

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 2024

**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 2024

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: 19 March 2025

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: 19 March 2025

UPPER GORNAL PENTECOSTAL CHURCH
REPORT OF THE TRUSTEES OF
FOR THE YEAR ENDED 31ST DECEMBER 2024

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: _____

Date: _____

Upper Gornal Pentecostal Church

Statement of Financial Activities for the year ended 31/12/2024

	Notes	2024 £	2023 £
<u>Resources Arising</u>			
Donations & Gifts		79,645	71,202
Other Income		23,153	16,068
	1	<u>102,798</u>	<u>87,270</u>
<u>Resources Used</u>			
Direct Charitable Expenditure			
Functional Costs	2	66,829	63,418
Support Costs	3	29,779	16,837
		<u>96,608</u>	<u>80,254</u>
Other Expenditure			
Administration	4	5,214	5,556
Resources used in this year		<u>101,822</u>	<u>85,810</u>
Net Movement in Funds		<u>976</u>	<u>1,459</u>
Gains / (Losses) on Revaluation		50	102
Balances b/f		1,173,179	1,171,618
Fixed Asset Adjustment 2020		359	
Balances c/f		<u><u>1,174,564</u></u>	<u><u>1,173,179</u></u>

Upper Gornal Pentecostal Church

Notes to the Accounts for the year ended 31/12/2024

	2024	2023
	£	£
<u>1. Resources Arising</u>		
<u>Donations & Gifts</u>		
Tithes & Offerings	65,763	60,320
Gift Aid	13,882	10,882
	<u>79,645</u>	<u>71,202</u>
<u>Other Income</u>		
Missions	581	0
Eve Lane Explorers	4,591	5,218
Keep Fit	2,642	0
Car Park	2,548	2,275
Building Fund	9,630	0
Sundry	3,160	8,575
	<u>23,153</u>	<u>16,068</u>
Total Resources Arising	<u>102,798</u>	<u>87,270</u>
<u>2. Functional Costs</u>		
Resident Ministry	37,086	35,294
Administrator	8,288	7,807
Visiting Ministry	460	520
Eve Lane Explorers	4,089	3,883
AOG	1,116	1,163
Missions	3,273	3,186
Outreach	1,562	1,973
Donations / Gifts	156	180
Flowers	161	28
Health & Safety	864	666
Children's / School Work	9,015	7,932
The Hub	42	151
Fellowship	716	633
	<u>66,829</u>	<u>63,418</u>
<u>3. Support Costs</u>		
Utilities	9,383	4,191
Phones & Internet	1,234	1,423
Church Insurance	2,972	2,226
General Maintenance / Repairs	6,415	1,238
Cleaning	6,841	4,838
Child Protection	145	179
Mortgage Interest	2,790	2,743
	<u>29,779</u>	<u>16,837</u>
<u>4. Administration Costs</u>		
Depreciation	770	495
Stationery & Printing	2,754	3,255
Professional Fees	1,689	1,805
	<u>5,214</u>	<u>5,556</u>

Upper Gornal Pentecostal Church

Balance Sheet as at 31/12/2024

	2024		2023	
	£		£	
Fixed Assets				
Land & Buildings	1,210,406		1,210,406	
Fittings & Equipment	<u>1,565</u>	1,211,971	<u>756</u>	1,211,162
Current Assets				
Short Term Investments		465		415
<u>Bank Balances</u>				
Current Account		3,540		4,555
Current Assets		4,005		4,970
Liabilities				
Kingdom Bank Mortgage		(41,412)		(42,594)
Net Assets		<u>1,174,564</u>		<u>1,173,538</u>
Retained Reserves b/f		1,173,538		1,171,977
Funds Generated by Operations		976		1,459
Revaluation		50		102
		<u>1,174,564</u>		<u>1,173,538</u>
Diff		0		