

TRUSTEES' ANNUAL REPORT

The trustees present the annual report and accounts for Moira Parish Church for the year ended 31 December 2023.

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 UK 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	NIC 101047
Charity address	St John's Parish Church, 51 Main Street, Moira, BT67 OLQ
Auditor	GMcG Lisburn, Chartered Accountants & Statutory Auditor, Century House, Enterprise Crescent, Ballinderry Road, Lisburn, BT28 2BP
Bankers	Ulster Bank Limited, 18 Bow Street, Lisburn, BT28 1BN

Trustees

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

Rev Joanne Megarrell	Mrs Johan Warwick
Mr William Crockett	Ms Elaine Woods (resigned 18 April 2023)
Mr William Dillon	Mr George Downey
Mr David Johnston	Dr Timothy Courtney (resigned 31 January 2023)
Mr Maurice Johnston	Mr Peter Dillon (appointed 18 April 2023)
Mr David Kerr	Rev David Pierce (appointed 18 April 2023)
Mr David Parkinson	Mr Jonathan Cromie (appointed 18 April 2023)
Mr Bert Traylen	Mr Stephen Waite (appointed 18 April 2023)
Mrs Bessena Crockett	Dr Raymond McAuley (appointed 18 April 2023)
Ms Gillian Garvin (resigned 18 April 2023)	

TRUSTEES' ANNUAL REPORT (*CONTINUED*)

Reference and administrative details (*Continued*)

Office-bearers

Clergy:	Rev Joanne Megarrell
Hon. Church Secretary:	Mr William Crockett
Rector's Church Warden:	Mr Bert Traylen (up to 18 April 2023) Dr Raymond McAuley (from 18 April 2023)
People's Church Warden:	Mr David Parkinson (up to 18 April 2023) Rev David Pierce (from 18 April 2023)
Rector's Glebe Warden:	Mr David Johnston
People's Glebe Warden:	Mr David Kerr
Hon. Church Treasurer:	Mr David Johnston (up to 18 April 2023) Mrs Bessena Crockett (from 18 April 2023)

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.

TRUSTEES' ANNUAL REPORT (*CONTINUED*)

Public Benefit (*Continued*)

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.

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. 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 19 funerals and 7 baptisms.

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 ran 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 again delivered leaflets to some of the new developments in the wider community, advising them of our general ministry and summer activities.

Parish Groups and facilities

We continued to run 'EmpowHER' – a meeting to empower women in their faith.

'Winter Warmers' continued to operate as a reaction to the economic crisis- a free meal once a week from November for anyone from the wider community and church.

TRUSTEES' ANNUAL REPORT (CONTINUED)

Achievements, Performance and Public Benefit (Continued)

Parish Groups and facilities (continued)

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, fitness groups, ballet 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). This is an initiative of St. John's.

Mission and Evangelism

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

In June we held a mission where we provided 2 free BBQs for anyone in 2 of our new housing developments. We had games for the kids and these mission events were very well received.

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 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 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.

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.

Financial Review

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.

TRUSTEES' ANNUAL REPORT (*CONTINUED*)

Financial Review (*continued*)

Reserves Policy (*continued*)

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 2023 the balance of unrestricted funds is £455,713 (2022: £431,318) and the balance of restricted funds is £4,774,277 (2022: £4,669,065). 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.

The financial year end to 31 December 2023, has resulted in an increase in total funds of £129,607 to £5,229,990, of which unrestricted funds for the year increased by £24,395 to £455,713 and restricted funds increased by £105,212 to £4,774,277, which included a £72,891 increase from unrealised gains in the valuation of unit trusts and investment property.

The amount of free reserves at 31 December 2023 is £313,190 (2022: £286,692), after excluding restricted funds of £4,774,277 (2022: £4,669,065) and unrestricted tangible fixed assets of £142,523 (2022: £144,626).

Overall, income for the year decreased by £34,747 from £571,109 in 2022 to £536,362 in 2023. Expenditure decreased by £26,589 from £506,235 in 2022 to £479,646 in 2023.

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 2023 can be signed as a going concern.

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.

TRUSTEES' ANNUAL REPORT (*CONTINUED*)

Structure, Governance and Management (*Continued*)

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.

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 adequate 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.

TRUSTEES' ANNUAL REPORT (CONTINUED)

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 the 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, GMcG Lisburn, have indicated their willingness to continue in office, and a resolution concerning their appointment 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

9/4/2024

