

Moira Baptist Church

Northern Ireland · Charity number 108243

Details

Status	Received
Registered	2021-07-14
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	16 Deramore Avenue Moira BT67 0py BT67 0PY
Phone	07889 191832
Email	treasurer@moirabaptist.org
Website	www.moirabaptist.org

Activities

Purposes: The Church acknowledges the headship of Jesus Christ. It exists to glorify the triune God by maintaining and promoting His worship both individually and corporately. Members devote themselves to the teaching of Scripture, to fellowship, breaking of bread, prayer and evangelism. They commit, with the help of God, to witness to the saving and sustaining power of the Lord Jesus Christ and to work for the extension of His Kingdom. The principal charitable object of the Church is the advancement of the Christian faith according to the teaching of Scripture. The teaching of Scripture is summarised in the Doctrinal Statement and in Baptist Principles. Baptist Principles are embedded in the Constitution and the Doctrinal Statement.

What the charity does: The advancement of religion

How the charity works: Religious activities

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£291,605	£247,538	£0	3

Trustees

Name	Role	Appointed
Mr Adam Patton		
Mr Andrew Cross		
Mr Andrew Fleming		
Mr Brian Greenaway		
Mr Daniel Johnston		
Mr David Mckeown		
Mr Geoffrey Wilson		
Mr James Pickering		
Mr Jonathan Lloyd		
Mr Kenneth Watson		
Mr Lyle English		
Mr Martin Burke		
Mr Peter Smyth		
Mr Ralph Patterson		
Mr Samuel Johnston		
Mr Simon Morrison		
Mr Thomas Greenaway		
Mr William Paul		
Pastor Jonathan Dodds		
Pastor Mark Patterson		

Accounts

Charity registration number: 108243

Moira Baptist Church

Annual Report and Financial Statements
for the Year Ended 31 December 2025

Moirra Baptist Church

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 20

Moira Baptist Church

Reference and Administrative Details

Trustees

Mr Peter Smyth
Mr Simon Morrison
Mr Ralph Patterson
Pastor Mark Patterson
Mr Adam Patton
Mr Brian Greenaway
Mr Andrew Cross
Mr William Paul
Mr Jonathan Rountree
Mr Kenneth Watson
Mr Samuel Johnston
Mr Jonathan Lloyd
Mr Martin Burke
Mr Andrew Flemming
Mr Geoffrey Wilson
Mr David McKeown
Mr Daniel Johnston
Mr James Pickering
Mr Lyle English
Mr Thomas Greenaway
Pastor Jonathan Dodds

Charity Registration Number

108243

Principal Office

Henry Court
Moira
Co Down
BT67 0NS

Independent Examiner

Thomas Oliver and Associates Limited
Certified Public Accountants
1 Moygashel Mills Park
Dungannon
Co Tyone
BT71 7DH

Moira Baptist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

Moira Baptist Church ("the Church") acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.

The principal charitable object of the Church is the advancement of the Christian faith according to the teaching of scripture, understood in its historical and evangelical sense, the Doctrinal Statement and Baptist principles. Its members devote themselves to the teaching of scripture, to fellowship, breaking of bread, prayer and evangelism.

Objectives, strategies and activities

The activities carried out by the Church include:

- holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups;
- providing pastoral care to the members of the church through visitation and prayer;
- organising meetings and events that promote our charitable purpose;
- participating in the life of the local community;
- supporting other Christian organisations and charities through volunteering, financial gifts and prayer.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Public benefit

The Church meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

The Church continues to reach out into the community in a number of ways through different organisations as follows:

- (i) Sunday Services
- (ii) Prayer Meeting/Bible Study
- (iii) Home Groups
- (iv) Sunday School/Bible Classes
- (v) Creche
- (vi) Wonderkidz
- (vii) Moira Baptist Youth
- (viii) Seekers
- (ix) Mums and Tots
- (x) Baptist Women's Fellowship
- (xi) Men's Fellowship
- (xii) Ladies' Bible studies
- (xiii) Evergreens
- (xiv) Care Team
- (xv) Our own Missionaries with New Tribes Mission and Wycliffe Bible Translators

Moira Baptist Church

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

2025 was a year where there was cause to look back and reflect on the goodness of God to the fellowship with the following being some of the highlights:

Numerical and Spiritual Growth

There were 15 baptisms during the year and a number of new families have been attending each Sunday. The membership grew from 175 to 182 which has been very encouraging.

MBC Soccer Camp

This was an event organised during the Summer where over 100 children and young people came together under the sound of God's Word whilst participating in soccer games and coaching.

Outreach Further Afield

A number of young people connected to the fellowship went on various outreach teams both at home and abroad with missionary organisations. For a third year the church was able to support our sister church in Waterford by sending a ministry team for a week in the summer.

Financial review

The Church recorded a net surplus for the year of £44,067

Closing unrestricted reserves at 31 December 2025 were £3,026,358

Closing restricted reserves at 31 December 2025 were £NIL

Policy on reserves

It is Church policy to maintain a balance on unrestricted funds (if possible) which equate to at least 4 months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £60,000 of unrestricted funds and on 31 December 2025 the Church had £194,944 of unrestricted funds available.

Structure, governance and management

Nature of governing document

Moira Baptist Church is an unincorporated entity operating under a constitution last updated in 22 March 2023.

Moira Baptist Church

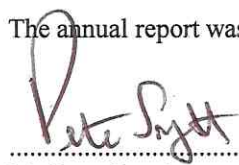
Trustees' Report (continued)

Recruitment and appointment of trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor Mark Patterson
Ralph Patterson
Simon Morrison
Peter Smyth
Kenneth Watson
Geoffrey Wilson
Jonathan Rountree
Jonathan Lloyd
Martin Burke
Andrew Cross
Samuel Johnston
William Paul
Adam Patton
Brian Greenaway
David McKeown
Andrew Fleming
Daniel Johnston
James Pickering
Lyle English
Pastor Jonathan Dodds
Thomas Greenaway

The annual report was approved by the trustees of the charity on 25 February 2026 and signed on its behalf by:


.....
Mr Peter Smyth
Trustee


.....
Mr Ralph Patterson
Trustee

Moira Baptist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

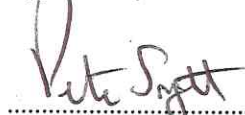
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 February 2026 and signed on its behalf by:



Mr Peter Smyth
Trustee



Mr Ralph Patterson
Trustee

Moirra Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church

I report to the trustees on my examination of the accounts of Moira Baptist Church for the year ended 31 December 2025.

Responsibilities and basis of report

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

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 attentions 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 Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Moira Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church (continued)

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 the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountants

1 Moygashel Mills Park
Dungannon
Co Tyone
BT71 7DH

25 February 2026

Moira Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		224,182	62,615	286,797
Investment income	3	4,808	-	4,808
Total income		228,990	62,615	291,605
Expenditure on:				
Raising funds		(46,721)	(28,909)	(75,630)
Charitable activities		(1,170)	-	(1,170)
Other expenditure	6	(170,738)	-	(170,738)
Total expenditure		(218,629)	(28,909)	(247,538)
Net income		10,361	33,706	44,067
Gross transfers between funds		33,706	(33,706)	-
Net movement in funds		44,067	-	44,067
Reconciliation of funds				
Total funds brought forward		2,982,291	-	2,982,291
Total funds carried forward	18	3,026,358	-	3,026,358
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		247,604	50,602	298,206
Investment income	3	5,361	-	5,361
Total income		252,965	50,602	303,567
Expenditure on:				
Raising funds		(49,386)	(22,716)	(72,102)
Charitable activities		(1,020)	-	(1,020)
Other expenditure	6	(143,742)	-	(143,742)
Total expenditure		(194,148)	(22,716)	(216,864)
Net income		58,817	27,886	86,703
Gross transfers between funds		27,886	(27,886)	-
Net movement in funds		86,703	-	86,703
Reconciliation of funds				
Total funds brought forward		2,895,588	-	2,895,588

The notes on pages 11 to 20 form an integral part of these financial statements.

Moira Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Total funds carried forward	18	<u>2,982,291</u>	<u>-</u>	<u>2,982,291</u>

All of the charity's activities derive from continuing operations during the above two periods.

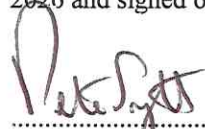
The funds breakdown for 2024 is shown in note 18.

Moira Baptist Church

(Registration number: 108243)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	2,831,414	2,845,051
Current assets			
Cash at bank and in hand	15	194,944	197,605
Creditors: Amounts falling due within one year	16	-	(11,137)
Net current assets		<u>194,944</u>	<u>186,468</u>
Total assets less current liabilities		3,026,358	3,031,519
Creditors: Amounts falling due after more than one year	17	-	(49,228)
Net assets		<u>3,026,358</u>	<u>2,982,291</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,026,358</u>	<u>2,982,291</u>
Total funds	18	<u>3,026,358</u>	<u>2,982,291</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 25 February 2026 and signed on their behalf by:



Mr Peter Smyth
Trustee



Mr Ralph Patterson
Trustee

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Moira Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fixed assets are valued based on Insurance costs to replace.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% Reducing Balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	2,935	62,615	65,550
Gift aid reclaimed	47,741	-	47,741
Regular giving and capital donations	172,989	-	172,989
Other income from donations and legacies	517	-	517
Total for 2025	224,182	62,615	286,797
Total for 2024	247,604	50,602	298,206

3 Investment income

Moirra Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	4,808	4,808
Total for 2025	4,808	4,808
Total for 2024	5,361	5,361

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations	46,721	28,909	75,630
Total for 2025	46,721	28,909	75,630
Total for 2024	49,386	22,716	72,102
			Total costs £

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	1,170	1,170
Total for 2024	1,020	1,020

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

			Total expenditure £
6	Other expenditure		
	Note	Unrestricted funds General £	Total funds £
Staff costs			
Wages and salaries		83,377	83,377
Depreciation, amortisation and other similar costs		14,716	14,716
Total for 2025		98,093	98,093
Total for 2024		75,769	75,769

7 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		1,170	1,170
Total for 2025		1,170	1,170
Total for 2024		1,020	1,020

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	14,716	-
Finance charges payable	<u>477</u>	<u>2,655</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Pastor Mark Patterson

Pastor Mark Patterson received remuneration of £45,174 (2024: £42,481) during the year.

Pastor Jonathan Dodds

Pastor Jonathan Dodds received remuneration of £31,577 (2024: £26,197) during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	<u>83,377</u>	<u>75,769</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employee Numbers	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,170</u>	<u>1,020</u>

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2025	2,748,024	97,026	2,845,050
Additions	-	1,080	1,080
At 31 December 2025	<u>2,748,024</u>	<u>98,106</u>	<u>2,846,130</u>
Depreciation			
Charge for the year	-	14,716	14,716
At 31 December 2025	<u>-</u>	<u>14,716</u>	<u>14,716</u>
Net book value			
At 31 December 2025	<u>2,748,024</u>	<u>83,390</u>	<u>2,831,414</u>
At 31 December 2024	<u>2,748,024</u>	<u>97,026</u>	<u>2,845,050</u>

14 Debtors

2025
£

15 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	194,944	197,605
Bank overdrafts	-	(4,610)
Cash and cash equivalents in statement of cash flows	<u>194,944</u>	<u>192,995</u>

16 Creditors: amounts falling due within one year

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	2025 £	2024 £
Bank overdrafts	-	4,610
Other loans	-	6,528
Other creditors	-	(1)
	<u>-</u>	<u>11,137</u>

17 Creditors: amounts falling due after one year

	2025 £	2024 £
Other loans	-	49,228
	<u>-</u>	<u>49,228</u>

Moirra Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

18 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
General	2,982,291	228,990	(218,629)	33,706	3,026,358
Restricted funds	-	62,615	(28,909)	(33,706)	-
Total funds	<u>2,982,291</u>	<u>291,605</u>	<u>(247,538)</u>	<u>-</u>	<u>3,026,358</u>
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General	2,895,588	252,965	(194,148)	27,886	2,982,291
Restricted funds	-	50,602	(22,716)	(27,886)	-
Total funds	<u>2,895,588</u>	<u>303,567</u>	<u>(216,864)</u>	<u>-</u>	<u>2,982,291</u>

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	2,831,414	2,831,414
Current assets	194,944	194,944
Total net assets	<u>3,026,358</u>	<u>3,026,358</u>

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	2,845,051	2,845,051
Current assets	197,605	197,605
Current liabilities	(11,137)	(11,137)
Creditors over 1 year	(49,228)	(49,228)
Total net assets	<u>2,982,291</u>	<u>2,982,291</u>

20 Analysis of net funds

	At 1 January 2025 £	Financing cash flows £	At 31 December 2025 £
Cash at bank and in hand	197,605	(2,661)	194,944
Bank overdraft	(4,610)	4,610	-
	<u>192,995</u>	<u>1,949</u>	<u>194,944</u>
Net debt	<u>192,995</u>	<u>1,949</u>	<u>194,944</u>

Moira Baptist Church

Statement of Financial Activities by fund for the Year Ended 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	224,182	247,604
Investment income	<u>4,808</u>	<u>5,361</u>
Total income	<u>228,990</u>	<u>252,965</u>
Expenditure on:		
Raising funds	(46,721)	(49,386)
Charitable activities	(1,170)	(1,020)
Other expenditure	<u>(170,738)</u>	<u>(143,742)</u>
Total expenditure	<u>(218,629)</u>	<u>(194,148)</u>
Net income	10,361	58,817
Gross transfers between funds	<u>33,706</u>	<u>27,886</u>
Net movement in funds	44,067	86,703
Reconciliation of funds		
Total funds brought forward	<u>2,982,291</u>	<u>2,895,588</u>
Total funds carried forward	<u><u>3,026,358</u></u>	<u><u>2,982,291</u></u>

Moira Baptist Church

Statement of Financial Activities by fund for the Year Ended 31 December 2025 (continued)

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	<u>62,615</u>	<u>50,602</u>
Total income	<u>62,615</u>	<u>50,602</u>
Expenditure on:		
Raising funds	<u>(28,909)</u>	<u>(22,716)</u>
Total expenditure	<u>(28,909)</u>	<u>(22,716)</u>
Net income	33,706	27,886
Gross transfers between funds	<u>(33,706)</u>	<u>(27,886)</u>
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	286,797	298,206
Investment income (analysed below)	4,808	5,361
Total income	<u>291,605</u>	<u>303,567</u>
Expenditure on:		
Raising funds (analysed below)	(75,630)	(72,102)
Charitable activities (analysed below)	(1,170)	(1,020)
Other expenditure (analysed below)	<u>(170,738)</u>	<u>(143,742)</u>
Total expenditure	<u>(247,538)</u>	<u>(216,864)</u>
Net income	<u>44,067</u>	<u>86,703</u>
Net movement in funds	44,067	86,703
Reconciliation of funds		
Total funds brought forward	<u>2,982,291</u>	<u>2,895,588</u>
Total funds carried forward	<u><u>3,026,358</u></u>	<u><u>2,982,291</u></u>

Moirra Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Committed giving	172,989	199,653
Appeals and donations	62,615	50,602
Appeals and donations	2,935	4,401
Gift Aid tax reclaimed	47,741	43,450
Donated use of facilities	-	100
Other income	517	-
	<u>286,797</u>	<u>298,206</u>
<i>Investment income</i>		
Interest on cash deposits	4,808	5,361
	<u>4,808</u>	<u>5,361</u>
<i>Raising funds</i>		
Charitable donations	(28,909)	(22,716)
Charitable donations	(46,721)	(49,386)
	<u>(75,630)</u>	<u>(72,102)</u>
<i>Charitable activities</i>		
Accountancy fees	(1,170)	(1,020)
	<u>(1,170)</u>	<u>(1,020)</u>
<i>Other expenditure</i>		
Wages and salaries	(83,377)	(75,769)
Manse Expenses	(808)	(773)
Water rates	(1,350)	(1,245)
Light, heat and power	(9,879)	(13,993)
Insurance	(3,432)	(3,372)
Repairs and maintenance	(9,939)	(8,015)
Telephone and fax	(369)	(367)
Printing, postage and stationery	(3,221)	(3,486)
Sundry expenses	(3,257)	(3,573)
Cleaning	(7,549)	(7,389)
Speaker Expenses	(3,465)	(3,808)
Pastoral Expenses	(2,034)	(2,259)
Catering	(1,455)	(943)
Licences	(1,187)	(1,158)

This page does not form part of the statutory financial statements.

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Total 2025 £	Total 2024 £
Outreach Expenses	(16,238)	(8,337)
Legal and professional fees	(3,946)	(2,923)
ABCI Membership Fees	(3,591)	(3,221)
Bank charges	(448)	(456)
Loan interest	(477)	(2,655)
Depreciation of fixtures and fittings	(14,716)	-
	<u>(170,738)</u>	<u>(143,742)</u>

Accounts

Charity registration number: 108243

Moira Baptist Church

Annual Report and Financial Statements
for the Year Ended 31 December 2024

Moira Baptist Church

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

Moira Baptist Church

Reference and Administrative Details

Trustees	Mr Peter Smyth
	Mr Simon Morrison
	Mr Ralph Patterson
	Pastor Mark Patterson
	Mr Adam Patton
	Mr Brian Greenaway
	Mr Andrew Cross
	Mr William Paul
	Mr Jonathan Rountree
	Mr Kenneth Watson
	Mr Samuel Johnston
	Mr Jonathan Lloyd
	Mr Martin Burke
	Mr Andrew Flemming
	Mr Geoffrey Wilson
	Mr David McKeown
	Mr Daniel Johnston
	Mr James Pickering
	Mr Lyle English
	Mr Thomas Greenaway
	Pastor Jonathan Dodds
Charity Registration Number	108243
Principal Office	Henry Court Moira Co Down BT67 0NS
Independent Examiner	Thomas Oliver and Associates Limited Certified Public Accountants 1 Moygashel Mills Park Dungannon Co Tyone BT71 7DH

Moira Baptist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

Moira Baptist Church ("the Church") acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.

The principal charitable object of the Church is the advancement of the Christian faith according to the teaching of scripture, understood in its historical and evangelical sense, the Doctrinal Statement and Baptist principles. Its members devote themselves to the teaching of scripture, to fellowship, breaking of bread, prayer and evangelism.

Objectives, strategies and activities

The activities carried out by the Church include:

- holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups;
- providing pastoral care to the members of the church through visitation and prayer;
- organising meetings and events that promote our charitable purpose;
- participating in the life of the local community;
- supporting other Christian organisations and charities through volunteering, financial gifts and prayer.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Public benefit

The Church meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

The Church continues to reach out into the community in a number of ways through different organisations as follows:

- (i) Sunday Services
- (ii) Prayer Meeting/Bible Study
- (iii) Home Groups
- (iv) Sunday School/Bible Classes
- (v) Creche
- (vi) Wonderkidz
- (vii) Moira Baptist Youth
- (viii) Seekers
- (ix) Mums and Tots
- (x) Baptist Women's Fellowship
- (xi) Men's Fellowship
- (xii) Ladies' Bible studies
- (xiii) Evergreens
- (xiv) Care Team
- (xv) Our own Missionaries with New Tribes Mission and Wycliffe Bible Translators

Moiria Baptist Church

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

2024 was a year where there was cause to look back and reflect on the goodness of God to the fellowship with the following being some highlights:

New Assistant Pastor

Pastor Jonathan Dodds commenced as our new Pastoral Assistant in 2023 developing his gifts and ministry. We give thanks to God for the encouragement as he continued to develop his ministry in the pulpit whilst providing pastoral support to members and supporting church activities so much so that the church overwhelmingly supported 'calling' Jonathan to the role of Assistant Pastor. The Church was pleased that he accepted the call.

Numerical and Spiritual Growth

There were 3 baptisms during the year and a number of new families have been attending each Sunday. Sadly we said goodbye to a number of longstanding members who entered into their eternal reward. The membership grew from 165 to 175.

MBC Holiday Bible Club

This was an event organised during the Summer where up to 100 children and young people came together under the sound of God's Word whilst participating in craft and games.

Mission '24

The Church hosted a week of mission in October 2024. Pastor Andrew Campbell was the speaker each evening with special guest speakers sharing their life experiences and how their faith in God had helped them.

Outreach Further Afield

A number of young people connected to the fellowship went on various outreach teams both at home and abroad with missionary organisations. For a second year the Church was able to support our sister Church in Waterford by sending a ministry team for a week in the summer.

Financial review

The Church recorded a net surplus for the year of £86,702

Closing unrestricted reserves at 31 December 2024 were £2,982,290

Closing restricted reserves at 31 December 2024 were £NIL

Policy on reserves

It is Church policy to maintain a balance on unrestricted funds (if possible) which equate to at least 4 months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £45,000 of unrestricted funds and on 31 December 2024 the Church had £190,678 of unrestricted funds available.

Moira Baptist Church

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

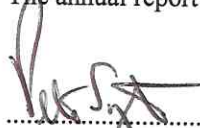
Moira Baptist Church is an unincorporated entity operating under a constitution last updated in 22 March 2023.

Recruitment and appointment of trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor Mark Patterson
Ralph Patterson
Simon Morrison
Peter Smyth
Kenneth Watson
Geoffrey Wilson
Jonathan Rountree
Jonathan Lloyd
Martin Burke
Andrew Cross
Samuel Johnston
William Paul
Adam Patton
Brian Greenaway
David McKeown
Andrew Fleming
Gareth Davidson (resigned 20 March 2024)
Daniel Johnston (appointed 13 November 2024)
James Pickering (appointed 13 November 2024)
Lyle English (appointed 13 November 2024)
Pastor Jonathan Dodds (appointed 13 November 2024)
Thomas Greenaway (appointed 13 November 2024)

The annual report was approved by the trustees of the charity on 25 March 2025 and signed on its behalf by:



Mr Peter Smyth
Trustee



Mr Ralph Patterson
Trustee

Moira Baptist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 March 2025 and signed on its behalf by:



Mr Peter Smyth
Trustee



Mr Ralph Patterson
Trustee

Moirra Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church

I report to the trustees on my examination of the accounts of Moira Baptist Church for the year ended 31 December 2024.

Responsibilities and basis of report

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

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 attentions 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 Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Moirra Baptist Church

Independent Examiner's Report to the trustees of Moirra Baptist Church (continued)

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 the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountants

1 Moygashel Mills Park
Dungannon
Co Tyone
BT71 7DH

25 March 2025

Moira Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		247,604	50,602	298,206
Investment income	3	<u>5,361</u>	<u>-</u>	<u>5,361</u>
Total income		<u>252,965</u>	<u>50,602</u>	<u>303,567</u>
Expenditure on:				
Raising funds		(52,200)	(22,716)	(74,916)
Charitable activities		(1,020)	-	(1,020)
Other expenditure	6	<u>(140,929)</u>	<u>-</u>	<u>(140,929)</u>
Total expenditure		<u>(194,149)</u>	<u>(22,716)</u>	<u>(216,865)</u>
Net income		58,816	27,886	86,702
Gross transfers between funds		<u>27,886</u>	<u>(27,886)</u>	<u>-</u>
Net movement in funds		86,702	-	86,702
Reconciliation of funds				
Total funds brought forward		<u>2,895,588</u>	<u>-</u>	<u>2,895,588</u>
Total funds carried forward	17	<u>2,982,290</u>	<u>-</u>	<u>2,982,290</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		197,647	31,555	229,202
Investment income	3	<u>2,859</u>	<u>-</u>	<u>2,859</u>
Total income		<u>200,506</u>	<u>31,555</u>	<u>232,061</u>
Expenditure on:				
Raising funds		(42,921)	(39,367)	(82,288)
Charitable activities		(1,140)	-	(1,140)
Other expenditure	6	<u>(113,105)</u>	<u>-</u>	<u>(113,105)</u>
Total expenditure		<u>(157,166)</u>	<u>(39,367)</u>	<u>(196,533)</u>
Net income/(expenditure)		43,340	(7,812)	35,528
Gross transfers between funds		<u>(7,812)</u>	<u>7,812</u>	<u>-</u>
Net movement in funds		35,528	-	35,528
Reconciliation of funds				
Total funds brought forward		<u>2,860,059</u>	<u>-</u>	<u>2,860,059</u>

The notes on pages 11 to 19 form an integral part of these financial statements.

Moira Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Total funds carried forward	17	<u>2,895,587</u>	<u>-</u>	<u>2,895,587</u>

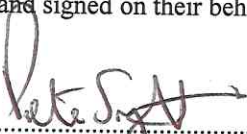
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

Moira Baptist Church
(Registration number: 108243)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	2,845,051	2,840,540
Current assets			
Cash at bank and in hand	14	197,605	167,760
Creditors: Amounts falling due within one year	15	<u>(11,138)</u>	<u>(12,137)</u>
Net current assets		<u>186,467</u>	<u>155,623</u>
Total assets less current liabilities		3,031,518	2,996,163
Creditors: Amounts falling due after more than one year	16	<u>(49,228)</u>	<u>(100,576)</u>
Net assets		<u>2,982,290</u>	<u>2,895,587</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>2,982,290</u>	<u>2,895,587</u>
Total funds	17	<u>2,982,290</u>	<u>2,895,587</u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 25 March 2025 and signed on their behalf by:



 Mr Peter Smyth
 Trustee



 Mr Ralph Patterson
 Trustee

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Moira Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Moiria Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fixed assets are valued based on Insurance costs to replace.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	4,401	50,602	55,003
Gift aid reclaimed	43,450	-	43,450
Regular giving and capital donations	199,653	-	199,653
Other income from donations and legacies	100	-	100
Total for 2024	247,604	50,602	298,206
Total for 2023	197,647	31,555	229,202

3 Investment income

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	5,361	5,361
Total for 2024	5,361	5,361
Total for 2023	2,859	2,859

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations	52,200	22,716	74,916
Total for 2024	52,200	22,716	74,916
Total for 2023	42,921	39,367	82,288
			Total costs £

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	1,020	1,020
Total for 2023	1,140	1,140

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

		Total expenditure £
6 Other expenditure		
	Note	Unrestricted funds General £
Staff costs		Total funds £
Wages and salaries		75,769
Total for 2024		<u>75,769</u>
Total for 2023		<u>51,888</u>
7 Analysis of governance and support costs		
Governance costs		
		Unrestricted funds General £
Independent examiner fees		Total funds £
Examination of the financial statements		1,020
Total for 2024		<u>1,020</u>
Total for 2023		<u>1,140</u>

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Finance charges payable	<u>2,655</u>	<u>4,215</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Pastor Mark Patterson

Pastor Mark Patterson received remuneration of £42,481 (2023: £39,855) during the year.

Pastor Jonathan Dodds

Pastor Jonathan Dodds received remuneration of £26,197 (2023: £5,696) during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	<u>75,769</u>	<u>51,888</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employee Numbers	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,020</u>	<u>1,140</u>

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2024	2,748,025	92,515	2,840,540
Additions	-	4,511	4,511
At 31 December 2024	2,748,025	97,026	2,845,051
Depreciation			
At 31 December 2024	-	-	-
Net book value			
At 31 December 2024	2,748,025	97,026	2,845,051
At 31 December 2023	2,748,025	92,515	2,840,540

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	197,605	167,760
Bank overdrafts	(4,610)	-
Cash and cash equivalents in statement of cash flows	192,995	167,760

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	4,610	-
Other loans	6,528	12,137
	11,138	12,137

16 Creditors: amounts falling due after one year

	2024 £	2023 £
Other loans	49,228	100,576

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

17 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General	2,895,588	252,965	(194,149)	27,886	2,982,290
Restricted funds	-	50,602	(22,716)	(27,886)	-
Total funds	<u>2,895,588</u>	<u>303,567</u>	<u>(216,865)</u>	<u>-</u>	<u>2,982,290</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	2,860,059	200,506	(157,166)	(7,812)	2,895,587
Restricted funds	-	31,555	(39,367)	7,812	-
Total funds	<u>2,860,059</u>	<u>232,061</u>	<u>(196,533)</u>	<u>-</u>	<u>2,895,587</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	2,845,051	2,845,051
Current assets	197,605	197,605
Current liabilities	(11,138)	(11,138)
Creditors over 1 year	<u>(49,228)</u>	<u>(49,228)</u>
Total net assets	<u>2,982,290</u>	<u>2,982,290</u>

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	2,840,540	2,840,540
Current assets	167,760	167,760
Current liabilities	(12,137)	(12,137)
Creditors over 1 year	<u>(100,576)</u>	<u>(100,576)</u>
Total net assets	<u><u>2,895,587</u></u>	<u><u>2,895,587</u></u>

19 Analysis of net funds

	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	<u>167,760</u>	<u>167,760</u>
Net debt	<u><u>167,760</u></u>	<u><u>167,760</u></u>

Moira Baptist Church

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	247,604	197,647
Investment income	<u>5,361</u>	<u>2,859</u>
Total income	<u>252,965</u>	<u>200,506</u>
Expenditure on:		
Raising funds	(52,200)	(42,921)
Charitable activities	(1,020)	(1,140)
Other expenditure	<u>(140,929)</u>	<u>(113,105)</u>
Total expenditure	<u>(194,149)</u>	<u>(157,166)</u>
Net income	58,816	43,340
Gross transfers between funds	<u>27,886</u>	<u>(7,812)</u>
Net movement in funds	86,702	35,528
Reconciliation of funds		
Total funds brought forward	<u>2,895,588</u>	<u>2,860,059</u>
Total funds carried forward	<u><u>2,982,290</u></u>	<u><u>2,895,587</u></u>

Moira Baptist Church

Statement of Financial Activities by fund for the Year Ended 31 December 2024 (continued)

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	50,602	31,555
Total income	<u>50,602</u>	<u>31,555</u>
Expenditure on:		
Raising funds	(22,716)	(39,367)
Total expenditure	<u>(22,716)</u>	<u>(39,367)</u>
Net income/(expenditure)	27,886	(7,812)
Gross transfers between funds	<u>(27,886)</u>	<u>7,812</u>
Reconciliation of funds		
Total funds carried forward	<u><u>-</u></u>	<u><u>-</u></u>

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	298,206	229,202
Investment income (analysed below)	<u>5,361</u>	<u>2,859</u>
Total income	<u>303,567</u>	<u>232,061</u>
Expenditure on:		
Raising funds (analysed below)	(74,916)	(82,288)
Charitable activities (analysed below)	(1,020)	(1,140)
Other expenditure (analysed below)	<u>(140,929)</u>	<u>(113,105)</u>
Total expenditure	<u>(216,865)</u>	<u>(196,533)</u>
Net income	<u>86,702</u>	<u>35,528</u>
Net movement in funds	86,702	35,528
Reconciliation of funds		
Total funds brought forward	<u>2,895,588</u>	<u>2,860,059</u>
Total funds carried forward	<u><u>2,982,290</u></u>	<u><u>2,895,587</u></u>

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Committed giving	199,653	156,217
Appeals and donations	50,602	31,555
Appeals and donations	4,401	5,900
Gift Aid tax reclaimed	43,450	34,288
Donated use of facilities	100	1,242
	<u>298,206</u>	<u>229,202</u>
<i>Investment income</i>		
Interest on cash deposits	5,361	2,859
	<u>5,361</u>	<u>2,859</u>
<i>Raising funds</i>		
Charitable donations	(22,716)	(39,367)
Charitable donations	(52,200)	(42,921)
	<u>(74,916)</u>	<u>(82,288)</u>
<i>Charitable activities</i>		
Accountancy fees	(1,020)	(1,140)
	<u>(1,020)</u>	<u>(1,140)</u>
<i>Other expenditure</i>		
Wages and salaries	(75,769)	(51,888)
Manse Expenses	(773)	(743)
Water rates	(1,245)	(1,185)
Light, heat and power	(13,993)	(10,980)
Insurance	(3,372)	(3,924)
Repairs and maintenance	(8,015)	(14,403)
Telephone and fax	(367)	(510)
Printing, postage and stationery	(3,486)	(2,860)
Sundry expenses	(9,097)	(5,426)
Cleaning	(7,389)	(7,004)
Speaker Expenses	(3,807)	(2,650)
Pastoral Expenses	(2,259)	(1,247)
Catering	(943)	(1,313)
Licences	(1,159)	(1,097)
Legal and professional fees	(2,923)	(273)

This page does not form part of the statutory financial statements.

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
ABCI Membership Fees	(3,221)	(2,948)
Bank charges	(455)	(439)
Loan interest	<u>(2,656)</u>	<u>(4,215)</u>
	<u><u>(140,929)</u></u>	<u><u>(113,105)</u></u>

Moir a Baptist Church

Northern Ireland - Charity number 108243

Annual report

Moira Baptist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

Moira Baptist Church ("the Church") acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.

The principal charitable object of the Church is the advancement of the Christian faith according to the teaching of scripture, understood in its historical and evangelical sense, the Doctrinal Statement and Baptist principles. Its members devote themselves to the teaching of scripture, to fellowship, breaking of bread, prayer and evangelism.

Objectives, strategies and activities

The activities carried out by the Church include:

- holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups;
- providing pastoral care to the members of the church through visitation and prayer;
- organising meetings and events that promote our charitable purpose;
- participating in the life of the local community;
- supporting other Christian organisations and charities through volunteering, financial gifts and prayer.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Public benefit

The Church meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

The Church continues to reach out into the community in a number of ways through different organisations as follows:

- (i) Sunday Services
- (ii) Prayer Meeting/Bible Study
- (iii) Home Groups
- (iv) Sunday School/Bible Classes
- (v) Creche
- (vi) Wonderkidz
- (vii) Moira Baptist Youth
- (viii) Seekers
- (ix) Mums and Tots
- (x) Baptist Women's Fellowship
- (xi) Men's Fellowship
- (xii) Ladies' Bible studies
- (xiii) Evergreens
- (xiv) Care Team
- (xv) Our own Missionaries with New Tribes Mission and Wycliffe Bible Translators

Moira Baptist Church

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

2024 was a year where there was cause to look back and reflect on the goodness of God to the fellowship with the following being some highlights:

New Assistant Pastor

Pastor Jonathan Dodds commenced as our new Pastoral Assistant in 2023 developing his gifts and ministry. We give thanks to God for the encouragement as he continued to develop his ministry in the pulpit whilst providing pastoral support to members and supporting church activities so much so that the church overwhelmingly supported 'calling' Jonathan to the role of Assistant Pastor. The Church was pleased that he accepted the call.

Numerical and Spiritual Growth

There were 3 baptisms during the year and a number of new families have been attending each Sunday. Sadly we said goodbye to a number of longstanding members who entered into their eternal reward. The membership grew from 165 to 175.

MBC Holiday Bible Club

This was an event organised during the Summer where up to 100 children and young people came together under the sound of God's Word whilst participating in craft and games.

Mission '24

The Church hosted a week of mission in October 2024. Pastor Andrew Campbell was the speaker each evening with special guest speakers sharing their life experiences and how their faith in God had helped them.

Outreach Further Afield

A number of young people connected to the fellowship went on various outreach teams both at home and abroad with missionary organisations. for a second year the Church was able to support our sister Church in Waterford by sending a ministry team for a week in the summer.

Financial review

The Church recorded a net surplus for the year of £86,702

Closing unrestricted reserves at 31 December 2024 were £2,982,290

Closing restricted reserves at 31 December 2024 were £NIL

Policy on reserves

It is Church policy to maintain a balance on unrestricted funds (if possible) which equate to at least 4 months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £45,000 of unrestricted funds and on 31 December 2024 the Church had £190,678 of unrestricted funds available.

Moira Baptist Church
Trustees' Report (continued)

Structure, governance and management

Nature of governing document

Moira Baptist Church is an unincorporated entity operating under a constitution last updated in 22 March 2023.

Recruitment and appointment of trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor Mark Patterson
Ralph Patterson
Simon Morrison
Peter Smyth
Kenneth Watson
Geoffrey Wilson
Jonathan Rountree
Jonathan Lloyd
Martin Burke
Andrew Cross
Samuel Johnston
William Paul
Adam Patton
Brian Greenaway
David McKeown
Andrew Fleming
Gareth Davidson (resigned 20 March 2024)
Daniel Johnston (appointed 13 November 2024)
James Pickering (appointed 13 November 2024)
Lyle English (appointed 13 November 2024)
Pastor Jonathan Dodds (appointed 13 November 2024)
Thomas Greenaway (appointed 13 November 2024)

The annual report was approved by the trustees of the charity on 25 March 2025 and signed on its behalf by:



.....
Mr Peter Smyth
Trustee



.....
Mr Ralph Patterson
Trustee

Moira Baptist Church

Northern Ireland - Charity number 108243

Annual return

Moirra Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church

I report to the trustees on my examination of the accounts of Moira Baptist Church for the year ended 31 December 2024.

Responsibilities and basis of report

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

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 attentions 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 Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Moirá Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church (continued)

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 the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountants

1 Moygashel Mills Park
Dungannon
Co Tyone
BT71 7DH

25 March 2025

Accounts

Charity registration number: 108243

Moira Baptist Church

Annual Report and Financial Statements
for the Year Ended 31 December 2023

Moira Baptist Church

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

Moira Baptist Church

Reference and Administrative Details

Trustees

Mr Peter Smyth
Mr Simon Morrison
Mr Ralph Patterson
Pastor Mark Patterson
Mr Adam Patton
Mr Brian Greenaway
Mr Andrew Cross
Mr William Paul
Mr Jonathan Rountree
Mr Kenneth Watson
Mr Samuel Johnston
Mr Jonathan Lloyd
Mr Martin Burke
Mr Andrew Flemming
Mr Geoffrey Wilson
Mr David McKeown

Charity Registration Number

108243

Principal Office

Henry Court
Moira
Co Down
BT67 0NS

Independent Examiner

Thomas Oliver and Associates Limited
Certified Public Accountants
1 Moygashel Mills Park
Dungannon
Co Tyone
BT71 7DH

Moira Baptist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

Moira Baptist Church ("the Church") acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.

The principal charitable object of the Church is the advancement of the Christian faith according to the teaching of scripture, understood in its historical and evangelical sense, the Doctrinal Statement and Baptist principles. Its members devote themselves to the teaching of scripture, to fellowship, breaking of bread, prayer and evangelism.

Objectives, strategies and activities

The activities carried out by the Church include:

- holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups;
- providing pastoral care to the members of the church through visitation and prayer;
- organising meetings and events that promote our charitable purpose;
- participating in the life of the local community;
- supporting other Christian organisations and charities through volunteering, financial gifts and prayer.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Public benefit

The Church meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

The Church continues to reach out into the community in a number of ways through different organisations as follows:

- (i) Sunday Services
- (ii) Prayer Meeting/Bible Study
- (iii) Home Groups
- (iv) Sunday School/Bible Classes
- (v) Creche
- (vi) Wonderkidz
- (vii) Moira Baptist Youth
- (viii) Seekers
- (ix) Mums and Tots
- (x) Baptist Women's Fellowship
- (xi) Men's Fellowship
- (xii) Ladies' Bible studies
- (xiii) Evergreens
- (xiv) Care Team
- (xv) Our own Missionaries with New Tribes Mission and Wycliffe Bible Translators

Moira Baptist Church

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

2023 was a year where there was cause to look back and reflect on the goodness of God to the fellowship with the following being some of the highlights:

- New Pastoral Assistant

Jonathan Dodds commenced as our new Pastoral Assistant in 2023 and we give thanks to God for the encouragement as he has developed his ministry in the pulpit whilst providing pastoral support to members and supporting church activities.

- Numerical and spiritual growth

There were 14 baptisms during the year and a number of new folks have been attending each Sunday. Sadly we said goodbye to a number of longstanding members who entered into their eternal reward.

- MBC Soccer Week

This was an event organised during the Summer where up to 100 children and young people came together under the sound of God's Word whilst being coached in their football skills at Moira Demense.

- Hope Explored Course

A course held at GAP ministries on the Main Street for those who sought to go deeper into God's Word and learn more of what it means to be a follower of Christ.

- Outreach further afield

A number of young people connected to the fellowship went on various outreach teams both at home and abroad with missionary organisations. This year the church was able to support our sister church in Waterford by sending a ministry team for a week in the summer.

Financial review

The church recorded a net surplus for the year of £35,528

Closing unrestricted reserves at 31 December 2023 were £2,895,587

Closing restricted reserves at 31 December 2023 were £NIL

Policy on reserves

It is Church policy to maintain a balance on unrestricted funds (if possible) which equate to at least 4 months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £45,000 of unrestricted funds and on 31 December 2023 the Church had £161,179 of unrestricted funds available.

Structure, governance and management

Nature of governing document

Moira Baptist Church is an unincorporated entity operating under a constitution last updated in 22 March 2023.

Moira Baptist Church

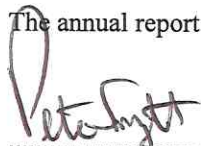
Trustees' Report (continued)

Recruitment and appointment of trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor Mark Patterson
Ralph Patterson
Simon Morrison
Peter Smyth
Kenneth Watson (appointed 22 March 2023)
Geoffrey Wilson (appointed 22 March 2023)
Jonathan Rountree (appointed 22 March 2023)
Jonathan Lloyd (appointed 22 March 2023)
Martin Burke (appointed 22 March 2023)
Andrew Cross (appointed 22 March 2023)
Samuel Johnston (appointed 22 March 2023)
William Paul (appointed 22 March 2023)
Adam Patton (appointed 22 March 2023)
Brian Greenaway (appointed 22 March 2023)
David McKeown (appointed 22 March 2023)
Andrew Fleming (appointed 22 March 2023)
Gareth Davidson (appointed 22 March 2023)

The annual report was approved by the trustees of the charity on 18 July 2024 and signed on its behalf by:



.....
Mr Peter Smyth
Trustee



.....
Mr Ralph Patterson
Trustee

Moira Baptist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

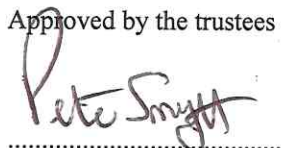
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18 July 2024 and signed on its behalf by:



Mr Peter Smyth
Trustee



Mr Ralph Patterson
Trustee

Moiria Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church

I report to the trustees on my examination of the accounts of Moira Baptist Church for the year ended 31 December 2023.

Responsibilities and basis of report

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

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 attentions 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 Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Moira Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church (continued)

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 the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountants

1 Moygashel Mills Park
Dungannon
Co Tyone
BT71 7DH

18 July 2024

Moira Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		197,647	31,555	229,202
Investment income	3	<u>2,859</u>	<u>-</u>	<u>2,859</u>
Total income		<u>200,506</u>	<u>31,555</u>	<u>232,061</u>
Expenditure on:				
Raising funds		(42,921)	(39,367)	(82,288)
Charitable activities		(1,140)	-	(1,140)
Other expenditure	6	<u>(113,105)</u>	<u>-</u>	<u>(113,105)</u>
Total expenditure		<u>(157,166)</u>	<u>(39,367)</u>	<u>(196,533)</u>
Net income/(expenditure)		43,340	(7,812)	35,528
Gross transfers between funds		<u>(7,812)</u>	<u>7,812</u>	<u>-</u>
Net movement in funds		35,528	-	35,528
Reconciliation of funds				
Total funds brought forward		<u>2,860,059</u>	<u>-</u>	<u>2,860,059</u>
Total funds carried forward	17	<u>2,895,587</u>	<u>-</u>	<u>2,895,587</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		274,103	34,832	308,935
Investment income	3	<u>202</u>	<u>-</u>	<u>202</u>
Total income		<u>274,305</u>	<u>34,832</u>	<u>309,137</u>
Expenditure on:				
Raising funds		(36,636)	(52,672)	(89,308)
Charitable activities		(630)	-	(630)
Other expenditure	6	<u>(91,633)</u>	<u>-</u>	<u>(91,633)</u>
Total expenditure		<u>(128,899)</u>	<u>(52,672)</u>	<u>(181,571)</u>
Net income/(expenditure)		145,406	(17,840)	127,566
Gross transfers between funds		<u>(17,840)</u>	<u>17,840</u>	<u>-</u>
Net movement in funds		127,566	-	127,566
Reconciliation of funds				
Total funds brought forward		<u>2,732,493</u>	<u>-</u>	<u>2,732,493</u>

The notes on pages 11 to 19 form an integral part of these financial statements.

Moira Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Total funds carried forward	17	<u>2,860,059</u>	<u>-</u>	<u>2,860,059</u>

All of the charity's activities derive from continuing operations during the above two periods.

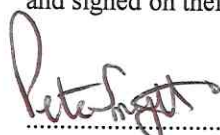
The funds breakdown for 2022 is shown in note 17.

Moira Baptist Church

(Registration number: 108243)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	2,840,540	2,840,540
Current assets			
Cash at bank and in hand	14	167,760	149,629
Creditors: Amounts falling due within one year	15	<u>(12,137)</u>	<u>(12,254)</u>
Net current assets		<u>155,623</u>	<u>137,375</u>
Total assets less current liabilities		2,996,163	2,977,915
Creditors: Amounts falling due after more than one year	16	<u>(100,576)</u>	<u>(117,856)</u>
Net assets		<u>2,895,587</u>	<u>2,860,059</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>2,895,587</u>	<u>2,860,059</u>
Total funds	17	<u>2,895,587</u>	<u>2,860,059</u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 18 July 2024 and signed on their behalf by:



Mr Peter Smyth
Trustee



Mr Ralph Patterson
Trustee

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Moira Baptist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fixed assets are valued based on Insurance costs to replace.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	5,900	31,555	37,455
Gift aid reclaimed	34,288	-	34,288
Regular giving and capital donations	156,217	-	156,217
Other income from donations and legacies	1,242	-	1,242
Total for 2023	197,647	31,555	229,202
Total for 2022	274,103	34,832	308,935

3 Investment income

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	2,859	2,859
Total for 2023	2,859	2,859
Total for 2022	202	202

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Donations		42,921	39,367	82,288
Total for 2023		42,921	39,367	82,288
Total for 2022		36,636	52,672	89,308
				Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		1,140	1,140
Total for 2022		630	630

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

			Total expenditure £
6 Other expenditure			
	Note	Unrestricted funds General £	Total funds £
Staff costs			
Wages and salaries		51,888	51,888
Total for 2023		51,888	51,888
Total for 2022		43,318	43,318
7 Analysis of governance and support costs			
Governance costs			
		Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		1,140	1,140
Total for 2023		1,140	1,140
Total for 2022		630	630

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Finance charges payable	<u>4,215</u>	<u>3,954</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Pastor Mark Patterson

Pastor Mark Patterson received remuneration of £39,855 (2022: £35,606) during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>51,888</u>	<u>43,318</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employee Numbers	<u>3</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>1,140</u>	<u>630</u>

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	2,748,025	92,515	2,840,540
At 31 December 2023	2,748,025	92,515	2,840,540
Depreciation			
At 31 December 2023	-	-	-
Net book value			
At 31 December 2023	2,748,025	92,515	2,840,540
At 31 December 2022	2,748,025	92,515	2,840,540

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	167,760	149,629

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other loans	12,137	12,254

16 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	100,576	117,856

Moira Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

17 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	2,860,059	200,506	(157,166)	(7,812)	2,895,587
Restricted funds	-	31,555	(39,367)	7,812	-
Total funds	<u>2,860,059</u>	<u>232,061</u>	<u>(196,533)</u>	<u>-</u>	<u>2,895,587</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	2,732,493	274,305	(128,899)	(17,840)	2,860,059
Restricted funds	-	34,832	(52,672)	17,840	-
Total funds	<u>2,732,493</u>	<u>309,137</u>	<u>(181,571)</u>	<u>-</u>	<u>2,860,059</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	2,840,540	2,840,540
Current assets	167,760	167,760
Current liabilities	(12,137)	(12,137)
Creditors over 1 year	<u>(100,576)</u>	<u>(100,576)</u>
Total net assets	<u>2,895,587</u>	<u>2,895,587</u>

Moirá Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	2,840,540	2,840,540
Current assets	149,629	149,629
Current liabilities	(12,254)	(12,254)
Creditors over 1 year	<u>(117,856)</u>	<u>(117,856)</u>
Total net assets	<u><u>2,860,059</u></u>	<u><u>2,860,059</u></u>

19 Analysis of net funds

	At 1 January 2023 £	Financing cash flows £	At 31 December 2023 £
Cash at bank and in hand	<u>149,629</u>	<u>18,131</u>	<u>167,760</u>
Net debt	<u><u>149,629</u></u>	<u><u>18,131</u></u>	<u><u>167,760</u></u>

Moirra Baptist Church

Statement of Financial Activities by fund for the Year Ended 31 December 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	197,647	274,103
Investment income	2,859	202
Total income	<u>200,506</u>	<u>274,305</u>
Expenditure on:		
Raising funds	(42,921)	(36,636)
Charitable activities	(1,140)	(630)
Other expenditure	<u>(113,105)</u>	<u>(91,633)</u>
Total expenditure	<u>(157,166)</u>	<u>(128,899)</u>
Net income	43,340	145,406
Gross transfers between funds	<u>(7,812)</u>	<u>(17,840)</u>
Net movement in funds	35,528	127,566
Reconciliation of funds		
Total funds brought forward	<u>2,860,059</u>	<u>2,732,493</u>
Total funds carried forward	<u><u>2,895,587</u></u>	<u><u>2,860,059</u></u>

This page does not form part of the statutory financial statements.

Moir a Baptist Church

Statement of Financial Activities by fund for the Year Ended 31 December 2023 (continued)

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	31,555	34,832
Total income	31,555	34,832
Expenditure on:		
Raising funds	(39,367)	(52,672)
Total expenditure	(39,367)	(52,672)
Net expenditure	(7,812)	(17,840)
Gross transfers between funds	7,812	17,840
Reconciliation of funds		
Total funds carried forward	-	-

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	229,202	308,935
Investment income (analysed below)	<u>2,859</u>	<u>202</u>
Total income	<u>232,061</u>	<u>309,137</u>
Expenditure on:		
Raising funds (analysed below)	(82,288)	(89,308)
Charitable activities (analysed below)	(1,140)	(630)
Other expenditure (analysed below)	<u>(113,105)</u>	<u>(91,633)</u>
Total expenditure	<u>(196,533)</u>	<u>(181,571)</u>
Net income	<u>35,528</u>	<u>127,566</u>
Net movement in funds	35,528	127,566
Reconciliation of funds		
Total funds brought forward	<u>2,860,059</u>	<u>2,732,493</u>
Total funds carried forward	<u><u>2,895,587</u></u>	<u><u>2,860,059</u></u>

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Committed giving	156,217	134,012
Appeals and donations	31,555	34,832
Appeals and donations	5,900	103,710
Gift Aid tax reclaimed	34,288	36,141
Donated use of facilities	1,242	240
	<u>229,202</u>	<u>308,935</u>
<i>Investment income</i>		
Interest on cash deposits	2,859	202
	<u>2,859</u>	<u>202</u>
<i>Raising funds</i>		
Charitable donations	(39,367)	(52,672)
Charitable donations	(42,921)	(36,636)
	<u>(82,288)</u>	<u>(89,308)</u>
<i>Charitable activities</i>		
Accountancy fees	(1,140)	(630)
	<u>(1,140)</u>	<u>(630)</u>
<i>Other expenditure</i>		
Wages and salaries	(51,888)	(43,318)
Manse Expenses	(743)	(2,409)
Water rates	(1,185)	(1,040)
Light, heat and power	(10,980)	(10,885)
Insurance	(3,924)	(2,013)
Repairs and maintenance	(14,403)	(7,035)
Telephone and fax	(510)	(419)
Printing, postage and stationery	(2,860)	(1,589)
Sundry expenses	(5,426)	(3,959)
Cleaning	(7,004)	(6,228)
Speaker Expenses	(2,650)	(2,385)
Pastoral Expenses	(1,247)	(1,188)
Catering	(1,313)	(918)
Licences	(1,097)	(1,014)
Legal and professional fees	(273)	(215)

This page does not form part of the statutory financial statements.

Moira Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
ABCI Membership Fees	(2,948)	(2,631)
Bank charges	(439)	(433)
Loan interest	<u>(4,215)</u>	<u>(3,954)</u>
	<u>(113,105)</u>	<u>(91,633)</u>

Moir a Baptist Church

Northern Ireland - Charity number 108243

Annual report

Moira Baptist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

Moira Baptist Church ("the Church") acknowledges the headship of Jesus Christ over his Church and exists to glorify the triune God by maintaining and promoting his worship both individually and corporately.

The principal charitable object of the Church is the advancement of the Christian faith according to the teaching of scripture, understood in its historical and evangelical sense, the Doctrinal Statement and Baptist principles. Its members devote themselves to the teaching of scripture, to fellowship, breaking of bread, prayer and evangelism.

Objectives, strategies and activities

The activities carried out by the Church include:

- holding regular services for public worship, prayer, Bible study, preaching and teaching for all age groups;
- providing pastoral care to the members of the church through visitation and prayer;
- organising meetings and events that promote our charitable purpose;
- participating in the life of the local community;
- supporting other Christian organisations and charities through volunteering, financial gifts and prayer.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Public benefit

The Church meets the public benefit requirement by providing benefit to its members and the general public by making known the Christian gospel of the Lord Jesus Christ through the advancement of the Christian Faith.

The Church continues to reach out into the community in a number of ways through different organisations as follows:

- (i) Sunday Services
- (ii) Prayer Meeting/Bible Study
- (iii) Home Groups
- (iv) Sunday School/Bible Classes
- (v) Creche
- (vi) Wonderkidz
- (vii) Moira Baptist Youth
- (viii) Seekers
- (ix) Mums and Tots
- (x) Baptist Women's Fellowship
- (xi) Men's Fellowship
- (xii) Ladies' Bible studies
- (xiii) Evergreens
- (xiv) Care Team
- (xv) Our own Missionaries with New Tribes Mission and Wycliffe Bible Translators

Moira Baptist Church

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

2023 was a year where there was cause to look back and reflect on the goodness of God to the fellowship with the following being some of the highlights:

- New Pastoral Assistant

Jonathan Dodds commenced as our new Pastoral Assistant in 2023 and we give thanks to God for the encouragement as he has developed his ministry in the pulpit whilst providing pastoral support to members and supporting church activities.

- Numerical and spiritual growth

There were 14 baptisms during the year and a number of new folks have been attending each Sunday. Sadly we said goodbye to a number of longstanding members who entered into their eternal reward.

- MBC Soccer Week

This was an event organised during the Summer where up to 100 children and young people came together under the sound of God's Word whilst being coached in their football skills at Moira Demense.

- Hope Explored Course

A course held at GAP ministries on the Main Street for those who sought to go deeper into God's Word and learn more of what it means to be a follower of Christ.

- Outreach further afield

A number of young people connected to the fellowship went on various outreach teams both at home and abroad with missionary organisations. This year the church was able to support our sister church in Waterford by sending a ministry team for a week in the summer.

Financial review

The church recorded a net surplus for the year of £35,528

Closing unrestricted reserves at 31 December 2023 were £2,895,587

Closing restricted reserves at 31 December 2023 were £NIL

Policy on reserves

It is Church policy to maintain a balance on unrestricted funds (if possible) which equate to at least 4 months unrestricted payments to cover emergency situations that may arise from time to time. This is estimated at £45,000 of unrestricted funds and on 31 December 2023 the Church had £161,179 of unrestricted funds available.

Structure, governance and management

Nature of governing document

Moira Baptist Church is an unincorporated entity operating under a constitution last updated in 22 March 2023.

Moira Baptist Church

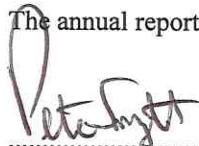
Trustees' Report (continued)

Recruitment and appointment of trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor Mark Patterson
Ralph Patterson
Simon Morrison
Peter Smyth
Kenneth Watson (appointed 22 March 2023)
Geoffrey Wilson (appointed 22 March 2023)
Jonathan Rountree (appointed 22 March 2023)
Jonathan Lloyd (appointed 22 March 2023)
Martin Burke (appointed 22 March 2023)
Andrew Cross (appointed 22 March 2023)
Samuel Johnston (appointed 22 March 2023)
William Paul (appointed 22 March 2023)
Adam Patton (appointed 22 March 2023)
Brian Greenaway (appointed 22 March 2023)
David McKeown (appointed 22 March 2023)
Andrew Fleming (appointed 22 March 2023)
Gareth Davidson (appointed 22 March 2023)

The annual report was approved by the trustees of the charity on 18 July 2024 and signed on its behalf by:



.....
Mr Peter Smyth
Trustee



.....
Mr Ralph Patterson
Trustee

Moir a Baptist Church

Northern Ireland - Charity number 108243

Annual return

Moirra Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church

I report to the trustees on my examination of the accounts of Moira Baptist Church for the year ended 31 December 2023.

Responsibilities and basis of report

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

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent 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 Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the 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 attentions 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 Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Moira Baptist Church

Independent Examiner's Report to the trustees of Moira Baptist Church (continued)

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 the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountants

1 Moygashel Mills Park
Dungannon
Co Tyone
BT71 7DH

18 July 2024