

Charity Number: 102338

Moira 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

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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. 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 Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
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
Total income		160,160	383,681	543,841	180,917	272,050	452,967
Expenditure							
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
Total Expenditure		147,106	342,667	489,773	155,992	288,750	444,741
Net income/(expenditure)		13,054	41,014	54,068	24,925	(16,700)	8,225
Transfers between funds		(24,766)	24,766	-	(12,000)	12,000	-
Net movement in funds for the financial year		(11,712)	65,780	54,068	12,925	(4,700)	8,225
Reconciliation of funds:							
Total funds beginning of the year	16	632,662	83,761	716,423	619,737	88,461	708,198
Total funds at the end of the year		620,950	149,541	770,491	632,662	83,761	716,423

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

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

	Notes	2025 £	2024 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>53,221</u>	<u>25,721</u>
Net increase in cash and cash equivalents		369,267	343,546
Cash and cash equivalents at the beginning of the year			
Cash and cash equivalents at the end of the year	12	<u>422,488</u>	<u>369,267</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

6. NET INCOME	2025	2024
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	9,235	11,727
Deficit/(surplus) on disposal of tangible fixed assets	2,584	(4,102)
Auditor's remuneration:		
- audit services	6,000	-
	6,000	
7. INVESTMENT AND OTHER INCOME	2025	2024
	£	£
Rents received	6,000	6,000
Bank interest	934	1,973
Other interest	780	633
	7,714	8,606
8. INTEREST PAYABLE AND SIMILAR CHARGES	2025	2024
	£	£
On bank loans and overdrafts	2,182	577
9. EMPLOYEES AND REMUNERATION		
Number of employees		
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:		
	2025	2024
	Number	Number
Administration	2	3
The staff costs (inclusive of trustees' salaries) comprise:	2025	2024
	£	£
Wages and salaries	38,128	108,760
Pension costs	653	992
	38,781	109,752

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

for the financial year ended 31 March 2025

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
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
Depreciation				
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
Net book value				
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 £	2024 £
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 £	2024 £
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 £	2024 £
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 £	2024 £
Creditors:		
PAYE / NI	813	9,104

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

15. RESERVES

	Funds		Total
	£	£	£
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

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
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

	Balance 1 April 2024	Income	Expenditure	Transfers between funds	Balance 31 March 2025
	£	£	£	£	£
Restricted funds					
Helping Hands	83,761	383,681	342,667	24,766	149,541
Unrestricted funds					
Unrestricted General	632,662	160,160	147,106	(24,766)	620,950
Total funds	<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

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
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

	2025	2024
	£	£
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 £	2024 £
Income		
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>
Cost of generating funds		
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>
Gross surplus	<u>505,255</u>	<u>387,442</u>
Expenses		
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>
Finance		
Bank interest paid	2,182	577
Miscellaneous income		
Rents received	6,000	6,000
Other interest	780	633
Bank interest	934	1,973
	<u>7,714</u>	<u>8,606</u>
Net surplus	<u>54,068</u>	<u>8,225</u>