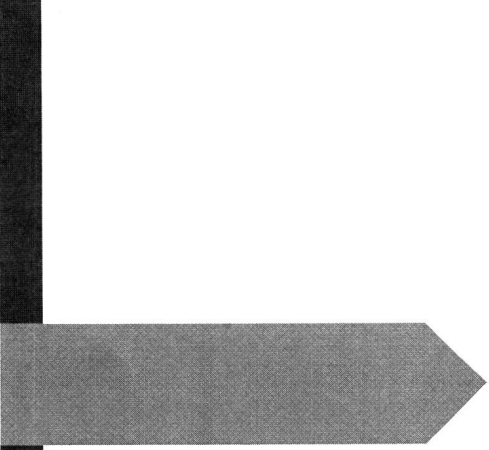


Charity Number - 327168



Mount Peniel Church of God in Christ Jesus Apostolic

Accounts 31 March 2023



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	<ol style="list-style-type: none">1. Lorna M Jones2. Dorothy Buchanan3. Rayma Alibaba
Charity registered Number	327168
Date of charitable registration	18 June 1986
Principal office	9 Walden Avenue Staffordshire ST16 1NG
Secretary	Lorna M Jones
Independent examiners	NF Financial Solutions Ltd – C/o GoodtoGive
Bankers	NatWest Bank

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The 3 Trustees are:

1. Lorna M Jones
2. Dorothy Buchanan
3. Rayma Alibaba

New Trustees are appointed by the existing Board of Trustees on the basis of their expertise and involvement in furthering the mission and vision of the charity. The Board of Trustees have a variety of experience including Christian ministry and church administration, financial management, fundraising, education skills. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds provided in a variety of forms, and for the achievement of appropriate performance standards in service delivery. The Board of Trustees meets at least quarterly to oversee the vision and strategies of the charity.

With the growth of activities of the charity an ever-increasing level of expertise is required on a day-to-day basis and an established management is in place that is capable of running the affairs of the Charity. The Charity's managers, listed on page 2, are in charge of the day-to-day management matters and are accountable to the trustees.

The Trustees remain committed to advancing the Christian faith, education in the areas of Christianity and recovery from drug addiction, prostitution and the relief of persons in need particularly through the provision of facility, counselling and support.

Governing document:

Mount Peniel Church of God in Christ Jesus Apostolic registered as a charity on 18 June 1986. The charity's constitution was adopted on 11th September 1986 and amended on 23rd June 2014.

Recruitment and appointment of trustees:

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

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

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

Risk Management:

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

Public Benefit:

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Objectives and activities:

To advance the Christian education of Great Britain and other countries of the world without distinction of sex or race. To empower individuals to be self-reliant by having the confidence, ability to complete and participate in economic and social activities. The church is formed for charitable purposes only in connection with advancement of the Christian faith. To be an example of a good human and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Financial review:

The Trustees have prepared the accounting policies for Mount Peniel in accordance with the requirements of the applicable SORPs and of best accounting practice.

During the year, the Charity sold their building to purchase another church property. However, the potential property was taken off of the market and due to Covid-19 the search for a new property is on hold until it is suitable to continue.

Plans for future periods:

The Charity has developed various fundraising strategy to include community outreach. In addition to hosting events, the charity is aiming to achieve its targets through securing donations from willing individuals.

Statement of Board of Trustees' responsibilities:

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

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

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

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

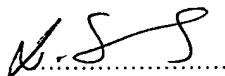
We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

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

Independent Examiner:

The Charity's independent examiner, NF Financial Solutions Ltd, C/o Good to Give Ltd, has indicated their willingness to offer themselves for appointment.

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



**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MOUNT PENIEL CHURCH

I report on the financial statements of the charity for the year ended 31 March 2023 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To 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 Group/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 all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated: 10 November 2023

Basthiyan K. A. C. S. Rodrigo (Bsc Accountancy, MBA, ACASL, FFA/FIPA)
On behalf of NF Financial Solutions Ltd


STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Revised Total Funds 2022 £
Incoming resources					
General offerings		34,541	44,785	79,326	39,625
Other		-	408	408	2,572
Gift Aid		8,205	-	8,205	3,156
Total Incoming resources		42,746	45,193	87,939	45,353
Resources expended					
Direct charitable expenditure	3	32,430	7,316	39,746	16,981
Governance costs		1,428	-	1,428	660
Total Resources expended		33,858	7,316	41,174	17,641
Movement in total fund for the year- Net income / (expenditure) For the year		8,888	37,877	46,765	27,712
Other Gains /(Loss)		-	-	-	-
Fund balance brought forward		10,382	114,377	124,759	97,047
Fund balance carried forward		19,270	152,254	171,524	124,759

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets			-		-
CURRENT ASSETS					
Debtors	4	-		1,427	
Cash at bank		171,670		123,332	
			<u>171,670</u>		<u>124,759</u>
CREDITORS: amounts falling due within one year		(146)		-	
			<u>171,524</u>		<u>124,759</u>
NET CURRENT ASSETS			<u>171,524</u>		<u>124,759</u>
NET ASSETS			<u>171,524</u>		<u>124,759</u>
CHARITY FUNDS					
Unrestricted funds		19,270		124,759	
Restricted funds		152,254		-	
TOTAL FUNDS			<u>171,524</u>		<u>124,759</u>

The financial statements were approved by the Trustees on and signed on their behalf, by:



Date: 10/11/23

The notes on page 8-10 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

2. TRUSTEE EXPENSES

There were no Trustee expenses paid during 2023 and 2022

3. DIRECT CHARITABLE EXPENSES

	2023	2022
	£	£
Rent	840	2,670
Printing, Postage & Admin Expenses	3,556	251
Travelling	4,628	500
Donations	8,211	10,480
Other Expenses	15,195	3,080
Church Purchasing Expenses	7,316	-
	<u>39,746</u>	<u>16,981</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtor and prepayments	<u>(147)</u>	<u>1,427</u>
	<u>(147)</u>	<u>1,427</u>