

Charity registration number: 108243

Moira Baptist Church

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

Moira Baptist Church

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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

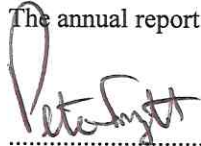
Trustees' Report (continued)

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.

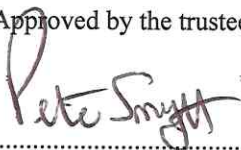
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

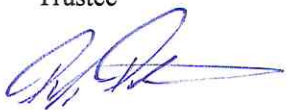
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the applicable Charities (Accounts 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.

Moirra 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.

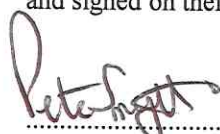
The funds breakdown for 2022 is shown in note 17.

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>

Moira 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>

Moira 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	<u>2,859</u>	<u>202</u>
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.

Moirra 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>