

TO BE RETAINED - DO NOT DESTROY

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 2023

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 2023

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: 14 May 2024

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: 14 May 2024

UPPER GORNAL PENTECOSTAL CHURCH
REPORT OF THE TRUSTEES OF
FOR THE YEAR ENDED 31ST DECEMBER 2023

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:

Alexandra Caulfield
Robert Croft
Dean Easton
Nigel Marsh
Gary Mills
Malcolm Jones

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: NIGEL MARSH

Date: 18/9/24

Upper Gornal Pentecostal Church
Statement of Financial Activities for the year ended 31/12/2023

	Notes	2023	2022
<u>Resources Arising</u>			
Donations & Gifts		71,202	68,694
Other Income		16,068	11,820
	1	<u>87,270</u>	<u>80,515</u>
<u>Resources Used</u>			
Direct Charitable Expenditure			
Functional Costs	2	63,418	59,675
Support Costs	3	16,837	18,427
		<u>80,254</u>	<u>78,102</u>
Other Expenditure			
Administration	4	5,556	4,550
Resources used in this year		<u>85,811</u>	<u>82,652</u>
Net Movement in Funds		<u>1,459</u>	<u>-2,137</u>
Gains / (Losses) on Revaluation		102	13
Balances b/f		1,171,618	1,173,742
Balances c/f		<u>1,173,179</u>	<u>1,171,618</u>

Upper Gornal Pentecostal Church
Notes to the Accounts for the year ended 31/12/2023

	2023	2022
<u>1. Resources Arising</u>		
<u>Donations & Gifts</u>		
Tithes & Offerings	60,320	56,479
Gift Aid	10,882	12,215
	<u>71,202</u>	<u>68,694</u>
<u>Other Income</u>		
Missions	0	558
Eve Lane Explorers	5,218	3,073
Direction Magazine	0	128
Car Park	2,275	2,548
Sundry	8,566	5,509
Interest	9	4
	<u>16,068</u>	<u>11,820</u>
Total Resources Arising	<u>87,270</u>	<u>80,515</u>
<u>2. Functional Costs</u>		
Resident Ministry (inc. employer's NI)	35,294	33,225
Administrator (inc. employer's NI)	7,807	6,829
Visiting Ministry	520	800
Eve Lane Explorers	3,883	3,476
Direction Magazine	0	82
AOG	1,163	291
Missions	3,186	4,796
Outreach	1,973	1,499
Donations / Gifts	180	126
Flowers	28	0
Open Doors	0	744
Health & Safety	666	195
Children's / School Work	7,932	7,275
The Hub	151	28
Fellowship	633	310
	<u>63,418</u>	<u>59,675</u>
<u>3. Support Costs</u>		
Utilities	4,191	3,473
Phones & Internet	1,423	1,360
Church Insurance	2,226	2,139
General Maintenance / Repairs	1,238	1,956
Cleaning	4,838	6,924
Child Protection	179	347
Mortgage Interest	2,743	2,227
	<u>16,837</u>	<u>18,427</u>
<u>4. Administration Costs</u>		
Depreciation	495	748
Stationery & Printing	3,255	2,934
Professional Fees	1,805	867
	<u>5,556</u>	<u>4,550</u>

Upper Gornal Pentecostal Church
Balance Sheet as at 31/12/2023

	2023	2022	
Fixed Assets			
Land & Buildings	1,210,406	1,210,406	
Fittings & Equipment	756	702	1,211,108
	<u>1,211,162</u>		
Current Assets			
Short Term Investments		415	313
<u>Bank Balances</u>			
Yorkshire Bank - Current		4,555	3,651
		0	
<u>Cash in Hand</u>			
Church	0	660	
Eve Lane Explorers	0	0	660
		0	
Current Assets		4,970	4,625
Liabilities			
Kingdom Bank Mortgage		-42,594	-43,756
Net Assets		<u>1,173,538</u>	<u>1,171,977</u>
Retained Reserves b/f		1,171,977	1,174,101
Funds Generated by Operations		1,459	-2,137
Revaluation		102	13
		<u>1,173,538</u>	<u>1,171,977</u>