

MOUNTAIN MOVERS MINISTRIES

England & Wales · Charity number 1195369

Details

Status Registered

Legal form Charitable company

Company number [11925930](#)

Registered 2021-08-02

Register [View on the Charity Commission register](#)

Contact

Address Bme Forum
56a Mitcham Road
Croydon
CR0 3RG

Phone 07957349004

Email andrew@bmeforum.org

Website <https://www.mmchurch.org/>

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE CHRISTIAN FAITH TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION, PROVIDING PASTORAL CARE AND CARRYING OUT MISSIONARY AND OUTREACH WORK

Activities: A multicultural ministry that aims for all members to cultivate and develop intimacy with God. MMM Ministry is a prophetic house that is young, vibrant and family orientated, our ministry aims to serve the needs of the individuals we encounter and our community. Working in the Borough of Croydon

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£29,798	£35,709	-	-
2024-04-30	£29,799	£24,591	-	-
2023-04-30	£26,662	£26,529	-	-
2022-04-30	£30,859	£16,123	-	-

Trustees

Name	Role	Appointed
Clifton Reid	Chair	2021-08-02
ANDREW BROWN		2021-08-02
Charlene Berry		2021-08-02

MOUNTAIN MOVERS MINISTRIES

England & Wales - Charity number 1195369

Accounts

Mountain Movers Ministries

Charity No. 1195369

Company No. 11925930

Trustees' Report and Unaudited Accounts

30 April 2025

Mountain Movers Ministries
Contents

	Pages
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8 to 9

Mountain Movers 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 30 April 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 11925930

Charity No. 1195369

Registered Office

56a Mitcham Road
Croydon
CR0 3RG

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:

Andrew Brown
Charlene Berry
Clifton Reid

Company Secretary

Clifton Reid

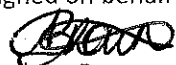
Accountants

Borasana Limited
55 Jasmine Grove
London
SE20 8JY

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 companies 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



Andrew Brown
Trustee
30 April 2025

Mountain Movers Ministries
Independent Examiners Report

Independent Examiner's Report to the trustees of Mountain Movers Ministries

I report to the charity trustees on my examination of the financial statements of Mountain Movers Ministries for the year ended 30 April 2025.

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.



Orvil Plummer ACCA
Borasana Limited
55 Jasmine Grove
London

SE20 8JY
30 April 2025

Mountain Movers Ministries
Statement of Financial Activities
for the year ended 30 April 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	29,798	29,798	29,799
Total		29,798	29,798	29,799
Expenditure on:				
Charitable activities	5	14,854	14,854	15,674
Other	6	20,855	20,855	8,917
Total		35,709	35,709	24,591
Net gains on investments		-	-	-
Net (expenditure)/income		(5,911)	(5,911)	5,208
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(5,911)	(5,911)	5,208
Other gains and losses				
Net movement in funds		(5,911)	(5,911)	5,208
Reconciliation of funds:				
Total funds brought forward		60,141	60,141	54,933
Total funds carried forward		54,230	54,230	60,141

Mountain Movers Ministries
Summary Income and Expenditure Account
for the year ended 30 April 2025

	2025	2024
	£	£
Income	29,798	29,799
Gross income for the year	<u>29,798</u>	<u>29,799</u>
Expenditure	35,709	24,591
Total expenditure for the year	<u>35,709</u>	<u>24,591</u>
Net (expenditure)/income before tax for the year	(5,911)	5,208
Net (expenditure)/income for the year	<u>(5,911)</u>	<u>5,208</u>

Mountain Movers Ministries**Balance Sheet**

at 30 April 2025

Company No. 11925930	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	8,615	8,615
		<u>8,615</u>	<u>8,615</u>
Current assets			
Debtors	9	1,112	941
Cash at bank and in hand		50,190	53,225
		<u>51,302</u>	<u>54,166</u>
Creditors: Amount falling due within one year	10	<u>(5,687)</u>	<u>(2,640)</u>
Net current assets		45,615	51,526
Total assets less current liabilities		<u>54,230</u>	<u>60,141</u>
Net assets excluding pension asset or liability		<u>54,230</u>	<u>60,141</u>
Total net assets		<u><u>54,230</u></u>	<u><u>60,141</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		54,230	60,141
		<u>54,230</u>	<u>60,141</u>
Reserves	11		
Total funds		<u><u>54,230</u></u>	<u><u>60,141</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 30 April 2025 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 30 April 2025

And signed on its behalf by:



Andrew Brown

Trustee

30 April 2025

Mountain Movers Ministries
Statement of Cash flows
for the year ended 30 April 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(5,911)	5,208
Adjustments for:		
Increase in trade and other receivables	(171)	-
Increase/(Decrease) in trade and other payables	3,047	(810)
Net cash (used in)/provided by operating activities	<u>(3,035)</u>	<u>4,398</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(3,035)	4,398
Cash and cash equivalents at the beginning of the year	53,225	48,827
Cash and cash equivalents at the end of the year	<u>50,190</u>	<u>53,225</u>
Components of cash and cash equivalents		
Cash and bank balances	50,190	53,225
	<u>50,190</u>	<u>53,225</u>

Mountain Movers Ministries

Notes to the Accounts

for the year ended 30 April 2025

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 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.
Volunteer 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.

Mountain Movers Ministries

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.

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.

Mountain Movers Ministries

Notes to the Accounts

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 are 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 taken into account 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.

2 Company status

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

Mountain Movers Ministries

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	29,799	29,799
Total	<u>29,799</u>	<u>29,799</u>
Expenditure on:		
Charitable activities	15,674	15,674
Other	8,917	8,917
Total	<u>24,591</u>	<u>24,591</u>
Net income	<u>5,208</u>	<u>5,208</u>
Net income before other gains/(losses)	5,208	5,208
Other gains and losses:		
Net movement in funds	<u>5,208</u>	<u>5,208</u>
Reconciliation of funds:		
Total funds brought forward	54,933	54,933
Total funds carried forward	<u><u>60,141</u></u>	<u><u>60,141</u></u>

4 Income from donations and legacies

	Unrestricted	Total	Total
	£	2025	2024
	£	£	£
	29,798	29,798	29,799
	<u>29,798</u>	<u>29,798</u>	<u>29,799</u>

5 Expenditure on charitable activities

	Unrestricted	Total	Total
	£	2025	2024
	£	£	£
<i>Expenditure on charitable activities</i>	14,854	14,854	15,237
<i>Governance costs</i>	-	-	437
	<u>14,854</u>	<u>14,854</u>	<u>15,674</u>

Mountain Movers Ministries
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Pastor's Fees	-	-	6,000
Employee costs	2,445	2,445	704
Motor and travel costs	1,351	1,351	144
Premises costs	8,102	8,102	164
General administrative costs	2,953	2,953	1,755
Legal and professional costs	6,004	6,004	150
	<u>20,855</u>	<u>20,855</u>	<u>8,917</u>

7 Staff costs

	2025	2024
	£	£
Salaries and wages	1,000	-
	<u>1,000</u>	<u>-</u>

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 May 2024	8,615	8,615
At 30 April 2025	<u>8,615</u>	<u>8,615</u>
Net book values		
At 30 April 2025	<u>8,615</u>	<u>8,615</u>
At 30 April 2024	<u>8,615</u>	<u>8,615</u>

9 Debtors

	2025	2024
	£	£
Other debtors	1,112	941
	<u>1,112</u>	<u>941</u>

10 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,309	267
Corporation tax	(258)	24
Other creditors	-	713
Accruals	1,636	1,636
	<u>5,687</u>	<u>2,640</u>

Mountain Movers Ministries
Notes to the Accounts

11 Movement in funds

	At 1 May 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 April 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	60,141	29,798	(35,709)	54,230
Total funds	<u>60,141</u>	<u>29,798</u>	<u>(35,709)</u>	<u>54,230</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	8,615	8,615
Net current assets	45,615	45,615
	<u>54,230</u>	<u>54,230</u>

13 Reconciliation of net debt

	At 1 May 2024 £	Cash flows £	At 30 April 2025 £
Cash and cash equivalents	53,225	(3,035)	50,190
	<u>53,225</u>	<u>(3,035)</u>	<u>50,190</u>
Net debt	<u>53,225</u>	<u>(3,035)</u>	<u>50,190</u>

14 Related party disclosures
Controlling party

Mountain Movers Ministries
Detailed Statement of Financial Activities
for the year ended 30 April 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	29,798	29,798	29,799
	<u>29,798</u>	<u>29,798</u>	<u>29,799</u>
Total income and endowments	29,798	29,798	29,799
Expenditure on:			
Charitable activities	14,854	14,854	15,237
	<u>14,854</u>	<u>14,854</u>	<u>15,237</u>
Governance costs	-	-	437
	<u>-</u>	<u>-</u>	<u>437</u>
Total of expenditure on charitable activities	14,854	14,854	15,674
Other expenditure			
Pastor's Fees	-	-	6,000
	<u>-</u>	<u>-</u>	<u>6,000</u>
Employee costs			
Directors' remuneration	1,000	1,000	-
Staff entertainment	1,445	1,445	704
	<u>2,445</u>	<u>2,445</u>	<u>704</u>
Motor and travel costs			
Vehicles - General costs	91	91	144
Travel and subsistence	1,260	1,260	-
	<u>1,351</u>	<u>1,351</u>	<u>144</u>
Premises costs			
Rent	7,942	7,942	-
Premises repairs and maintenance	160	160	-
Other premises costs	-	-	164
	<u>8,102</u>	<u>8,102</u>	<u>164</u>
General administrative costs, including depreciation and amortisation			
General insurances	613	613	-
Information and publications	-	-	22
Software, IT support and related costs	152	152	206
Stationery and printing	399	399	-
Subscriptions	785	785	843

Mountain Movers Ministries**Detailed Statement of Financial Activities**

Sundry expenses	339	339	684
Telephone, fax and broadband	665	665	-
	<u>2,953</u>	<u>2,953</u>	<u>1,755</u>
Legal and professional costs			
Accountancy and bookkeeping	403	403	-
Consultancy fees	-	-	150
Other legal and professional costs	5,601	5,601	-
	<u>6,004</u>	<u>6,004</u>	<u>150</u>
Total of expenditure of other costs	<u>20,855</u>	<u>20,855</u>	<u>8,917</u>
Total expenditure	<u>35,709</u>	<u>35,709</u>	<u>24,591</u>
Net gains on investments	-	-	-
	<u>(5,911)</u>	<u>(5,911)</u>	<u>5,208</u>
Net (expenditure)/income	<u>(5,911)</u>	<u>(5,911)</u>	<u>5,208</u>
Net (expenditure)/income before other gains/(losses)	<u>(5,911)</u>	<u>(5,911)</u>	<u>5,208</u>
Other Gains	-	-	-
	<u>(5,911)</u>	<u>(5,911)</u>	<u>5,208</u>
Net movement in funds	<u>(5,911)</u>	<u>(5,911)</u>	<u>5,208</u>
Reconciliation of funds:			
Total funds brought forward	60,141	60,141	54,933
Total funds carried forward	<u>54,230</u>	<u>54,230</u>	<u>60,141</u>

MOUNTAIN MOVERS MINISTRIES

England & Wales - Charity number 1195369

Accounts

Mountain Movers Ministries

Charity No. 1195369

Company No. 11925930

Trustees' Report and Unaudited Accounts

30 April 2024

Mountain Movers Ministries
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 11
Detailed Statement of Financial Activities	12 to 13

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 April 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 11925930

Charity No. 1195369

Registered Office

56a Mitcham Road
Croydon
CR0 3RG

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:

Andrew Brown

Charlene Berry

Clifton Reid

Company Secretary

Clifton Reid

Accountants

Borasana Limited
55 Jasmine Grove
London
SE20 8JY

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 companies 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

Clifton Reid
Company Secretary
30 April 2024



Independent Examiner's Report to the trustees of Mountain Movers Ministries

I report to the charity trustees on my examination of the financial statements of Mountain Movers Ministries for the year ended 30 April 2024.

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.



Orvil Plummer FCCA
Borasana Limited
55 Jasmine Grove
London

SE20 8JY
30 April 2024

Mountain Movers Ministries
Statement of Financial Activities
for the year ended 30 April 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	29,799	29,799	26,662
Total		29,799	29,799	26,662
Expenditure on:				
Charitable activities	5	15,674	15,674	20,529
Other	6	8,917	8,917	6,000
Total		24,591	24,591	26,529
Net gains on investments		-	-	-
Net income		5,208	5,208	133
Transfers between funds		-	-	-
Net income before other gains/(losses)		5,208	5,208	133
Other gains and losses				
Net movement in funds		5,208	5,208	133
Reconciliation of funds:				
Total funds brought forward		54,933	54,933	54,800
Total funds carried forward		60,141	60,141	54,933

Mountain Movers Ministries
Summary Income and Expenditure Account
for the year ended 30 April 2024

	2024 £	2023 £
Income	29,799	26,662
Gross income for the year	<u>29,799</u>	<u>26,662</u>
Expenditure	24,591	26,529
Total expenditure for the year	<u>24,591</u>	<u>26,529</u>
Net income before tax for the year	5,208	133
Net income for the year	<u>5,208</u>	<u>133</u>

Mountain Movers Ministries

Balance Sheet

at 30 April 2024

Company No. 11925930	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	8,615	8,616
		<u>8,615</u>	<u>8,616</u>
Current assets			
Debtors	8	941	941
Cash at bank and in hand		53,225	48,827
		<u>54,166</u>	<u>49,768</u>
Creditors: Amount falling due within one year	9	(2,640)	(3,451)
Net current assets		51,526	46,317
Total assets less current liabilities		<u>60,141</u>	<u>54,933</u>
Net assets excluding pension asset or liability		60,141	54,933
Total net assets		<u><u>60,141</u></u>	<u><u>54,933</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		60,141	54,933
		<u>60,141</u>	<u>54,933</u>
Reserves	10		
Total funds		<u><u>60,141</u></u>	<u><u>54,933</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.

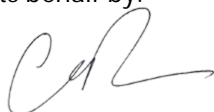
For the year ended 30 April 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 30 April 2024

And signed on its behalf by:



Clifton Reid
Trustee
30 April 2024

Type text here

Mountain Movers Ministries
Statement of Cash flows
for the year ended 30 April 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	5,208	133
Adjustments for:		
Decrease in trade and other receivables	-	213
(Decrease)/Increase in trade and other payables	(810)	737
Net cash provided by operating activities	<u>4,398</u>	<u>1,083</u>
Net cash used in investing activities	<u>-</u>	<u>(5,917)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	4,398	(4,834)
Cash and cash equivalents at the beginning of the year	48,827	55,650
Cash and cash equivalents at the end of the year	<u>53,225</u>	<u>50,816</u>
Components of cash and cash equivalents		
Cash and bank balances	53,225	48,827
	<u>53,225</u>	<u>48,827</u>

for the year ended 30 April 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.

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.

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.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	26,662	26,662
Total	<u>26,662</u>	<u>26,662</u>
Expenditure on:		
Charitable activities	26,229	26,229
Other	300	300
Total	<u>26,529</u>	<u>26,529</u>
Net income	<u>133</u>	<u>133</u>
Net income before other gains/(losses)	133	133
Other gains and losses:		
Net movement in funds	<u>133</u>	<u>133</u>
Reconciliation of funds:		
Total funds brought forward	54,800	54,800
Total funds carried forward	<u><u>54,933</u></u>	<u><u>54,933</u></u>

4 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
29,799	29,799	26,662
<u>29,799</u>	<u>29,799</u>	<u>26,662</u>

5 Expenditure on charitable activities

Unrestricted	Total 2024	Total 2023
£	£	£
<i>Expenditure on charitable activities</i>	15,237	19,723
Grants made	-	187
<i>Governance costs</i>	437	619
<u>15,674</u>	<u>15,674</u>	<u>20,529</u>

6 Other expenditure

Unrestricted	Total 2024	Total 2023
£	£	£
Pastor's Fees	6,000	6,000
Employee costs	704	-
Motor and travel costs	144	-
Premises costs	164	-
General administrative costs	1,755	-
Legal and professional costs	150	-
<u>8,917</u>	<u>8,917</u>	<u>6,000</u>

7 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 May 2023	8,615	8,615
At 30 April 2024	<u>8,615</u>	<u>8,615</u>
Net book values		
At 30 April 2024	<u>8,615</u>	<u>8,615</u>
At 30 April 2023	<u>8,615</u>	<u>8,615</u>

8 Debtors

	2024 £	2023 £
Other debtors	941	941
<u>941</u>	<u>941</u>	<u>941</u>

Mountain Movers Ministries

Notes to the Accounts

9 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	267	1,077
Corporation tax	24	24
Other creditors	713	713
Accruals	1,636	1,637
	<u>2,640</u>	<u>3,451</u>

10 Movement in funds

	At 1 May 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 April 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	54,933	29,799	(24,591)	60,141
	<u>54,933</u>	<u>29,799</u>	<u>(24,591)</u>	<u>60,141</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	8,615	8,615
Net current assets	51,526	51,526
	<u>60,141</u>	<u>60,141</u>

12 Reconciliation of net debt

	At 1 May 2023 £	Cash flows £	At 30 April 2024 £
Cash and cash equivalents	48,827	4,398	53,225
	<u>48,827</u>	<u>4,398</u>	<u>53,225</u>
Net debt	<u>48,827</u>	<u>4,398</u>	<u>53,225</u>

13 Related party disclosures

Controlling party

Mountain Movers Ministries
Detailed Statement of Financial Activities
for the year ended 30 April 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	29,799	29,799	26,662
	<u>29,799</u>	<u>29,799</u>	<u>26,662</u>
Total income and endowments	29,799	29,799	26,662
Expenditure on:			
Charitable activities			
	15,237	15,237	19,723
Grants made	-	-	187
	<u>15,237</u>	<u>15,237</u>	<u>19,910</u>
Governance costs			
	437	437	619
	<u>437</u>	<u>437</u>	<u>619</u>
Total of expenditure on charitable activities	15,674	15,674	20,529
Other expenditure			
Pastor's Fees	6,000	6,000	6,000
	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Employee costs			
Staff entertainment	704	704	-
	<u>704</u>	<u>704</u>	<u>-</u>
Motor and travel costs			
Vehicles - General costs	144	144	-
	<u>144</u>	<u>144</u>	<u>-</u>
Premises costs			
Other premises costs	164	164	-
	<u>164</u>	<u>164</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Information and publications	22	22	-
Software, IT support and related costs	206	206	-
Subscriptions	843	843	-
Sundry expenses	684	684	-
	<u>1,755</u>	<u>1,755</u>	<u>-</u>
Legal and professional costs			
Consultancy fees	150	150	-
	<u>150</u>	<u>150</u>	<u>-</u>

Mountain Movers Ministries
Detailed Statement of Financial Activities

Total of expenditure of other costs	<u>8,917</u>	<u>8,917</u>	<u>6,000</u>
Total expenditure	24,591	24,591	26,529
Net gains on investments	-	-	-
Net income	<u>5,208</u>	<u>5,208</u>	<u>133</u>
Net income before other gains/(losses)	<u>5,208</u>	<u>5,208</u>	<u>133</u>
Other Gains	-	-	-
Net movement in funds	<u>5,208</u>	<u>5,208</u>	<u>133</u>
Reconciliation of funds:			
Total funds brought forward	54,933	54,933	54,800
Total funds carried forward	<u><u>60,141</u></u>	<u><u>60,141</u></u>	<u><u>54,933</u></u>

MOUNTAIN MOVERS MINISTRIES

England & Wales - Charity number 1195369

Accounts

Mountain Movers Ministries

Charity No. 1195369

Company No. 11925930

Trustees' Report and Unaudited Accounts

30 April 2023

Mountain Movers Ministries
Contents

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Summary Income and Expenditure Account	5
Balance Sheet	6
Statement of Cash flows	7
Notes to the Accounts	8 to 13
Detailed Statement of Financial Activities	14

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 April 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 11925930

Charity No. 1195369

Registered Office

56a Mitcham Road
Croydon
CR0 3RG

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:

C. Berry

A. Brown

C. Reid

Company Secretary

C. Reid

Accountants

Borasana Limited
55 Jasmine Grove
London
SE20 8JY

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 companies 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



C. Reid

Company Secretary

30 April 2023

Independent Examiner's Report to the trustees of Mountain Movers Ministries

I report to the charity trustees on my examination of the financial statements of Mountain Movers Ministries for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

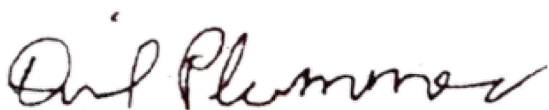
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities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

- 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 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 financial statements to be reached.



Borasana Limited
55 Jasmine Grove
London

SE20 8JY
30 April 2023

Mountain Movers Ministries
Statement of Financial Activities
for the year ended 30 April 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	26,662	26,662	30,859
Total		26,662	26,662	30,859
Expenditure on:				
Charitable activities	5	26,229	26,229	16,123
Other	6	300	300	-
Total		26,529	26,529	16,123
Net gains on investments		-	-	-
Net income		133	133	14,736
Transfers between funds		-	-	-
Net income before other gains/(losses)		133	133	14,736
Other gains and losses				
Net movement in funds		133	133	14,736
Reconciliation of funds:				
Total funds brought forward		54,800	54,800	40,064
Total funds carried forward		54,933	54,933	54,800

Mountain Movers Ministries
Summary Income and Expenditure Account
for the year ended 30 April 2023

	2023 £	2022 £
Income	26,662	30,859
Gross income for the year	<u>26,662</u>	<u>30,859</u>
Expenditure	26,529	16,123
Total expenditure for the year	<u>26,529</u>	<u>16,123</u>
Net income before tax for the year	133	14,736
Net income for the year	<u>133</u>	<u>14,736</u>

Mountain Movers Ministries

Balance Sheet

at 30 April 2023

Company No. 11925930	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	7	8,616	708
		<u>8,616</u>	<u>708</u>
Current assets			
Debtors	8	941	1,154
Cash at bank and in hand		48,827	55,650
		<u>49,768</u>	<u>56,804</u>
Creditors: Amount falling due within one year	9	(3,451)	(2,712)
Net current assets		<u>46,317</u>	<u>54,092</u>
Total assets less current liabilities		<u>54,933</u>	<u>54,800</u>
Net assets excluding pension asset or liability		<u>54,933</u>	<u>54,800</u>
Total net assets		<u><u>54,933</u></u>	<u><u>54,800</u></u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10		
General funds		54,933	54,800
		<u>54,933</u>	<u>54,800</u>
Reserves	10		
Total funds		<u><u>54,933</u></u>	<u><u>54,800</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 30 April 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 30 April 2023

And signed on its behalf by:



C. Reid
Trustee

30 April 2023

Mountain Movers Ministries
Statement of Cash flows
for the year ended 30 April 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	133	14,736
Adjustments for:		
Decrease/(Increase) in trade and other receivables	213	(42)
Increase in trade and other payables	737	114
Net cash provided by operating activities	<u>1,083</u>	<u>14,808</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(5,917)	-
Net cash used in investing activities	<u>(5,917)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(4,834)	14,808
Cash and cash equivalents at the beginning of the year	55,650	40,866
Cash and cash equivalents at the end of the year	<u>50,816</u>	<u>55,674</u>
Components of cash and cash equivalents		
Cash and bank balances	48,827	55,650
	<u>48,827</u>	<u>55,650</u>

for the year ended 30 April 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.

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 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.

Volunteer 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 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.

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 are 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 taken into account 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.

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 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	30,859	30,859
Total	<u>30,859</u>	<u>30,859</u>
Expenditure on:		
Charitable activities	16,123	16,123
Total	<u>16,123</u>	<u>16,123</u>
Net income	<u>14,736</u>	<u>14,736</u>
Net income before other gains/(losses)	14,736	14,736
Other gains and losses:		
Net movement in funds	<u>14,736</u>	<u>14,736</u>
Reconciliation of funds:		
Total funds brought forward	40,064	40,064
Total funds carried forward	<u><u>54,800</u></u>	<u><u>54,800</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
	26,662	26,662	30,859
	<u>26,662</u>	<u>26,662</u>	<u>30,859</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
<i>Expenditure on charitable activities</i>	25,423	25,423	15,105
Grants made	187	187	-
<i>Governance costs</i>	619	619	1,018
	<u>26,229</u>	<u>26,229</u>	<u>16,123</u>

6 Other expenditure

Unrestricted	Total 2023	Total 2022
£	£	£
300	300	-
<u>300</u>	<u>300</u>	<u>-</u>

7 Tangible fixed assets

Cost or revaluation

At 1 May 2022

Additions

At 30 April 2023

Net book values

At 30 April 2023

At 30 April 2022

£

£

2,699

2,699

5,917

5,917

8,616

8,616

8,616

8,616

2,699

2,699

8 Debtors

2023

£

Other debtors

941

941

2022

£

1,154

1,154

9 Creditors:

amounts falling due within one year

2023

£

Trade creditors

Corporation tax

Other creditors

Accruals

1,077

24

713

1,637

3,451

2022

£

340

24

713

1,635

2,712

10 Movement in funds

	At 1 May 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 30 April 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	54,800	26,662	(26,529)	54,933
Total funds	<u>54,800</u>	<u>26,662</u>	<u>(26,529)</u>	<u>54,933</u>

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	8,616	8,616
Net current assets	46,317	46,317
	<u>54,933</u>	<u>54,933</u>

12 Reconciliation of net debt

	At 1 May 2022	Cash flows	At 30 April 2023
	£	£	£
Cash and cash equivalents	55,650	(6,823)	48,827
	<u>55,650</u>	<u>(6,823)</u>	<u>48,827</u>
Net debt	<u>55,650</u>	<u>(6,823)</u>	<u>48,827</u>

13 Related party disclosures

Controlling party

Mountain Movers Ministries
Detailed Statement of Financial Activities
for the year ended 30 April 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from: Donations and legacies	26,662	26,662	30,859
	<u>26,662</u>	<u>26,662</u>	<u>30,859</u>
Total income and endowments	26,662	26,662	30,859
Expenditure on: Charitable activities			
Grants made	25,423	25,423	15,105
	187	187	-
	<u>25,610</u>	<u>25,610</u>	<u>15,105</u>
Governance costs	619	619	1,018
	<u>619</u>	<u>619</u>	<u>1,018</u>
Total of expenditure on charitable activities	26,229	26,229	16,123
Other expenditure	300	300	-
	<u>300</u>	<u>300</u>	<u>-</u>
Total of expenditure of other costs	300	300	-
Total expenditure	26,529	26,529	16,123
Net gains on investments	-	-	-
Net income	133	133	14,736
Net income before other gains/(losses)	133	133	14,736
Other Gains	-	-	-
Net movement in funds	<u>133</u>	<u>133</u>	<u>14,736</u>
Reconciliation of funds:			
Total funds brought forward	54,800	54,800	40,064
Total funds carried forward	<u>54,933</u>	<u>54,933</u>	<u>54,800</u>