

# Moira Pentecostal Church

Northern Ireland · Charity number 102338

## Details

|            |                                                                              |
|------------|------------------------------------------------------------------------------|
| Known as   | MPC                                                                          |
| Status     | Received                                                                     |
| Registered | 2015-11-16                                                                   |
| Register   | <a href="#">View on the Charity Commission for Northern Ireland register</a> |

## Contact

|         |                                                                                                     |
|---------|-----------------------------------------------------------------------------------------------------|
| Address | Pentecostal Church<br>73 Main Street<br>Moira<br>Craigavon<br>County Armagh<br>BT67 0Lh<br>BT67 0LH |
| Phone   | 02892612701                                                                                         |
| Email   | <a href="mailto:contact@mpc.org.uk">contact@mpc.org.uk</a>                                          |
| Website | <a href="http://www.mpc.org.uk">www.mpc.org.uk</a>                                                  |

## Activities

**Purposes:** 1. To propagate the Christian faith and to spread the gospel of Jesus Christ as revealed through the Holy Scriptures by all means of communication, whether verbal, visual or written. 2. To provide for preaching, teaching and fostering the growth of the Christian religion in Moira and such other places as the Trustees may decide and to licence and ordain pastors and ministers; to carry on the work of evangelism; to promote missionary work in all places; to carry on the organisation of churches and foster their development and local sovereignty and independence. 3. To stand possessed of premises forming part of the trust fund to allow the same to be used as a place for public worship of God and for preaching the gospel of our Lord Jesus Christ according to the principals and use ages of the Church.

**What the charity does:** The advancement of religion

**How the charity works:** Advice/advocacy/information, Counselling/support, General charitable purposes, Overseas aid/famine relief, Relief of poverty, Religious activities, Youth development

**Who the charity helps:** Children (5-13 year olds), General public, Men, Older people, Overseas/developing countries, Parents, Preschool (0-5 year olds), Volunteers, Women, Youth (14-25 year olds)

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £543,841 | £489,773    | £-16,239 | 2         |

## Trustees

| Name                | Role | Appointed |
|---------------------|------|-----------|
| Clifford Bloomfield |      |           |
| Jason Dick          |      |           |
| Kenneth Rollins     |      |           |
| Pastor David Goudy  |      |           |
| Sarah Goudy         |      |           |

**Moir Pentecostal Church**

Northern Ireland - Charity number 102338

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# Accounts

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Charity Number: 102338

**Moir Pentecostal Church**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2025**

**McCleary & Company Ltd**  
**Chartered Accountants**  
**Garvey Studios**  
**14 Longstone Street**  
**LISBURN**  
**Co Antrim**  
**BT28 1TP**



## **Moir Pentecostal Church**

### **CONTENTS**

|                                                                | <b>Page</b> |
|----------------------------------------------------------------|-------------|
| Trustees' and Other Information                                | 3           |
| Trustees' Report                                               | 4 - 5       |
| Statement of Trustees' Responsibilities                        | 6           |
| Independent Auditor's Report                                   | 7 - 9       |
| Statement of Financial Activities                              | 10          |
| Balance Sheet                                                  | 11          |
| Statement of Cash Flows                                        | 12          |
| Notes to the Financial Statements                              | 13 - 18     |
| Supplementary Information relating to the Financial Statements | 20          |

**Moir Pentecostal Church**  
**TRUSTEES' AND OTHER INFORMATION**

**Trustees**

D Goudy  
C Bloomfield  
K Rollins  
S Goudy  
Pastor J Dick

**Charity Number in Northern Ireland**

102338

**Principal Address**

73 Main Street  
Moir  
Craigavon  
Co Armagh  
BT67 0LH

**Auditors**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP

# **Moira Pentecostal Church**

## **TRUSTEES' REPORT**

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Mission, Objectives and Strategy**

#### **Objectives**

The charitable purpose of the church is the advancement of religion.

The church is engaged in the propagation of the Christian faith and to spread the gospel of Jesus Christ as revealed through the Holy Scriptures by all means of communication. The church also aims to provide for preaching, teaching and fostering the growth of the Christian religion in Moira and other such places as the trustees may decide and to license and ordain pastors and ministers; to carry out the work of evangelism; to promote missionary work in all places; to carry on the organisation of churches and foster their development and local sovereignty and independence. To stand possessed of premises forming part of the trust fund to allow same to be used as a place for public worship to God and for preaching the gospel of our Lord Jesus Christ according to the principles and usages of the Church.

As a result of activity in the pursuit of the advancement of the Christian religion, the Church has custody of property and records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the trustees of the Parish.

### **Structure, Governance and Management**

#### **Structure**

The trustees are responsible for the day-to-day management of the Church.

The board of trustees is chaired by the pastor. Trustees are responsible for making decisions on matters of general concern and importance to the church including deciding how church funds are to be applied.

The trustees meet regularly throughout the year. Special meetings may be convened at any time by the chairperson or by any trustee. During the year, the Trustees met 1 time, and the attendance was 100%.

#### **Compliance with Public Benefit**

The Church has considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

#### **Governance**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Church's operation and governance is defined by the Declaration of Trust document dated 29th July 1991.

#### **Recruitment and appointment of new trustees**

Where appropriate, trustees are appointed following a selection process undertaken by the existing trustees. The trustees will hold their positions until such times as they resign, retire or are removed.

Trustee's records are updated on the charity commission website to represent these changes.

### **Review of Achievements and Performance**

#### **Purpose**

The principal function of the Church is to support the advancement of the Christian religion by promoting the work of the Church, the whole mission of the Gospel, pastoral, social and evangelical. All the functions of the Church relate to the advancement of religion through holding regular worship and communicating and caring for worshipers of all ages especially the sick, elderly and others in our community.

#### **Public Benefit**

The charity trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance.

Regular worship and reaching out into the community as well as other activities both social and fundraising have been carried out throughout the year to fulfill our statement of public benefit. The premises are regularly used by various

## **Moira Pentecostal Church TRUSTEES' REPORT**

for the financial year ended 31 March 2025

organisations and local community enterprises.

### **Financial Review**

#### **Going Concern**

The trustees have reviewed the financial position of the church and are satisfied that there are adequate funds in place to ensure the Parish can continue its activities and the financial statements for the year ended 31 March 2025 can be signed off as a going concern.

#### **Income**

During the year, freewill offerings and gift aid recoveries have resulted in the total unrestricted income remaining consistent with the prior year.

Restricted fund income has increased by £111,631 following an increase in 2024 of £15,746.

#### **Expenditure**

The expenses of raising funds have increased by £45,032 (2024, increase of £43,668) and as in prior years, the largest element of costs remain employment costs and the support of the missions.

#### **Results and Dividends**

At the end of the financial year the charity has assets of £786,730 (2024 - £735,138) and liabilities of £16,239 (2024 - £18,715). The net assets of the charity have increased by £54,068.

#### **Review of the Financial Position**

With the above movements in Income & Expenditure, the church has continued to support many missions during the period under review and remains in a significant financially liquid position. This underpins the Church's ability to continue in charitable operation.

#### **Reserves Position and Policy**

It is the policy of the church that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between six and nine months expenditure. The trustees consider that such reserves ensure that, in the event of a significant drop in income, they will be able to continue the church's activities while consideration is given to ways in which additional funds may be raised. The level of reserves has been maintained throughout the year.

**Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:**

  
S Goudy  
Trustee

  
C Bloomfield  
Trustee

**Moira Pentecostal Church**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:

  
S Goudy  
Trustee

  
C Bloomfield  
Trustee

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Moira Pentecostal Church**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Moira Pentecostal Church ('the charity') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other Matters**

The financial statements for the previous period were not audited. There have been no changes to policies or procedures. Our test of opening balances did not identify any material errors.

#### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Moira Pentecostal Church**

### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Having considered the nature of the Charity and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to breaches of health and safety laws, employment law and environmental regulations. We considered the extent to which non-compliance might have a material effect on the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to incompleteness of income. Audit procedures performed included:

- Assessment of compliance with key laws and regulations.
- Enquiry of those charged with governance including any known or suspected instances of non-compliance with laws and regulations, potential litigation, and fraud.
- Identifying and testing transactions for appropriateness, evaluating the rationale for significant transactions outside what is normal for the charity and assessing whether the judgments made in making accounting estimates are indicative of potential bias, in order to assess the risk of fraud through management override of controls.
- Analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Challenging assumptions and judgments made by management in significant accounting estimates.
- Reviewing the disclosures in the financial statements against the specific legal requirements.
- Substantive testing of Balance Sheet items, together with a high level of individual account analysis.
- Comparison of income disclosed in Financial Statements to original Bank Statements

We communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in the audit procedures outlined above. We are less likely to become aware of instances with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Moira Pentecostal Church**

Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the charity's trustees, as a body, in accordance with the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**MCCLEARY & COMPANY LTD**

Chartered Accountants

Garvey Studios

14 Longstone Street

LISBURN

Co Antrim

BT28 1TP

**18 December 2025**



**Moira Pentecostal Church**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial year ended 31 March 2025

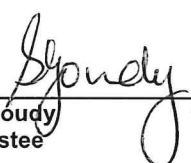
|                                                     | Notes | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|-----------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| <b>Income</b>                                       |       |                                    |                                  |                             |                                    |                                  |                             |
| Donations and legacies                              | 3.1   | 158,581                            | 263,243                          | 421,824                     | 178,381                            | 154,198                          | 332,579                     |
| Other trading activities                            | 3.2   | -                                  | 114,303                          | 114,303                     | -                                  | 111,782                          | 111,782                     |
| Investments                                         | 3.3   | 1,579                              | 6,135                            | 7,714                       | 2,536                              | 6,070                            | 8,606                       |
| <b>Total income</b>                                 |       | <b>160,160</b>                     | <b>383,681</b>                   | <b>543,841</b>              | <b>180,917</b>                     | <b>272,050</b>                   | <b>452,967</b>              |
| <b>Expenditure</b>                                  |       |                                    |                                  |                             |                                    |                                  |                             |
| Raising funds                                       | 4.1   | 131,880                            | 342,667                          | 474,547                     | 151,759                            | 287,597                          | 439,356                     |
| Other expenditure                                   | 4.2   | 15,226                             | -                                | 15,226                      | 4,233                              | 1,153                            | 5,386                       |
| <b>Total Expenditure</b>                            |       | <b>147,106</b>                     | <b>342,667</b>                   | <b>489,773</b>              | <b>155,992</b>                     | <b>288,750</b>                   | <b>444,741</b>              |
| <b>Net income/(expenditure)</b>                     |       | <b>13,054</b>                      | <b>41,014</b>                    | <b>54,068</b>               | <b>24,925</b>                      | <b>(16,700)</b>                  | <b>8,225</b>                |
| Transfers between funds                             |       | (24,766)                           | 24,766                           | -                           | (12,000)                           | 12,000                           | -                           |
| <b>Net movement in funds for the financial year</b> |       | <b>(11,712)</b>                    | <b>65,780</b>                    | <b>54,068</b>               | <b>12,925</b>                      | <b>(4,700)</b>                   | <b>8,225</b>                |
| <b>Reconciliation of funds:</b>                     |       |                                    |                                  |                             |                                    |                                  |                             |
| Total funds beginning of the year                   | 16    | 632,662                            | 83,761                           | 716,423                     | 619,737                            | 88,461                           | 708,198                     |
| <b>Total funds at the end of the year</b>           |       | <b>620,950</b>                     | <b>149,541</b>                   | <b>770,491</b>              | <b>632,662</b>                     | <b>83,761</b>                    | <b>716,423</b>              |

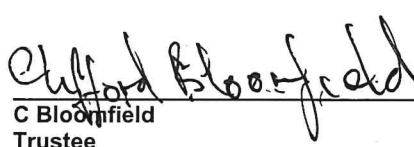
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Moir Pentecostal Church**  
**BALANCE SHEET**  
as at 31 March 2025

|                                                       | Notes | 2025<br>£ | 2024<br>£ |
|-------------------------------------------------------|-------|-----------|-----------|
| <b>Fixed Assets</b>                                   |       |           |           |
| Tangible assets                                       | 10    | 279,958   | 291,777   |
| <b>Current Assets</b>                                 |       |           |           |
| Debtors                                               | 11    | 84,284    | 74,094    |
| Cash at bank and in hand                              | 12    | 422,488   | 369,267   |
|                                                       |       | 506,772   | 443,361   |
| <b>Creditors: Amounts falling due within one year</b> | 13    | (16,239)  | (18,715)  |
| <b>Net Current Assets</b>                             |       | 490,533   | 424,646   |
| <b>Total Assets less Current Liabilities</b>          |       | 770,491   | 716,423   |
| <b>Funds</b>                                          |       |           |           |
| Restricted funds                                      |       | 149,541   | 83,761    |
| General fund (unrestricted)                           |       | 620,950   | 632,662   |
| <b>Total funds</b>                                    | 16    | 770,491   | 716,423   |

Approved by the Board of Trustees and authorised for issue on 18 December 2025 and signed on its behalf by

  
S Goudy  
Trustee

  
C Bloomfield  
Trustee

**Moir Pentecostal Church**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 March 2025

|                                                               | Notes | 2025<br>£             | 2024<br>£             |
|---------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                   |       |                       |                       |
| Net movement in funds                                         |       | 54,068                | 8,225                 |
| Adjustments for:                                              |       |                       |                       |
| Depreciation                                                  |       | 9,235                 | 11,727                |
| Interest receivable and similar income                        |       | (1,714)               | (2,606)               |
| Interest payable and similar expenses                         |       | 2,182                 | 577                   |
| Gains and losses on disposal of fixed assets                  |       | 2,584                 | (4,102)               |
|                                                               |       | <u>66,355</u>         | <u>13,821</u>         |
| Movements in working capital:                                 |       |                       |                       |
| Movement in debtors                                           |       | (10,190)              | 3,444                 |
| Movement in creditors                                         |       | (2,476)               | 2,335                 |
|                                                               |       | <u>53,689</u>         | <u>19,600</u>         |
| Cash generated from operations                                |       | (2,182)               | (577)                 |
| Interest paid                                                 |       |                       |                       |
| Net cash generated from operating activities                  |       | <u>51,507</u>         | <u>19,023</u>         |
| <b>Cash flows from investing activities</b>                   |       |                       |                       |
| Interest received                                             |       | 1,714                 | 2,606                 |
| Payments to acquire tangible assets                           |       | -                     | (1,908)               |
| Receipts from disposal of tangible assets                     |       | -                     | 6,000                 |
|                                                               |       | <u>1,714</u>          | <u>6,698</u>          |
| Net cash generated from investment activities                 |       |                       |                       |
|                                                               |       | <u>1,714</u>          | <u>6,698</u>          |
| <b>Net increase in cash and cash equivalents</b>              |       | <u>53,221</u>         | <u>25,721</u>         |
| <b>Cash and cash equivalents at the beginning of the year</b> |       | <u>369,267</u>        | <u>343,546</u>        |
| <b>Cash and cash equivalents at the end of the year</b>       | 12    | <u><u>422,488</u></u> | <u><u>369,267</u></u> |

## Moira Pentecostal Church

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Moira Pentecostal Church is an unincorporated charity in Northern Ireland. The principal place of business of the charity is 73 Main Street, Moira, Craigavon, Co Armagh, BT67 0LH. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

#### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

|                                  |                         |
|----------------------------------|-------------------------|
| Land and buildings freehold      | 20% on reducing balance |
| Fixtures, fittings and equipment | 15% on reducing balance |
| Motor vehicles                   | 25% on reducing balance |

**Moir Pentecostal Church**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

**Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is exempt from tax on its charitable activities

|     |                           |  |              |                    |                   |         |         |
|-----|---------------------------|--|--------------|--------------------|-------------------|---------|---------|
| 3.  | INCOME                    |  |              |                    |                   |         |         |
| 3.1 | DONATIONS AND LEGACIES    |  |              | Unrestricted Funds | Restricted Funds  | 2025    | 2024    |
|     |                           |  |              | £                  | £                 | £       | £       |
|     | Donations and legacies    |  |              | 158,581            | 263,243           | 421,824 | 332,579 |
|     |                           |  |              |                    |                   |         |         |
| 3.2 | OTHER TRADING ACTIVITIES  |  |              | Unrestricted Funds | Restricted Funds  | 2025    | 2024    |
|     |                           |  |              | £                  | £                 | £       | £       |
|     | Other trading activities  |  |              | -                  | 114,303           | 114,303 | 111,782 |
|     |                           |  |              |                    |                   |         |         |
| 3.3 | INVESTMENTS               |  |              | Unrestricted Funds | Restricted Funds  | 2025    | 2024    |
|     |                           |  |              | £                  | £                 | £       | £       |
|     | Investments               |  |              | 1,579              | 6,135             | 7,714   | 8,606   |
|     |                           |  |              |                    |                   |         |         |
| 4.  | EXPENDITURE               |  |              |                    |                   |         |         |
| 4.1 | RAISING FUNDS             |  | Direct Costs | Other Costs        | Support Costs     | 2025    | 2024    |
|     |                           |  | £            | £                  | £                 | £       | £       |
|     | Raising funds             |  | 462,728      | 11,819             | -                 | 474,547 | 439,356 |
|     |                           |  |              |                    |                   |         |         |
| 4.2 | OTHER EXPENDITURE         |  | Direct Costs | Other Costs        | Support Costs     | 2025    | 2024    |
|     |                           |  | £            | £                  | £                 | £       | £       |
|     | Other expenditure         |  | -            | 2,182              | 13,044            | 15,226  | 5,386   |
|     |                           |  |              |                    |                   |         |         |
| 4.3 | SUPPORT COSTS             |  |              |                    | Other Expenditure | 2025    | 2024    |
|     |                           |  |              |                    | £                 | £       | £       |
|     | Support                   |  |              |                    | 13,044            | 13,044  | 4,809   |
|     |                           |  |              |                    |                   |         |         |
| 5.  | ANALYSIS OF SUPPORT COSTS |  |              |                    |                   | 2025    | 2024    |
|     |                           |  |              |                    |                   | £       | £       |
|     | Support                   |  |              |                    |                   | 13,044  | 4,809   |

**Moir Pentecostal Church****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

|                                                                                                                 |               |               |
|-----------------------------------------------------------------------------------------------------------------|---------------|---------------|
| <b>6. NET INCOME</b>                                                                                            | <b>2025</b>   | <b>2024</b>   |
|                                                                                                                 | <b>£</b>      | <b>£</b>      |
| <b>Net Income is stated after charging/(crediting):</b>                                                         |               |               |
| Depreciation of tangible assets                                                                                 | <b>9,235</b>  | 11,727        |
| Deficit/(surplus) on disposal of tangible fixed assets                                                          | <b>2,584</b>  | (4,102)       |
| Auditor's remuneration:                                                                                         |               |               |
| - audit services                                                                                                | <b>6,000</b>  | -             |
|                                                                                                                 | <b>6,000</b>  |               |
| <b>7. INVESTMENT AND OTHER INCOME</b>                                                                           | <b>2025</b>   | <b>2024</b>   |
|                                                                                                                 | <b>£</b>      | <b>£</b>      |
| Rents received                                                                                                  | <b>6,000</b>  | 6,000         |
| Bank interest                                                                                                   | <b>934</b>    | 1,973         |
| Other interest                                                                                                  | <b>780</b>    | 633           |
|                                                                                                                 | <b>7,714</b>  | 8,606         |
| <b>8. INTEREST PAYABLE AND SIMILAR CHARGES</b>                                                                  | <b>2025</b>   | <b>2024</b>   |
|                                                                                                                 | <b>£</b>      | <b>£</b>      |
| On bank loans and overdrafts                                                                                    | <b>2,182</b>  | 577           |
| <b>9. EMPLOYEES AND REMUNERATION</b>                                                                            |               |               |
| <b>Number of employees</b>                                                                                      |               |               |
| No employees received emoluments in excess of £60,000.                                                          |               |               |
| The average number of persons employed (including executive trustees) during the financial year was as follows: |               |               |
|                                                                                                                 | <b>2025</b>   | <b>2024</b>   |
|                                                                                                                 | <b>Number</b> | <b>Number</b> |
| Administration                                                                                                  | <b>2</b>      | 3             |
| The staff costs (inclusive of trustees' salaries) comprise:                                                     | <b>2025</b>   | <b>2024</b>   |
|                                                                                                                 | <b>£</b>      | <b>£</b>      |
| Wages and salaries                                                                                              | <b>38,128</b> | 108,760       |
| Pension costs                                                                                                   | <b>653</b>    | 992           |
|                                                                                                                 | <b>38,781</b> | 109,752       |

**Moira Pentecostal Church****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**10. TANGIBLE FIXED ASSETS**

|                               | Land and<br>buildings<br>freehold<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£ |
|-------------------------------|----------------------------------------|---------------------------------------------|------------------------|------------|
| <b>Cost</b>                   |                                        |                                             |                        |            |
| At 1 April 2024               | 229,132                                | 215,069                                     | 10,894                 | 455,095    |
| Disposals                     | -                                      | -                                           | (10,894)               | (10,894)   |
| At 31 March 2025              | 229,132                                | 215,069                                     | -                      | 444,201    |
| <b>Depreciation</b>           |                                        |                                             |                        |            |
| At 1 April 2024               | 1,482                                  | 153,526                                     | 8,310                  | 163,318    |
| Charge for the financial year | 4                                      | 9,231                                       | -                      | 9,235      |
| On disposals                  | -                                      | -                                           | (8,310)                | (8,310)    |
| At 31 March 2025              | 1,486                                  | 162,757                                     | -                      | 164,243    |
| <b>Net book value</b>         |                                        |                                             |                        |            |
| At 31 March 2025              | 227,646                                | 52,312                                      | -                      | 279,958    |
| At 31 March 2024              | 227,650                                | 61,543                                      | 2,584                  | 291,777    |

**11. DEBTORS**

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Other debtors                  | 81,581        | 72,846        |
| Prepayments and accrued income | 2,703         | 1,248         |
|                                | <u>84,284</u> | <u>74,094</u> |

**12. CASH AND CASH EQUIVALENTS**

|                        | 2025<br>£      | 2024<br>£      |
|------------------------|----------------|----------------|
| Cash and bank balances | 422,488        | 314,145        |
| Cash equivalents       | -              | 55,122         |
|                        | <u>422,488</u> | <u>369,267</u> |

**13. CREDITORS****Amounts falling due within one year**

|                                              | 2025<br>£     | 2024<br>£     |
|----------------------------------------------|---------------|---------------|
| Taxation and social security costs (Note 14) | 813           | 9,104         |
| Other creditors                              | 15,426        | 9,611         |
|                                              | <u>16,239</u> | <u>18,715</u> |

**14. TAXATION AND SOCIAL SECURITY**

|                   | 2025<br>£ | 2024<br>£ |
|-------------------|-----------|-----------|
| <b>Creditors:</b> |           |           |
| PAYE / NI         | 813       | 9,104     |

**Moira Pentecostal Church**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**15. RESERVES**

|                                | <b>Funds</b>  |                | <b>Total</b>   |
|--------------------------------|---------------|----------------|----------------|
|                                | <b>£</b>      | <b>£</b>       | <b>£</b>       |
| Surplus for the financial year | 54,068        | -              | 54,068         |
| At the end of the year         | <u>54,068</u> | <u>716,423</u> | <u>770,491</u> |

**16. FUNDS**

**16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

|                                    | <b>Unrestricted Funds<br/>£</b> | <b>Restricted Funds<br/>£</b> | <b>Total Funds<br/>£</b> |
|------------------------------------|---------------------------------|-------------------------------|--------------------------|
| At 1 April 2023                    | 619,737                         | 88,461                        | 708,198                  |
| Movement during the financial year | 12,925                          | (4,700)                       | 8,225                    |
| At 31 March 2024                   | 632,662                         | 83,761                        | 716,423                  |
| Movement during the financial year | (11,712)                        | 65,780                        | 54,068                   |
| At 31 March 2025                   | <u>620,950</u>                  | <u>149,541</u>                | <u>770,491</u>           |

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

|                           | <b>Balance<br/>1 April<br/>2024<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>between<br/>funds<br/>£</b> | <b>Balance<br/>31 March<br/>2025<br/>£</b> |
|---------------------------|-------------------------------------------|---------------------|--------------------------|----------------------------------------------|--------------------------------------------|
| <b>Restricted funds</b>   |                                           |                     |                          |                                              |                                            |
| Helping Hands             | 83,761                                    | 383,681             | 342,667                  | 24,766                                       | 149,541                                    |
| <b>Unrestricted funds</b> |                                           |                     |                          |                                              |                                            |
| Unrestricted General      | 632,662                                   | 160,160             | 147,106                  | (24,766)                                     | 620,950                                    |
| <b>Total funds</b>        | <u>716,423</u>                            | <u>543,841</u>      | <u>489,773</u>           | <u>-</u>                                     | <u>770,491</u>                             |

**16.3 ANALYSIS OF NET ASSETS BY FUND**

|                            | <b>Fixed<br/>assets<br/>- charity use<br/>£</b> | <b>Current<br/>assets<br/>£</b> | <b>Current<br/>liabilities<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------|-------------------------------------------------|---------------------------------|--------------------------------------|--------------------|
| Restricted funds           | 59,120                                          | 92,564                          | (8,144)                              | 143,540            |
| Unrestricted general funds | 220,838                                         | 414,208                         | (8,095)                              | 626,951            |
|                            | <u>279,958</u>                                  | <u>506,772</u>                  | <u>(16,239)</u>                      | <u>770,491</u>     |

**17. TRUSTEES' REMUNERATION**

|                                              | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|----------------------------------------------|-------------------|-------------------|
| Fees                                         | 2,619             | 438               |
| Remuneration including pension contributions | 30,653            | 75,000            |
|                                              | <u>33,272</u>     | <u>75,438</u>     |



**Moir Pentecostal Church**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**18. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions requiring disclosure in the year.

**MOIRA PENTECOSTAL CHURCH**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Moir Pentecostal Church****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 March 2025

|                                                       | 2025<br>£            | 2024<br>£           |
|-------------------------------------------------------|----------------------|---------------------|
| <b>Income</b>                                         |                      |                     |
| Donations                                             | 411,976              | 312,579             |
| Gift aid                                              | 9,848                | 20,000              |
| Shop income                                           | 114,303              | 111,782             |
|                                                       | <u>536,127</u>       | <u>444,361</u>      |
| <b>Cost of generating funds</b>                       |                      |                     |
| Wages and salaries                                    | 5,509                | 33,322              |
| Depreciation                                          | 9,235                | 11,727              |
| Staff pension scheme costs                            | -                    | 992                 |
| Light and heat                                        | 4,075                | 5,930               |
| Rates and water                                       | 8,023                | 7,539               |
| Insurance                                             | 1,446                | 1,511               |
| Loss on sale of tang f a                              | 2,584                | (4,102)             |
|                                                       | <u>30,872</u>        | <u>56,919</u>       |
| <b>Gross surplus</b>                                  | <u>505,255</u>       | <u>387,442</u>      |
| <b>Expenses</b>                                       |                      |                     |
| Wages and salaries (including trustees' remuneration) | 30,000               | 75,000              |
| Trustees' Pension                                     | 653                  | -                   |
| Trustees' expenses                                    | 2,619                | 438                 |
| Cleaning                                              | 1,407                | 1,097               |
| Repairs and renewals                                  | 2,420                | 2,353               |
| Postage and stationery                                | 2,017                | 854                 |
| Telephone                                             | 552                  | 509                 |
| Computer expenses                                     | 1,554                | 1,383               |
| Travel expenses                                       | 260                  | 5,009               |
| Accountancy and legal fees                            | 7,044                | 4,809               |
| Auditors' remuneration                                | 6,000                | -                   |
| Church speakers and outreach                          | 334                  | 3,438               |
| Children and youth work                               | 3,375                | 5,097               |
| Sundries                                              | 3,365                | 2,724               |
| Subscriptions                                         | 1,092                | 609                 |
| Charitable donations                                  | 394,027              | 283,926             |
|                                                       | <u>456,719</u>       | <u>387,246</u>      |
| <b>Finance</b>                                        |                      |                     |
| Bank interest paid                                    | <u>2,182</u>         | <u>577</u>          |
| <b>Miscellaneous income</b>                           |                      |                     |
| Rents received                                        | 6,000                | 6,000               |
| Other interest                                        | 780                  | 633                 |
| Bank interest                                         | 934                  | 1,973               |
|                                                       | <u>7,714</u>         | <u>8,606</u>        |
| <b>Net surplus</b>                                    | <u><u>54,068</u></u> | <u><u>8,225</u></u> |

**Moir Pentecostal Church**

Northern Ireland - Charity number 102338

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# Accounts

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Charity Number: 102338

**Moirá Pentecostal Church**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2024**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP

## **Moira Pentecostal Church**

### **CONTENTS**

|                                                                | <b>Page</b> |
|----------------------------------------------------------------|-------------|
| Trustees' and Other Information                                | 3           |
| Trustees' Report                                               | 4 - 5       |
| Statement of Trustees' Responsibilities                        | 6           |
| Independent Examiner's Report                                  | 7           |
| Statement of Financial Activities                              | 8           |
| Balance Sheet                                                  | 9           |
| Accounting Policies                                            | 10          |
| Notes to the Financial Statements                              | 11 - 14     |
| Supplementary Information relating to the Financial Statements | 16          |

**Moira Pentecostal Church**  
**TRUSTEES' AND OTHER INFORMATION**

**Trustees**

D Goudy  
C Bloomfield  
K Rollins  
S Goudy  
Pastor J Dick

**Charity Number in Northern Ireland**

102338

**Principal Address**

73 Main Street  
Moira  
Craigavon  
Co Armagh  
BT67 0LH

**Independent Examiner**

John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP

# **Moira Pentecostal Church**

## **TRUSTEES' REPORT**

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2024.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Mission, Objectives and Strategy**

#### **Objectives**

The charitable purpose of the church is the advancement of religion.

The church is engaged in the propagation of the Christian faith and to spread the gospel of Jesus Christ as revealed through the Holy Scriptures by all means of communication. The church also aims, to provide for preaching, teaching and fostering the growth of the Christian religion in Moira and other such places as the trustees may decide and to licence and ordain pastors and ministers; to carry out the work of evangelism; to promote missionary work in all places; to carry on the organisation of churches and foster their development and local sovereignty and independence. To stand possessed of premises forming part of the trust fund to allow same to be used as a place for public worship to God and for preaching the gospel of our Lord Jesus Christ according to the principals and usages of the Church

As a result of activity in the pursuit of the advancement of the Christian religion, the Church has custody of property and records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the trustees of the Parish

### **Structure, Governance and Management**

#### **Structure**

The trustees are responsible for the day-to-day management of the Church.

The board of trustees is chaired by the pastor. Trustees are responsible for making decisions on matters of general concern and importance to the church, including deciding how church funds are to be applied.

The trustees meet regularly throughout the year. Special meetings may be convened at any time by the chairperson or by any trustee. During the year, the Trustees met 6 times during the year and the average attendance was 90%

#### **Compliance with Public Benefit**

The Church has considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

#### **Governance**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Church's operation and governance is defined by the Declaration of Trust document dated 29 July 1991.

#### **Recruitment and appointment of new trustees.**

Where appropriate, trustees are appointed following a selection process undertaken by the existing trustees. The trustees will hold their positions until such times as they resign, retire or are removed.

Trustee's records are updated on the charity commission website to represent these changes.

### **Review of Activities, Achievements and Performance**

#### **Purpose**

The principal function of the Church is to support the advancement of the Christian religion by promoting the work of the Church the whole mission of the Gospel, pastoral, social and evangelical. All the functions of the Church relate to the advancement of religion through holding regular worship and communicating and caring for worshipers of all ages especially the sick, elderly and others in our community.



**Moira Pentecostal Church**  
**TRUSTEES' REPORT**  
for the financial year ended 31 March 2024

**Public Benefit**

The charity trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities, both social and fundraising have been carried out throughout the year to fulfill our statement of public benefit. The premises are regularly used by various organisations and local community enterprises.

**Financial Review**  
**Going Concern**

The trustees have reviewed the financial position of the church and are satisfied that there are adequate funds in place to ensure the Parish can continue its activities and the financial statements for the year ended 31 March 2023 can be signed off as a going concern

**Income**

During the year, freewill offerings and gift aid recoveries have resulted in the total unrestricted income remaining consistent with the prior year

Restricted fund income has increased by £15,746 following a decrease in 2023 of £58,394. This increase is in some ways matched by the increase in expenditure below.

**Expenditure**

The expenses of raising funds have increased by £43,668 (2023, decrease of £40,723) and as in prior years, the largest element of costs remain employment costs and the support of the missions.

**Results**

At the end of the financial year the charity has assets of £735,138 (2023 - £724,578) and liabilities of £18,715 (2023 - £16,380). The net assets of the charity have increased by £8,225.

**Reserves Position and Policy**

It is the policy of the church that unrestricted funds, which have not been designed for a specific use, should be maintained at a level equivalent to between six and nine months expenditure. The trustees consider that such reserves ensure that, in the event of a significant drop in income, they will be able to continue the church's activities while consideration is given to ways in which additional funds may be raised. The level of reserves has been maintained throughout the year.

Approved by the Board of Trustees on 7 August 2024 and signed on its behalf by:

**S Goudy**  
Trustee



**C Bloomfield**  
Trustee



**Moir Pentecostal Church**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

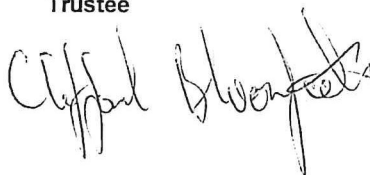
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 7 August 2024 and signed on its behalf by:

**S Goudy**  
Trustee



**C Bloomfield**  
Trustee



# **Moira Pentecostal Church**

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MOIRA PENTECOSTAL CHURCH**

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity financial statements 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Act
- there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP

**Date: 7 August 2024**

**Moira Pentecostal Church**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial year ended 31 March 2024

|                                                         | Notes | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ |
|---------------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| <b>Incoming Resources</b>                               |       |                                    |                                  |                             |                                    |                                  |                             |
| Voluntary Income                                        | 2.1   | 178,381                            | 154,198                          | 332,579                     | 182,454                            | 135,189                          | 317,643                     |
| Activities for generating funds                         | 2.2   | -                                  | 111,782                          | 111,782                     | -                                  | 115,040                          | 115,040                     |
| Investments                                             | 2.3   | 2,536                              | 6,070                            | 8,606                       | 620                                | 6,075                            | 6,695                       |
| <b>Total incoming resources</b>                         |       | <b>180,917</b>                     | <b>272,050</b>                   | <b>452,967</b>              | <b>183,074</b>                     | <b>256,304</b>                   | <b>439,378</b>              |
| <b>Resources Expended</b>                               |       |                                    |                                  |                             |                                    |                                  |                             |
| Raising funds                                           | 3.1   | 151,759                            | 287,597                          | 439,356                     | 138,888                            | 260,085                          | 398,973                     |
| Other expenditure                                       | 3.2   | 4,233                              | 1,153                            | 5,386                       | (1,306)                            | 3,407                            | 2,101                       |
| <b>Total Resources Expended</b>                         |       | <b>155,992</b>                     | <b>288,750</b>                   | <b>444,742</b>              | <b>137,582</b>                     | <b>263,492</b>                   | <b>401,074</b>              |
| <b>Net incoming/outgoing resources before transfers</b> |       | <b>24,925</b>                      | <b>(16,700)</b>                  | <b>8,225</b>                | <b>45,492</b>                      | <b>(7,188)</b>                   | <b>38,304</b>               |
| Gross transfers between funds                           |       | (12,000)                           | 12,000                           | -                           | (9,908)                            | 9,908                            | -                           |
| <b>Net movement in funds for the financial year</b>     |       | <b>12,925</b>                      | <b>(4,700)</b>                   | <b>8,225</b>                | <b>35,584</b>                      | <b>2,720</b>                     | <b>38,304</b>               |
| <b>Reconciliation of funds:</b>                         |       |                                    |                                  |                             |                                    |                                  |                             |
| Total funds beginning of the year                       | 14    | 619,737                            | 88,461                           | 708,198                     | 584,153                            | 85,741                           | 669,894                     |
| <b>Total funds at the end of the year</b>               |       | <b>632,662</b>                     | <b>83,761</b>                    | <b>716,423</b>              | <b>619,737</b>                     | <b>88,461</b>                    | <b>708,198</b>              |

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Moira Pentecostal Church**  
**BALANCE SHEET**  
as at 31 March 2024

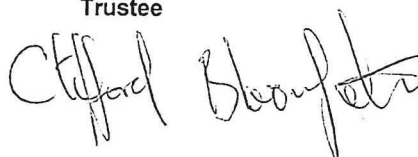
|                                                | Notes | 2024<br>£ | 2023<br>£ |
|------------------------------------------------|-------|-----------|-----------|
| <b>Fixed Assets</b>                            |       |           |           |
| Tangible assets                                | 9     | 291,777   | 303,494   |
| <b>Current Assets</b>                          |       |           |           |
| Debtors                                        | 10    | 74,094    | 77,538    |
| Cash at bank and in hand                       |       | 369,267   | 343,546   |
|                                                |       | 443,361   | 421,084   |
| Creditors: Amounts falling due within one year | 11    | (18,715)  | (16,380)  |
| <b>Net Current Assets</b>                      |       | 424,646   | 404,704   |
| <b>Total Assets less Current Liabilities</b>   |       | 716,423   | 708,198   |
| <b>Funds</b>                                   |       |           |           |
| Restricted trust funds                         |       | 83,761    | 88,461    |
| General fund (unrestricted)                    |       | 632,662   | 619,737   |
| <b>Total funds</b>                             | 14    | 716,423   | 708,198   |

Approved by the Board of Trustees and authorised for issue on 7 August 2024 and signed on its behalf by

S Goudy  
Trustee



C Bloomfield  
Trustee



# **Moir Pentecostal Church**

## **ACCOUNTING POLICIES**

for the financial year ended 31 March 2024

### **Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP(FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)' Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland " and the Charities Act ( Northern Ireland) 2008. The Financial statements have been prepared under the historical cost convention.

### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

### **Unrestricted designated funds**

#### **Unrestricted funds**

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

### **Incoming Resources**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### **Resources Expended**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

|                                  |                           |
|----------------------------------|---------------------------|
| Land and buildings freehold      | - 20% on reducing balance |
| Fixtures, fittings and equipment | - 15% on reducing balance |
| Motor vehicles                   | - 25% on reducing balance |

### **Taxation**

The charity is exempt from tax on its charitable activities

**Moira Pentecostal Church**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**1. GENERAL INFORMATION**

Moira Pentecostal Church is an unincorporated charity in Northern Ireland. The principal address of the charity is 73 Main Street, Moira, Co Armagh, BT67 0LH. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

**2. INCOME**

| <b>2.1 DONATIONS AND LEGACIES</b> | <b>Unrestricted Funds<br/>£</b> | <b>Restricted Funds<br/>£</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-----------------------------------|---------------------------------|-------------------------------|-------------------|-------------------|
| Donations and legacies            | 178,381                         | 154,198                       | 332,579           | 317,643           |

**2.2 OTHER TRADING ACTIVITIES**

| <b>Unrestricted Funds<br/>£</b> | <b>Restricted Funds<br/>£</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------------------|-------------------------------|-------------------|-------------------|
| Charity Shop Income             | -                             | 111,782           | 115,040           |

**2.3 INVESTMENTS**

| <b>Unrestricted Funds<br/>£</b> | <b>Restricted Funds<br/>£</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------------------------|-------------------------------|-------------------|-------------------|
| Investments                     | 2,536                         | 6,070             | 8,606             |

**3. EXPENDITURE  
3.1 RAISING FUNDS**

|               | <b>Direct Costs<br/>£</b> | <b>Other Costs<br/>£</b> | <b>Support Costs<br/>£</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------------|---------------------------|--------------------------|----------------------------|-------------------|-------------------|
| Raising funds | 431,731                   | 7,625                    | -                          | 439,356           | 398,973           |

**3.2 OTHER EXPENDITURE**

|                   | <b>Direct Costs<br/>£</b> | <b>Other Costs<br/>£</b> | <b>Support Costs<br/>£</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-------------------|---------------------------|--------------------------|----------------------------|-------------------|-------------------|
| Other expenditure | -                         | 577                      | 4,809                      | 5,386             | 2,101             |

**3.3 SUPPORT COSTS**

|         | <b>Other Expenditure<br/>£</b> | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|---------|--------------------------------|-------------------|-------------------|
| Support | 4,809                          | 4,809             | 1,502             |

**4. ANALYSIS OF SUPPORT COSTS**

|             | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-------------|-------------------|-------------------|
| Accountancy | 4,809             | 1,502             |

**5. NET INCOMING RESOURCES**

|                                                                      | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|----------------------------------------------------------------------|-------------------|-------------------|
| <b>Net Incoming Resources are stated after charging/(crediting):</b> |                   |                   |
| Depreciation of tangible assets                                      | 11,727            | 14,229            |
| (Surplus) on disposal of tangible fixed assets                       | (4,102)           | -                 |

**Moir Pentecostal Church**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

|    |                                                                                                                 |                                  |                                       |                     |                |
|----|-----------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------|---------------------|----------------|
| 6. | INVESTMENT AND OTHER INCOME                                                                                     | 2024<br>£                        | 2023<br>£                             |                     |                |
|    | Rent receivable - other income                                                                                  | 6,000                            | 6,000                                 |                     |                |
|    | Bank interest                                                                                                   | 1,973                            | 695                                   |                     |                |
|    | Other interest                                                                                                  | 633                              | -                                     |                     |                |
|    |                                                                                                                 | <u>8,606</u>                     | <u>6,695</u>                          |                     |                |
| 7. | INTEREST PAYABLE AND SIMILAR CHARGES                                                                            | 2024<br>£                        | 2023<br>£                             |                     |                |
|    | On bank loans and overdrafts                                                                                    | <u>577</u>                       | <u>599</u>                            |                     |                |
| 8. | EMPLOYEES AND REMUNERATION                                                                                      |                                  |                                       |                     |                |
|    | Number of employees                                                                                             |                                  |                                       |                     |                |
|    | The average number of persons employed (including executive trustees) during the financial year was as follows: |                                  |                                       |                     |                |
|    |                                                                                                                 | 2024<br>Number                   | 2023<br>Number                        |                     |                |
|    | Administration                                                                                                  | <u>3</u>                         | <u>3</u>                              |                     |                |
|    | The staff costs (inclusive of trustees' salaries) comprise:                                                     | 2024<br>£                        | 2023<br>£                             |                     |                |
|    | Wages and salaries                                                                                              | 108,322                          | 74,476                                |                     |                |
|    | Pension costs                                                                                                   | 992                              | 855                                   |                     |                |
|    |                                                                                                                 | <u>109,314</u>                   | <u>75,331</u>                         |                     |                |
| 9. | TANGIBLE FIXED ASSETS                                                                                           |                                  |                                       |                     |                |
|    |                                                                                                                 | Land and buildings freehold<br>£ | Fixtures, fittings and equipment<br>£ | Motor vehicles<br>£ | Total<br>£     |
|    | Cost                                                                                                            |                                  |                                       |                     |                |
|    | At 1 April 2023                                                                                                 | 229,132                          | 213,161                               | 16,894              | 459,187        |
|    | Additions                                                                                                       | -                                | 1,908                                 | -                   | 1,908          |
|    | Disposals                                                                                                       | -                                | -                                     | (6,000)             | (6,000)        |
|    | At 31 March 2024                                                                                                | <u>229,132</u>                   | <u>215,069</u>                        | <u>10,894</u>       | <u>455,095</u> |
|    | Depreciation                                                                                                    |                                  |                                       |                     |                |
|    | At 1 April 2023                                                                                                 | 1,478                            | 142,665                               | 11,550              | 155,693        |
|    | Charge for the financial year                                                                                   | 4                                | 10,861                                | 862                 | 11,727         |
|    | On disposals                                                                                                    | -                                | -                                     | (4,102)             | (4,102)        |
|    | At 31 March 2024                                                                                                | <u>1,482</u>                     | <u>153,526</u>                        | <u>8,310</u>        | <u>163,318</u> |
|    | Net book value                                                                                                  |                                  |                                       |                     |                |
|    | At 31 March 2024                                                                                                | <u>227,650</u>                   | <u>61,543</u>                         | <u>2,584</u>        | <u>291,777</u> |
|    | At 31 March 2023                                                                                                | <u>227,654</u>                   | <u>70,496</u>                         | <u>5,344</u>        | <u>303,494</u> |



**Moir Pentecostal Church**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

continued

|      |                                              |                                 |                       |                  |                                    |                                  |
|------|----------------------------------------------|---------------------------------|-----------------------|------------------|------------------------------------|----------------------------------|
| 10.  | DEBTORS                                      |                                 | 2024<br>£             | 2023<br>£        |                                    |                                  |
|      | Other debtors                                |                                 | 72,846                | 74,840           |                                    |                                  |
|      | Prepayments and accrued income               |                                 | 1,248                 | 2,698            |                                    |                                  |
|      |                                              |                                 | <u>74,094</u>         | <u>77,538</u>    |                                    |                                  |
| 11.  | CREDITORS                                    |                                 | 2024<br>£             | 2023<br>£        |                                    |                                  |
|      | Amounts falling due within one year          |                                 |                       |                  |                                    |                                  |
|      | Taxation and social security costs (Note 12) |                                 | 9,104                 | 9,536            |                                    |                                  |
|      | Other creditors                              |                                 | 9,611                 | 6,844            |                                    |                                  |
|      |                                              |                                 | <u>18,715</u>         | <u>16,380</u>    |                                    |                                  |
| 12.  | TAXATION AND SOCIAL SECURITY                 |                                 | 2024<br>£             | 2023<br>£        |                                    |                                  |
|      | Creditors:<br>PAYE / NI                      |                                 | 9,104                 | 9,536            |                                    |                                  |
| 13.  | RESERVES                                     |                                 |                       |                  |                                    |                                  |
|      |                                              | Funds                           |                       | Total            |                                    |                                  |
|      |                                              | £                               | £                     | £                |                                    |                                  |
|      | Surplus for the financial year               | 8,225                           | -                     | 8,225            |                                    |                                  |
|      | At the end of the year                       | <u>8,225</u>                    | <u>708,198</u>        | <u>716,423</u>   |                                    |                                  |
| 14.  | FUNDS                                        |                                 |                       |                  |                                    |                                  |
| 14.1 | RECONCILIATION OF MOVEMENT IN FUNDS          | Unrestricted Funds<br>£         | Restricted Funds<br>£ | Total Funds<br>£ |                                    |                                  |
|      | At 1 April 2022                              | 584,153                         | 85,741                | 669,894          |                                    |                                  |
|      | Movement during the financial year           | 35,584                          | 2,720                 | 38,304           |                                    |                                  |
|      | At 31 March 2023                             | 619,737                         | 88,461                | 708,198          |                                    |                                  |
|      | Movement during the financial year           | 12,925                          | (4,700)               | 8,225            |                                    |                                  |
|      | At 31 March 2024                             | <u>632,662</u>                  | <u>83,761</u>         | <u>716,423</u>   |                                    |                                  |
| 14.2 | ANALYSIS OF MOVEMENTS ON FUNDS               |                                 |                       |                  |                                    |                                  |
|      |                                              | Balance<br>1 April<br>2023<br>£ | Income<br>£           | Expenditure<br>£ | Transfers<br>between<br>funds<br>£ | Balance<br>31 March<br>2024<br>£ |
|      | Restricted funds                             |                                 |                       |                  |                                    |                                  |
|      | Helping Hands                                | 88,461                          | 272,050               | 288,750          | 12,000                             | 83,761                           |
|      | Unrestricted funds                           |                                 |                       |                  |                                    |                                  |
|      | Unrestricted General                         | 619,737                         | 180,917               | 155,992          | (12,000)                           | 632,662                          |
|      | Total funds                                  | <u>708,198</u>                  | <u>452,967</u>        | <u>444,742</u>   | <u>-</u>                           | <u>716,423</u>                   |

**Moir Pentecostal Church**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**14.3 ANALYSIS OF NET ASSETS BY FUND**

|                            | Fixed<br>assets<br>- charity use<br>£ | Current<br>assets<br>£ | Current<br>liabilities<br>£ | Total<br>£     |
|----------------------------|---------------------------------------|------------------------|-----------------------------|----------------|
| Restricted trust funds     | 59,384                                | 31,701                 | (7,324)                     | 83,761         |
| Unrestricted general funds | 232,393                               | 411,660                | (11,391)                    | 632,662        |
|                            | <u>291,777</u>                        | <u>443,361</u>         | <u>(18,715)</u>             | <u>716,423</u> |

**15. TRUSTEES' REMUNERATION**

|                                          | 2024<br>£     | 2023<br>£     |
|------------------------------------------|---------------|---------------|
| Expenses                                 | 438           | 3,213         |
| Remuneration (including retirement gift) | 75,000        | 20,395        |
|                                          | <u>75,438</u> | <u>23,608</u> |

MOIRA PENTECOSTAL CHURCH

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

# Moir Pentecostal Church

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2024

|                                                          | 2024<br>£           | 2023<br>£            |
|----------------------------------------------------------|---------------------|----------------------|
| <b>Income</b>                                            |                     |                      |
| Donations                                                | 312,579             | 290,049              |
| Gifts                                                    | 20,000              | 26,994               |
| Unrestricted grants                                      | -                   | 600                  |
| Charity shop income                                      | 111,782             | 115,040              |
|                                                          | <u>444,361</u>      | <u>432,683</u>       |
| <b>Cost of generating funds</b>                          |                     |                      |
| Wages and salaries                                       | 33,322              | 50,868               |
| Depreciation                                             | 11,727              | 14,229               |
| Staff pension scheme costs                               | 992                 | 855                  |
| Light, heat and power                                    | 5,930               | 5,028                |
| Rates                                                    | 7,539               | 6,884                |
| Insurance                                                | 1,511               | 1,873                |
| Losses on disposal of tangibles (other than investments) | (4,102)             | -                    |
|                                                          | <u>56,919</u>       | <u>79,737</u>        |
| <b>Gross surplus</b>                                     | <u>387,442</u>      | <u>352,946</u>       |
| <b>Expenses</b>                                          |                     |                      |
| Trustees' salaries                                       | 75,000              | 20,395               |
| Trustees' expenses                                       | 438                 | 3,213                |
| Cleaning                                                 | 1,097               | 1,454                |
| Repairs and maintenance                                  | 2,353               | 3,964                |
| Printing, postage and stationery                         | 854                 | 706                  |
| Telephone                                                | 509                 | 672                  |
| Computer costs                                           | 1,383               | 1,691                |
| Travelling and entertainment                             | 5,009               | 2,796                |
| Accountancy                                              | 4,809               | 1,502                |
| Church speakers and outreach                             | 3,438               | 1,800                |
| Children and youth work                                  | 5,097               | 2,236                |
| General expenses                                         | 2,724               | 5,908                |
| Subscriptions                                            | 609                 | 614                  |
| Charitable donations                                     | 283,926             | 273,787              |
|                                                          | <u>387,246</u>      | <u>320,738</u>       |
| <b>Finance</b>                                           |                     |                      |
| Bank interest paid                                       | <u>577</u>          | <u>599</u>           |
| <b>Miscellaneous income</b>                              |                     |                      |
| Rent receivable - other income                           | 6,000               | 6,000                |
| Other interest                                           | 633                 | -                    |
| Bank interest                                            | 1,973               | 695                  |
|                                                          | <u>8,606</u>        | <u>6,695</u>         |
| <b>Net surplus</b>                                       | <u><u>8,225</u></u> | <u><u>38,304</u></u> |

**Moir Pentecostal Church**

Northern Ireland - Charity number 102338

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# Annual report

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# **Moira Pentecostal Church**

## **TRUSTEES' REPORT**

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2024.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Mission, Objectives and Strategy**

#### **Objectives**

The charitable purpose of the church is the advancement of religion.

The church is engaged in the propagation of the Christian faith and to spread the gospel of Jesus Christ as revealed through the Holy Scriptures by all means of communication. The church also aims, to provide for preaching, teaching and fostering the growth of the Christian religion in Moira and other such places as the trustees may decide and to licence and ordain pastors and ministers; to carry out the work of evangelism; to promote missionary work in all places; to carry on the organisation of churches and foster their development and local sovereignty and independence. To stand possessed of premises forming part of the trust fund to allow same to be used as a place for public worship to God and for preaching the gospel of our Lord Jesus Christ according to the principals and usages of the Church

As a result of activity in the pursuit of the advancement of the Christian religion, the Church has custody of property and records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the trustees of the Parish

### **Structure, Governance and Management**

#### **Structure**

The trustees are responsible for the day-to-day management of the Church.

The board of trustees is chaired by the pastor. Trustees are responsible for making decisions on matters of general concern and importance to the church, including deciding how church funds are to be applied.

The trustees meet regularly throughout the year. Special meetings may be convened at any time by the chairperson or by any trustee. During the year, the Trustees met 6 times during the year and the average attendance was 90%

#### **Compliance with Public Benefit**

The Church has considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

#### **Governance**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Church's operation and governance is defined by the Declaration of Trust document dated 29 July 1991.

#### **Recruitment and appointment of new trustees.**

Where appropriate, trustees are appointed following a selection process undertaken by the existing trustees. The trustees will hold their positions until such times as they resign, retire or are removed.

Trustee's records are updated on the charity commission website to represent these changes.

### **Review of Activities, Achievements and Performance**

#### **Purpose**

The principal function of the Church is to support the advancement of the Christian religion by promoting the work of the Church the whole mission of the Gospel, pastoral, social and evangelical. All the functions of the Church relate to the advancement of religion through holding regular worship and communicating and caring for worshipers of all ages especially the sick, elderly and others in our community.

**Moira Pentecostal Church**  
**TRUSTEES' REPORT**  
for the financial year ended 31 March 2024

**Public Benefit**

The charity trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities, both social and fundraising have been carried out throughout the year to fulfill our statement of public benefit. The premises are regularly used by various organisations and local community enterprises.

**Financial Review**  
**Going Concern**

The trustees have reviewed the financial position of the church and are satisfied that there are adequate funds in place to ensure the Parish can continue its activities and the financial statements for the year ended 31 March 2023 can be signed off as a going concern

**Income**

During the year, freewill offerings and gift aid recoveries have resulted in the total unrestricted income remaining consistent with the prior year

Restricted fund income has increased by £15,746 following a decrease in 2023 of £58,394. This increase is in some ways matched by the increase in expenditure below.

**Expenditure**

The expenses of raising funds have increased by £43,668 (2023, decrease of £40,723) and as in prior years, the largest element of costs remain employment costs and the support of the missions.

**Results**

At the end of the financial year the charity has assets of £735,138 (2023 - £724,578) and liabilities of £18,715 (2023 - £16,380). The net assets of the charity have increased by £8,225.

**Reserves Position and Policy**

It is the policy of the church that unrestricted funds, which have not been designed for a specific use, should be maintained at a level equivalent to between six and nine months expenditure. The trustees consider that such reserves ensure that, in the event of a significant drop in income, they will be able to continue the church's activities while consideration is given to ways in which additional funds may be raised. The level of reserves has been maintained throughout the year.

Approved by the Board of Trustees on 7 August 2024 and signed on its behalf by:

**S Goudy**  
Trustee



**C Bloomfield**  
Trustee



**Moir Pentecostal Church**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

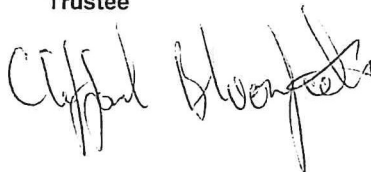
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 7 August 2024 and signed on its behalf by:

**S Goudy**  
Trustee



**C Bloomfield**  
Trustee





**Moir Pentecostal Church**

Northern Ireland - Charity number 102338

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# Annual return

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**Moira Pentecostal Church**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES**  
**OF MOIRA PENTECOSTAL CHURCH**

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity financial statements 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Act
- there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
LISBURN  
Co Antrim  
BT28 1TP

**Date: 7 August 2024**

**Moir Pentecostal Church**

Northern Ireland - Charity number 102338

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# Accounts

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**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2023  
for  
Moir Pentecostal Church**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

# **Moir Pentecostal Church**

## **Contents of the Financial Statements for the Year Ended 31 March 2023**

|                                                   | <b>Page</b> |
|---------------------------------------------------|-------------|
| <b>Report of the Trustees</b>                     | 1 to 3      |
| <b>Independent Examiner's Report</b>              | 4           |
| <b>Statement of Financial Activities</b>          | 5           |
| <b>Balance Sheet</b>                              | 6           |
| <b>Notes to the Financial Statements</b>          | 7 to 13     |
| <b>Detailed Statement of Financial Activities</b> | 14 to 15    |

## **Moirra Pentecostal Church**

### **Report of the Trustees for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charitable purpose of the Church is the advancement of religion.

The church is engaged in the propagation of the Christian faith and to spread the gospel of Jesus Christ as revealed through the Holy Scriptures by all means of communication. The church also aims, to provide for preaching, teaching and fostering the growth of the Christian religion in Moira and such other places as the trustees may decide and to licence and ordain pastors and ministers; to carry on the work of evangelism; to promote missionary work in all places; to carry on the organisation of churches and foster their development and local sovereignty and independence. To stand possessed of premises forming part of the trust fund to allow same to be used as a place for public worship of God and for preaching the gospel of our Lord Jesus Christ according to the principals and usages of the Church.

As a result of activity in the pursuit of the advancement of the Christian religion, the Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the trustees of the Parish.

#### **Achievements, Performance & Public Benefit**

##### Purpose

The principal function of the Church is to support the advancement of the Christian religion by promoting through the work of the Church the whole mission of the Gospel, pastoral, social and evangelical. All the functions of the Church relate to the advancement of religion through holding regular worship and communicating and caring for worshippers of all ages especially the sick, elderly and others in our community.

##### Public Benefit

The charity trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities both social and fundraising have been carried out throughout the year to fulfil our statement of public benefit. The premises are regularly used by various organisations and local community enterprises.

**Moira Pentecostal Church**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

**Finances**

**Income and Fundraising**

During the year, freewill offerings and gift aid recoveries have resulted in the total unrestricted income remaining consistent with the prior year.

Restricted fund income has decreased by £58,394 following the initial post covid increase in 2022 of 92,737. This decrease is in some ways matched by the decrease in expenditure below.

**Expenditure**

The expenses of raising funds have fallen by £40,723 (2022, decrease of £6,961) and as in prior years, the largest elements of cost remain employment costs and the support of missions.

**Financial Position**

With the above movements in Income and Expenditure, the Church has continued to support many missions during the period under review and remains in a significant financially liquid position. This underpins the Church's ability to continue in charitable operation.

**Management**

The finances are managed by the Hon. Treasurer, Mrs S Goudy, who reports back to the trustees on a weekly basis or in-between if necessary.

**Pay and remuneration.**

The pastor received stipend, locomotory and office allowance during the year. The total salary was £20,395. (2022 £25,414).

**Reserves Policy**

It is the policy of the church that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between six and nine months expenditure. The trustees consider that such reserves will ensure that, in the event of a significant drop in income, they will be able to continue the church's activities while consideration is given to ways in which additional funds may be raised. The level of reserves has been maintained throughout the year.

**FINANCIAL REVIEW**

**Going concern**

The trustees have reviewed the financial position of the Church and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 March 2023 can be signed off as a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Church's operation and governance is defined by the Declaration of Trust document dated 29th July 1991.

**Recruitment and appointment of new trustees**

Where appropriate, trustees are appointed following a selection process undertaken by the existing trustees. The trustees will hold their positions until such times as they resign, retire or are removed.

Trustee's records are updated on the charity commission website to represent these changes.

## **Moir Pentecostal Church**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The trustees are responsible for the day to day management of the Church.

The board of trustees is chaired by the pastor. Trustees are responsible for making decisions on matters of general concern and importance to the church including deciding how church funds are to be applied.

The trustees meet regularly throughout the year. Special meetings may be convened at any time by the chairperson or any trustee. During the year, the Trustees met 12 times during the year and the average attendance was 90%.

##### **Compliance with Public Benefit**

The Church has considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

102338

##### **Principal address**

73 Main Street  
Moir  
Craigavon  
Co. Armagh  
BT67 0LH

##### **Trustees**

Pastor D Goudy  
Mr C Bloomfield  
Mr K Rollins  
Mrs S Goudy

##### **Independent Examiner**

John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

Approved by order of the board of trustees on 6 October 2023 and signed on its behalf by:



Mrs S Goudy - Trustee



**Independent Examiner's Report to the Trustees of  
Moira Pentecostal Church**

**Independent examiner's report to the trustees of Moira Pentecostal Church**

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages five to thirteen.

Respective responsibilities of charity trustees and examiner.

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's 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. The 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 any unusual items or disclosures in the accounts and seeking explanations from you as 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 the accounting requirements of the Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**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 Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

6 October 2023

# Moir Pentecostal Church

## Statement of Financial Activities for the Year Ended 31 March 2023

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31.3.23<br>Total<br>funds<br>£ | 31.3.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                                |                                |
| Donations and legacies             |       | 182,454                   | 135,189                 | 317,643                        | 376,804                        |
| Other trading activities           | 2     | -                         | 115,040                 | 115,040                        | 118,047                        |
| Investment income                  | 3     | <u>620</u>                | <u>6,075</u>            | <u>6,695</u>                   | <u>3,733</u>                   |
| <b>Total</b>                       |       | <u>183,074</u>            | <u>256,304</u>          | <u>439,378</u>                 | <u>498,584</u>                 |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                                |                                |
| Raising funds                      |       | 138,888                   | 260,085                 | 398,973                        | 439,255                        |
| Other                              |       | <u>(1,306)</u>            | <u>3,407</u>            | <u>2,101</u>                   | <u>2,542</u>                   |
| <b>Total</b>                       |       | <u>137,582</u>            | <u>263,492</u>          | <u>401,074</u>                 | <u>441,797</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 45,492                    | (7,188)                 | 38,304                         | 56,787                         |
| <b>Transfers between funds</b>     | 10    | <u>(9,908)</u>            | <u>9,908</u>            | <u>-</u>                       | <u>-</u>                       |
| <b>Net movement in funds</b>       |       | 35,584                    | 2,720                   | 38,304                         | 56,787                         |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                |                                |
| Total funds brought forward        |       | <u>584,153</u>            | <u>85,741</u>           | <u>669,894</u>                 | <u>613,107</u>                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>619,737</u>            | <u>88,461</u>           | <u>708,198</u>                 | <u>669,894</u>                 |

The notes form part of these financial statements

# Moir Pentecostal Church

## Balance Sheet 31 March 2023

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31.3.23<br>Total<br>funds<br>£ | 31.3.22<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                                |                                |
| Tangible assets                              | 7     | 243,800                   | 59,694                  | 303,494                        | 296,739                        |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                                |                                |
| Debtors                                      | 8     | 76,128                    | 1,410                   | 77,538                         | 50,332                         |
| Cash at bank                                 |       | <u>310,353</u>            | <u>33,193</u>           | <u>343,546</u>                 | <u>343,898</u>                 |
|                                              |       | 386,481                   | 34,603                  | 421,084                        | 394,230                        |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                |
| Amounts falling due within one year          | 9     | (10,544)                  | (5,836)                 | (16,380)                       | (21,075)                       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>375,937</u>            | <u>28,767</u>           | <u>404,704</u>                 | <u>373,155</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>619,737</u>            | <u>88,461</u>           | <u>708,198</u>                 | <u>669,894</u>                 |
| <b>NET ASSETS</b>                            |       | <u>619,737</u>            | <u>88,461</u>           | <u>708,198</u>                 | <u>669,894</u>                 |
| <b>FUNDS</b>                                 | 10    |                           |                         |                                |                                |
| Unrestricted funds                           |       |                           |                         | 619,737                        | 584,153                        |
| Restricted funds                             |       |                           |                         | <u>88,461</u>                  | <u>85,741</u>                  |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>708,198</u>                 | <u>669,894</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on 6 October 2023 and were signed on its behalf by:



Mrs S Goudy - Trustee

Mr C Bloomfield - Trustee



The notes form part of these financial statements

## **Moir Pentecostal Church**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)' Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                          |                           |
|--------------------------|---------------------------|
| Improvements to property | - 20% on reducing balance |
| Fixtures and fittings    | - 15% on reducing balance |
| Motor vehicles           | - 25% on reducing balance |

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### **Hire purchase and leasing commitments.**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# **Moira Pentecostal Church**

## **Notes to the Financial Statements - continued for the Year Ended 31 March 2023**

### **2. OTHER TRADING ACTIVITIES**

|             | 31.3.23        | 31.3.22        |
|-------------|----------------|----------------|
|             | £              | £              |
| Shop income | <u>115,040</u> | <u>118,047</u> |

### **3. INVESTMENT INCOME**

|                          | 31.3.23      | 31.3.22      |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Rents received           | 6,000        | 3,000        |
| Deposit account interest | <u>695</u>   | <u>733</u>   |
|                          | <u>6,695</u> | <u>3,733</u> |

### **4. TRUSTEES' REMUNERATION AND BENEFITS**

|                    | 31.3.23       | 31.3.22       |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Trustees' salaries | <u>20,395</u> | <u>25,414</u> |

#### **Trustees' expenses**

|                    | 31.3.23      | 31.3.22       |
|--------------------|--------------|---------------|
|                    | £            | £             |
| Trustees' expenses | <u>3,213</u> | <u>25,052</u> |

### **5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                | 31.3.23  | 31.3.22  |
|----------------|----------|----------|
| Administration | <u>3</u> | <u>4</u> |

No employees received emoluments in excess of £60,000.

**Moir Pentecostal Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                            | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|--------------------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>          |                           |                         |                     |
| Donations and legacies                     | 183,293                   | 193,511                 | 376,804             |
| Other trading activities                   | -                         | 118,047                 | 118,047             |
| Investment income                          | <u>593</u>                | <u>3,140</u>            | <u>3,733</u>        |
| <b>Total</b>                               | <u>183,886</u>            | <u>314,698</u>          | <u>498,584</u>      |
| <br><b>EXPENDITURE ON</b>                  |                           |                         |                     |
| Raising funds                              | 158,969                   | 280,286                 | 439,255             |
| Other                                      | <u>2,218</u>              | <u>324</u>              | <u>2,542</u>        |
| <b>Total</b>                               | <u>161,187</u>            | <u>280,610</u>          | <u>441,797</u>      |
| <br><b>NET INCOME</b>                      | 22,699                    | 34,088                  | 56,787              |
| <br><b>RECONCILIATION OF FUNDS</b>         |                           |                         |                     |
| Total funds brought forward                | 561,454                   | 51,653                  | 613,107             |
|                                            | <u>          </u>         | <u>          </u>       | <u>          </u>   |
| <br><b>TOTAL FUNDS CARRIED<br/>FORWARD</b> | <u>584,153</u>            | <u>85,741</u>           | <u>669,894</u>      |

# Moir Pentecostal Church

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 7. TANGIBLE FIXED ASSETS

|                       | Freehold<br>property<br>£ | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|-----------------------|---------------------------|-------------------------------------|----------------------------------|------------------------|----------------|
| <b>COST</b>           |                           |                                     |                                  |                        |                |
| At 1 April 2022       | 227,632                   | 1,500                               | 192,177                          | 16,894                 | 438,203        |
| Additions             | <u>-</u>                  | <u>-</u>                            | <u>20,984</u>                    | <u>-</u>               | <u>20,984</u>  |
| At 31 March 2023      | <u>227,632</u>            | <u>1,500</u>                        | <u>213,161</u>                   | <u>16,894</u>          | <u>459,187</u> |
| <b>DEPRECIATION</b>   |                           |                                     |                                  |                        |                |
| At 1 April 2022       | -                         | 1,473                               | 130,223                          | 9,768                  | 141,464        |
| Charge for year       | <u>-</u>                  | <u>5</u>                            | <u>12,442</u>                    | <u>1,782</u>           | <u>14,229</u>  |
| At 31 March 2023      | <u>-</u>                  | <u>1,478</u>                        | <u>142,665</u>                   | <u>11,550</u>          | <u>155,693</u> |
| <b>NET BOOK VALUE</b> |                           |                                     |                                  |                        |                |
| At 31 March 2023      | <u>227,632</u>            | <u>22</u>                           | <u>70,496</u>                    | <u>5,344</u>           | <u>303,494</u> |
| At 31 March 2022      | <u>227,632</u>            | <u>27</u>                           | <u>61,954</u>                    | <u>7,126</u>           | <u>296,739</u> |

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                |               |               |
|--------------------------------|---------------|---------------|
|                                | 31.3.23       | 31.3.22       |
|                                | £             | £             |
| Other debtors                  | 74,840        | 47,846        |
| Prepayments and accrued income | <u>2,698</u>  | <u>2,486</u>  |
|                                | <u>77,538</u> | <u>50,332</u> |

**Moirra Pentecostal Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              |               |               |
|------------------------------|---------------|---------------|
|                              | 31.3.23       | 31.3.22       |
|                              | £             | £             |
| Taxation and social security | 9,536         | 7,853         |
| Other creditors              | <u>6,844</u>  | <u>13,222</u> |
|                              | <u>16,380</u> | <u>21,075</u> |

**10. MOVEMENT IN FUNDS**

|                           | At 1.4.22<br>£    | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|-------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                   |                                  |                                    |                    |
| General fund              | 584,153           | 45,492                           | (9,908)                            | 619,737            |
| <b>Restricted funds</b>   |                   |                                  |                                    |                    |
| Helping Hands             | 85,741            | (7,188)                          | 9,908                              | 88,461             |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>                  | <u>          </u>  |
| <b>TOTAL FUNDS</b>        | <u>669,894</u>    | <u>38,304</u>                    | <u>-</u>                           | <u>708,198</u>     |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds.<br>£ |
|---------------------------|----------------------------|----------------------------|----------------------------|
| <b>Unrestricted funds</b> |                            |                            |                            |
| General fund              | 183,074                    | (137,582)                  | 45,492                     |
| <b>Restricted funds</b>   |                            |                            |                            |
| Helping Hands             | 256,304                    | (263,492)                  | (7,188)                    |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>          |
| <b>TOTAL FUNDS</b>        | <u>439,378</u>             | <u>(401,074)</u>           | <u>38,304</u>              |



**Moirra Pentecostal Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 561,454        | 22,699                           | 584,153            |
| <b>Restricted funds</b>   |                |                                  |                    |
| Helping Hands             | 51,653         | 34,088                           | 85,741             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>613,107</u> | <u>56,787</u>                    | <u>669,894</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds.<br>£ |
|---------------------------|----------------------------|----------------------------|----------------------------|
| <b>Unrestricted funds</b> |                            |                            |                            |
| General fund              | 183,886                    | (161,187)                  | 22,699                     |
| <b>Restricted funds</b>   |                            |                            |                            |
| Helping Hands             | 314,698                    | (280,610)                  | 34,088                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                      |
| <b>TOTAL FUNDS</b>        | <u>498,584</u>             | <u>(441,797)</u>           | <u>56,787</u>              |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 561,454        | 68,191                           | (9,908)                            | 619,737            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Helping Hands             | 51,653         | 26,900                           | 9,908                              | 88,461             |
|                           | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>613,107</u> | <u>95,091</u>                    | <u>-</u>                           | <u>708,198</u>     |

**Moir Pentecostal Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds.<br>£ |
|---------------------------|----------------------------|----------------------------|----------------------------|
| <b>Unrestricted funds</b> |                            |                            |                            |
| General fund              | 366,960                    | (298,769)                  | 68,191                     |
| <b>Restricted funds</b>   |                            |                            |                            |
| Helping Hands             | 571,002                    | (544,102)                  | 26,900                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                      |
| <b>TOTAL FUNDS</b>        | <u>937,962</u>             | <u>(842,871)</u>           | <u>95,091</u>              |

**11. RELATED PARTY DISCLOSURES**

During the year the pastor, who is also a trustee, received a salary of £20,395 (2022: £25,414) and motor expenses of £3,213 (2022: £25,052).

# Moirra Pentecostal Church

## Detailed Statement of Financial Activities for the Year Ended 31 March 2023

|                                       | 31.3.23<br>£ | 31.3.22<br>£ |
|---------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>          |              |              |
| <b>Donations and legacies</b>         |              |              |
| Donations                             | 290,049      | 369,948      |
| Gift aid                              | 26,994       | 4,311        |
| Grants                                | <u>600</u>   | <u>2,545</u> |
|                                       | 317,643      | 376,804      |
| <b>Other trading activities</b>       |              |              |
| Shop income                           | 115,040      | 118,047      |
| <b>Investment income</b>              |              |              |
| Rents received                        | 6,000        | 3,000        |
| Deposit account interest              | <u>695</u>   | <u>733</u>   |
|                                       | <u>6,695</u> | <u>3,733</u> |
| <b>Total incoming resources</b>       | 439,378      | 498,584      |
| <b>EXPENDITURE</b>                    |              |              |
| <b>Raising donations and legacies</b> |              |              |
| Trustees' salaries                    | 20,395       | 25,414       |
| Trustees' expenses                    | 3,213        | 25,052       |
| Wages                                 | 50,868       | 39,179       |
| Pensions                              | 855          | 580          |
| Travel expenses                       | 2,796        | 1,026        |
| Rates and water                       | 6,884        | 6,833        |
| Insurance                             | 1,873        | 2,983        |
| Light and heat                        | 5,028        | 5,904        |
| Telephone                             | 672          | 1,009        |
| Postage and stationery                | 706          | 139          |
| Sundries                              | 5,908        | 4,152        |
| Gifts and Donations                   | 273,787      | 309,360      |
| Repairs and renewals                  | 3,964        | 1,784        |
| Church speakers and outreach          | 1,800        | -            |
| Children and youth work               | 2,236        | 746          |
| Mission outreach expenses             | -            | 332          |
| Cleaning                              | 1,454        | 1,226        |
| Computer expenses                     | 1,691        | 677          |
| Carried forward                       | 384,130      | 426,396      |

This page does not form part of the statutory financial statements

# Moir Pentecostal Church

## Detailed Statement of Financial Activities for the Year Ended 31 March 2023

|                                       | 31.3.23<br>£         | 31.3.22<br>£         |
|---------------------------------------|----------------------|----------------------|
| <b>Raising donations and legacies</b> |                      |                      |
| Brought forward                       | 384,130              | 426,396              |
| Subscriptions                         | 614                  | 44                   |
| Improvements to property depreciation | 5                    | 7                    |
| Fixtures and fittings depreciation    | 12,442               | 10,432               |
| Motor vehicles depreciation           | <u>1,782</u>         | <u>2,376</u>         |
|                                       | 398,973              | 439,255              |
| <br><b>Governance costs</b>           |                      |                      |
| Accountancy and legal fees            | 1,502                | 2,000                |
| Bank interest                         | <u>599</u>           | <u>542</u>           |
|                                       | <u>2,101</u>         | <u>2,542</u>         |
| <br>Total resources expended          | <u>401,074</u>       | <u>441,797</u>       |
| <br><b>Net income</b>                 | <u><u>38,304</u></u> | <u><u>56,787</u></u> |

This page does not form part of the statutory financial statements

**Moir Pentecostal Church**

Northern Ireland - Charity number 102338

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# Annual report

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**Moira Pentecostal Church**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charitable purpose of the Church is the advancement of religion.

The church is engaged in the propagation of the Christian faith and to spread the gospel of Jesus Christ as revealed through the Holy Scriptures by all means of communication. The church also aims, to provide for preaching, teaching and fostering the growth of the Christian religion in Moira and such other places as the trustees may decide and to licence and ordain pastors and ministers; to carry on the work of evangelism; to promote missionary work in all places; to carry on the organisation of churches and foster their development and local sovereignty and independence. To stand possessed of premises forming part of the trust fund to allow same to be used as a place for public worship of God and for preaching the gospel of our Lord Jesus Christ according to the principals and usages of the Church.

As a result of activity in the pursuit of the advancement of the Christian religion, the Church has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the trustees of the Parish.

**Achievements, Performance & Public Benefit**

Purpose

The principal function of the Church is to support the advancement of the Christian religion by promoting through the work of the Church the whole mission of the Gospel, pastoral, social and evangelical. All the functions of the Church relate to the advancement of religion through holding regular worship and communicating and caring for worshippers of all ages especially the sick, elderly and others in our community.

Public Benefit

The charity trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities both social and fundraising have been carried out throughout the year to fulfil our statement of public benefit. The premises are regularly used by various organisations and local community enterprises.

**Moira Pentecostal Church**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

**Finances**

**Income and Fundraising**

During the year, freewill offerings and gift aid recoveries have resulted in the total unrestricted income remaining consistent with the prior year.

Restricted fund income has decreased by £58,394 following the initial post covid increase in 2022 of 92,737. This decrease is in some ways matched by the decrease in expenditure below.

**Expenditure**

The expenses of raising funds have fallen by £40,723 (2022, decrease of £6,961) and as in prior years, the largest elements of cost remain employment costs and the support of missions.

**Financial Position**

With the above movements in Income and Expenditure, the Church has continued to support many missions during the period under review and remains in a significant financially liquid position. This underpins the Church's ability to continue in charitable operation.

**Management**

The finances are managed by the Hon. Treasurer, Mrs S Goudy, who reports back to the trustees on a weekly basis or in-between if necessary.

**Pay and remuneration.**

The pastor received stipend, locomotory and office allowance during the year. The total salary was £20,395. (2022 £25,414).

**Reserves Policy**

It is the policy of the church that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between six and nine months expenditure. The trustees consider that such reserves will ensure that, in the event of a significant drop in income, they will be able to continue the church's activities while consideration is given to ways in which additional funds may be raised. The level of reserves has been maintained throughout the year.

**FINANCIAL REVIEW**

**Going concern**

The trustees have reviewed the financial position of the Church and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 March 2023 can be signed off as a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Church's operation and governance is defined by the Declaration of Trust document dated 29th July 1991.

**Recruitment and appointment of new trustees**

Where appropriate, trustees are appointed following a selection process undertaken by the existing trustees. The trustees will hold their positions until such times as they resign, retire or are removed.

Trustee's records are updated on the charity commission website to represent these changes.

## **Moira Pentecostal Church**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The trustees are responsible for the day to day management of the Church.

The board of trustees is chaired by the pastor. Trustees are responsible for making decisions on matters of general concern and importance to the church including deciding how church funds are to be applied.

The trustees meet regularly throughout the year. Special meetings may be convened at any time by the chairperson or any trustee. During the year, the Trustees met 12 times during the year and the average attendance was 90%.

##### **Compliance with Public Benefit**

The Church has considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

102338

##### **Principal address**

73 Main Street  
Moira  
Craigavon  
Co. Armagh  
BT67 0LH

##### **Trustees**

Pastor D Goudy  
Mr C Bloomfield  
Mr K Rollins  
Mrs S Goudy

##### **Independent Examiner**

John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

Approved by order of the board of trustees on 6 October 2023 and signed on its behalf by:



Mrs S Goudy - Trustee



**Moira Pentecostal Church**

Northern Ireland - Charity number 102338

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# Annual return

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**Independent Examiner's Report to the Trustees of  
Moira Pentecostal Church**

**Independent examiner's report to the trustees of Moira Pentecostal Church**

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages five to thirteen.

Respective responsibilities of charity trustees and examiner.

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

I have examined your charity's accounts as required under section 65 of the Charities Act. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's 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. The 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 any unusual items or disclosures in the accounts and seeking explanations from you as 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 the accounting requirements of the Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**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 Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

6 October 2023