

**UPPER GORNAL PENTECOSTAL CHURCH**

**EVE LANE**

**UPPER GORNAL**

**DUDLEY**

**WEST MIDLANDS**

**DY1 3TY**

**Registered Charity: 1093130**

**STATEMENT OF ACCOUNT**

**AND**

**INDEPENDENT EXAMINATION REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Luke Silver  
Accountancy & Taxation Services  
1 Eastcote Road  
Tiffield  
Towcester  
NN12 8AS**

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# Independent Examiner's Report on the Accounts

## Accruals Accounts

Report to the trustees/members of Upper Gornal Pentecostal Church

Registered Charity Number 1093130

On the accounts for the year ended 31 December 2020

Set out on the following pages

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts (under section 43(3)(a) of the Act);  
follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and  
state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity 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 view given by the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with section 41 of the Act; and
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- Have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *L A Silver*

Date: 21 April 2021

Luke Silver HNC Business & Finance  
Accountancy Practitioner

1 Eastcote Road  
Tiffield  
Towcester  
Northamptonshire  
NN12 8AS

## **Independent Examiners Report to the Trustees**

### **Introduction**

Thank you for submitting the accounts for independent examination. They have been well maintained and the Treasurer, Gary Mills and others responsible are to be commended for their hard work. Therefore I will keep my comments to a minimum.

### **Charity Law and Financial Regulations**

The independent examination has been carried out in accordance with the Charities (Accounts and Reports) Regulations 1995 (Statutory Instruments No 2724) and the Accounting by Charities Statement of Recommended Practice (SORP).

### **Signing of Accounts**

I shall be obliged if you will please forward a copy of the signature page for my records after the accounts have been signed by a representative appointed by the Trustees. A spare copy is enclosed.

### **Conclusion**

There are no other matters I feel need to be brought to your attention.

Please do not hesitate to contact me for further clarification or for further assistance.

**Luke Silver**

**Date: 21 April 2021**

**UPPER GORNAL PENTECOSTAL CHURCH**  
**REPORT OF THE TRUSTEES OF**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**ACTIVITIES REVIEW**

The financial results are set out in the enclosed accounts.

The principal activity throughout the year under review was that of the advancement of the Christian faith and the extension of the Kingdom of God.

**TRUSTEES**

The trustees during the year were as follows:

AOG Property Trust are Holding Trustees.

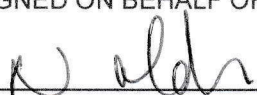
Charity Trustees:

Julie Bradley  
Mike Dunn  
Ken Fellows  
Nigel Marsh  
Gary Mills

**STATEMENT**

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES

  
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Please print name: NIGEL MARSH

Date: 19/7/21

	Notes	2020	2019
<b><u>Resources Arising</u></b>			
Donations & Gifts		67,943	79,439
Other Income		4,163	10,788
	1	<u>72,106</u>	<u>90,227</u>
<b><u>Resources Used</u></b>			
<b>Direct Charitable Expenditure</b>			
Functional Costs	2	60,914	64,106
Support Costs	3	20,160	23,667
		<u>81,075</u>	<u>87,773</u>
<b>Other Expenditure</b>			
Administration	4	24,769	27,046
<b>Resources used in this year</b>		<u>105,844</u>	<u>114,819</u>
<b>Net Movement in Funds</b>		<u>-33,738</u>	<u>-24,592</u>
Gains / (Losses) on Revaluation		-95	28
Balances b/f		1,236,395	1,260,959
Balances c/f		<u>1,202,562</u>	<u>1,236,395</u>

	2020	2019
<b><u>1. Resources Arising</u></b>		
<b><u>Donations &amp; Gifts</u></b>		
Tithes & Offerings	57,989	68,532
Building Fund	0	500
Gift Aid	9,954	10,407
	<u>67,943</u>	<u>79,439</u>
<b><u>Other Income</u></b>		
Missions	0	1,188
Little Treasures	796	3,303
Direction Magazine	16	246
Open Doors	651	2,686
Car Park	1,586	1,685
Sundry	1,114	1,662
Interest	1	19
	<u>4,163</u>	<u>10,788</u>
<b>Total Resources Arising</b>	<u><u>72,106</u></u>	<u><u>90,227</u></u>
<b><u>2. Functional Costs</u></b>		
Resident Ministry (inc. employer's NI)	31,822	29,082
Administrator (inc. employer's NI)	6,829	6,510
Visiting Ministry	655	2,835
Little Treasures	2,089	3,033
Direction Magazine	110	241
AOG	1,371	1,137
Missions	4,236	6,069
Outreach	2,945	2,380
Donations / Gifts	175	38
Flowers	160	278
Open Doors	743	2,493
Health & Safety	51	4,848
Children/Schools Work	9,507	4,779
After Zone	0	141
Fellowship	220	240
	<u>60,914</u>	<u>64,106</u>
<b><u>3. Support Costs</u></b>		
Utilities	2,711	3,379
Phones & Internet	751	852
Church Insurance	2,458	2,411
General Maintenance / Repairs	2,538	4,642
Cleaning	9,715	9,803
Child Protection	208	501
Mortgage Interest	1,780	2,079
	<u>20,160</u>	<u>23,667</u>
<b><u>4. Administration Costs</u></b>		
Depreciation	21,551	22,226
Stationery & Printing	2,721	3,763
Professional Fees	497	1,057
	<u>24,769</u>	<u>25,541</u>

**Upper Gornal Pentecostal Church**  
**Balance Sheet as at 31/12/2020**

	2020	2019	
<b>Fixed Assets</b>			
Land & Buildings	1,210,406	1,209,926	
Fittings & Equipment	<u>4,865</u>	<u>26,416</u>	<b>1,236,342</b>
	<b>1,215,271</b>		
<b>Current Assets</b>			
Short Term Investments		288	383
<b>Bank Balances</b>			
Yorkshire Bank - Deposit	4,508	4,508	
Yorkshire Bank - Current	27,935	42,045	
Barclays Bank - Open Doors	<u>667</u>	<u>674</u>	
		<b>33,110</b>	<b>47,227</b>
<b>Cash in Hand</b>			
Church	180	0	
Little Treasures	0	0	
Open Doors	77	163	
		<b>257</b>	<b>163</b>
<b>Current Assets</b>		<b>33,655</b>	<b>47,773</b>
<b>Liabilities</b>			
Kingdom Bank Mortgage	(46,363)	(47,720)	
<b>Net Assets</b>	<u><b>1,202,563</b></u>	<u><b>1,236,395</b></u>	
Retained Reserves b/f	1,236,395	1,260,959	
Funds Generated by Operations	(33,738)	(24,592)	
Revaluation	(95)	28	
	<u><b>1,202,562</b></u>	<u><b>1,236,395</b></u>	