

Charity registration number: 108243

# Moira Baptist Church

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

## **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  
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

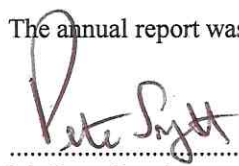
### Trustees' Report (continued)

#### *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

## **Moira 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.

## **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 February 2026

# Moira Baptist Church

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

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		224,182	62,615	286,797
Investment income	3	4,808	-	4,808
Total income		228,990	62,615	291,605
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Income and Endowments from:</b>				
Donations and legacies		247,604	50,602	298,206
Investment income	3	5,361	-	5,361
Total income		252,965	50,602	303,567
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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.

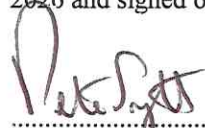
The notes on pages 11 to 20 form an integral part of these financial statements.

# Moira Baptist Church

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

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
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
<b>Total for 2025</b>	<b>224,182</b>	<b>62,615</b>	<b>286,797</b>
<b>Total for 2024</b>	<b>247,604</b>	<b>50,602</b>	<b>298,206</b>

#### 3 Investment income

## Moira 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
<b>Total for 2025</b>	<b>4,808</b>	<b>4,808</b>
<b>Total for 2024</b>	<b>5,361</b>	<b>5,361</b>

#### 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
<b>Total for 2025</b>	<b>46,721</b>	<b>28,909</b>	<b>75,630</b>
<b>Total for 2024</b>	<b>49,386</b>	<b>22,716</b>	<b>72,102</b>
			<b>Total costs £</b>

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	1,170	1,170
<b>Total for 2024</b>	<b>1,020</b>	<b>1,020</b>

# 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
<b>Total for 2025</b>		<b>1,170</b>	<b>1,170</b>
<b>Total for 2024</b>		<b>1,020</b>	<b>1,020</b>

## 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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
Charge for the year	-	14,716	14,716
At 31 December 2025	<u>-</u>	<u>14,716</u>	<u>14,716</u>
<b>Net book value</b>			
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 £
<b>Unrestricted funds</b>					
General	2,982,291	228,990	(218,629)	33,706	3,026,358
<b>Restricted funds</b>	-	62,615	(28,909)	(33,706)	-
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
General	2,895,588	252,965	(194,148)	27,886	2,982,291
<b>Restricted funds</b>	-	50,602	(22,716)	(27,886)	-
<b>Total funds</b>	<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
<b>Total net assets</b>	<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 £
<b>Income and Endowments from:</b>		
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>
<b>Expenditure on:</b>		
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
<b>Reconciliation of funds</b>		
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 £
<b>Income and Endowments from:</b>		
Donations and legacies	<u>62,615</u>	<u>50,602</u>
Total income	<u>62,615</u>	<u>50,602</u>
<b>Expenditure on:</b>		
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>
<b>Reconciliation of funds</b>		
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 £
<b>Income and Endowments from:</b>		
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>
<b>Expenditure on:</b>		
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
<b>Reconciliation of funds</b>		
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>

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

# Moirra Baptist Church

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

	Total 2025 £	Total 2024 £
<i><b>Donations and legacies</b></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><b>Investment income</b></i>		
Interest on cash deposits	4,808	5,361
	<u>4,808</u>	<u>5,361</u>
<i><b>Raising funds</b></i>		
Charitable donations	(28,909)	(22,716)
Charitable donations	(46,721)	(49,386)
	<u>(75,630)</u>	<u>(72,102)</u>
<i><b>Charitable activities</b></i>		
Accountancy fees	(1,170)	(1,020)
	<u>(1,170)</u>	<u>(1,020)</u>
<i><b>Other expenditure</b></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>