

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

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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.

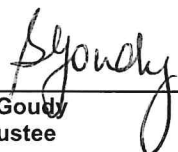
Review of the Financial Position


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

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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