

# Mount Peniel Church of God in Christ Jesus Apostolic

Trustees' Report and Accounts for the year  
ending 31 March 2024

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS  
TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024**

<b>Trustees</b>	Lorna M Jones Dorothy Buchanan Rayma Alibaba
<b>Charity registered Number</b>	327168
<b>Date of charitable registration</b>	18 June 1986
<b>Principal office</b>	9 Walden Avenue Stafford Staffordshire ST16 1NG
<b>Secretary</b>	Lorna M Jones
<b>Independent examiners</b>	Accounting Assist Ltd C/O Good to Give Ltd
<b>Bankers</b>	NatWest Bank

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Mount Peniel Church of God in Christ Jesus Apostolic 31 March 2024. The Board of Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

### **Structure, governance and management**

#### **The 3 Trustees are:**

Lorna M Jones  
Dorothy Buchanan  
Rayma Alibaba

We are pleased to report a year of significant progress and blessings for our church community. One of the most notable achievements has been the successful purchase of Rowley Street Church in Stafford, st16 2rh. This acquisition marks a significant step forward in our ministry and mission in the local area.

#### **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 11<sup>th</sup> May 1986 and amended on 23<sup>rd</sup> June 2014.

#### **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.

#### **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.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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.

### **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.

### **Building Refurbishment and Development**

In 2023, we undertook extensive refurbishment work to restore both the church building and the community hall, bringing them back into active service for worship and community activities. Key projects included:

- Treating the floors to remove woodworm.
- Removing dry rot throughout the building.
- Refurbishing the former storeroom into a functional church office.
- Sealing the leaking roof to prevent further damage.
- Modifying the church rostrum to improve functionality for services.
- Erecting external rails along the boundary fences to enhance safety and security.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

While much has been accomplished, we still have some outstanding building work due to awaiting permission from Midland Heart Housing Association, co-owners of a boundary wall. We hope to resolve this by summer 2024.

### **Spiritual Growth and Baptisms**

We are blessed to have witnessed spiritual growth within our congregation. From 2023 to April 2024, we celebrated the baptisms of eight individuals—three males and five females. This is a testament to God's work within our community, and we look forward to continuing to nurture these new souls in their faith journeys.

### **Community Outreach and Events**

Our church has remained actively engaged in the community, hosting various events to support and uplift the local area, including:

- The Waste Project: Recycling Initiative – Encouraging environmental stewardship within the community.
- Dementia/Alzheimer Sessions– Offering support and resources for those affected by these conditions.

Additionally, our church received approval for Marriage Solemnisation Registration in May 2024. Pastor Stephen Brooks has been appointed the lead authorised person, supported by two additional authorised persons.

### **Worship Registration**

We are proud to announce that, as our beliefs differ from the Methodist denomination, we have received a Certificate of Place of Meeting for Religious Worship under the Worship Act of 1855 for our new church building. This was confirmed in May 2024 with Registration No: 85610.

### **Ministry Initiatives and Youth Development**

In collaboration with Pastor Neville Brooks, we have successfully hosted bimonthly online prayer and Bible study sessions, as well as monthly outreach services in Stoke-on-Trent, which have strengthened our connections beyond Stafford.

We have made a concerted effort to prioritise the development of our children's and youth ministries. Weekly Sunday Schools have been delivered consistently, and our youth leader attended a weekend training course and a national youth conference. This investment has helped to build capacity and develop an effective youth outreach strategy, which has shown early success.

### **Looking Forward**

While we celebrate these achievements, we remain focused on our mission to serve both God and our community. We look forward to completing the remaining building work and continuing to grow our ministry in Stafford and beyond.

Thank you to all who have supported us in prayer, time, and resources. We look forward to what the future holds, trusting in God's continued guidance and provision.

Pastor Stephen Brooks  
Mount Peniel Church. Stafford


**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

**Independent Examiner:**

The Charity's independent examiner, Anum Hassan, FCCA of Accounting Assist Ltd C/o Good to Give Ltd, have indicated their willingness to offer themselves for appointment.

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

**Name** .....MRS L M JONES.....

**Signature** .....

**Date** 20 December 2024.....

## **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MOUNT PENIEL CHURCH OF GOD IN CHRIST JESUS APSTOLIC**

I report on the financial statements of the charity for the year ended 31 March 2024 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: 20/12/2024

**Anum Hassan, FCCA**  
On behalf of Accounting Assist Ltd



**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating income and expenditure account)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted	Restricted	Total Funds	Total Funds
		2024	2024	2024	2023
	Notes	£	£	£	£
<b>Incoming resources</b>					
General offerings		30,201	-	30,201	79,326
Other		966	-	966	408
Gift Aid		4,752	-	4,752	8,205
<b>Total Incoming resources</b>		<b>35,919</b>	<b>0</b>	<b>35,919</b>	<b>87,939</b>
<b>Resources expended</b>					
Direct charitable expenditure	3	30,816	-	30,816	39,746
Governance costs		2,646	-	2,646	1,428
<b>Total Resources expended</b>		<b>33,462</b>	<b>0</b>	<b>33,462</b>	<b>41,174</b>
Movement in total fund for the year- Net income / (expenditure) For the year		<b>2,457</b>	-	<b>2,457</b>	<b>46,765</b>
Fund balance brought forward		<b>171,524</b>	-	<b>171,524</b>	<b>124,759</b>
Fund balance carried forward		<b>173,981</b>	-	<b>173,981</b>	<b>171,524</b>

**BALANCE SHEET  
AS AT 31 MARCH 2024**

			2024	2023
	Note	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets			169,171	-
<b>CURRENT ASSETS</b>				
Debtors	4	564	-	
Cash at bank		6,107	171,670	
		<u>6,670</u>	<u>171,670</u>	
<b>CREDITORS:</b> amounts falling due within one year		<u>-1,860</u>	<u>-146</u>	
<b>NET CURRENT ASSETS</b>			<u>4,810</u>	<u>171,524</u>
<b>NET ASSETS</b>			<u>173,981</u>	<u>171,524</u>
<b>CHARITY FUNDS</b>				
Unrestricted funds			173,981	19,270
Restricted funds			-	152,254
<b>TOTAL FUNDS</b>			<u>173,981</u>	<u>171,524</u>

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

Name .....MRS L M JONES.....

Signature .....



Date 20 December 2024.....

The notes on pages 10 – 11 form part of these financial statements

## **NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2024**

### **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

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

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.

**2. TRUSTEE EXPENSES**

There were no Trustee expenses paid during 2024 and 2023

**3. DIRECT CHARITABLE EXPENSES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Rent	270	840
Printing, Postage & Admin Expense	-	3,556
Travelling	3,958	4,628
Donations	1,506	8,211
Other Expenses	6,317	15,195
Church Purchasing Expense	-	7,316
Insurance	763	-
Repairs & Maintenance	14,809	-
Utilities	3,193	-
	<hr/>	<hr/>
<b>Total Income</b>	<b>30,816</b>	<b>39,746</b>
	<hr/>	<hr/>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtor and Prepayments	-1,296	-147
	<hr/>	<hr/>
	<b>-1,296</b>	<b>-147</b>
	<hr/>	<hr/>