

## **Moira Parish Church**

### **Trustees' Annual Report for the year ended 31 December 2022**

The trustees present the annual report and accounts for Moira Parish Church for the year ended 31 December 2022.

The trustees have adopted the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the Annual Report and Financial Statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Accounting Practice.

#### **Reference and administrative details**

Charity Name: Moira Parish Church  
Charity Registration Number: NIC101047  
Contact Address: St John's Parish Church, 51 Street, Moira, BT67 0LQ

#### Trustees of the Charity

The trustees who have served during the year and since the year end were as follows:

Rev Joanne Megarrell	Mr Bert Traylen
Mr William Crockett	Mrs Bessena Crockett
Mr William Dillon	Ms Gillian Garvin
Mr Jeremy Doogan (resigned 27 April 2022)	Mrs Johan Warwick
Mr David Johnston	Dr Timothy Courtney (resigned 31 January 2023)
Mr Maurice Johnston	Ms Elaine Woods
Mr David Kerr	Mr George Downey (appointed 27 April 2022)
Mr David Parkinson	

#### Principal Office -bearers

Clergy:	Rev Joanne Megarrell
Church Secretary:	Mr William Crockett
Rector's Church Warden:	Ms Gillian Garvin (up to 27 April 2022) Mr Bert Traylen (from 27 April 2022)
People's Church Warden:	Mrs Bessena Crockett (up to 27 April 2022) Mr David Parkinson (from 27 April 2022)
Rector's Glebe Warden:	Mr David Johnston
People's Glebe Warden:	Mr David Kerr
Church Treasurer:	Mr David Johnston
Auditors:	Michael McCarter FCA, Jackson Andrews, 6 Mandeville Mews, Portadown, Craigavon, BT62 3NS
Bankers:	Ulster Bank Limited, 18 Bow Street, Lisburn, BT28 1BN

## **Moira Parish Church**

### **Trustee's Annual Report for the year ended 31 December 2022 (continued)**

#### **Objectives and Activities**

The charitable purpose of the Church of Ireland is the advancement of religion. The principal function of St John's Parish Moira is to support the advancement of the Christian religion by promoting, through the work of St John's Parish, Moira the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

As a result of activity in the pursuit of the advancement of the Christian religion, St. John's Parish, Moira has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Select Vestry of the Parish.

#### **Compliance with Public Benefit**

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

#### **Public Benefit**

The public benefit purpose is the expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration, and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching.

The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No trustee receives remuneration, reward or other private benefit for carrying out their trustee responsibility.

The direct benefits flowing from this purpose include the provision of archive records, public enjoyment of cultural and historic buildings and artefacts such as church plate, furnishings and materials as well as an overall improved appreciation of longstanding Christian heritage. This is demonstrated through on-going provision of access to records, property and artefacts and the subsequent and continued request for access and use of our materials by wider society. There is no harm arising from the purpose. The beneficiaries are the general public. No private benefit is received by trustees fulfilling their trustee responsibilities in respect of these records, buildings or artefacts, but in the course of conservation and to make these accessible to the public, the engagement of professional staff and services is essential but incidental to the fulfilment of the purpose.

## **Moira Parish Church**

### **Trustee's Annual Report for the year ended 31 December 2022 (continued)**

#### **Achievements, Performance and Public Benefit**

Our church Mission Statement is 'growing closer to God in love and obedience; growing closer together in caring and sharing, growing closer to others in friendship and witness.' This statement embodies and undergirds what we undertake as a parish. The Parish has also given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that its activities during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit.

#### Worship and Prayer

This year we were delighted to have the usual traditional and contemporary worship services again with four services each Sunday and five once a month. These services are open to everyone in the community. Numbers are gradually building as the start of the year restrictions were still in place. We currently have around 700 families on the Parish Register, with both resident and accustomed members.

We had 3 weddings in the church this year, when again we were pleased to welcome family and friends and some of the wider community into the church. We had 20 funerals.

In addition, to all of our services being opened again, this year, services continued to be live streamed on Facebook and YouTube each Sunday and a dial up telephone service was provided for those who wished to avail of the service but who didn't have internet. The service was also recorded on CDs for others. Naturally our services were reaching a wide audience, both in our local community and further afield.

We were delighted to be able to run our usual 'community' services again this year including community harvest and Christmas services and were pleased to welcome visitors from the community on both occasions.

Outside of our Sunday services, we continued with 'Wednesday's Word' and prayer time. We have again had some members of the wider community joining us for this.

#### Pastoral Care

Pastoral care is important to the life and witness of St John's. Some members of the Parish are unable to attend church due to sickness or age. The clergy visit all who are housebound, sick or in Nursing Homes. They also visit those who are going through particular pastoral needs or traumas as well as general visiting.

Before our summer activities, we delivered leaflets to some of the new developments in the wider community, offering them practical support, prayer and advising them of our summer activities.

## Moira Parish Church

### Trustee's Annual Report for the year ended 31 December 2022 (continued)

#### Achievements, Performance and Public Benefit (continued)

##### Parish Groups and facilities

After the pandemic we began a couple of groups for men and women to be reinvigorated in their faith- these were called EmpowHER and Re-ignite respectively.

We also opened a 'Cosy Corner' in the Parish Centre for those experiencing problems heating their homes in the current economic crisis.

'Winter Warmers' - was also established as a reaction to the economic crisis- a free meal for anyone once a week from November. Again, these two initiatives are open to anyone.

In addition to the above groups which St John's runs directly for the benefit of the wider community, the Select Vestry makes the facilities available for community events.

Community groups can hire the facilities to run their activities with regular users including fitness groups, slimming groups and the Moira Friendship Group (200+ members over the age of 50 meeting in the halls on a regular basis to enjoy fellowship, exercise and craft activities).

##### Mission and Evangelism

We run a monthly Car Boot Sale and Coffee Morning, where members of the community enjoy popping in to the Parish Centre for a browse of the stalls and a cup of tea.

In March we ran 'Soup and a Psalm' which again was open to the wider community.

In July we ran our Holiday Club for kids. Again, this was open to any children of Primary School age from the whole community. This culminated in a community BBQ for those who had been part of the Holiday Club.

LOGIC continued to engage with the young people of the community. They went on day trips, camps and continued to provide support for the young people in whatever way they could.

Revelation Youth Fellowship also held a number of events - including a pizza evening and attended Summer Madness together with LOGIC.

In August we held a Teddy Bears Picnic for children and their carers which again was open to anyone.

This year the parish again ran the ALPHA course- a course open to anyone to come and discover more about the Christian faith.

At half- term, we held a 'Light and Bright' party for kids in primary school and again this was open to kids from the local community

At Christmas we organised the annual turning on of the tree lights. This was the first in person event in 3 years and we were delighted to welcome over 500 people from the local community into the Parish Centre for some Christmas fayre and Santa. There were competitions which were also open to the three local Primary Schools.

## **Moira Parish Church**

### **Trustee's Annual Report for the year ended 31 December 2022 (continued)**

#### **Achievements, Performance and Public Benefit (continued)**

##### Mission and Evangelism (continued)

In December, we had a Senior Citizen's Christmas lunch and we went Carol singing around the housebound in the local community. We also held a 'Pre-loved' Toy Sale where we welcomed many into the Parish Centre to sell their pre-loved toys.

##### **Reserves Policy**

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continued ability of the charity to meet its objectives and financial commitments. The policy is reviewed annually by the Trustees in conjunction with a wider review of the finances of the parish.

The reserves policy is set so that the net current assets are sufficient to cover commitments and to provide for at least six months operational costs. These reserves are held in order to maintain the operation of Moira Parish Church and to provide some surety against adverse financial events, such as a reduction in income or unplanned expenditure being required.

At 31 December 2022 the balance of unrestricted funds is £431,318 (2021: £412,879) and the balance of restricted funds is £4,669,065 (2021: £4,708,095). The trustees are satisfied that the level of reserves is sufficient to continue the current activities of the charity in the event of a significant shortfall in income levels. The trustees will continue to review the reserves policy to ensure that the policy reflects the needs of the charity in a changing environment.

##### **Financial Review**

The financial year end to 31 December 2022, has resulted in an decrease in total funds of £20,591 to £5,100,383, of which unrestricted funds for the year increased by £18,439 to £431,318 and restricted funds decreased by £39,030 to £4,669,065, which included a £85,465 decrease from an unrealised loss in the valuation of unit trusts.

The amount of free reserves at 31 December 2022 is £286,692 (2021: £275,334), after excluding restricted funds of £4,669,065 (2021: £4,708,095) and unrestricted tangible fixed assets of £144,626 (2021: £137,545).

Overall, income for the year decreased by £46,158 from £617,267 in 2021 to £571,109 in 2022. Expenditure increased by £134,982 from £371,253 in 2021 to £506,235 in 2022.

##### **Going Concern**

The trustees have reviewed the financial position of Moira Parish Church and the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities for the foreseeable future and that the financial statements to 31 December 2022 can be signed as a going concern.

## **Moira Parish Church**

### **Trustee's Annual Report for the year ended 31 December 2022 (continued)**

#### **Future Developments**

The Select Vestry are continuing with the plans for building a garden room type structure in the grounds of 53 Main Street, called 'House of Hope' - a house offering a listening ear service and prayer space as well as facilitating other meetings.

#### **Structure, Governance and Management**

##### **Governing Document and Constitution of St John's Parish, Moira**

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are Charity Trustees.

##### **Recruitment and Appointment of Select Vestry**

As well as Constitutional requirements, parishes are obliged to implement Diocesan Regulations. The Diocesan Regulations require a financial commitment (Regulation 7.2.2) to become a member of the General Vestry. The members of the Select Vestry of Moira Parish Church are its Charity Trustees. Members of the General Vestry can vote and stand for election to the Select Vestry. Meetings of the General Vestry are normally held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will normally hold their positions for a period of one year and may be re-elected annually and there is no limit on the number of terms which may be served.

##### **Pay and Remuneration**

The incumbent receives a stipend in accordance with figures approved by the General Synod of the Church of Ireland and office and locomotory allowances.

##### **Organisational Structure**

The Select Vestry is responsible for the day to day management of the parish. The Select Vestry consists of the member of the clergy serving in the parish, any curate assistant ("the curate"), the church wardens, the glebe wardens and generally not more than twelve other members of the General Vestry elected at the General Vestry.

The Select Vestry is chaired by the incumbent or other member of the clergy officiating in the parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the parish including deciding how parish funds are to be applied.

The Select Vestry meets at times fixed by the members or by the diocesan synod. Special meetings may be convened at any time by the chairperson or the churchwardens.

##### **Statement of Trustees' Responsibilities**

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

The law applicable to charities in the Northern Ireland 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.

**Moira Parish Church**

**Trustee's Annual Report for the year ended 31 December 2022 (continued)**

**Statement of Trustees' Responsibilities (continued)**

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 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Parish will continue as a going concern.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Parish and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the Constitution of the Church of Ireland. They are also responsible for safeguarding the assets of the Parish 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Statement as to disclosure to our auditors**

In so far as the trustees are aware at the timing of approving our trustees' annual report:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Independent Auditor**

The auditors, Jackson Andrews, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual Easter Vestry Meeting.

Signed on behalf of the Trustees:



Rev Joanne Megarrell  
(Rector of Moira Parish Church)



William Crockett  
(Trustee)