

Charity Commission Registered number:
1123853
Companies House Registered number:
6560394

MOUNT OF GOD CHRISTIAN ORGANISATION

Report and Financial Statements

For the Year ended 31 December 2021

**MOUNT OF GOD CHRISTIAN ORGANISATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2021**

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**MOUNT OF GOD CHRISTIAN ORGANISATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES

**PASTOR ADEBOWALE ELIJAH TOMOMEWO
REV. OYEYEMI ISAAC AJIBOLORUNRIN
AYOMIDE BABATUNDE ARIJE-TOGUNLOJU**

REGISTERED OFFICE

9, LARKFIELDS
NORTHFLEET
GRAVESEND
KENT
DA11 8PR

BANKERS

BARCLAYS

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM201 1YS

COMPANIES HOUSE REGISTERED NUMBER

06560394

CHARITY COMMISSION REGISTERED NUMBER

1123853

MOUNT OF GOD CHRISTIAN ORGANISATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 December 2021

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements For the Year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in December 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY

The principal activities of the charity continue to be the provision of religious activities, church services, counselling, seminars and other community-based services.

THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:

1. We organized a discovery class for personal development and various Business empowerment program for our members and the community, to encourage them to go into personal business.
2. We provided business start-up advice and support to our members and members of the community to stabilize their business.
3. We provided counselling and information for people and family facing homelessness and food poverty.
4. We organized Breakfast meetings and the 'Breakfast Meetings' is our flagship community initiative and meets the charitable purpose 'relief of poverty'. The feeding project is about providing a place where any homeless person can drop in and get something to eat and drink FREE of charge on Sunday mornings at the same time, we use that time to provide information on the danger of substance misuse and how they can access treatment in government approved agency.
6. We encourage all our members to be involved in voluntary activities and now have over 30 volunteers who regularly give their time. All members who work with children and vulnerable groups are always CRB checked. We consider the use of volunteers as one of our main resources in both our faith and community.
7. We continue to support our youth to organize various activities, we organized youth activities during every school break and holidays. We have been receiving good reports on the progress of our youth and the parents are happy with their progress.
8. We continue to organize quarterly programmes for the women on Health, Debt management, and Relationship management.
9. The women also organized yearly programs which includes Mother's Day 9. We also organized yearly men program to enable them to meet their responsibilities effectively as fathers.
10. We organized yearly Christmas carol and party for our members on line which was well attended. We also give out food items which includes Turkey to families who cannot afford Christmas shopping.

MOUNT OF GOD CHRISTIAN ORGANISATION

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 December 2021

PLANS FOR THE FUTURE

We plan to continue carrying out various youth activities in the community, we will also continue to support our members and the community to be economically viable by providing information advice and training to enable them gain better employment.

We aim to provide recovery programme and treatment options and referrals to the homeless and those facing drug misuses problems.

We also aim to expand our drug awareness programmes in the local schools and among children and young people.

Challenges:

We are looking for a better building that is conducive for our activities, our challenge is to raise money for the purchase of a permanent church building which can cost £300,000 to take care of all our activities.

INCOME GENERATION

The Charity has generated donations of £342,684.00 during the year 2021 compared to £118,653.00 in year 2020. This includes both direct transfers into charity's account and cash donations. Despite the increase in activities and aid provided during COVID19 compared to reduction in donations generated, the charity made deficit of £4,785.00 due to direct execution of some of the projects.

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
- b) Ability to generate enough funds to successfully complete the identified projects for the charity.

The Mount of God Christian Organisation produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. The Mount of God Christian Organisation has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

The trustees routinely examine the business, reputation and operational risk when preparing strategic plans and budgets and when considering forthcoming projects. The trustees also ensure they take appropriate advice on crucial issues concerning the ministry.

RESERVES POLICY

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward.

MOUNT OF GOD CHRISTIAN ORGANISATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 December 2021

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. On 31 December 2021, the Board had a membership of three people, and another new trustee is in the process of being appointed.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees' provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended the systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

MOUNT OF GOD CHRISTIAN ORGANISATION

REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 December 2021

DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 December 2021. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

Pastor Adebowale Elijah Tomomewo on behalf of the trust.

Trustee

01/04/2022

Independent Examiner's Report to the Trustees of Mount of God Christian Organisation

I report to the trustees on my examination of the accounts of the Mount of God Christian Organization Trust for the year ended 31 December 2021, which are set out on pages 9 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

1st April 2022

MOUNT OF GOD CHRISTIAN ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
for the year ended 31 December 2021

	Notes	Un- restricted funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Donations, Legacies and similar incoming resources		283,362	59,322	342,684	118,653
Loan Received					
TOTAL INCOMING RESOURCES	2	283,362	59,322	342,684	256,568
RESOURCES EXPENDED					
Cost of generating funds:					
Cost of generating voluntary Income		(170,336)	-	(170,336)	(34,934)
Charitable Activities:					
Community Projects /Other Resources Expended		(106,875)	(64,990)	(171,865)	(71,628)
Governance		(4,811)		(4,811)	(3,013)
Finance		(457)		(457)	-
TOTAL RESOURCES EXPENDED	3	(282,478)	(64,990)	(347,469)	(109,576)
Net income/(expenditure)		884	(5,669)	(4,785)	9,078
Funds brought forward		28,864	7,449	36,313	27,235
Net movement in funds and funds balance carried forward as at 31 December 2020		29,748	1,780	31,528	36,313

MOUNT OF GOD CHRISTIAN ORGANISATION
Balance Sheet
as at 31 December 2021

	Notes	2021 Total £	2020 Total £
FIXED ASSETS			
Equipment at cost		21,000	21,000
Accumulated depreciation		(9,422)	(6,880)
TOTAL FIXED ASSETS	5	11,578	14,120
CURRENT ASSETS			
Debtors and accrued income		18,485	18,485
Cash at bank and in hand		51,465	3,708
		69,950	22,193
CREDITORS: amount falling due after one year	6	(50,000)	-
Net Current assets/(Liabilities)		31,528	36,313
TOTAL ASSETS LESS CURRENT LIABILITIES		31,528	36,313
FINANCED BY:			
Unrestricted funds		29,748	32,182
Restricted Funds		1,780	4,130
TOTAL FUNDS	7	31,528	36,313

For the year ending 31 December 2021, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:

Pastor Adebawale Elijah Tomomewo
Trustee
1st April 2022

**MOUNT OF GOD CHRISTIAN ORGANISATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

MOUNT OF GOD CHRISTIAN ORGANISATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2021

Note 2. TOTAL INCOMING RESOURCES

Voluntary Income	2021	2020
		£
Un-restricted:		
Donations, Legacies and similar incoming res	283,362	84,348
Restricted:		
Other direct Collections	59,322	34,305
	342,684	118,653

Note 3. TOTAL RESOURCES EXPENDED

	Direct Costs £	Support Costs £	2021 Total £	2020 Total £
Cost of generating funds	170,336		170,336	34,934
Charitable Costs		171,865	171,865	71,628
Governance Costs			4,811	3,013
Finance expensed			457	-
	170,336	171,865	347,469	109,576

The trust allocates all costs as shown in the table above. Costs are allocated between direct costs and support costs based on the actual expenditure and nature of transactions.

Operating Surplus is after charging:

	2021 £	2020 £
Depreciation	2,542	-
Accountancy, Taxation and other Services	2,270	3,013
	4,811	3,013

Note 4. TRUSTEES REMUNERATION

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2021: £nil)

Note 5. FIXED ASSETS

	Motor Vehicle £	2021 £	2020 £
Cost	21,000	21,000	21,000
Additions	-	-	-
Revaluation	-	-	-
Disposal	-	-	-
Total Costs	21,000	21,000	21,000
Depreciation			
Balance brought forward	6,880	6,880	3,780
Charge for the year	2,542	2,542	3,100
Revaluation	-	-	-
Impairment	-	-	-
Disposal	-	-	-
Transfers	-	-	-
Accumulated Depreciation	9,422	9,422	6,880
Balance carried forward 31.12.2021	11,578	11,578	14,120

Note 6. CREDITORS: amount falling due after one year

	2021 £	2020 £
This is made up as follows:		
Loans	50,000	-
Legal Costs	-	-
	50,000	-

Note 7. Total Funds

	2021 £	2020 £
Reserve brought Forward	36,313	27,235
Surplus/(Deficit) for the year	(4,785)	9,078
	31,528	36,313

**MOUNT OF GOD CHRISTIAN ORGANISATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 December 2021**

Note 8. TAXATION

MOUNT OF GOD CHRISTIAN ORGANISATION is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.