

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TOBERDONNEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND



Church

I report on the accounts the Trust for the year ended 31 December 2017.

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 accounting records kept by the charity and a comparison 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.

Toberdonney Presbyterian Church

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charities Commission of Northern Ireland, I have found no matters that require drawing to your attention.

WILLIAM E COCHRANE
 ACCOUNTANT
 29 MAIN STREET
 BUSHMILLS, BT578QH
 TEL 02820731356
 William E Cochran

TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2019

	Not	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Funds	2019	2018
	€	€	€	€	€	€
Receipts						
2 Donations and legacies	36850	25732	3743	62582	45498	45498
3 Charitable activities			3743	3743	4352	4352
4 Other trading activities		12530	12530	12530	11203	11203
5 Investment income	60	194	194	254	390	390
6 Other						
Total Receipts	36910	42199	42199	79109	66393	66393
Payments						
7 Raising funds						
8 Charitable activities	32952	99196	99196	132148	34831	34831
9 Other						
Purchase of investments						
Purchase of fixed assets						
Loan Repayments						
Total Payments	32952	99196	99196	132148	34831	34831
Net receipts / (payments)						
Transfers between funds						
Net movement in funds						
Funds brought forward	33217	88629	88629	121846	90284	90284
Funds carried forward	37175	31632	31632	68807	121846	121846

TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2019

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019	Total Funds 2018
Funds Reconciliation					
Bank and Cash at start of year	33217	88629	121846	98112	
Net movement in funds					
Bank and Cash at end of year	37175	31632	68807	121846	
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					
Total	1811560	1811560	1811560	1811560	1811560

Approved by the Kirk Session at a meeting on [Name] *Bill Colgan* [Date] *10/8/20*
and signed on its behalf by [Name] *William Morrison* [Date] *12/08/20*

1758785
1707560

1865896
1811560

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than €250,000 the congregation have 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Recorded giving:	26178	7658	33836	37070
Loose collections	700		700	833
Donations and gifts	300	300	300	300
Gift Aid	5388	626	6014	5949
Legacies and bequest	32266	8584		44152
				40850
				44152

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 2019	£	£	£	£
Total 2018	£	£	£	£

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Letting of premises	£	£	£	£
Trading income	12530	12530	12530	15998
Total 2019	£	£	£	£
Total 2018	£	£	£	£

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
Deposit interest	£	£	£	£
General Investment Fund	60	194	254	237
Rents investment properties				
Other investment income				
Total 2019	£	£	£	£
Total 2018	£	£	£	£

TOBERDONEY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
 NOTES TO THE ACCOUNTS (cont'd)
 31 December 2019

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Account	33217	36910	32952			37175
Restricted Funds						
Sunday School	1334	449	657			1126
Seniors Lunch Club	417	310	515			212
Hall & Repair	88629	42199	99196			31632
Youth Club	105	811	781			135
Bowling Club	984	688	682			990
P.W.	3786	2951	3465			3272
Snac Youth Fellowship	844	10	302			552
	96099	47418	105598			37919
Endowment Funds						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
[Name of Fund]						
Total	129316	84328	138550			75094