

Mountain Movers Ministries

Charity No. 1195369

Company No. 11925930

Trustees' Report and Unaudited Accounts

30 April 2024

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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).

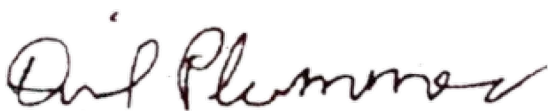
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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		<u>51,526</u>	<u>46,317</u>
Total assets less current liabilities		<u>60,141</u>	<u>54,933</u>
Net assets excluding pension asset or liability		<u>60,141</u>	<u>54,933</u>
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.

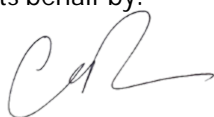
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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



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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>

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>54,933</u>	<u>54,933</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	15,237	19,723
Grants made	-	-	187
<i>Governance costs</i>			
	437	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	6,000
Employee costs	704	704	-
Motor and travel costs	144	144	-
Premises costs	164	164	-
General administrative costs	1,755	1,755	-
Legal and professional costs	150	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>

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
Total funds	<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	8,917	8,917	6,000
Total expenditure	24,591	24,591	26,529
Net gains on investments	-	-	-
Net income	5,208	5,208	133
Net income before other gains/(losses)	5,208	5,208	133
Other Gains	-	-	-
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