

# **The Mountain of the Lord's House**

**(MOLH)**

**(A Charitable Company)**

**Charity No.: 1155454**

**Company number: 08233134**

**Trustees' Report and Unaudited Accounts**

**30 September 2023**

# The Mountain of the Lord's House (MOLH)

## Contents

	Pages
Trustees' Annual Report	4 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	14 to 19

## **The Mountain of the Lord's House Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No.08233134**

**Charity No. 1080698**

#### **Principal Office**

27 Essington Walk  
Denton  
Manchester  
M34 6NU

#### **Registered Office**

27 Essington Walk  
Denton  
Manchester  
M34 6NU

#### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Benoit Amegee  
Nora Living  
Silvia Xavier

#### **Key Management Personnel**

Pst Irene Ngoh Amegee

#### **Accountants**

RAK ACCOUNTING SOLUTIONS LIMITED  
11 Louvaine Close  
Abbey Hey  
Manchester  
M16 8SJ

#### **Bankers**

## OBJECTIVES AND ACTIVITIES

The Charity's objects (the Objects) are:

1. To advance education for the benefit of public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as schools, libraries, and training centres.
2. To advance the Christian religion for public benefit by means of, but not exclusively, provision of a place of worship and retreat, missionary and outreach, counselling, chaplaincy in prisons, hospitals and universities, encouragement and support for pastoral work and other such means thought fit by the Directors from time to time.
3. To relieve financial hardship, distress and suffering among poor people, and other people in need, by any means thought fit by the Directors from time to time.

## Powers

4. In addition to any other powers it may have, the Charity has the following powers in order to further the Objects:
  - i) to raise funds.
  - ii) to buy, take on lease or in exchange, hire or otherwise acquire any property or assets or land and to maintain and equip them for use.
  - iii) to sell, lease or otherwise dispose of all or any part of the property or assets belonging to the Charity.
  - iv) to setup trading subsidiaries or carry out any such trading activities that is allowable under law.
  - v) to borrow money and to charge the whole or any part of the property belonging to the Charity as security for repayment of the money borrowed.
  - vi) to co-operate with charities, voluntary bodies, individuals, corporations, and statutory authorities and to exchange information and advice with them.
  - vii) to establish or support any trusts, associations or institutions formed for any of the purposes included in the Objects.
  - viii) to acquire, merge with or to enter into any partnership or joint venture arrangement with any other Charity or organisation formed for any of the Objects.

- ix) to set aside income as a reserve against future expenditure but only in accordance with a written policy about reserves.
  - x) to employ and remunerate such staff as are necessary for carrying out the work of the Charity.
  - xi) to deposit or invest funds.
  - xii) to provide liability indemnity insurance for the Directors or any other officer of the Charity.
  - xiii) to pay out of the funds of the Charity the costs of forming and registering the Charity.
  - xiv) to appoint advisors or patrons as the Directors think fit.
  - xv) to do any or all such other lawful things as are necessary for the achievement of the Objects.
- Application of Income

## **ACHIEVEMENTS AND PERFORMANCE**

The aims and objectives as stated above are the basis for our charitable status. The trustees and elders therefore have a role to keep the activities of the charity within its designated purpose.

We have a dual function as a charity. It is to see to the spiritual need of those in the church community and secondly, to support the communities at large as the need arises. And the leaders of the MOLH have a duty to ensure both functions are being carried out.

Besides providing a place of worship, we continue to work with vulnerable people in the community of all ages and cultures, to empower them and give them a purposeful life.

We have seen an increased demand for our services since following the end of the COVID 19 lockdown. We extended the range of our services as demand increased, to include:

1. A community Food Bank – we now run a foodbank in our community centre where we continue to see increase in the number of people in need of support. We were able to supply not only food but also other basic necessities like toiletries, baby food and nappies and household cleaning items.
2. Providing energy support to marginalized families.

3. Coffee Morning – Our coffee morning is now once a week, where members of the community are able to socialise over a cup of coffee. This has helped to minimise isolation, social exclusion, and mental health issues.
4. Youth Activities Galore – Young people had the opportunity to socialise in a safe environment and keep active.
5. We continue to hold meetings online twice a week aimed at building the people's faith and giving hope.
6. Community Space – Other organisations have continued to run activities in the community centre for the benefit of the people in the communities.
7. We were unable to run our soup kitchen as planned because the demand for it was quite low.

### **Ensuring our work delivers our aims.**

We review our aims, objectives and activities on an ongoing basis, and an end of year review. The end of year review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### **The focus of our work**

In the coming year we will continue to engage more with the community and provide support towards combating isolation and loneliness, relief financial hardship, distress and suffering among poor people and other people in need.

To support the community during this time of energy crisis we will continue to provide support with energy cost as we secure the funding for it.

### **The strategies we used to meet our objectives included:**

- Ensuring the smooth running of the community centre.

- Providing online meetings where members are free to express their needs and receive the relevant support.
- Focussing on follow up on those who are already in the Faith but are still struggling by providing house visit and support to share a practical gospel of Christ.
- Working in partnership with other stakeholders.
- Donating to other charitable organizations.

The charity has been involved in serving its local community in various ways and these include the use of Christian gospel through preaching, teaching, and leading by example to help with the development of members of the local communities. The charity has mentored a number of ex-offenders and young people particularly from Black minority ethnic groups to help improve their moral values and to be good members of the community.

## **FINANCIAL REVIEW**

A total sum of £31,331, has been generated as unrestricted income through the efforts of the Trustees and spiritual leadership of the church and HMRC gift aid claims received from was £2,981. The significant level in income in previous financial year prompted the Trustees to review the activities for generating income. It is expected that the financial position will improve over the subsequent years. Also, the Trustee use strict budgetary control and prudent ways of disbursing finance. Trustees further aim to build up sufficient reserves to cover one year's expenditure. However, the Trustees envisage that it will take a number of years to achieve this objective effectively.

## **PLANS FOR FUTURE PERIODS**

The Trustees intend to continue organising conferences and seminars, to promote the Christian Faith, Singles Retreat, Married Couples' Dinner, and Regular Leadership Training. The Trustee will continue to develop and further the charities' engagement with other local organisations and maintain good working relationship with key stakeholders in the community including the Local Authority and Statutory agencies. Discussions are ongoing for the development of community projects. The trustees will continue to explore offering

welfare support to individuals in the community and the church auditorium will remain available to community groups and organisations for meetings, conferences, and training sessions.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Mountain of the Lord's House is a registered charity and a company limited by guarantee incorporated 28 September 2012. The charity is governed by the Trust Deeds which states that the appointment of new Trustees is at the discretion of the spiritual leadership of the church. During the year, the aims and objectives as stated above are the basis for our charitable status. The trustees and elders therefore have a role to keep the activities of the charity within its designated purpose.

We have a dual function as a charity. It is to see to the spiritual need of those in the church community and secondly, to support the communities at large as the need arises. And the leaders of the MOLH have a duty to ensure both functions are being carried out.

Besides providing a place of worship, we continue to work with vulnerable people in the community of all ages and cultures, to empower them and give them a purposeful life.

We have seen an increased demand for our services since following the end of the COVID 19 lockdown. We extended the range of our services as demand increased, to include:

8. A community Food Bank – we now run a foodbank in our community centre where we continue to see increase in the number of people in need of support. We were able to supply not only food but also other basic necessities like toiletries, baby food and nappies and household cleaning items.
9. Providing energy support to marginalized families.
10. Coffee Morning – Our coffee morning is now once a week, where members of the community are able to socialise over a cup of coffee. This has helped to minimise isolation, social exclusion, and mental health issues.
11. Youth Activities Galore – Young people had the opportunity to socialise in a safe environment and keep active.
12. We continue to hold meetings online twice a week aimed at building the people's faith and giving hope.



13. Community Space – Other organisations have continued to run activities in the community centre for the benefit of the people in the communities.

14. We were unable to run our soup kitchen as planned because the demand for it was quite low.

### **Ensuring our work delivers our aims.**

We review our aims, objectives and activities on an ongoing basis, and an end of year review. The end of year review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### **The focus of our work**

In the coming year we will continue to engage more with the community and provide support towards combating isolation and loneliness, relief financial hardship, distress and suffering among poor people and other people in need.

To support the community during this time of energy crisis we will continue to provide support with energy cost as we secure the funding for it.

### **The strategies we used to meet our objectives included:**

- Ensuring the smooth running of the community centre.
- Providing online meetings where members are free to express their needs and receive the relevant support.
- Focussing on follow up on those who are already in the Faith but are still struggling by providing house visit and support to share a practical gospel of Christ.
- Working in partnership with other stakeholders.
- Donating to other charitable organizations.

was Chief Executive Officer and Spiritual Oversight of the charity The charity laws of UK require the Trustees to prepare financial statements for each fiscal year which give a true and fair view of the state of affairs of the charitable.

company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

1. select suitable accounting policies and then apply them consistently.
2. observe the methods and principles in the Charities SORP.
3. make judgements and estimates that are reasonable and prudent.
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation. The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the statutory requirements. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board.



Benoit Amegee

Trustee

28 July 2024

### **Independent Examiner's Report to the trustees of The Mountain of the Lord's House**

I report to the charity trustees on my examination of the accounts of The Mountain of the Lord's House for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



NII OTU QUAYE

11 Louvaine Close

Manchester

M16 8SJ

24 March 2024

## The Mountain of the Lord's House Statement of Financial Activities

		Unrestricted 2023	Funds	Total Fund 2023	Total Funds 2022
	Notes	£		£	£
<b>Income and Endowments from:</b>					
Donations	3		16,327	16,327	11,346
Gift Aid	4		2,981	2,981	2,384
Grants	5		15,004	15,004	21,380
<b>Total</b>			<b>34,312</b>	<b>34,312</b>	<b>35,110</b>
<b>Expenditure on:</b>					
Charitable Activities	6		38,341	38,341	27,121
Others	7		2,670	2,670	3,135
<b>Total</b>			<b>41,011</b>	<b>41,011</b>	<b>30,356</b>
Net Gain on Investment			0	0	0
<b>Net Income/(Expenditure)</b>			<b>(6,699)</b>	<b>(6,699)</b>	<b>4,854</b>
<b>Other gains and losses</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>			<b>(6,699)</b>	<b>(6,699)</b>	<b>4,854</b>
<b>Reconciliation of funds</b>					
Total funds brought forward			17,228	17,228	12,374
Total funds carried forward			10,529	10,259	17,228

**Balance Sheet at 30  
September 2023**

		<b>Unrestricted Funds</b>	<b>2023</b>	<b>Total Fund 2023</b>	<b>Total Funds 2022</b>
	<b>Notes</b>		<b>£</b>	<b>£</b>	<b>£</b>
<b>Current Assets</b>					
Debt	8				
Cash at bank and in hand			10,529	10,529	17,228
<b>Net Assets</b>			<b>10,529</b>	<b>10,529</b>	<b>17,228</b>

**Profit and Loss Account**

Brought forward	9	(6,699)	(6,699)	4,854
Others	9	17,228	17,228	12,374
<b>Total Funds</b>		<b>10,529</b>	<b>10,529</b>	<b>17,228</b>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2023 the company was entitled to exemption under section 477 of the

Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 28 July 2024

And signed on its behalf by:

Benoit Amegee  
Trustee  
28<sup>th</sup> September 2024

## **1 Accounting policies**

### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Change in basis of accounting or to previous accounts.**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **Fund accounting.**

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds:** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds:** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds:** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### **Income**

**Recognition of income:** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure:** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies: Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts.

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities: These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.

Volunteers help the value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets:

This includes any gain or loss on the sale of investments.

## **Expenditure**

Recognition of expenditure

Expenditure is recognised on an accrual's basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on raising funds.

These comprise the costs associated with attracting voluntary income, fundraising, trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for

grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees,

costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash and cash equivalents:**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Research and development:**

Expenditure on research and development is written off in the year in which it is incurred.



### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity is translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are considered in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of

ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The

corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a

pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### Receipt of donated goods, facilities, and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

### Notes to the Accounts

#### 2 Company status

The establishment is a charity and consequently does not have share capital.

### 3. Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	16,327	16,327	11,346
	16,327	16,237	11,346

### 4. Other Income

	Unrestricted	Total 2023	Total 2022
HMRC GIFT AID CLAIM	2,981	2,981	2,384
OTHERS	15,004	15,004	21,380
	17,986	17,586	23,764

### 5. Expenditure on charitable activities

Unrestricted	Total 2023	Total 2022
38,341	38,341	27,121

### 7. Other expenditure

Unrestricted	Total 2023	Total 2022
2,670	2,670	3,135

	<b>Total 2023</b>	<b>Total 2022</b>
8. Staff Cost	8,443	1,572

No employee received emoluments in excess of £60,000.

<b>9. Debtors</b>	<b>Total 2023</b>	<b>Total 2022</b>
-------------------	-------------------	-------------------

Lease Deposit

<b>10 Movement in funds</b>	<b>At 1 November 2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>At 31 September 2023</b>
Unrestricted Funds	17,227	34,312	41,011	10,529