ 27 | £ 210 | £ 237 | £ 474 |
| General Investment Fund | | | | |
| Rents investment properties | | | | |
| Other investment income | | | | |
| Total | £ 27 | £ 210 | £ 237 | £ 474 |

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2018 | Total 2017 |
|-------------------------------------|--------------------|------------------|-----------------|------------|------------|
| 6. OTHER INCOME | | | | | |
| Insurance claims | £ | £ | £ | £ | £ |
| Other income | | | | | |
| 7. RAISING FUNDS | | | | | |
| Unrestricted Funds | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | |
| Endowment Funds | | | | | |
| Total 2018 | | | | | |
| Total 2017 | | | | | |
| FWO envelopes | | | | | |
| Fundraising events | | | | | |
| 8. CHARITABLE ACTIVITIES | | | | | |
| Unrestricted Funds | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | |
| Endowment Funds | | | | | |
| Total 2018 | | | | | |
| Total 2017 | | | | | |
| General Assembly Assessments | 4101 | | 4101 | 4101 | 6909 |
| Presbytery fees | 264 | | 264 | 264 | 282 |
| Ministry and support staff costs | 8876 | | 8876 | 8876 | 18604 |
| Congregational running expenses | 5392 | 7235 | 12627 | 12627 | 12402 |
| Donations to Missions and charities | | 8963 | 8963 | 8963 | 9547 |
| Governance costs | | | | | |
| 18633 | 16198 | 34831 | 47744 | | |

12. FUND BALANCES

| Fund | Balance at start | Receipts | Payment | Surplus / (Deficit) | Transfer | Balance at end |
|-----------------------|------------------|----------|---------|---------------------|----------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | 19245 | 44620 | 30648 | | | 33217 |
| General Account | | | | | | |
| Restricted Funds | 19245 | 44620 | 30648 | | | 33217 |
| Sunday School | 2172 | 532 | 1370 | | | 1334 |
| Seniors Lunch Club | 490 | 322 | 395 | | | 417 |
| Hall & Repair | 71039 | 21773 | 4183 | | | 88629 |
| Youth Club | 102 | 958 | 955 | | | 105 |
| Bowling Club | 974 | 765 | 755 | | | 984 |
| P.W. | 3843 | 2263 | 2320 | | | 3786 |
| Snac Youth Fellowship | 247 | 841 | 244 | | | 844 |
| Endowment Funds | 78867 | 27454 | 10222 | | | 96099 |
| [Name of Fund] | | | | | | |
| [Name of Fund] | | | | | | |
| [Name of Fund] | | | | | | |
| [Name of Fund] | | | | | | |
| [Name of Fund] | | | | | | |
| Total | 98112 | 72074 | 40870 | | | 129316 |