

# THE ARMY OF MILLER GROUP MISSIONAL CHURCH

England & Wales · Charity number 1202507

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-03-28

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

## Contact

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**Address** DCC St Georges Church  
Radford Avenue  
Kidderminster  
DY10 2ES

**Phone** 07706056923

**Email** [judithplatt40@gmail.com](mailto:judithplatt40@gmail.com)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF FAITH, IN PARTICULAR BUT NOT LIMITED TO PROVIDING SERVICES FOR WORSHIP AND PRAYER, AND PROVIDING SUPPORT AND RELIEF TO PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP.

**Activities:** The advancement the Christian faith in accordance with the Statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit; Activities include regular Church services on Sundays and mid-week as well as other activities including Food Bank operation to the community

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Worcestershire

## Finances

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| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2024-12-31 | £3,348 | £9,667      | -      | -         |
| 2023-12-31 | £720   | £11,410     | -      | -         |

## Trustees

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| Name                           | Role  | Appointed |
|--------------------------------|-------|-----------|
| <b>David Platt</b>             | Chair |           |
| Deacon Peggy Nafuna Okot       |       |           |
| Judith Talata Platt            |       |           |
| Kennedy Ayemere Digie          |       |           |
| Pastor Samuel Bright Ofosuhene |       |           |

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**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

England & Wales - Charity number 1202507

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# Accounts

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# THE ARMY OF MILLER GROUP MISSIONAL CHURCH

## Trustees' Annual Report

For the year ended 31 DECEMBER 2024

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### Reference and Administrative Details

- **Charity Name:** The Army of Miller Group Missional Church
- **Charity Number:** 120 2507
- **Address:**

DCC St Georges Church  
Redford Avenue  
Kidderminster  
DT10 2ES

- **Trustees:**

David Platt (Chair),  
Judith Talata Platt  
Deacon Peggy Nafuna Okot  
Kennedy Ayemere Digie  
Pastor Samuel Bright Ofosuhene

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### Structure, Governance and Management

The Army of Miller Group Missional Church is constituted as a Charitable Incorporated Organisation in accordance with its governing document.

- Trustees are appointed in line with the constitution.
- The Trustees meet regularly to oversee ministry direction, finances, safeguarding, and legal compliance.
- Policies are maintained for safeguarding, health & safety, financial stewardship, and volunteer management.

The Trustees confirm they have complied with the Charities Act 2011 requirement to consider the Commission's guidance on public benefit.

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### Objectives and Activities

The Church exists to:

- Advance the Christian faith through worship, preaching, and teaching.
- Nurture believers through discipleship and pastoral care.

- Relieve poverty and serve the local community.
  - Provide opportunities for youth and children's development.
  - Encourage creativity and fellowship through music, arts, and community programs.
- 

## **Achievements and Performance**

### **Worship & Preaching**

- Weekly Sunday services formed the heartbeat of our community, both in-person and online.
- Guest ministers and special services at Easter, Christmas, and other occasions enriched our spiritual life.

### **Teaching & Discipleship**

- Bible study groups, discipleship pathways, and leadership training supported spiritual growth.

### **Youth & Children's Ministry**

- Youth groups provided a safe and faith-filled environment.
- Sunday School services enrich the children and the youth.

### **Community Outreach**

- Evangelistic program in the community enhances community cohesion
- 

## **Financial Review**

- **Income:** £3348
- **Expenditure:** £9,667
- The main sources of income were tithes, offerings, donations, and fundraising activities.
- Funds were applied primarily to ministry activities, community programs, and maintaining church facilities.

The Church has within the last year provided social outreach to the community as needed, such as feeding the homeless and those who are unable to afford a nutritious meal and also provision of a food bank. The Church has also provided a listening ear and been there for those needing counselling.

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## **Plans for the Future**

Looking ahead, the Trustees intend to:

- Strengthen community outreach in areas such as litter picking, loneliness, and mental health support.
- The Church will continue to provide social outreach to the community as needed, such as feeding the homeless and those who are unable to afford a nutritious meal and also provision of a food bank. The Church will continue to provide a listening ear and be there for those needing counselling.

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## **Acknowledgements**

The Trustees warmly thank:

- Our members and volunteers for their selfless service.
- Ministry leaders, staff, and teams for their dedication.

Above all, we give thanks to Almighty God for His grace, guidance, and provision.

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## **Approved by the Trustees on**

Sign:

Name: David Platt

Position: Trustee Chair

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**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

GHARITY REG.: 120 2507

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**CHARITY REG NO** 120 2507

**PRINCIPAL ADDRESS** DCC ST GEORGES CHURCH  
REDFORD AVENUE  
KIDDERMINSTER  
DY10 2ES

**TRUSTEES & CHURCH BOARD**

David Platt (Chair)  
Judith Talata Platt  
Deaconn Peggy Nafuna Okot  
Kennedy Ayemere Digie  
Pastor Samuel Bright Ofosuhene

**GOVERNING DOCUMENT** MODEL CONSTITUTION (CIO)

**BANK** LLOYDS BANK PLC.

**INDEPENDENT EXAMINERS** Roknod Accountants  
Office No1 City View  
99 Long Street  
Manchester  
M24 6UN

**INDEPENDENT EXAMINER’S REPORT TO  
THE ARMY OF MILLER GROUP MISSIONAL CHURCH  
CHARITY REG. NO. 120 2507**

I report on the accounts of the trust for the period ended 31 Decembet 2024  
which are set out on pages 3 & 4

**Respective responsibilities of Trustees and Examiners**

The charity’s trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the general Directions given by the commission under section 145 (5) (b) of the 2011 Act
- State whether particular matters have come to my attention

**Basis of Independent Examiner’s report**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide

audit opinion on the view given by the accounts.

**Independent Examiner’s statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act
  - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed.....Date-----

Geoffrey Kwakye-Donkor (FCCA)

Roknod Accountants

Office No1 City View

99 Long Street

Manchester

M24 6UN

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**RECEIPTS & PAYMENTS ACCOUNTS**

**FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024**

|  | UNRESTRICTED<br>FUNDS<br>£ | <b>TOTAL<br/>2024<br/>£</b> | TOTAL<br>2023<br>£ |
|--|----------------------------|-----------------------------|--------------------|
| <b>RECEIPTS</b>                            |                            |                             |                    |
| Tithe & Offering                           | 3,348.00                   | <b>3,348.00</b>             | 720                |
| <b>TOTAL RECEIPTS</b>                      | <u>3,348.00</u>            | <u><b>3,348.00</b></u>      | <u>720.00</u>      |
| <b>PAYMENTS</b>                            |                            |                             |                    |
| Rent                                       | 3,648                      | <b>3,648</b>                | 3,648              |
| Resource materials                         | 265                        | <b>265</b>                  | 600                |
| Insurance                                  | 187                        | <b>187</b>                  | 206                |
| Accountancy & Independent Examination      | 400                        | <b>400</b>                  | 400                |
| Cooking utensils                           | -                          | -                           | 900                |
| Professional fees                          | 143                        | <b>143</b>                  | 400                |
| Food & Beverage and other charitable costs | 3,217                      | <b>3,217</b>                | 5,256              |
| Cost of other charitable activities        | 1,807                      | <b>1,807</b>                | -                  |
|  | <u>9,667</u>               | <u><b>9,667</b></u>         | <u>11,410</u>      |
| <b>NET RECEIPTS</b>                        | - 6,319 -                  | <b>- 6,319 -</b>            | 10,690             |
| Cash Funds Brought forward                 | -                          | -                           | -                  |
| <b>Cash Funds Carried forward</b>          | <u>- 6,319 -</u>           | <u><b>- 6,319 -</b></u>     | <u>10,690</u>      |

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024**

|   | <b>2024</b> | <b>2023</b> |
|---|-------------|-------------|
| <b>CASH FUNDS</b>                             |             |             |
| <b>TANGIBLE ASSETS</b>                        | <u>-</u>    | <u>-</u>    |
| Cash advance to support the Charity           | 6,319       | 10,690      |
| Accrued Professional fees at 31 December 2023 | 400         | 400         |

**CHARITY ASSETS**

- Musical Equipment
- Cooking Utensils
- Chairs
- Other fixtures & fittings

**APPROVED BY THE TRUSTEES**

David Platt .....

Position Chairman

Date -----

# **THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024**

## **NOTE 1 BASIS OF PREPARATION**

### **1.1 BASIS OF ACCOUNTING**

These accounts have been prepared on a Receipts and Payments basis in accordance with

Accounting and Reporting by Charities- Statement of Recommended Practice (SORP 2011);  
and with Accounting Standards; and with the Charities Act 145

### **1.2 CHANGE IN BASIS OF ACCOUNTING**

There has been no change to the accounting policies (valuation rules and methods of accounting)  
since last year

### **1.3 CHANGES TO PREVIOUS ACCOUNTS**

No changes have been made to accounts for previous years

### **1.4 MATERIAL DONATIONS**

No Material Donations made during the year

£

# **THE ARMY OF MILLER GROUP MISSIONAL CHURCH FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024**

## **Note 2 ACCOUNTING POLICIES**

This standard list of accounting policies has been applied by the charity.

### **INCOMING RESOURCES**

#### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the Charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

#### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported as gross in the SOFA

#### **Grants and donations**

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts**

Incoming resources from Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

#### **Gift Aid**

No Gift Aid claim made during the period

#### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised..

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SOFA as incoming resources when received.

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.

The value placed on these resources is the estimated value to the charity of the service or facility received

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

#### **Investment income**

This is included in the accounts when receivable

#### **Investment gains and losses**

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

## **THE ARMY OF MILLER GROUP MISSIONAL CHURCH FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024**

### **EXPENDITURE AND LIABILITIES**

#### **Liability recognition**

Liabilities are recognised as soon as there is a legal constructive obligation committing the charity to pay out resources

#### **Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters. They also include Premises costs, made up of Rent Lighting and Heating, Administrative costs including Telephone and internet, postage and stationery, as well as Travel and other Volunteers expenses

#### **Grant with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specific service or output.

#### **Grants payable without performance condition**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **ASSETS**

#### **Tangible fixed assets for use by the Charity**

These are not capitalised but are listed at cost in the Statements of Assets and Liabilities, Therefore Depreciation is not charged

#### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the yearend. Other investment assets are included at trustees' best estimate or market value.

#### **Cash Advancement**

Judith Talata Platt has advanced cash to the tune of £ 6,319 by way of loan to the charity to fund the Charities mission. Total cash advance to date is £17,009

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH  
NOTES TO THE ACCOUNTS**

Paid employees

| Staff costs  | 2024<br>£ | 2023<br>£ |
|--|-----------|-----------|
| Gross wages, salaries and benefits in kind and Staff | -         | -         |
| Total Staff costs                                    | <u>-</u>  | <u>-</u>  |

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

England & Wales - Charity number 1202507

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# Accounts

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# THE ARMY OF MILLER GROUP MISSIONAL CHURCH

## Trustees' Annual Report

For the Period ended 31 DECEMBER 2023

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### Reference and Administrative Details

- **Charity Name:** The Army of Miller Group Missional Church
- **Charity Number:** 120 2507
- **Address:**

DCC St Georges Church  
Redford Avenue  
Kidderminster  
DT10 2ES

- **Trustees:**

David Platt (Chair),  
Judith Talata Platt  
Deacon Peggy Nafuna Okot  
Kennedy Ayemere Digie  
Pastor Samuel Bright Ofosuhene

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### Structure, Governance and Management

The Army of Miller Group Missional Church is constituted as a Charitable Incorporated Organisation in accordance with its governing document.

- Trustees are appointed in line with the constitution.
- The Trustees meet regularly to oversee ministry direction, finances, safeguarding, and legal compliance.
- Policies are maintained for safeguarding, health & safety, financial stewardship, and volunteer management.

The Trustees confirm they have complied with the Charities Act 2011 requirement to consider the Commission's guidance on public benefit.

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### Objectives and Activities

The Church exists to:

- Advance the Christian faith through worship, preaching, and teaching.
- Nurture believers through discipleship and pastoral care.

- Relieve poverty and serve the local community.
  - Provide opportunities for youth and children's development.
  - Encourage creativity and fellowship through music, arts, and community programs.
- 

## **Achievements and Performance**

### **Worship & Preaching**

- Weekly Sunday services formed the heartbeat of our community, both in-person and online.
- Guest ministers and special services at Easter, Christmas, and other occasions enriched our spiritual life.

### **Teaching & Discipleship**

- Bible study groups, discipleship pathways, and leadership training supported spiritual growth.

### **Youth & Children's Ministry**

- Youth groups provided a safe and faith-filled environment.
- Sunday School services enrich the children and the youth.

### **Community Outreach**

- Evangelistic program in the community enhances community cohesion
- 

## **Financial Review**

- **Income:** £720
- **Expenditure:** £11,690
- The main sources of income were tithes, offerings, donations, and fundraising activities.
- Funds were applied primarily to ministry activities, community programs, and maintaining church facilities.
- The Trustees aim to maintain reserves equivalent to 3 months of operating costs.

The church remains financially stable, with resources carefully managed to maximize ministry impact.

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## **Plans for the Future**

Looking ahead, the Trustees intend to:

-

- Strengthen community outreach in areas such as litter picking, loneliness, and mental health support.

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**Acknowledgements**

The Trustees warmly thank:

- Our members and volunteers for their selfless service.
- Ministry leaders, staff, and teams for their dedication.

Above all, we give thanks to Almighty God for His grace, guidance, and provision.

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**Approved by the Trustees on**

Sign:

Name: David Platt

Position: Trustee Chair

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**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

GHARITY REG.: 120 2507

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**CHARITY REG NO** 120 2507

**PRINCIPAL ADDRESS** DCC ST GEORGES CHURCH  
REDFORD AVENUE  
KIDDERMINSTER  
DY10 2ES

**TRUSTEES & CHURCH BOARD**

David Platt (Chair)  
Judith Talata Platt  
Deaconn Peggy Nafuna Okot  
Kennedy Ayemere Digie  
Pastor Samuel Bright Ofosuhene

**GOVERNING DOCUMENT** MODEL CONSTITUTION (CIO)

**BANK** LLOYDS BANK PLC.

**INDEPENDENT EXAMINERS** Roknod Accountants  
Office No1 City View  
99 Long Street  
Manchester  
M24 6UN

**INDEPENDENT EXAMINER’S REPORT TO  
THE ARMY OF MILLER GROUP MISSIONAL CHURCH  
CHARITY REG. NO. 120 2507**

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which are set out on pages 3 & 4

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The charity’s trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011Act) and that an independent examination is needed.

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- Follow the procedures laid down in the general Directions given by the commission under section 145 (5) (b) of the 2011 Act
- State whether particular matters have come to my attention

**Basis of Independent Examiner’s report**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide audit opinion on the view given by the accounts.

**Independent Examiner’s statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act
  - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed.....Date-----

Geoffrey Kwakye-Donkor (FCCA)

Roknod Accountants

Office No1 City View

99 Long Street

Manchester

M24 6UN

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**RECEIPTS & PAYMENTS ACCOUNTS**

**FOR THE PERIOD 28 MARCH 2023 TO 31 DECEMBER 2023**

|  | UNRESTRICTED<br>FUNDS<br>£ | TOTAL<br>2023<br>£ |
|--|----------------------------|--------------------|
| <b>RECEIPTS</b>                            |                            |                    |
| Tithe & Offering                           | 720.00                     | 720.00             |
| <b>TOTAL RECEIPTS</b>                      | <u>720.00</u>              | <u>720.00</u>      |
| <b>PAYMENTS</b>                            |                            |                    |
| Rent                                       | 3,648                      | 3,648              |
| Resource materials                         | 600                        | 600                |
| Insurance                                  | 206                        | 206                |
| Professional fees                          | 400                        | 400                |
| Cooking utensils                           | 900                        | 900                |
| Professional fees                          | 400                        | 400                |
| Food & Beverage and other charitable costs | 5,256                      | 5,256              |
| Cost of other charitable activities        | -                          | -                  |
|  | <u>11,410</u>              | <u>11,410</u>      |
| <b>NET RECEIPTS</b>                        | - 10,690                   | - 10,690           |
| Cash Funds Brought forward                 |                            | -                  |
| Cash Funds Carried forward                 | <u>- 10,690</u>            | <u>- 10,690</u>    |

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023**

**2023**

**CASH FUNDS**

**TANGIBLE ASSETS**

\_\_\_\_\_  
-  
\_\_\_\_\_

Cash advance to support the Charity

10,690

Accrued Professional fees at 31 December 2023

400

**CHARITY ASSETS**

Musical Equipment

Cooking Utensils

Chairs

Other fixtures & fittings

**APPROVED BY THE TRUSTEES**

David Platt

.....

Position

Chairman

Date

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# **THE ARMY OF MILLER GROUP MISSIONAL CHURCH**

**FOR THE PERIOD 28 MARCH 2023 TO 31 DECEMBER 2023**

## **NOTE 1 BASIS OF PREPARATION**

### **1.1 BASIS OF ACCOUNTING**

These accounts have been prepared on a Receipts and Payments basis in accordance with

Accounting and Reporting by Charities- Statement of Recommended Practice (SORP 2011);  
and with Accounting Standards; and with the Charities Act 145

### **1.2 CHANGE IN BASIS OF ACCOUNTING**

There has been no change to the accounting policies (valuation rules and methods of accounting)  
since last year

### **1.3 CHANGES TO PREVIOUS ACCOUNTS**

No changes have been made to accounts for previous years

### **1.4 MATERIAL DONATIONS**

No Material Donations made during the year

£

## **THE ARMY OF MILLER GROUP MISSIONAL CHURCH FOR THE PERIOD 28 MARCH 2023 TO 31 DECEMBER 2023**

### **Note 2 ACCOUNTING POLICIES**

This standard list of accounting policies has been applied by the charity.

#### **INCOMING RESOURCES**

##### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the Charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported as gross in the SOFA

##### **Grants and donations**

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

##### **Tax reclaims on donations and gifts**

Incoming resources from Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### **Gift Aid**

No Gift Aid claim made during the period

##### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised..

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SOFA as incoming resources when received.

##### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.

The value placed on these resources is the estimated value to the charity of the service or facility received

##### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

##### **Investment income**

This is included in the accounts when receivable

##### **Investment gains and losses**

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

## **THE ARMY OF MILLER GROUP MISSIONAL CHURCH FOR THE PERIOD 28 MARCH 2023 TO 31 DECEMBER 2023**

### **EXPENDITURE AND LIABILITIES**

#### **Liability recognition**

Liabilities are recognised as soon as there is a legal constructive obligation committing the charity to pay out resources

#### **Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters. They also include Premises costs, made up of Rent Lighting and Heating, Administrative costs including Telephone and internet, postage and stationery, as well as Travel and other Volunteers expenses

#### **Grant with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specific service or output.

#### **Grants payable without performance condition**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **ASSETS**

#### **Tangible fixed assets for use by the Charity**

These are not capitalised but are listed at cost in the Statements of Assets and Liabilities, Therefore Depreciation is not charged

#### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the yearend. Other investment assets are included at trustees' best estimate or market value.

#### **Cash Advancement**

Judith Talata Platt has advanced cash to the tune of £10,690 by way of loan to the charity to fund the Charities mission.

**THE ARMY OF MILLER GROUP MISSIONAL CHURCH  
NOTES TO THE ACCOUNTS**

Paid employees

Staff costs

**2023**  
**£**

Gross wages, salaries and benefits in kind and Staff

-

Total Staff costs

-