

Moorends and Thorne Pentecostal church

End of Year Financial Statements

Year ending March 2023

Independent Examiners Report

On the accounts for the year ended 31st March 2023

Respective responsibilities The trustees consider that an audit
Of the trustees and examiner is not required for this year and that
an independent examination is needed.

It is my responsibility to:
examine the accounts and state whether
any particular matters have come to
my attention.

Basis of independent My examination was carried out in accordance
Examiners statement with General Directions given by the Charity
Commission. An examination includes a review
of the accounting records kept by the organisation
and a comparison of the accounts presented
with those records. It also includes
consideration of any unusual items or
disclosures in the accounts, and seeking
explanations from the trustees concerning any
such matters. The procedures undertaken do
not provide all the evidence that would be
required in an audit, and consequently I do not
express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter
has come to my attention which gives me reasonable
cause to believe that in, any material respect the
trustees have not met the requirements to ensure
that proper accounting records have been kept nor
any attention should be drawn to any matters to
enable a proper understanding of the accounts

Signed



Name Marcus Goodwin

Relevant professional Qualification C.T.A.

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Receipts and Payments Account

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources						
Incoming resources from generated funds	—	—	—	—	—	—
Tithes Offerings	15,354	—	—	—	15,354	13,431
Gift Aid	18,982	—	—	—	18,982	12,876
Missionaries	300	—	—	—	300	270
Love Offerings	—	—	—	—	—	971
Appeals	—	—	—	—	—	300
Gift Aid Income Tax Refund	9,460	—	—	—	9,460	—
Kingdom Bank Interest	—	—	—	—	—	—
Building Rental	93	—	—	—	93	64
Treasure Kids Offerings	—	—	—	—	—	—
Little Gems Offerings	457	162	371	—	990	402
Seeds Offerings	—	—	—	—	—	—
Youth Offerings	—	—	—	—	—	—
Incoming resources from charitable activities	—	—	—	—	—	—
Other incoming resources	—	4	—	—	4	1,043
Total incoming resources	44,647	166	371	—	45,185	29,359
Resources used						
Charitable activities	250	—	—	—	250	250
Community Activities	710	—	—	—	710	1,236
Governance costs	317	—	—	—	317	1,239
Salary	16,840	—	—	—	16,840	16,912
Expenses	—	—	—	—	—	—
Ministry Gifts	200	—	—	—	200	—
Ministers Subs	—	—	—	—	—	—
AOG Subs	—	—	—	—	—	—
AOG World Ministries	—	—	—	—	—	—
Light of the Gospel Ministries	—	—	—	—	—	—
Love Offerings	339	—	—	—	339	200
Appeals	—	—	—	—	—	300
Caretaking	1,637	—	—	—	1,637	504
Maintenance	2,880	—	—	—	2,880	108
Gas	4,529	—	—	—	4,529	2,514
Water	2,095	—	—	—	2,095	2,203
Church Phone	214	—	—	—	214	215
Ministers Phone	—	—	—	—	—	—
Insurance	1,865	—	—	—	1,865	1,234
Music Licence	217	—	—	—	217	207
Tax National Insurance	2,840	—	—	—	2,840	2,804
Stationery	54	—	—	—	54	—
Charitable Giving	—	—	—	—	—	—
Treasure Kids & little Gems Expenses	—	—	—	—	—	—
Seeds Expenses	—	—	—	—	—	—
Youth Expenses	—	—	—	—	—	—
Accountant	360	—	—	—	360	320
Other resources used	1,529	—	—	—	1,529	1,711

Total resources used	36,882	—	—	—	36,882	31,963
Net incoming / outgoing resources before transfer	7,765	166	371	—	8,303	(2,604)
Transfers						
Gross transfers between funds - in	—	—	—	—	—	373,955
Gross transfers between funds - out	—	—	—	—	—	(373,955)
Net incoming / outgoing before other gains / losses	7,765	166	371	—	8,303	(2,604)
Other recognised gains / losses						
Gains / losses on investment assets	—	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	7,765	166	371	—	8,303	(2,604)
Total funds brought forward	(117)	10,522	600	—	11,004	13,609
Total funds carried forward	7,647	10,689	971	—	19,308	11,004
Represented by						
Unrestricted						
General fund	7,647	—	—	—	7,647	(117)
Designated						
Childrens Church	—	2,683	—	—	2,683	2,683
Donation	—	68	—	—	68	68
Hardship Fund	—	—	—	—	—	—
Kingdom Bank Account	—	5,912	—	—	5,912	5,907
Little Gems (Mon Thurs) Petty Cash	—	787	—	—	787	787
Little Gems Offerings	—	392	—	—	392	230
Little Gems, Treasure Kids P/Cash	—	207	—	—	207	207
Maintenance	—	235	—	—	235	235
Prospects	—	—	—	—	—	—
Seeds P/cash	—	176	—	—	176	176
TPC Petty Cash	—	50	—	—	50	50
Thorne Pentecostal Church KIDS Account	—	—	—	—	—	—
Treasure Kids Offerings	—	155	—	—	155	155
Trustees of Thorne Pentecostal Church	—	—	—	—	—	—
Account						
Youth P/cash	—	21	—	—	21	21
Restricted						
Appeals	—	—	300	—	300	300
Donation	—	—	—	—	—	—
Little Gems Offerings	—	—	671	—	671	300

Balance sheet

Class and code	Description	This year	Last year
Current assets			
3590	Little Gems Monday	—	—
401	Thorne Pentecostal Church KIDS Account	—	—
558	Childrens Church	—	—
566	Little Gems Thursday	1,444	1,444
574	Maintenance Fund	—	—
582	Moorends and Thorne Pentecostal Church	14,429	3,630
KB	Kingdom Bank Account	3,412	5,907
PCASH	TP Church Petty Cash	0	0
TKPCASH	Childrens Church and Little Gems Petty C	—	—
YPCASH	Youth Petty Cash	21	21
	Total Current assets	19,308	11,004
Reserves			
	Excess / (deficit) to date	8,303	—

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Starting balances
Total Reserves

11,004	11,004
19,308	11,004

Represented by funds

Unrestricted	7,647	(117)
Designated	10,689	10,522
Restricted	971	600
Endowment	—	—
Total	19,308	11,004

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Current assets - Current assets						
Little Gems Monday	(50)	—	50	—	—	—
Thorne Pentecostal Church KIDS Account	(118,582)	118,982	(400)	—	—	—
Childrens Church	(739)	739	—	—	—	—
Little Gems Thursday	(1,859)	2,533	771	—	1,444	1,444
Maintenance Fund	—	—	—	—	—	—
Moorends and Thorne Pentecostal Church	3,850	10,029	550	—	14,429	3,630
Trustees of Thorne Pentecostal Church	(13,725)	13,725	—	—	—	—
Kingdom Bank Account	(2,500)	5,912	—	—	3,412	5,907
TP Church Petty Cash	139,575	(139,575)	—	—	0	0
Seeds Petty Cash	205	(205)	—	—	—	—
Childrens Church and Little Gems Petty C	1,473	(1,473)	—	—	—	—
Youth Petty Cash	—	21	—	—	21	21
Totals	7,647	10,689	971	—	19,308	11,004
Grand total	7,647	10,689	971	—	19,308	11,004

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
CC - Childrens Church						
Designated	2,683	—	—	—	—	2,683
Sub-total for CC	2,683	—	—	—	—	2,683
Don - Donation						
Designated	68	—	—	—	—	68
Restricted	—	—	—	—	—	—
Sub-total for Don	68	—	—	—	—	68
HF - Hardship Fund						
Designated	—	—	—	—	—	—
Sub-total for HF	—	—	—	—	—	—
Help - Appeals						
Restricted	300	—	—	—	—	300
Sub-total for Help	300	—	—	—	—	300
KB-Acc - Kingdom Bank Account						
Designated	5,907	4	—	—	—	5,912
Sub-total for KB-Acc	5,907	4	—	—	—	5,912
KIDS-Acc - Thorne Pentecostal C						
Designated	—	—	—	—	—	—
Sub-total for KIDS-Acc	—	—	—	—	—	—
LG - Little Gems (Mon Thu)						
Designated	787	—	—	—	—	787
Sub-total for LG	787	—	—	—	—	787
LG-O - Little Gems Offering						
Designated	230	162	—	—	—	392

Restricted		300	371	—	—	—	671
Sub-total for LG-O		530	533	—	—	—	1,063
LG-P-Cash - Little Gems, Treasur							
Designated		207	—	—	—	—	207
Sub-total for LG-P-Cash		207	—	—	—	—	207
MNT - Maintenance							
Designated		235	—	—	—	—	235
Sub-total for MNT		235	—	—	—	—	235
PRO - Prospects							
Designated		—	—	—	—	—	—
Sub-total for PRO		—	—	—	—	—	—
S-Pc - Seeds P/cash							
Designated		176	—	—	—	—	176
Sub-total for S-Pc		176	—	—	—	—	176
TK-O - Treasure Kids Offeri							
Designated		155	—	—	—	—	155
Sub-total for TK-O		155	—	—	—	—	155
TPC-Acc - Trustees of Thorne P							
Designated		—	—	—	—	—	—
Sub-total for TPC-Acc		—	—	—	—	—	—
TPC-P-cash - TPC Petty Cash							
Designated		50	—	—	—	—	50
Sub-total for TPC-P-cash		50	—	—	—	—	50
Y-Pcash - Youth P/cash							
Designated		21	—	—	—	—	21
Sub-total for Y-Pcash		21	—	—	—	—	21
General - General fund							
Unrestricted		(117)	44,647	36,882	—	—	7,647
Sub-total for General		(117)	44,647	36,882	—	—	7,647
Grand total		11,004	45,185	36,882	—	—	19,308

Analysis of receipts and payments

Receipts from generated funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
100 - Treasure Kids_Little Gems	—	—	—	—	—	—
Petty Cash	—	—	—	—	—	—
201 - Little Gems Monday Offering	—	—	—	—	—	—
98 - Maintenance Gift Aid	—	—	—	—	—	—
99 - Missions Gift Aid	—	—	—	—	—	—
Total	—	—	—	—	—	—

Receipts from generated funds - Tithes Offerings

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
1 - Offerings	15,354	—	—	—	15,354	13,431
Total	15,354	—	—	—	15,354	13,431

Receipts from generated funds - Gift Aid

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
2 - GIFT aid	18,982	—	—	—	18,982	12,876
Total	18,982	—	—	—	18,982	12,876

Receipts from generated funds - Missionaries

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
3 - Missionaries	300	—	—	—	300	270
Total	300	—	—	—	300	270

Receipts from generated funds - Love Offerings

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
250 - Ukraine appeal	—	—	—	—	—	—
4 - Love Offering	—	—	—	—	—	971
Total	—	—	—	—	—	971

Receipts from generated funds - Appeals

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
5 - Appeals	—	—	—	—	—	300
Total	—	—	—	—	—	300

Receipts from generated funds - Gift Aid Income Tax Refund

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
6 - Gift aid Tax refunds	9,460	—	—	—	9,460	—
Total	9,460	—	—	—	9,460	—

Receipts from generated funds - Kingdom Bank Interest

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
8 - Kingdom Bank	—	—	—	—	—	—
Total	—	—	—	—	—	—

Receipts from generated funds - Building Rental

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
7 - Building Rental	93	—	—	—	93	64

Total	93	—	—	—	93	64
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Receipts from generated funds - Treasure Kids Offerings

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
9 - Childrens Church	—	—	—	—	—	—
Total	—	—	—	—	—	—

Receipts from generated funds - Little Gems Offerings

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
208 - Little Gems Thursday Petty Cash	—	—	—	—	—	—
91 - Little Gems Offerings Thursday	457	162	371	—	990	402
Total	457	162	371	—	990	402

Receipts from generated funds - Seeds Offerings

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
92 - Seeds Offerings	—	—	—	—	—	—
Total	—	—	—	—	—	—

Receipts from generated funds - Youth Offerings

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
93 - Youth	—	—	—	—	—	—
Total	—	—	—	—	—	—

Receipts from charitable activities

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
94 - Coffe Mornings, Stalls etc	—	—	—	—	—	—
Total	—	—	—	—	—	—

Other receipts

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
10 - Dance Academy	—	—	—	—	—	—
210 - Ladies meeting	—	—	—	—	—	—
211 - From Closed Account	—	—	—	—	—	1,043
240 - Interest	—	4	—	—	4	0
301 - Grants	—	—	—	—	—	—
95 - Donations	—	—	—	—	—	—

96 - Repayment from Seeds for money borrowed	---	---	---	---	---	---
97 - Maintenance	---	---	---	---	---	---
Total	---	4	---	---	4	1,043

Charitable activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
135 - Various	---	---	---	---	---	---
136 - Charitable Activities	---	---	---	---	---	---
150 - Banner of Hope	250	---	---	---	250	250
Total	250	---	---	---	250	250

Charitable activities - Community Activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
1212 - Catering	501	---	---	---	501	102
131 - Little Gems Expenses Thursday	208	---	---	---	208	1,067
145 - St Nicholas PCC	---	---	---	---	---	---
206 - Little Gems Monday	---	---	---	---	---	---
207 - Childrens Church	---	---	---	---	---	66
209 - Little Gems Thursday Petty Cash	---	---	---	---	---	---
Total	710	---	---	---	710	1,236

Governance costs

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
142 - CCPAS	129	---	---	---	129	129
143 - Dempseys	---	---	---	---	---	---
146 - unpaid cheques and charges	---	---	---	---	---	---
500 - Bank charges	188	---	---	---	188	56
600 - transfer to Little Gems Thursday	---	---	---	---	---	1,026
700 - Transfer to main account	---	---	---	---	---	27
Total	317	---	---	---	317	1,239

Governance costs - Salary

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
101 - Ministers Salary	16,840	---	---	---	16,840	16,912
Total	16,840	---	---	---	16,840	16,912

Governance costs - Expenses

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year

102 - Ministers Expenses	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - Ministry Gifts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
103 - Ministry Gifts	200	—	—	—	200	—
Total	200	—	—	—	200	—

Governance costs - Ministers Subs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
104 - Ministers Subs	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - AOG Subs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
121 - AOG Subs	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - AOG World Ministries

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
105 - AOG World Ministries	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - Light of the Gospel Ministries

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
106 - Light of the Gospel Ministries	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - Love Offerings

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
107 - Love Offerings	279	—	—	—	279	200
255 - Ukraine appeal	60	—	—	—	60	—
Total	339	—	—	—	339	200

Governance costs - Appeals

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
108 - appeals	—	—	—	—	—	300
Total	—	—	—	—	—	300

Governance costs - Caretaking

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
120 - caretaking	1,637	—	—	—	1,637	504
141 - NG Electrical	—	—	—	—	—	—
Total	1,637	—	—	—	1,637	504

Governance costs - Maintenance

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
129 - Computers etc	—	—	—	—	—	—
1218 - Maintenance	—	—	—	—	—	—
138 - Advance Alarm	2,880	—	—	—	2,880	108
Total	2,880	—	—	—	2,880	108

Governance costs - Gas

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
125 - Gas	4,529	—	—	—	4,529	2,514
Total	4,529	—	—	—	4,529	2,514

Governance costs - Water

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
123 - Electricity	1,349	—	—	—	1,349	1,581
124 - Water	745	—	—	—	745	621
Total	2,095	—	—	—	2,095	2,203

Governance costs - Church Phone

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
126 - Church Phone	214	—	—	—	214	215
Total	214	—	—	—	214	215

Governance costs - Ministers Phone

Total

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
127 - Pastors Phone	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - Insurance

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
129 - Insurance	1,865	—	—	—	1,865	1,234
Total	1,865	—	—	—	1,865	1,234

Governance costs - Music Licence

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
128 - Music Licence	—	—	—	—	—	207
139 - CCLI	217	—	—	—	217	—
Total	217	—	—	—	217	207

Governance costs - Tax National Insurance

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
130 - Tax National Insurance	2,840	—	—	—	2,840	2,804
Total	2,840	—	—	—	2,840	2,804

Governance costs - Stationery

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
122 - stationery	54	—	—	—	54	—
Total	54	—	—	—	54	—

Governance costs - Charitable Giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
109 - Prospects	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - Treasure Kids & little Gems Expenses

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Last year</u>
137 - Treasure Kids Child Sponsorship	—	—	—	—	—	—
147 - Play school Alliance	—	—	—	—	—	—

Total	—	—	—	—	—	—	—
-------	---	---	---	---	---	---	---

Governance costs - Seeds Expenses

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
132 - Seeds Expenses	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - Youth Expenses


	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
133 - Youth Expenses	—	—	—	—	—	—
Total	—	—	—	—	—	—

Governance costs - Accountant

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
134 - Accountant	360	—	—	—	360	320
Total	360	—	—	—	360	320

Other payments

	Unrestricted	Designated	Restricted	Endowment	This year	Total Last year
140 - Transfer to SEEDS	—	—	—	—	—	—
144 - Pension	1,436	—	—	—	1,436	1,436
148 - Damien Dawes	—	—	—	—	—	275
149 - Film Licence	—	—	—	—	—	—
230 - to new account	—	—	—	—	—	—
800 - Rent	93	—	—	—	93	—
Total	1,529	—	—	—	1,529	1,711


27.8.23