

**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 2022**

**Luke Silver  
Accountancy & Taxation Services  
25 Ellicombe Close  
Minehead  
Somerset  
TA24 6DQ**

**Mobile: 07710 456376  
E-mail: [luke-silver@puresilver.org.uk](mailto:luke-silver@puresilver.org.uk)**

# **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 2022**

**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: 22 March 2023**

Luke Silver HNC Business & Finance  
Accountancy Practitioner

25 Ellicombe Close  
Minehead  
Somerset  
TA24 6DQ

## **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: 22 March 2023**

**UPPER GORNAL PENTECOSTAL CHURCH**  
**REPORT OF THE TRUSTEES OF**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**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:

Robert Croft  
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: 7.6.23

**Upper Gornal Pentecostal Church**  
**Statement of Financial Activities for the year ended 31/12/2022**

	Notes	2022	2021
<b><u>Resources Arising</u></b>			
Donations & Gifts		68,695	60,035
Other Income		11,820	5,102
	1	<u>80,515</u>	<u>65,137</u>
<b><u>Resources Used</u></b>			
<b>Direct Charitable Expenditure</b>			
Functional Costs	2	59,675	56,865
Support Costs	3	18,427	28,451
		<u>78,102</u>	<u>85,315</u>
<b>Other Expenditure</b>			
Administration	4	4,550	8,653
<b>Resources used in this year</b>		<u>82,652</u>	<u>93,969</u>
<b>Net Movement in Funds</b>		<u>-2,137</u>	<u>-28,832</u>
Gains / (Losses) on Revaluation		13	12
Balances b/f		1,173,742	1,202,562
Balances c/f		<u>1,171,618</u>	<u>1,173,742</u>

**Upper Gornal Pentecostal Church****Notes to the Accounts for the year ended 31/12/2022**

	2022	2021
<b><u>1. Resources Arising</u></b>		
<b><u>Donations &amp; Gifts</u></b>		
Tithes & Offerings	56,479	49,908
Gift Aid	12,215	10,128
	<u>68,695</u>	<u>60,035</u>
<b><u>Other Income</u></b>		
Missions	558	0
Eve Lane Explorers	3,073	520
Direction Magazine	128	153
Car Park	2,548	2,166
Sundry	5,509	2,254
Interest	4	9
	<u>11,820</u>	<u>5,102</u>
Total Resources Arising	<u>80,515</u>	<u>65,137</u>
<b><u>2. Functional Costs</u></b>		
Resident Ministry (inc. employer's NI)	33,225	32,728
Administrator (inc. employer's NI)	6,829	6,829
Visiting Ministry	800	865
Eve Lane Explorers	3,476	2,225
Direction Magazine	82	152
AOG	291	1,160
Missions	4,796	4,736
Outreach	1,499	286
Donations / Gifts	126	143
Flowers	0	12
Open Doors	744	0
Health & Safety	195	0
Children's / School Work	7,275	7,453
The Hub	28	0
Fellowship	310	275
	<u>59,675</u>	<u>56,865</u>
<b><u>3. Support Costs</u></b>		
Utilities	3,473	3,532
Phones & Internet	1,360	1,467
Church Insurance	2,139	1,942
General Maintenance / Repairs	1,956	10,222
Cleaning	6,924	9,430
Child Protection	347	186
Mortgage Interest	2,227	1,672
	<u>18,427</u>	<u>28,451</u>
<b><u>4. Administration Costs</u></b>		
Depreciation	748	4,727
Stationery & Printing	2,934	3,133
Professional Fees	867	794
	<u>4,550</u>	<u>8,653</u>

**Upper Gornal Pentecostal Church**  
**Balance Sheet as at 31/12/2022**

	2022	2021	
<b>Fixed Assets</b>			
Land & Buildings	1,210,406	1,210,406	
Fittings & Equipment	<u>702</u>	<u>1,027</u>	<b>1,211,433</b>
	<b>1,211,108</b>		
<b>Current Assets</b>			
Short Term Investments		313	300
<u>Bank Balances</u>			
Yorkshire Bank - Deposit	0	4,508	
Yorkshire Bank - Current	3,651	1,225	
Barclays Bank - Open Doors	<u>0</u>	<u>744</u>	
	3,651		<b>6,477</b>
<u>Cash in Hand</u>			
Church	660	846	
	660		<b>846</b>
<b>Current Assets</b>	<b>4,625</b>		<b>7,622</b>
<b>Liabilities</b>			
Kingdom Bank Mortgage	-43,756	-44,953	
<b>Net Assets</b>	<u><b>1,171,977</b></u>	<u><b>1,174,102</b></u>	
Retained Reserves b/f	1,174,101	1,202,562	
Fixed Asset Adjustment 2020	0	359	
Funds Generated by Operations	(2,137)	(28,832)	
Revaluation	13	12	
	<u><b>1,171,977</b></u>	<u><b>1,174,101</b></u>	
Diff	0		