

**MOIRA 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 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Moira Congregation of the Presbyterian Church in Ireland
18 Meeting Street
Moira
BT67 0NR

Registered Charity in Northern Ireland (NIC105174)

CHARITY TRUSTEES

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

Ian Watson	Richard Brown
Benny Lyness	Roy McCleary
Thomas McGeown	Wilfred Dunlop
Sam Brockbank	Jackson Blakely
Dr Harold Rice	Alan Gamble
James Logan	Andrew Preston
Matthew Blain	Stuart McIlwaine
	Rev D Howard Gilpin

PRINCIPAL OFFICE BEARERS

Minister	Rev D Howard Gilpin
Clerk of Session	Richard Brown
Treasurer	Aninka Moucka /Ivan Barnett

INDEPENDENT EXAMINER

SM Vint and Company
8 Newry Road
Banbridge
BT32 3HN

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BANKERS

Danske Bank
Main Street
Lurgan

SOLICITORS

Mr. John Neill
Watson Neill Solicitors
43 Main Street
Moira
BT67 0LQ

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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 Session 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 congregation. In March 2023 we welcomed a further 4 elders on to Session after an election in 2022. All members are entitled to propose, speak and exercise equal votes at meetings, except that the Moderator, the minister in active duty in the congregation, has no deliberative but only a casting vote.

Stated meetings of the Kirk session are held five times during the year.

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. Moira Congregation of the Presbyterian Church has been assigned to the Dromore 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

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General Assembly, ministers who have retired from active duty and an elder appointed by the Kirk Session of the congregation.

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, administrative 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.

Moira 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 congregation's mission purpose is to seek to proclaim the good news of Jesus Christ by word and by action. We believe in the importance of preaching what is biblical, relevant and applicable to living in the 21st century. We believe in the vital importance of individual and corporate prayer in the life of our congregation. We believe in the importance of evangelism as Jesus commands us to 'go and make disciples of all nations' and to 'be my witnesses in Jerusalem and in all Judea and Samaria and to the ends of the earth' (Acts 1 v 8). Together we aim to obey Jesus' call to local and international mission. We believe in the importance of being a warm and welcoming Christian community, promoting fellowship between people of all ages. We believe in the importance of praise that is God centred and biblical and believe that singing praise to God is a witness in itself (Acts 16 v 25). It is also a means of spiritual encouragement (Colossians 3 v 16).

As a multi-generational denomination, we believe there is a place for all generations in our Church family. We recognise the importance of welcoming all families to our congregation and will seek to identify and support family needs and integration into Church life. We will achieve this by means of organised activities, events, Church services and provide opportunities to share ideas that help shape the future of our Church. We believe in providing

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sensitive and loving pastoral care (1 Thessalonians 2 v 7-8) for all those not only within the congregation but any who venture into our building and who express a need for such care.

We desire to be Christ centred and people orientated in our approach and we will offer Christian compassion and grace to all those who come under our care.

We believe it is important to recognise that our Church is a living, spiritual organisation that needs to be managed through a structure of different roles, policies, procedures and systems to achieve God's purpose for His Church in Moira. It is important that leaders take responsibility for the spiritual and temporal governance of Church activities in accordance with Christian principles and legal obligations.

ACTIVITIES AND OBJECTIVES

The congregation meets for worship every Sunday and visitors are welcome to join. The Sacrament of the Lord's Supper is observed on several 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
- Boys' Brigade
- Girls' Brigade
- Badminton Club
- Bowling Club
- Friday Morning Prayer Group
- Bible Study, Prayer & Small Groups
- Crochet Club
- Presbyterian Women
- Choir & Praise Group
- Men's Fellowship
- Youth Fellowship
- Young at Heart Senior Citizens
- Cycle Group
- Tuesday Morning Fellowship

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ACHIEVEMENTS AND PERFORMANCE

Worship and prayer

The congregation normally meets for worship each Sunday at 11.00am and monthly at 6.30pm. 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. In addition, a small group meets on a Friday morning for prayer.

As well as our regular services during the year we acknowledged God's gift of new life at 2 Sacraments of Baptism, we gave thanks for faithful services and sought to comfort those who had been bereaved during the year.

At 31 December 2023 there were 249 communicant members and 266 families connected with the congregations. The average weekly attendance at morning worship was 210.

Pastoral care

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

Mission and outreach

At a local level the congregation wants to reach people in Moira for God, to tell them about God's love for everyone and the good news of the gospel. We plan to discover what the people in our community today need most and how we can demonstrate God's answer to these needs in real, practical ways. We are using the Umoja process for church and community mobilisation as an additional tool to help us reach the community in Moira. Internationally, we will continue to support Presbyterian missionaries and other mission organisations such as Tear Fund and Christian Aid.

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, assists with the running costs of Union Theological College, the Church's training

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college for ministry students, and financially supports congregations in the areas of worship, discipleship, global mission, outreach, leadership and pastoral care.

The congregation also supports the annual World Development Appeal which offers congregations the opportunity to learn more about and to support the valuable and vital work of sustainable development undertaken by PCI development partners, Christian Aid and Tearfund. Focusing on a particular project gives congregations the opportunity to 'go deep' in understanding some of the challenges of sustainable development in a particular location and to see how the partner agency, working with communities there, is seeking to address them. It also seeks to enable congregations to 'go wide' in their understanding of sustainable development by presenting an informed picture of practices that seek to build, within communities, the capacity for a shared vision of the future that is not dictated by context, culture, or circumstances. The 2023 World Development Appeal focused on the millions of people around the world who have been forced to leave their homes for many reasons including conflict, climate change and land grabbing. These people often have to leave with little notice, settling in new places with few resources. Displaced from their homes, they have to start from scratch.

In addition to the United Appeal and World Development Appeal, the congregation have committed to financially and prayerfully support Kids4School in their work in Tanzania. Kids4School is a multifaceted ministry which primarily enables children to go to school. But along with child sponsorship they operate a feeding program and are involved in many different construction and training projects.

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 held in Assembly Buildings, Belfast in June.

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Organisations

- ❖ On Sunday mornings during the main Church service the Sunday School meets in our church halls comprising of approximately 40 children and young people.
- ❖ On Monday evenings the Boys' Brigade meets in the church halls. This comprises of approximately 45 boys and teenagers.
- ❖ On Wednesday evening the Bowling Club meets in the church halls comprising of approximately 20 members.
- ❖ On Wednesday evening the Bible Study & Prayer Fellowship meets in the upper room in the new church building comprising approximately 40 members.
- ❖ On Thursday evening the Girls' Brigade meets in the church halls comprising approximately 60 members.
- ❖ Moira Presbyterian Women (PW) meets on the third Tuesday of each month in the upper room. The PW is led by a group leader and a committee of eight who are elected annually by the members. There are approximately 35 ladies in attendance at each meeting.

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).

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

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use of noticeboards, printed material, press advertisements, 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 Commission's Public benefit requirement statutory guidance.

FINANCIAL REVIEW

The congregation's main source of income is members' contributions through the Weekly Freewill Offering. There were 212 contributors during the year [240 in previous year, 2022] donating a total of £111,849 (£108,270 in previous year, 2022)

Total Income of the congregation during the year was £283,348, compared to £251,556 in the previous year.

Total expenditure increased from £227,399 to £242,598.

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.

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the congregation and the financial activities for that year. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent

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- prepare the financial statements on the going concern basis unless it is appropriate to presume that the funds will continue in operation.

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.

GOING CONCERN

The activities of the congregation are dependent on ongoing contributions from its members. The trustees are of the opinion that the congregation has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to be able to fund on an ongoing basis the congregation's current activities and other financial commitments.

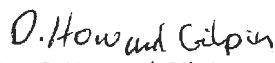
RESERVES POLICY


The trustees have considered the level of unrestricted net current assets that it is appropriate to hold, taking account of current and on-going commitments. It is the policy of the trustees to hold at least four month's unrestricted expenditure. At the year end net current assets (excluding loan amounts) were £135,388 which represents a higher level of reserves than the four months amount of £70,080. The trustees consider it prudent to maintain the net current assets to a level equivalent to or above four month's unrestricted expenditure.

RISK REVIEW

A review of major risks has been undertaken by the trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from members. These risks are mitigated by the trustees and the congregational committee, regularly monitoring the various activities of the congregation at stated meetings and by encouraging members in their regular giving.

Approved by the Kirk Session at a meeting on 9th May 2024 and signed on its behalf by


Rev D Howard Gilpin
9th May 2024


Mr Richard Brown
9th May 2024