

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 31ST DECEMBER 2021

**Luke Silver
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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 2021

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: 12 May 2022

Luke Silver HNC Business & Finance
Accountancy Practitioner

12 Oliver Street
Pontypridd
Mid Glamorgan
CF37 2RD

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: 10 May 2022

UPPER GORNAL PENTECOSTAL CHURCH
REPORT OF THE TRUSTEES OF
FOR THE YEAR ENDED 31ST DECEMBER 2021

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:

Mike Dunn
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



Please print name: GARY MILLS

Date: 5/5/22

Upper Gornal Pentecostal Church
Statement of Financial Activities for the year ended 31/12/2021

	Notes	2021	2020
<u>Resources Arising</u>			
Donations & Gifts		60,035	67,943
Other Income		5,102	4,163
	1	<u>65,137</u>	<u>72,106</u>
<u>Resources Used</u>			
Direct Charitable Expenditure			
Functional Costs	2	56,865	60,914
Support Costs	3	28,451	20,160
		<u>85,315</u>	<u>81,075</u>
Other Expenditure			
Administration	4	8,653	24,769
Resources used in this year		<u>93,969</u>	<u>105,844</u>
Net Movement in Funds		<u>(28,832)</u>	<u>(33,738)</u>
Gains / (Losses) on Revaluation		12	(95)
Balances b/f		1,202,562	1,236,395
Balances c/f		<u>1,173,742</u>	<u>1,202,562</u>

Upper Gornal Pentecostal Church**Notes to the Accounts for the year ended 31/12/2021**

	2021	2020
<u>1. Resources Arising</u>		
<u>Donations & Gifts</u>		
Tithes & Offerings	49,908	57,989
Gift Aid	10,128	9,954
	<u>60,035</u>	<u>67,943</u>
<u>Other Income</u>		
Little Treasures/Eve Lane Explorers	520	796
Direction Magazine	153	16
Open Doors	0	651
Car Park	2,166	1,586
Sundry	2,254	1,114
Interest	9	1
	<u>5,102</u>	<u>4,163</u>
Total Resources Arising	<u>65,137</u>	<u>72,106</u>
<u>2. Functional Costs</u>		
Resident Ministry (inc. employer's NI)	32,728	31,822
Administrator (inc. employer's NI)	6,829	6,829
Visiting Ministry	865	655
Little Treasures/Eve Lane Explorers	2,225	2,089
Direction Magazine	152	110
AOG	1,160	1,371
Missions	4,736	4,236
Outreach	286	2,945
Donations / Gifts	143	175
Flowers	12	160
Open Doors	0	743
Health & Safety	0	51
Childrens / School Work	7,453	9,507
Fellowship	275	220
	<u>56,865</u>	<u>60,914</u>
<u>3. Support Costs</u>		
Utilities	3,532	2,711
Phones & Internet	1,467	751
Church Insurance	1,942	2,458
General Maintenance / Repairs	10,222	2,538
Cleaning	9,430	9,715
Child Protection	186	208
Mortgage Interest	1,672	1,780
	<u>28,451</u>	<u>20,160</u>
<u>4. Administration Costs</u>		
Depreciation	4,727	21,551
Stationery & Printing	3,133	2,721
Professional Fees	794	497
	<u>8,653</u>	<u>24,769</u>

Upper Gornal Pentecostal Church
Balance Sheet as at 31/12/2021

	2021	2020	
Fixed Assets			
Land & Buildings	1,210,406	1,210,406	
Fittings & Equipment	<u>1,027</u>	<u>4,865</u>	1,215,271
	1,211,433		
Current Assets			
Short Term Investments		300	288
Bank Balances			
Yorkshire Bank - Deposit	4,508	4,508	
Yorkshire Bank - Current	1,225	27,935	
Barclays Bank - Open Doors	<u>744</u>	<u>667</u>	
		6,477	33,110
Cash in Hand			
Church	846	180	
Open Doors	0	77	
		846	257
Current Assets		7,622	33,655
Liabilities			
Kingdom Bank Mortgage	(44,953)	(46,363)	
Net Assets	<u>1,174,102</u>	<u>1,202,563</u>	
Retained Reserves b/f	1,202,562	1,236,395	
Fixed Asset Adjustment 2020	359	0	
Funds Generated by Operations	(28,832)	(33,738)	
Revaluation	12	(95)	
	<u>1,174,101</u>	<u>1,202,562</u>	