

MOY PRESBYTERIAN CHURCH.

A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

**Trustees Annual Report and Financial Statements
for the year ended 31 December 2022**

Registered Charity in Northern Ireland (NIC104790)

**MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Moy Presbyterian Church. A congregation of the Presbyterian Church in Ireland
2 – 4 Benburb Road,
Moy,
BT71 7SQ

Registered Charity in Northern Ireland (NIC104790)

CHARITY TRUSTEES

The Charity Trustees who served during the year or who were trustees at the date of this report were

Rev Graham Mullan
Mr Adrian McMullan
Mr Kenneth Blackstock
Mr Stephen Abraham
Mrs Kate Courtenay

Mr Jeffrey Finlay
Mr David Riddell
Mr James Wylie

PRINCIPAL OFFICE BEARERS

Minister
Clerk of Session
Treasurer

Rev. Graham Mullan
Mr Adrian McMullan
Mrs Barbara Abraham

INDEPENDENT EXAMINER

W K Rainey FCA
Patton Rainey & Associates
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

**MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT**

BANKERS

**Ulster Bank
7 Upper English St,
Armagh,
BT61 7BL**

SOLICITORS

**Blair & Hanna Solicitor
11 Mallview Terrace
Armagh,
BT61 9AN**

MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)
STRUCTURE AND MANAGEMENT

The Kirk Session

The charity trustees of the congregation are the members of its Kirk Session. Under the congregation's governing document, The Code, the book of the constitution and government of the Presbyterian Church in Ireland, the Kirk Session seeks to watch over and promote the spiritual interest of the congregation and of persons not connected with any congregation who are within its bounds. It ensures pastoral care is in place in the congregation and seeks to further the contribution of the Church to Christian witness and service in the local community.

- The Kirk Sessions has delegated to its Congregational Committee the temporal affairs of the congregation including administering all funds and property belonging to the congregation. Members of the Kirk Session are ex-officio members of the Congregational Committee. The Kirk Session consists of the ordained minister and the ruling elders of the congregations. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the ministers in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held the third Tuesday of each month with the exception of June and July.

- To be chosen for the office of the eldership in the congregation a person must be a voting member and a regular attendant on its ordinances. The selection of those proposed to be called to the office can be either by the congregation or by the Kirk Session. Members are elected if they obtain two-thirds of those who vote.

Presbytery

Under the Presbyterian Church in Ireland form of governance the corporate oversight of a congregation is the responsibility of a Presbytery which superintends generally the spiritual and temporal affairs of the congregations assigned to it by the General Assembly of the Presbyterian Church in Ireland. Moy Presbyterian Church congregation of the Presbyterian Church has been assigned to the Armagh Presbytery of the Presbyterian Church in Ireland. The membership of the Presbytery consists mainly of the active ministers of congregations assigned to it by the General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

The General Assembly

The General Assembly is the supreme court of the Church, representing in one body the whole Church and acting as its supreme legislative, administration and judicial authority, in dealing with all matters brought before it. The General Assembly is normally constituted during the first week in June for worship and to conduct its business. At the end of business it is dissolved. The membership of the General Assembly consists mainly of the active ministers of each congregation, retired ministers and a representative elder appointed by the Kirk Session of each congregation.

DESCRIPTION AND PURPOSE

The charitable purpose of the congregation is the advancement of religion.

Moy Presbyterian Church, a congregation of the Presbyterian Church is a congregation of the Presbyterian Church in Ireland. The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ is grounded in the Scriptures, and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

The congregations mission purposes is *by the grace of God, to help people of all ages become fully devoted followers of Jesus Christ. Our vision is, by the grace of God, to be an inclusive, welcoming community of Christ's people of all ages, which:*

- *is increasingly characterised by love for God, and love and concern for others;*
- *is committed to the historic Christian gospel as revealed in the Bible;*
- *is relevant to people of this time and place.*

The congregation aims to live out its Mission and Vision as a family of God's people by being:

- *A Covenant Community: where our relationships are rooted in the promises of God by living faithfully toward him and toward one another*
- *An Intergenerational Community: where adults intentionally take the lead to engage with, encourage and nurture younger members to maturity in Christ.*
- *An Outward looking Community: where we want the blessings of God that belong to us in the gospel to become blessings for others beyond the bounds of our community.*
- *As a congregation of the Presbyterian Church in Ireland, we believe that the Bible is the supreme authority over all we do, and that the Westminster Confession of Faith, along with the Larger and Shorter Catechisms set out what we understand the Bible teaches on key matters of Christian faith and practice*

**MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

ACTIVITIES AND OBJECTIVES

Congregational activities at the beginning of the continued to be severely impacted by the COVID 19 restrictions. In the early part of the year the congregation met for worship in the church building but were subject to social distancing. In the later part of the year restrictions where eased and visitors where welcome to join with us, services have been live streamed throughout the year. Information on the services and other events in the Church is shared via Facebook. The Sacrament of the Lords Supper is observed on three occasions during the year and all those who have been baptised and who have made a profession of faith in the Lord Jesus Christ are admitted to the Lord's Supper. The congregation holds regular bible study meetings and has a wide range of organisations including;

- Sunday School
- Route 106
- Girls Brigade
- Charis
- Bowling Club
- Friendship Group
- PW

All organisations were impacted by the COVID 19 restrictions for part of the year and continued to work within the restrictions meeting in person were permitted but are now largely back to normal.

ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 10.20am. During the week the Bible Study provides an opportunity for members to meet together for fellowship, to study the scriptures and for a time of prayer, evening services were resumed from the beginning of the year and are held at 7pm on the first Sunday of each month expect for July and August.

As well as our regular services during the year we acknowledged God's gift of new life at Sacraments of Baptism, and gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2022 there were 148 communicant members and 110 of families connected with the congregations. The average weekly attendance at morning worship is 102.

MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND TRUSTEES ANNUAL REPORT (cont'd)

Pastoral care

Members of the congregation who are unable to attend church due to sickness or age are contacted on a regular basis by the minister, elders or by one of the congregation's pastoral visitors.

Mission and outreach

The missions of the Church are funded through monthly giving to the mission account. During the year we continued to meet our United Appeal obligations

During the year we have had contact by letter from some of these organisations to explain the work of the mission and to encourage prayerful support for their organisation.

The congregation supports the United Appeal for Mission which is a central fund of the Presbyterian Church in Ireland. This fund enables congregations to support the wider mission of the denomination and to do mission and outreach on a denominational basis beyond what the congregation could do on its own. The United Appeal Fund provides financial support for mission personnel at home and overseas, assists congregations with the deployment of locally based staff, enables church planting, provides grant support for the upkeep of church premises, assist with the running costs of Union Theological College, the Church's training college for ministry students, and financially supports congregation in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also contributes to the denominations Moderators Appeal, and any other special appeals including the Royal British Legion Poppy appeal.

Presbytery

The congregation was represented at the regular meetings of Presbytery by our minister and one of the elders. This provides an important link between the congregations and the wider structures of the church.

General Assembly

The minister and one of our elders were nominated to attend the meeting of the General Assembly of the Presbyterian Church in Ireland.

Property

During the year the Congregation to maintain the Church property with a number of remedial works including replastering the front gavel of the Church building and improvements to the sound system.

**MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Organisations

Sunday school took place on Sunday morning, during the morning worship and we currently have 30 children and young people attending. The Sunday school uses Go Teach material to lead the lessons.

Midweek Bible study and prayer is held every Wednesday from September to June. The average attendance is 8. The meeting takes the form of a discussion Bible study led by the Minister followed by a time of prayer for members of the congregation, the community, our nation and the world.

PW (Ladies Fellowship), Bowls and Friendship group continue to meet during the year.

Girls Brigade meets each Friday night from September to March. The membership of 120 girls from age 3 to 18 engages in a range of activities from badgework to craft, sports and cookery. There is an emphasis on the teaching of scripture throughout all activities.

Charis continues to provide a safe environment where children with learning difficulties can come together to join in youth based activities supervised by trained leaders and their parents. On average 30 children from a wide area will attend the organisation on a monthly basis. In the early part of the year this was provided via Zoom.

Volunteers

The Trustees wish to acknowledge their deep appreciation of those who give freely of their time by serving on committees and helping with organisations and other church activities.

PUBLIC BENEFIT STATEMENT

The Presbyterian Church in Ireland 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 religion.

The direct benefits which flow from the purposes of the Church include the gaining of an understanding in Christian beliefs as set out in the Bible and in the Church's subordinate standards (the Westminster Confession of Faith and the Shorter and Larger Catechisms) leading to spiritual and moral development and opportunities for response to Bible teaching. In turn, this framework leads to practical expressions of Christian beliefs and standards in the local community such as through the care of those in need (including the sick, disabled and bereaved).

**MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

Generally the above benefits are delivered locally by congregations and their members, or are facilitated through presbyteries or are organised and delivered centrally. Local delivery is facilitated by central resources in almost all cases. Public access is made known through the use of noticeboards, printed material, press advertisement, websites, and social media or in other ways.

The benefits are demonstrated through regular evaluation of the services and informal and ad-hoc feedback from members, their families, and members of the public.

The purpose does not lead to harm. The only private benefit flowing from our purpose is related to Ministers, Missionaries, Deaconesses, Irish Mission workers and Lay Agents who receive benefits as a result of their holding office or employment. However, this is incidental and necessary in order to further our charitable purpose. There are no other private benefits. The beneficiaries of this purpose are members, their families, other individuals that the Presbyterian Church in Ireland is in direct and indirect contact with, the community in which pastoral services are provided and other communities throughout Northern Ireland, the Republic of Ireland, and worldwide which benefit from our engagement with and support for both Christian and other secular organisations, charities and individual members of the public.

The Kirk Session has had regard to the Charity Commissions Public benefit requirement statutory guidance.

**MOY PRESBYTERIAN CHURCH. A CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
TRUSTEES ANNUAL REPORT (cont'd)**

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 98 contributors during the year (101 in previous year, 2021) donating a total of £65,748. (£65,685 in previous year, 2021)

Total Income of the congregation during the year was £113,941, compared to £111,696 in the previous year.

Total expenditure increased from £71,967 in 2021 to £100,755 in 2022.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the financial statements of the congregation in accordance with applicable law and generally accepted accounting practice.

As the congregations total income does not exceed £250,000, the Trustees have elected under Section 64(3) of the Charities Act (Northern Ireland) 208 to prepare a receipts and payment account and a statement of assets and liabilities.

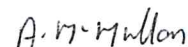
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the congregation's transactions and disclose with reasonable accuracy at any time its financial position. They are also responsible for safeguarding the assets of the congregation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Kirk Session at a meeting on 28 February 2023 and signed on its behalf by

Rev. Graham Mullan



Mr Adrian McMullan



[Date]

28/2/23

[Date]

28/2/23

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

Independent Examiners Report to the Trustees of Moy Congregation of the Presbyterian Church in Ireland

I report on the financial statements of the charity for the year ended 31 December 2022, which comprise the Statement of Financial Activities (Receipts and Payments Account), Statement of Assets and Liabilities and the related notes.

Respective Responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with Section 64(3) 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act; and
- 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act.

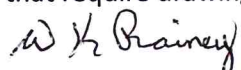
My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Charity Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention 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.

Independent Examiner's Report

I have complete my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



W K Rainey FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
BT74 7BT

Date: 23rd March 2023

MOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)
for the year ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£
Receipts						
Donations and legacies	2	53388	30005	0	83393	80388
Charitable activities	3	0	789	0	789	1234
Other trading activities	4	0	12500	0	12500	12500
Investment Income	5	0	0	0	0	0
Other	6	2908	14351	0	17259	17574
Total Receipts		56296	57645	0	113941	111696
Payments						
Raising funds	7	350	0	0	350	703
Charitable activities	8	56267	44138	0	100405	71264
Total Payments		56617	44138	0	100755	71967
Net receipts / (payments)		(321)	13507	0	13186	39729
Net movement in funds						
Funds brought forward		33455	79757	0	113212	73483
Funds carried forward	10	33134	93264	0	126398	113212

**MOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
STATEMENT OF ASSETS AND LIABILITIES**

As at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Funds Reconciliation					
Bank and Cash at start of year	33455	79757	0	113212	73484
Net movement in funds	(321)	13507	0	13186	39728
	-----	-----	-----	-----	-----
Bank and Cash at end of year	33134	93264	0	126398	113212
	=====	=====	=====	=====	=====
Bank & Cash Balances					
Bank Deposit Accounts					
Bank Current Accounts				126398	113212
Cash in Hand					
				-----	-----
				126398	113212
				=====	=====
Other Assets					
Fixed Assets – Note 9					
- Church Premises					
- Fixtures, Fittings & Equipment					
- Vehicles					
Investments					
				-----	-----
				=====	=====
Liabilities					
Loans				0	0
Other				0	0
				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 28th February 2022 and signed on its behalf by

Rev. Graham Mullan *G Mullan*
[Date] 28/2/23

Mr Adrian Mullan *A M Mullan*
[Date] 28-2-23

**MOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Recorded giving:					
Loose collections	882	58	0	940	553
Donations and gifts	42883	25643	0	68526	66036
Gift Aid	9623	4304	0	13927	13799
	-----	-----	-----	-----	-----
	53388	30005	0	83393	80388
	-----	-----	-----	-----	-----

**MOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS**

31 December 2022

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Income from charitable activities					
Fundraising events	0	789	0	789	1234
	-----	-----	-----	-----	-----
	0	789	0	789	1234
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Letting of premises	0	12500	0	12500	12500
	-----	-----	-----	-----	-----
	0	12500	0	12500	12500
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Other investment income	0	0	0	0	18
	-----	-----	-----	-----	-----
	0	0	0	0	18
	-----	-----	-----	-----	-----

MOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

NOTES TO THE ACCOUNTS (cont'd)

31 December 2022

6. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
Church magazines	330	0	0	330	0
Benburb share of expenses	711	234	0	945	1182
Use of Hall	350	0	0	350	40
Organisations	0	13481	0	13481	11972
NIE & BT	31	61	0	92	55
Cons to dinner/youth work	1486	0	0	1486	0
Catering/In lieu of flowers	0	400	0	400	4325
Sale of drums	0	175	0	175	0
	-----	-----	-----	-----	-----
	2908	14351	0	17259	17574
	-----	-----	-----	-----	-----

7. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
FWO envelopes	350	0	0	350	703
	-----	-----	-----	-----	-----
	350	0	0	350	703
	-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£
General Assembly Assessments	5871	0	0	5871	6496
Presbytery fees	380	0	0	380	376
Ministry and support staff costs	31625	0	0	31625	30898
Congregational running expenses	17891	25127	0	43018	19708
Donations to Missions and charities	0	7666	0	7666	6773
Governance costs	500	0	0	500	480
Organisations	0	11345	0	11345	6533
	-----	-----	-----	-----	-----
	56267	44138	0	100405	71264
	-----	-----	-----	-----	-----

MOY CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND
NOTES TO THE ACCOUNTS (cont'd)
31 December 2022

9. FIXED ASSETS

The congregation owns the Church premises situated at Benburb Road, Moy and the associated fixtures, fittings, plant and machinery. These have an insurance value of £1,887,449. The church also owns the manse currently occupied by our minister with an insurance value of £573,923, and an old manse building which is currently converted into office premises with an insurance value of £530,754. Moy Presbyterian Church own a 2/3 share in the current manse and Benburb Presbyterian Church own a 1/3 share.

10. FUND BALANCES

Fund	Balance at start	Receipts	Payments	Surplus / (Deficit)	Balance at end
	£	£	£	£	£
Unrestricted Funds					
General Fund	33455	56296	56617	(321)	33134
	-----	-----	-----	-----	-----
	33455	56296	56617	(321)	33134
	-----	-----	-----	-----	-----
Restricted Funds					
Building Fund	55786	37599	25127	12472	68258
UA/Mission Fund	3815	6565	7666	(1101)	2714
Girls' Brigade	6251	11407	8927	2480	8731
PW-Ladies Fellowship	793	692	850	(158)	635
Bowls Club	607	0	0	0	607
Charis	12330	1009	1195	(186)	12144
Friendship Club	171	373	373	0	171
Sunday School	4	0	0	0	4
	-----	-----	-----	-----	-----
	79757	57645	44138	13507	93264
	-----	-----	-----	-----	-----
Total	113212	113941	100755	13186	126398
	-----	-----	-----	-----	-----