

**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.

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**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