

THE MOUNTAIN OF SALVATION MINISTRIES

England & Wales · Charity number 1189580

Details

Status	Registered
Legal form	CIO
Registered	2020-05-20
Register	View on the Charity Commission register

Contact

Address	Chartwell Ltd Mountain Of Salvation Ministries Block H - Arch 5 61-65 Paulet Road London SE5 9HW
Phone	07944405765
Email	mountainofsalvation777@gmail.com

Activities

Objects: THE PURPOSE IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO BAPTIST PRINCIPLES AND IN ACCORDANCE WITH THE BASIS OF FAITH AS STATED IN SCHEDULE 1 AND SUCH OTHER PURPOSES WHICH MAY BE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES.

Activities: The charity raises awareness of Christian religious beliefs and practices via church services, communal gatherings, meetings and other (via social media). The purpose is the advancement of the Christian faith according to Cherubim & Seraphim Church of Christ principles.

Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Nigeria
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	-	-	-	-
2022-12-31	-	-	-	-
2021-12-31	£18,785	£19,490	-	-
2020-12-31	£14,352	£12,750	-	-

Trustees

Name	Role	Appointed
Elizabeth Olayinka Agboola	Chair	2019-12-29
Grace Adams		2019-12-29
Olamide Titilola Agboola		2019-12-29

Accounts

The Mountain of Salvation Ministries

Charity No. 1189580

Trustees' Report and Unaudited Accounts

31 December 2021

The Mountain of Salvation Ministries
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The Mountain of Salvation Ministries
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 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1189580

Registered Office

BLOCK H - ARCH 5
61-65 PAULET ROAD
LONDON
SE5 9HW

Trustees

The following Trustees served during the year.

Elizabeth Agboola
Grace Adams
Olamide Agboola
Rukayat Jayeola

Key Management Personnel

Chair	Elizabeth Agboola
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Accountants

360 Accounting Services Ltd
27 Old Gloucester Street
London
WC1N 3AX

OBJECTIVES AND ACTIVITIES

The charity raises awareness of Christian religious beliefs and practices via church services, communal gatherings, meetings and other (via social media)

The Church will advance Christian Evangelism in London and throughout England for the benefit of the public, mainly but not exclusively through the holding of prayer meetings, celebration of religious festivals, religious education, enlightening others about the Christian faith and to provide outreach and pastoral care for the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

GOVERNING DOCUMENT

The Mountain of Salvation Ministries is an unincorporated charitable organisation formed on 20 May 2020 and registered as a charity on 20 May 2020. The charity is governed by a CIO 20 May 2020.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

RISK MANAGEMENT

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s). The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

PUBLIC BENEFIT

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

FINANCIAL REVIEW

The largest contribution to the charity for the year came from general offerings. The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

PLANS FOR FUTURE PERIODS

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- Taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

This report was approved by the Trustees on and signed on their behalf by:

Rukayat Jayeola
Trustee
31 October 2023

Independent Examiner's Report to the trustees of The Mountain of Salvation Ministries

I report to the charity trustees on my examination of the financial statements of The Mountain of Salvation Ministries for the year ended 31 December 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements 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 financial statements 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:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.



Dawnette Allen BA(Hons) FCCA

360 Accounting Services Ltd

27 Old Gloucester Street

London

WC1N 3AX

31 October 2023

The Mountain of Salvation Ministries
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted		
		funds	Total funds	Total funds
		2021	2021	2020
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	4	18,785	18,785	14,352
Total		18,785	18,785	14,352
Expenditure on:				
Other	5	19,490	19,490	12,750
Total		19,490	19,490	12,750
Net gains on investments		-	-	-
Net (expenditure)/income		(705)	(705)	1,602
Transfers between funds		-	-	-
Net (expenditure)/income		(705)	(705)	1,602
before other gains/(losses)				
Other gains and losses				
Net movement in funds		(705)	(705)	1,602
Reconciliation of funds:				
Total funds brought forward		1,602	1,602	-
Total funds carried forward		897	897	1,602

The Mountain of Salvation Ministries
Summary Income and Expenditure Account
for the year ended 31 December 2021

	2021	2020
	£	£
Income	18,785	14,352
Gross income for the year	<u>18,785</u>	<u>14,352</u>
Expenditure	19,490	12,750
Total expenditure for the year	<u>19,490</u>	<u>12,750</u>
Net (expenditure)/income before tax for the year	(705)	1,602
Net (expenditure)/income for the year	<u><u>(705)</u></u>	<u><u>1,602</u></u>

The Mountain of Salvation Ministries**Balance Sheet****at 31 December 2021**

Company No.	Notes	2021 £	2020 £
Current assets			
Debtors	7	1,554	3,108
Cash at bank and in hand		1,213	898
		<u>2,767</u>	<u>4,006</u>
Creditors: Amount falling due within one year	8	<u>(1,870)</u>	<u>(850)</u>
Net current assets		897	3,156
Total assets less current liabilities		<u>897</u>	<u>3,156</u>
Net assets excluding pension asset or liability		<u>897</u>	<u>3,156</u>
Total net assets		<u><u>897</u></u>	<u><u>3,156</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		897	1,602
		<u>897</u>	<u>1,602</u>
Reserves	9		
Total funds		<u><u>897</u></u>	<u><u>1,602</u></u>

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 31 December 2021 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 31 October 2023

And signed on its behalf by:

Rukayat Jayeola

Trustee

31 October 2023

The Mountain of Salvation Ministries
Statement of Cash flows
for the year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(705)	1,602
Adjustments for:		
Decrease/(Increase) in trade and other receivables	1,554	(1,554)
Net cash provided by operating activities	<u>849</u>	<u>48</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	849	48
Cash and cash equivalents at the beginning of the year	898	-
Cash and cash equivalents at the end of the year	<u>1,747</u>	<u>48</u>
Components of cash and cash equivalents		
Cash and bank balances	1,213	898
	<u>1,213</u>	<u>898</u>

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.

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals 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.

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.

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.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	14,352	14,352
Total	<u>14,352</u>	<u>14,352</u>
Expenditure on:		
Other	12,750	12,750
Total	<u>12,750</u>	<u>12,750</u>
Net income	<u>1,602</u>	<u>1,602</u>
Net income before other gains/(losses)	1,602	1,602
Other gains and losses:		
Net movement in funds	<u>1,602</u>	<u>1,602</u>
Reconciliation of funds:		
Total funds carried forward	<u>1,602</u>	<u>1,602</u>

4 Income from donations and legacies

Unrestricted	Total 2021	Total 2020
£	£	£
18,785	18,785	14,352
<u>18,785</u>	<u>18,785</u>	<u>14,352</u>

The Mountain of Salvation Ministries
Notes to the Accounts

5 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Motor and travel costs	-	-	860
Premises costs	18,450	18,450	9,340
General administrative costs	20	20	250
Legal and professional costs	1,020	1,020	2,300
	<u>19,490</u>	<u>19,490</u>	<u>12,750</u>

6 Staff costs

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

7 Debtors

	2021	2020
	£	£
Other debtors	1,554	3,108
	<u>1,554</u>	<u>3,108</u>

8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Accruals	1,870	850
	<u>1,870</u>	<u>850</u>

9 Movement in funds

	At 1 January	Incoming	Resources	At 31
	2021	resources	expended	December
		(including		2021
		other		
		gains/losses		
		)		
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,602	18,785	(19,490)	897
Total funds	<u>1,602</u>	<u>18,785</u>	<u>(19,490)</u>	<u>897</u>

10 Analysis of net assets between funds

	Unrestricted	Total
	funds	
	£	£
Net current assets	897	897
	<u>897</u>	<u>897</u>

11 Reconciliation of net debt

	At 1 January	Cash flows	At 31 December
	2021		2021
	£	£	£
Cash and cash equivalents	898	315	1,213
	898	315	1,213
Net debt	898	315	1,213

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Mountain of Salvation Ministries
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	18,785	18,785	14,352
	<u>18,785</u>	<u>18,785</u>	<u>14,352</u>
Total income and endowments	18,785	18,785	14,352
Expenditure on:			
Travel and subsistence	-	-	860
	<u>-</u>	<u>-</u>	<u>860</u>
Premises costs			
Rent	18,450	18,450	8,850
Premises repairs and maintenance	-	-	490
	<u>18,450</u>	<u>18,450</u>	<u>9,340</u>
General administrative costs, including depreciation and amortisation			
Sundry expenses	20	20	175
Telephone, fax and broadband	-	-	75
	<u>20</u>	<u>20</u>	<u>250</u>
Legal and professional costs			
Accountancy and bookkeeping	1,020	1,020	850
Consultancy fees	-	-	1,450
	<u>1,020</u>	<u>1,020</u>	<u>2,300</u>
Total of expenditure of other costs	19,490	19,490	12,750
Total expenditure	19,490	19,490	12,750
Net gains on investments	-	-	-
	<u>(705)</u>	<u>(705)</u>	<u>1,602</u>
Net (expenditure)/income	(705)	(705)	1,602
Net (expenditure)/income before other gains/(losses)	(705)	(705)	1,602
Other Gains	-	-	-
	<u>(705)</u>	<u>(705)</u>	<u>1,602</u>
Net movement in funds	(705)	(705)	1,602
Reconciliation of funds:			
Total funds brought forward	1,602	1,602	-
Total funds carried forward	897	897	1,602

Accounts

The Mountain of Salvation Ministries

Charity No. 1189580

Trustees' Report and Unaudited Accounts

31 December 2020

The Mountain of Salvation Ministries
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The Mountain of Salvation Ministries
Trustees Annual Report

The trustees of the charity present their report with the unaudited financial statements of the charity for the period ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1189580

Registered Office

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Trustees

The following Trustees served during the year.

Grace Adams
Olamide Agboola

Key Management Personnel

Chair	Elizabeth Agboola
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Accountants

360 Accounting Services Ltd
27 Old Gloucester Street
London
WC1N 3AX

OBJECTIVES AND ACTIVITIES

The charity raises awareness of Christian religious beliefs and practices via church services, communal gatherings, meetings and other (via social media)

The main activities undertaken is general charitable purposes, the prevention or relief of poverty as well as human rights/religious or racial harmony/equality or diversity

STRUCTURE, GOVERNANCE AND MANAGEMENT

The two Trustees are :

1. Grace Adams
2. Olamide Agboola

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined

GOVERNING DOCUMENT

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Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

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We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

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The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

OBJECTIVES AND ACTIVITIES

To advance Christian Evangelism in London and throughout England for the benefit of the public, mainly but not exclusively through the holding of prayer meetings, celebration of religious festivals, religious education, enlightening others about the Christian faith and to provide outreach and pastoral care for the community.

FINANCIAL REVIEW

The largest contribution to the charity for the year came from general offerings. The charity has begun its charitable activities from May 2020.

The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

PLANS FOR FUTURE PERIODS

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing donations from willing individuals.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

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.

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- Selected suitable accounting policies and applied them consistently
- Made judgments and estimates that are reasonable and prudent
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

There is no relevant information of which the Charity's independent examiner are unaware; and we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information

This report was approved by the Trustees on and signed on their behalf by:

Rukayat Jayeola

Trustee

31 October 2023

Independent Examiner's Report to the trustees of The Mountain of Salvation Ministries

I report to the charity trustees on my examination of the financial statements of The Mountain of Salvation Ministries for the period ended 31 December 2020.

Responsibilities and basis of report

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

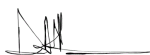
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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.

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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 financial statements to be reached.



Dawnette Allen BA (Hons) FCCA
360 Accounting Services Ltd
27 Old Gloucester Street
London
WC1N 3AX
31 October 2023

The Mountain of Salvation Ministries
Statement of Financial Activities
for the period ended 31 December 2020

		Unrestricted	Total funds
		funds	2020
		2020	2020
	Notes	£	£
Income and endowments			
from:			
Donations and legacies	3	14,352	14,352
Total		14,352	14,352
Expenditure on:			
Other	4	12,750	12,750
Total		12,750	12,750
Net gains on investments		-	-
Net income		1,602	1,602
Transfers between funds		-	-
Net income before other gains/(losses)		1,602	1,602
Other gains and losses			
Net movement in funds		1,602	1,602
Reconciliation of funds:			
Total funds carried forward		1,602	1,602

The Mountain of Salvation Ministries
Summary Income and Expenditure Account
for the period ended 31 December
2020

	2020
	£
Income	14,352
Gross income for the period	<u>14,352</u>
Expenditure	12,750
Total expenditure for the period	<u>12,750</u>
Net income before tax for the period	1,602
Net income for the period	<u><u>1,602</u></u>

The Mountain of Salvation Ministries

Balance Sheet

at 31 December 2020

Company No.	Notes	2020 £
Current assets		
Debtors	6	1,554
Cash at bank and in hand		898
		2,452
Creditors: Amount falling due within one year	7	(850)
Net current assets		1,602
Total assets less current liabilities		1,602
Net assets excluding pension asset or liability		1,602
Total net assets		1,602
The funds of the charity		
Restricted funds	8	
Unrestricted funds	8	
General funds		1,602
		1,602
Reserves	8	
Total funds		1,602

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 period ended 31 December 2020 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 31 October 2023

And signed on its behalf by:

Rukayat Jayeola

Trustee

31 October 2023

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.

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals 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.

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.

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.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The Mountain of Salvation Ministries
Notes to the Accounts

3 Income from donations and legacies

Unrestricted	Total
	2020
£	£
14,352	14,352
<u>14,352</u>	<u>14,352</u>

4 Other expenditure

Unrestricted	Total
	2020
£	£
Motor and travel costs	860
Premises costs	9,340
General administrative costs	250
Legal and professional costs	2,300
<u>12,750</u>	<u>12,750</u>

5 Staff costs

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

6 Debtors

2020
£
Other debtors
<u>1,554</u>
<u>1,554</u>

7 Creditors:

amounts falling due within one year

2020
£
Accruals
<u>850</u>
<u>850</u>

8 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2020 £
Restricted funds:			
Unrestricted funds:			
General funds	14,352	(12,750)	1,602
Total funds	<u>14,352</u>	<u>(12,750)</u>	<u>1,602</u>

9 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	48	1,554	1,602
	<u>48</u>	<u>1,554</u>	<u>1,602</u>

10 Reconciliation of net debt

	Cash flows	At 31 December 2020
	£	£
Cash and cash equivalents	898	898
	<u>898</u>	<u>898</u>
Net debt	<u>898</u>	<u>898</u>

11 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Mountain of Salvation Ministries
Detailed Statement of Financial Activities
for the period ended 31 December 2020

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	14,352	14,352
	<u>14,352</u>	<u>14,352</u>
Total income and endowments	14,352	14,352
Expenditure on:		
Motor and travel costs		
Travel and subsistence	860	860
	<u>860</u>	<u>860</u>
Premises costs		
Rent	8,850	8,850
Premises repairs and maintenance	490	490
	<u>9,340</u>	<u>9,340</u>
General administrative costs, including depreciation and amortisation		
Sundry expenses	175	175
Telephone, fax and broadband	75	75
	<u>250</u>	<u>250</u>
Legal and professional costs		
Accountancy and bookkeeping	850	850
Consultancy fees	1,450	1,450
	<u>2,300</u>	<u>2,300</u>
Total of expenditure of other costs	<u>12,750</u>	<u>12,750</u>
Total expenditure	12,750	12,750
Net gains on investments	-	-
	<u>1,602</u>	<u>1,602</u>
Net income		
Net income before other gains/(losses)	1,602	1,602
Other Gains	-	-
	<u>1,602</u>	<u>1,602</u>
Net movement in funds	<u>1,602</u>	<u>1,602</u>
Reconciliation of funds:		
Total funds brought forward	-	-
Total funds carried forward	<u>1,602</u>	<u>1,602</u>

