

PNEUMA CHRISTIAN CENTRE TRUST

England & Wales · Charity number 1054299

Details

Status Registered

Legal form Other

Registered 1996-04-09

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

Contact

Address Unit 1
87 Beddington Lane
Croydon
CR0 4TD

Phone 07527284881

Email mckoybrown@yahoo.co.uk

Website <http://pneumachristiancentre.com>

Activities

Objects: (A)TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT (B)TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID CITY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT (C)TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID CITY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: The main objects of the charity are: The propagation of the gospel of Jesus Christ, the relief of sickness, poverty and the advancement of education in accordance with Christian principle; to assist other like minded churches both in the UK and abroad.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE SOUTH LONDON
- Uganda
- Venezuela
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£93,180	£62,273	-	-
2024-03-31	£96,243	£69,588	-	-
2023-03-31	£82,310	£69,076	-	-
2022-03-31	£84,887	£44,771	-	-
2021-03-31	£51,601	£40,869	-	-

Trustees

Name	Role	Appointed
ERIC EZEKIEL BROWN		
Margaret Olufunke Opara		2025-07-27
Olivia Siaw		2025-07-27

PNEUMA CHRISTIAN CENTRE TRUST

England & Wales - Charity number 1054299

Accounts

CHARITY REGISTRATION NUMBER
1054299

Pneuma Christian Centre Trust

Financial Statements For The Year Ended
31 March 2025

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

Pneuma Christian Centre Trust

**Financial Statements For The Year Ended
31 March 2025**

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Pneuma Christian Centre Trust
Reference and administrative details
For the year ended 31 March 2025

Status	The charity is constituted as an unincorporated body
Governing document	The charity is established under a model trust deed
Charity registration	1054299
Principal address	Unit 1, First Floor 87 Beddington Lane Croydon Surrey CR0 4TD
Trustees	Mr Eric Ezekiel Brown Margaret Olufunke Opara Olivia Siaw
Bankers	Metro Bank One Southampton Row London WC1B 5HA
Independent examiner	Raywin P-Cole & Co Ltd Chartered Certified Accountants ACCA Registered Firm 131 Tivoli Road West Norwood London SE27 0EE

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2025

The Trustees present their report with the accounts for the year ended 31 March 2025 which are set out on the annexed pages.

Objectives and Policies

The Objectives of the Charity are to:

- a) advance the Christian Faith by Ministering the Word of God
- b) relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby .
- c) advance education in accordance with Christian principles

Pneuma Christian Centre Trust is committed to enabling as many people as possible to worship at our church and to become part of our worshipping community . The trustees maintain an overview of worship throughout the community and makes suggestions on how our services can involve the many groups who live within the community . Our worship & services put faith into practice through prayer & scripture, music & sacrament.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our worshipping community through:

- * Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus
- * Provision of pastoral care for people within the church
- * Missionary and outreach work

Trustees

The Trustees who served during the year and at the date of this report are:

Mr Eric Ezekiel Brown
Margaret Olufunke Opara
Olivia Siaw

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2025

Review of past activities

We launched our a new 'uniform for schools' project where we selected a couple of local primary schools and donated school uniforms - the uniforms were well received by the respective head teachers. We supported a local homeless shelters with warm clothing and essential items - we also donated food items to a local foodbank.

We financially supported an overseas charity led by Winners Chapel (Jos, Nigeria).

We hosted a free summer BBQ for the local community.

Future developments

We aim to continue with the 'uniform for schools' project, donating food items to the local foodbank and the local homeless shelter.

The board of trustees of 3 members, meet half yearly, administers the charity in consultation with the administrative board of the church. There are subcommittees covering the spiritual development, membership & welfare, finance & administration. The finance & administration subcommittee is charged with the management of the daily operations of the charity.

Pneuma Christian Centre Trust

The Charity has the policy of diversifying its funding base. To this end the income of the charity is derived from general offerings from the members, mission conference donations and donations from the general public and mission partners.

Financial policies are in place to ensure the prevention and detection of fraud and other irregularities.

The board of trustees receive regular financial reports to enable them to monitor the charity's income and expenditure thus keeping them up to date with the Church's financial position.

Mr Eric Ezekiel Brown
Trustee
31 January 2026

Pneuma Christian Centre Trust

Independent Examiner's Report to the Trustees and Members

We report on the accounts of the Trust for the year ended 31 March 2025 which are set out on the annexed pages.

Respective Responsibilities of the Trustees and Examiner

The Trustees of the Charity are responsible for the preparation of the accounts; and consider that the audit requirement of section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * to follow the procedures specified in general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with general directions given by the Charity Commission. 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1) Which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

31 January 2026

Pneuma Christian Centre Trust
Statement of Financial Activities
for the year ended 31 March 2025

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<u>Incoming Resources</u>					
Donations		88,380	4,800	93,180	96,243
<u>Resources Expended</u>					
<u>Charitable activities</u>					
Personnel Cost	6	320	-	320	450
Printing, stationery & postages		-	-	-	192
Community Mission		1,644	-	1,644	3,433
Overseas Mission		200	-	200	190
Donations		1,889	-	1,889	3,308
Telephone & Fax		1,563	-	1,563	1,410
Light & Heat		1,591	-	1,591	7,106
Church Rent & Rates	1	40,019	-	40,019	42,375
Insurance		3,134	-	3,134	419
Publications/Advertising		270	-	270	236
Development Programme		4,815	-	4,815	6,165
Welfare		3,080	-	3,080	1,400
Depreciation	2	1,835	-	1,835	2,295
		60,360	-	60,360	68,979
<u>Governance costs</u>					
Accountancy		650	-	650	600
Legal & Professional Fees		1,250	-	1,250	-
Bank Charges		13	-	13	9
		1,913	-	1,913	609
<i>Total Resources Expended</i>	1	62,273	-	62,273	69,588
Net incoming resources		26,107	4,800	30,907	26,655
Transfers between funds		-	-	-	-
Net movement in funds		26,107	4,800	30,907	26,655
Total funds brought forward		161,851	10,418	172,269	145,614
<i>Total funds carried forward</i>		187,958	15,218	203,176	172,269

Pneuma Christian Centre Trust
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	2	7,344	9,179
Current assets			
Debtors and prepayments	3	78,674	74,094
Cash at bank and in hand		121,097	114,239
		199,771	188,333
Creditors: amounts falling due within one year	4	(3,939)	(25,243)
Net current assets		195,832	163,090
Net assets		203,176	172,269
Funds of the charity			
Unrestricted funds		187,958	161,851
Restricted funds		15,218	10,418
Total funds		203,176	172,269

These financial statements were approved by the Trustees on 31 January 2026 & signed on their behalf by:

-

Pastor Eric Brown
Trustee

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

Incoming resources

Unrestricted Income comprises donations and is recognised on receipt basis. Restricted Income relates to donations specifically raised for the purchase of land & buildings and is recognised on receipt basis. However, the donors have agreed that that once the primary purpose has been satisfied, any surplus funds remaining will be used for the running of the Charity's ordinary activities.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful lives based on reducing balance method.

Equipments	20%
Fixtures & Fittings	20%

Resources Expended

Charitable Activities

These comprise all expenditure directly relating to the objects of the Charity. Support costs are an integral part of the expenses incurred in carrying out those charitable activities, which the Charity was established to perform.

Governance Costs

Governance costs comprise the costs of running the charity, including strategic planning for its future development, also includes accountancy & legal fees and all costs relating to constitutional and statutory compliance.

Church Rent & Rates

The existing operating lease agreement was renewed in December 2024 on the same terms. The non-cancelable commitment falling due within 1 year amounted to £28,000; within 2-5 years amounted to £28,000. The increase in rental cost was as a result of resumption of use of the property following the covid 19 lockdown period. The charity is only liable to make rental payments for actual usage of the property.

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2025

2 Tangible fixed assets

	Equipments	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2024	39,896	3,622	43,518
At 31 March 2025	39,896	3,622	43,518
Depreciation			
At 1 April 2024	31,088	3,251	34,339
Charge for the year	1,761	74	1,835
At 31 March 2025	32,849	3,325	36,174
Net book value			
At 31 March 2025	7,047	297	7,344
At 31 March 2024	8,808	371	9,179

3 Debtors and prepayments

	2025	2024
	£	£
Debtors		
Other debtors	3,850	3,850
Sundry	65,824	61,244
HMRC gift aid reclaim	9,000	9,000
	78,674	74,094
Prepayments		
	-	-
	78,674	74,094

4 Creditors: amounts falling due within one year

	2025	2024
	£	£
Rent	-	21,255
Light & heat	596	596
Building insurance	2,200	2,200
Accountancy	650	700
Other creditors	443	442
Other taxes and social security costs	50	50
	3,939	25,243

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2025

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Equipments	7,047	-	7,047
Fixtures & fittings	297	-	297
	<u>7,344</u>	<u>-</u>	<u>7,344</u>
Current assets			
Debtors & prepayments	78,674	-	78,674
Cash at bank and in hand	105,879	15,218	121,097
	<u>184,553</u>	<u>15,218</u>	<u>199,771</u>
Creditors: amounts falling due after one year	(3,939)	-	(3,939)
At 31 March 2025	<u>187,958</u>	<u>15,218</u>	<u>203,176</u>

6 Personnel costs

Personnel cost represents an allowance given to part-time admin officer. Other than that, no remuneration was paid to any of the trustees and their expenses also not borne by the Trust.

PNEUMA CHRISTIAN CENTRE TRUST

England & Wales - Charity number 1054299

Accounts

CHARITY REGISTRATION NUMBER
1054299

Pneuma Christian Centre Trust

Financial Statements For The Year Ended
31 March 2024

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

Pneuma Christian Centre Trust

**Financial Statements For The Year Ended
31 March 2024**

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Pneuma Christian Centre Trust

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When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our worshipping community through:

- * Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus
- * Provision of pastoral care for people within the church
- * Missionary and outreach work

Trustees

The Trustees who served during the year and at the date of this report are:

Mr Eric Ezekiel Brown
Mr Austin Obuaya
Adizatu Morton

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2024

Review of past activities

We launched our a new 'uniform for schools' project where we selected a couple of local primary schools and donated school uniforms - the uniforms were well received by the respective head teachers. We supported a local homeless shelters with warm clothing and essential items - we also donated food items to a local foodbank.

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Mr Eric Ezekiel Brown
Trustee
31 January 2025

Pneuma Christian Centre Trust

Independent Examiner's Report to the Trustees and Members

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Basis of Independent Examiner's Report

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Independent Examiner's Statement

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 - * 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

31 January 2025

Pneuma Christian Centre Trust
Statement of Financial Activities
for the year ended 31 March 2024

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<u>Incoming Resources</u>					
Donations		91,443	4,800	96,243	82,310
<u>Resources Expended</u>					
<u>Charitable activities</u>					
Personnel Cost	6	450	-	450	2,390
Printing, stationery & postages		192	-	192	263
Community Mission		3,433	-	3,433	4,706
Overseas Mission		190	-	190	1,303
Donations		3,308	-	3,308	2,080
Telephone & Fax		1,410	-	1,410	1,263
Light & Heat		7,106	-	7,106	-
Church Rent & Rates	1	42,375	-	42,375	38,372
Insurance		419	-	419	5,827
Publications/Advertising		236	-	236	-
Development Programme		6,165	-	6,165	5,696
Welfare		1,400	-	1,400	3,700
Depreciation	2	2,295	-	2,295	2,869
		68,979	-	68,979	68,469
<u>Governance costs</u>					
Accountancy		600	-	600	600
Bank Charges		9	-	9	7
		609	-	609	607
<i>Total Resources Expended</i>	1	69,588	-	69,588	69,076
Net incoming resources		21,855	4,800	26,655	13,234
Transfers between funds		-	-	-	-
Net movement in funds		21,855	4,800	26,655	13,234
Total funds brought forward		135,196	10,418	145,614	132,380
<i>Total funds carried forward</i>		157,051	15,218	172,269	145,614

Pneuma Christian Centre Trust
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	2	9,179	11,474
Current assets			
Debtors and prepayments	3	74,094	39,594
Cash at bank and in hand		114,239	108,714
		188,333	148,308
Creditors: amounts falling due within one year	4	(25,243)	(14,168)
Net current assets		163,090	134,140
Net assets		172,269	145,614
Funds of the charity			
Unrestricted funds		157,051	135,196
Restricted funds		15,218	10,418
Total funds		172,269	145,614

These financial statements were approved by the Trustees on 31 January 2025 & signed on their behalf by:

-

Pastor Eric Brown
Trustee

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

Incoming resources

Unrestricted Income comprises donations and is recognised on receipt basis. Restricted Income relates to donations specifically raised for the purchase of land & buildings and is recognised on receipt basis. However, the donors have agreed that that once the primary purpose has been satisfied, any surplus funds remaining will be used for the running of the Charity's ordinary activities.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful lives based on reducing balance method.

Equipments	20%
Fixtures & Fittings	20%

Resources Expended

Charitable Activities

These comprise all expenditure directly relating to the objects of the Charity. Support costs are an integral part of the expenses incurred in carrying out those charitable activities, which the Charity was established to perform.

Governance Costs

Governance costs comprise the costs of running the charity, including strategic planning for its future development, also includes accountancy & legal fees and all costs relating to constitutional and statutory compliance.

Church Rent & Rates

The existing operating lease agreement was renewed in December 2023 on the same terms. The non-cancelable commitment falling due within 1 year amounted to £28,000; within 2-5 years amounted to £28,000. The increase in rental cost was as a result of resumption of use of the property following the covid 19 lockdown period. The charity is only liable to make rental payments for actual usage of the property.

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2024

2 Tangible fixed assets

	Equipments	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2023	39,896	3,622	43,518
At 31 March 2024	39,896	3,622	43,518
Depreciation			
At 1 April 2023	28,886	3,158	32,044
Charge for the year	2,202	93	2,295
At 31 March 2024	31,088	3,251	34,339
Net book value			
At 31 March 2024	8,808	371	9,179
At 31 March 2023	11,010	464	11,474

3 Debtors and prepayments

	2024	2023
	£	£
Debtors		
Other debtors	3,850	3,850
Sundry	61,244	26,744
HMRC gift aid reclaim	9,000	9,000
	74,094	39,594
Prepayments		
	-	-
	74,094	39,594

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Rent	21,255	4,500
Light & heat	596	6,275
Building insurance	2,200	2,200
Accountancy	700	700
Other creditors	442	443
Other taxes and social security costs	50	50
	25,243	14,168

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2024

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Equipments	8,808	-	8,808
Fixtures & fittings	371	-	371
	<u>9,179</u>	<u>-</u>	<u>9,179</u>
Current assets			
Debtors & prepayments	74,094	-	74,094
Cash at bank and in hand	99,021	15,218	114,239
	<u>173,115</u>	<u>15,218</u>	<u>188,333</u>
Creditors: amounts falling due after one year	(25,243)	-	(25,243)
At 31 March 2024	<u>157,051</u>	<u>15,218</u>	<u>172,269</u>

6 Personnel costs

Personnel cost represents an allowance given to part-time admin officer. Other than that, no remuneration was paid to any of the trustees and their expenses also not borne by the Trust.

PNEUMA CHRISTIAN CENTRE TRUST

England & Wales - Charity number 1054299

Accounts

CHARITY REGISTRATION NUMBER
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31 March 2023

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Pneuma Christian Centre Trust

**Financial Statements For The Year Ended
31 March 2023**

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Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2023

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Objectives and Policies

The Objectives of the Charity are to:

- a) advance the Christian Faith by Ministering the Word of God
- b) relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby .
- c) advance education in accordance with Christian principles

Pneuma Christian Centre Trust is committed to enabling as many people as possible to worship at our church and to become part of our worshiping community . The trustees maintain an overview of worship throughout the community and makes suggestions on how our services can involve the many groups who live within the community . Our worship & services put faith into practice through prayer & scripture, music & sacrament.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our worshiping community through:

- * Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus
- * Provision of pastoral care for people within the church
- * Missionary and outreach work

Trustees

The Trustees who served during the year and at the date of this report are:

Mr Eric Ezekiel Brown
Mr Austin Obuaya

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2023

Review of past activities

The church continued to support the youth ministry in activities where they could showcase their talents in music, poetry, drama etc.

In person service now in full swing, but disappointingly low numbers during Sunday service as some church members have given preference to online service. We had a number of initiatives to bring the community together for example we organised a games night for the youth and a day trip to Southend-on-Sea.

Future developments

In the coming year we will launch a new 'uniform for schools' project where we will select a local school and donate school uniforms at the start of each term. We will also be supporting two local homeless shelters with food items and clothing items. In a bid to reach out to the local community we will be hosting a free lunch time BBQ during the summer.

The board of trustees of 2 members, meet half yearly, administers the charity in consultation with the administrative board of the church. There are subcommittees covering the spiritual development, membership & welfare, finance & administration. The finance & administration subcommittee is charged with the management of the daily operations of the charity.

Pneuma Christian Centre Trust

The Charity has the policy of diversifying its funding base. To this end the income of the charity is derived from general offerings from the members, mission conference donations and donations from the general public and mission partners.

Financial policies are in place to ensure the prevention and detection of fraud and other irregularities.

The board of trustees receive regular financial reports to enable them to monitor the charity's income and expenditure thus keeping them up to date with the Church's financial position.

Mr Eric Ezekiel Brown
Trustee
31 January 2024

Pneuma Christian Centre Trust

Independent Examiner's Report to the Trustees and Members

We report on the accounts of the Trust for the year ended 31 March 2023 which are set out on the annexed pages.

Respective Responsibilities of the Trustees and Examiner

The Trustees of the Charity are responsible for the preparation of the accounts; and consider that the audit requirement of section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * to follow the procedures specified in general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with general directions given by the Charity Commission. 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1) Which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

31 January 2024

Pneuma Christian Centre Trust
Statement of Financial Activities
for the year ended 31 March 2023

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<u>Incoming Resources</u>					
Donations		77,510	4,800	82,310	80,483
Activities for generating funds		-	-	-	4,404
<i>Total Incoming Resources</i>	1	77,510	4,800	82,310	84,887
<u>Resources Expended</u>					
<i>Charitable activities</i>					
Personnel Cost	6	2,390	-	2,390	2,030
Motor Expenses		-	-	-	116
Printing, stationery & postages		263		263	25
Community Mission		4,706	-	4,706	600
Overseas Mission		1,303	-	1,303	-
Donations		2,080	-	2,080	3,495
Telephone & Fax		1,263	-	1,263	1,768
Church Rent & Rates	1	38,373	-	38,373	26,194
Insurance		5,827	-	5,827	376
Development Programme		5,696	-	5,696	4,630
Welfare		3,700	-	3,700	750
Depreciation	2	2,868	-	2,868	3,337
		68,469	-	68,469	43,321
<i>Governance costs</i>					
Accountancy		600	-	600	600
Legal & Professional Fees		-	-	-	850
Bank Charges		7	-	7	-
		607	-	607	1,450
<i>Total Resources Expended</i>	1	69,076	-	69,076	44,771
Net incoming resources		8,434	4,800	13,234	40,116
Transfers between funds		-	-	-	-
Net movement in funds		8,434	4,800	13,234	40,116
Total funds brought forward		126,762	5,618	132,380	92,264
<i>Total funds carried forward</i>		135,196	10,418	145,614	132,380

Pneuma Christian Centre Trust
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	2	11,474	13,348
Current assets			
Debtors and prepayments	3	39,594	44,474
Cash at bank and in hand		108,714	88,626
		148,308	133,100
Creditors: amounts falling due within one year	4	(14,168)	(14,068)
Net current assets		134,140	119,032
Net assets		145,614	132,380
Funds of the charity			
Unrestricted funds		135,196	126,762
Restricted funds		10,418	5,618
Total funds		145,614	132,380

These financial statements were approved by the Trustees on 31 January 2024 & signed on their behalf by:

-

Pastor Eric Brown
Trustee

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

Incoming resources

Unrestricted Income comprises donations and is recognised on receipt basis. Restricted Income relates to donations specifically raised for the purchase of land & buildings and is recognised on receipt basis. However, the donors have agreed that that once the primary purpose has been satisfied, any surplus funds remaining will be used for the running of the Charity's ordinary activities.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful lives based on reducing balance method.

Equipments	20%
Fixtures & Fittings	20%

Resources Expended

Charitable Activities

These comprise all expenditure directly relating to the objects of the Charity. Support costs are an integral part of the expenses incurred in carrying out those charitable activities, which the Charity was established to perform.

Governance Costs

Governance costs comprise the costs of running the charity, including strategic planning for its future development, also includes accountancy & legal fees and all costs relating to constitutional and statutory compliance.

Church Rent & Rates

The existing operating lease agreement was renewed in December 2023 on the same terms. The non-cancelable commitment falling due within 1 year amounted to £28,000; within 2-5 years amounted to £28,000. The increase in rental cost was as a result of resumption of use of the property following the covid 19 lockdown period. The charity is only liable to make rental payments for actual usage of the property.

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2023

2 Tangible fixed assets

	Equipments	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2022	38,902	3,622	42,524
Additions	994	-	994
At 31 March 2023	<u>39,896</u>	<u>3,622</u>	<u>43,518</u>
Depreciation			
At 1 April 2022	26,133	3,043	29,176
Charge for the year	2,753	115	2,868
At 31 March 2023	<u>28,886</u>	<u>3,158</u>	<u>32,044</u>
Net book value			
At 31 March 2023	<u>11,010</u>	<u>464</u>	<u>11,474</u>
At 31 March 2022	<u>12,769</u>	<u>579</u>	<u>13,348</u>

3 Debtors and prepayments

	2023	2022
	£	£
Debtors		
Other debtors	3,850	3,850
Sundry	26,744	31,624
HMRC gift aid reclaim	9,000	9,000
	<u>39,594</u>	<u>44,474</u>
Prepayments		
	<u>-</u>	<u>-</u>
	<u>39,594</u>	<u>44,474</u>

4 Creditors: amounts falling due within one year

	2023	2022
	£	£
Rent	4,500	4,500
Light & heat	6,275	6,275
Building insurance	2,200	2,200
Accountancy	700	600
Other creditors	443	443
Other taxes and social security costs	50	50
	<u>14,168</u>	<u>14,068</u>

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2023

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Equipments	11,010	-	11,010
Fixtures & fittings	464	-	464
	<u>11,474</u>	<u>-</u>	<u>11,474</u>
Current assets			
Debtors & prepayments	39,594	-	39,594
Cash at bank and in hand	98,296	10,418	108,714
	<u>137,890</u>	<u>10,418</u>	<u>148,308</u>
Creditors: amounts falling due after one year	(14,168)	-	(14,168)
At 31 March 2023	<u>135,196</u>	<u>10,418</u>	<u>145,614</u>

6 Personnel costs

Personnel cost represents an allowance given to part-time admin officer. Other than that, no remuneration was paid to any of the trustees and their expenses also not borne by the Trust.

PNEUMA CHRISTIAN CENTRE TRUST

England & Wales - Charity number 1054299

Accounts

CHARITY REGISTRATION NUMBER
1054299

Pneuma Christian Centre Trust

Financial Statements For The Year Ended
31 March 2022

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

Pneuma Christian Centre Trust

**Financial Statements For The Year Ended
31 March 2022**

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Pneuma Christian Centre Trust
Reference and administrative details
For the year ended 31 March 2022

Status	The charity is constituted as an unincorporated body
Governing document	The charity is established under a model trust deed
Charity registration	1054299
Principal address	Unit 1, First Floor 87 Beddington Lane Croydon Surrey CR0 4TD
Trustees	Mr Eric Ezekiel Brown Mr Austin Obuaya
Bankers	Metro Bank One Southampton Row London WC1B 5HA
Independent examiner	Raywin P-Cole & Co Ltd Chartered Certified Accountants ACCA Registered Firm 131 Tivoli Road West Norwood London SE27 0EE

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2022

The Trustees present their report with the accounts for the year ended 31 March 2022 which are set out on the annexed pages.

Objectives and Policies

The Objectives of the Charity are to:

- a) advance the Christian Faith by Ministering the Word of God
- b) relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby .
- c) advance education in accordance with Christian principles

Pneuma Christian Centre Trust is committed to enabling as many people as possible to worship at our church and to become part of our worshipping community . The trustees maintain an overview of worship throughout the community and makes suggestions on how our services can involve the many groups who live within the community . Our worship & services put faith into practice through prayer & scripture, music & sacrament.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our worshipping community through:

- * Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus
- * Provision of pastoral care for people within the church
- * Missionary and outreach work

Trustees

The Trustees who served during the year and at the date of this report are:

Mr Eric Ezekiel Brown
Mr Austin Obuaya

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2022

Review of past activities

The church continued to support the youth ministry in activities where they could showcase their talents in music, poetry, drama etc.

As anticipated, the pandemic had an impact on our regular activities ie we were unable to visit homes in the local community or invite as many young artists to showcase their talent. We did make a huge improvement to our online / social media presence so members could who could not worship in person could be part of the service at home.

Future developments

Post Covid, we anticipate more members will attend service in person, although we believe our weekly activities will continue virtually which will be the new normal. We also anticipate some presence within the local community but on a very small scale. All these will be monitored obviously respecting volunteers' and users' views on the pandemic. We continue to make appropriate changes to accommodate members joining the service online and improving our website.

The board of trustees of 2 members, meet half yearly, administers the charity in consultation with the administrative board of the church. There are subcommittees covering the spiritual development, membership & welfare, finance & administration. The finance & administration subcommittee is charged with the management of the daily operations of the charity.

Pneuma Christian Centre Trust

The Charity has the policy of diversifying its funding base. To this end the income of the charity is derived from general offerings from the members, mission conference donations and donations from the general public and mission partners.

Financial policies are in place to ensure the prevention and detection of fraud and other irregularities.

The board of trustees receive regular financial reports to enable them to monitor the charity's income and expenditure thus keeping them up to date with the Church's financial position.

Mr Eric Ezekiel Brown
Trustee
31 January 2023

Pneuma Christian Centre Trust

Independent Examiner's Report to the Trustees and Members

We report on the accounts of the Trust for the year ended 31 March 2022 which are set out on the annexed pages.

Respective Responsibilities of the Trustees and Examiner

The Trustees of the Charity are responsible for the preparation of the accounts; and consider that the audit requirement of section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * to follow the procedures specified in general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with general directions given by the Charity Commission. 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1) Which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

31 January 2023

Pneuma Christian Centre Trust
Statement of Financial Activities
for the year ended 31 March 2022

	<u>Notes</u>	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<u>Incoming Resources</u>					
Donations		80,483	-	80,483	51,601
Activities for generating funds		4,404	-	4,404	-
<i>Total Incoming Resources</i>	1	84,887	-	84,887	51,601
<u>Resources Expended</u>					
<i>Charitable activities</i>					
Personnel Cost	6	2,030	-	2,030	1,800
Motor Expenses		116	-	116	-
Printing, stationery & postages		25	-	25	915
Community Mission		600	-	600	-
Overseas Mission		-	-	-	7
Donations		3,495	-	3,495	5,429
Telephone & Fax		1,768	-	1,768	1,104
Light & Heat		-	-	-	91
Church Rent & Rates	1	26,194	-	26,194	21,502
Insurance		376	-	376	2,880
Development Programme		4,630	-	4,630	3,692
Welfare		750	-	750	828
Depreciation	2	3,337	-	3,337	1,671
		43,321	-	43,321	39,919
<i>Governance costs</i>					
Accountancy		600	-	600	550
Legal & Professional Fees		850	-	850	400
		1,450	-	1,450	950
<i>Total Resources Expended</i>	1	44,771	-	44,771	40,869
Net incoming resources		40,116	-	40,116	10,732
Transfers between funds		-	-	-	-
Net movement in funds		40,116	-	40,116	10,732
Total funds brought forward		86,646	5,618	92,264	81,532
<i>Total funds carried forward</i>		126,762	5,618	132,380	92,264

Pneuma Christian Centre Trust
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	2	13,348	6,684
Current assets			
Debtors and prepayments	3	44,474	39,974
Cash at bank and in hand		88,626	60,124
		133,100	100,098
Creditors: amounts falling due within one year	4	(14,068)	(14,518)
Net current assets		119,032	85,580
Net assets		132,380	92,264
Funds of the charity			
Unrestricted funds		126,762	86,646
Restricted funds		5,618	5,618
Total funds		132,380	92,264

These financial statements were approved by the Trustees on 31 January 2023 & signed on their behalf by:

-

Pastor Eric Brown
Trustee

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

Incoming resources

Unrestricted Income comprises donations and is recognised on receipt basis. Restricted Income relates to donations specifically raised for the purchase of land & buildings and is recognised on receipt basis. However, the donors have agreed that that once the primary purpose has been satisfied, any surplus funds remaining will be used for the running of the Charity's ordinary activities.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful lives based on reducing balance method.

Equipments	20%
Fixtures & Fittings	20%

Resources Expended

Charitable Activities

These comprise all expenditure directly relating to the objects of the Charity. Support costs are an integral part of the expenses incurred in carrying out those charitable activities, which the Charity was established to perform.

Governance Costs

Governance costs comprise the costs of running the charity, including strategic planning for its future development, also includes accountancy & legal fees and all costs relating to constitutional and statutory compliance.

Church Rent & Rates

The existing operating lease agreement was renewed in December 2021 on the same terms. The non-cancelable commitment falling due within 1 year amounted to £21,995; within 2-5 years amounted to £21,995. The increase in rental cost was as a result of resumption of use of the property following the covid 19 lockdown period. The charity is only liable to make rental payments for actual usage of the property.

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2022

2 Tangible fixed assets

	Equipments	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2021	28,901	3,622	32,523
Additions	10,001	-	10,001
At 31 March 2022	38,902	3,622	42,524
Depreciation			
At 1 April 2021	22,941	2,898	25,839
Charge for the year	3,192	145	3,337
At 31 March 2022	26,133	3,043	29,176
Net book value			
At 31 March 2022	12,769	579	13,348
At 31 March 2021	5,960	724	6,684

3 Debtors and prepayments

	2022	2021
	£	£
Debtors		
Other debtors	3,850	3,850
Sundry	31,624	27,124
HMRC gift aid reclaim	9,000	9,000
	44,474	39,974
Prepayments		
	-	-
	44,474	39,974

4 Creditors: amounts falling due within one year

	2022	2021
	£	£
Rent	4,500	4,500
Light & heat	6,275	6,275
Building insurance	2,200	2,200
Accountancy	600	1,050
Other creditors	443	443
Other taxes and social security costs	50	50
	14,068	14,518

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2022

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Equipments	12,769	-	12,769
Fixtures & fittings	579	-	579
	<u>13,348</u>	<u>-</u>	<u>13,348</u>
Current assets			
Debtors & prepayments	44,474	-	44,474
Cash at bank and in hand	83,008	5,618	88,626
	<u>127,482</u>	<u>5,618</u>	<u>133,100</u>
Creditors: amounts falling due after one year	(14,068)	-	(14,068)
At 31 March 2022	<u>126,762</u>	<u>5,618</u>	<u>132,380</u>

6 Personnel costs

Personnel cost represents an allowance given to part-time admin officer. Other than that, no remuneration was paid to any of the trustees and their expenses also not borne by the Trust.

PNEUMA CHRISTIAN CENTRE TRUST

England & Wales - Charity number 1054299

Accounts

CHARITY REGISTRATION NUMBER
1054299

Pneuma Christian Centre Trust

Financial Statements For The Year Ended
31 March 2021

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

Pneuma Christian Centre Trust

**Financial Statements For The Year Ended
31 March 2021**

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Pneuma Christian Centre Trust
Reference and administrative details
For the year ended 31 March 2021

Status	The charity is constituted as an unincorporated body
Governing document	The charity is established under a model trust deed
Charity registration	1054299
Principal address	Unit 1, First Floor 87 Beddington Lane Croydon Surrey CR0 4TD
Trustees	Mr Eric Ezekiel Brown Mr Austin Obuaya
Bankers	Metro Bank One Southampton Row London WC1B 5HA
Independent examiner	Raywin P-Cole & Co Ltd Chartered Certified Accountants ACCA Registered Firm 131 Tivoli Road West Norwood London SE27 0EE

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2021

The Trustees present their report with the accounts for the year ended 31 March 2021 which are set out on the annexed pages.

Objectives and Policies

The Objectives of the Charity are to:

- a) advance the Christian Faith by Ministering the Word of God
- b) relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby .
- c) advance education in accordance with Christian principles

Pneuma Christian Centre Trust is committed to enabling as many people as possible to worship at our church and to become part of our worshipping community . The trustees maintain an overview of worship throughout the community and makes suggestions on how our services can involve the many groups who live within the community . Our worship & services put faith into practice through prayer & scripture, music & sacrament.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our worshipping community through:

- * Worship and prayer; learning about the Gospel and developing their knowledge and trust in Jesus
- * Provision of pastoral care for people within the church
- * Missionary and outreach work

Trustees

The Trustees who served during the year and at the date of this report are:

Mr Eric Ezekiel Brown
Mr Austin Obuaya

Pneuma Christian Centre Trust

Trustees report for the year ended 31 March 2021

Review of past activities

The church continued to support the youth ministry in activities where they could showcase their talents in music, poetry, drama etc.

As in previous year we visited homes within the local community particularly within the Beddington Lane area where we gave gifts i.e. Easter eggs during Easter and Christmas hampers over Christmas and offer help if required.

We also donated food items to Mitcham food bank centres and members volunteered to help at the collection centres;

Our away day organised for the Charity to develop members spiritually and reinforcing our motto where hearts are challenged to reach the lost and love is seen in action.

Future developments

Due to COVID 19 we anticipate meeting at the church premises for our weekly activities will be suspended for a period of time and there will be the need move some activities online. This will however have an impact on our activities within the local community. We will be monitoring the situation very closely – making the appropriate changes when required.

The board of trustees of 2 members, meet half yearly, administers the charity in consultation with the administrative board of the church. There are subcommittees covering the spiritual development, membership & welfare, finance & administration. The finance & administration subcommittee is charged with the management of the daily operations of the charity.

Pneuma Christian Centre Trust

The Charity has the policy of diversifying its funding base. To this end the income of the charity is derived from general offerings from the members, mission conference donations and donations from the general public and mission partners.

Financial policies are in place to ensure the prevention and detection of fraud and other irregularities.

The board of trustees receive regular financial reports to enable them to monitor the charity's income and expenditure thus keeping them up to date with the Church's financial position.

Mr Eric Ezekiel Brown
Trustee
31 January 2022

Pneuma Christian Centre Trust

Independent Examiner's Report to the Trustees and Members

We report on the accounts of the Trust for the year ended 31 March 2021 which are set out on the annexed pages.

Respective Responsibilities of the Trustees and Examiner

The Trustees of the Charity are responsible for the preparation of the accounts; and consider that the audit requirement of section 144(2) of the Charities Act 2011 does not apply and that an independent examination is needed.

It is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * to follow the procedures specified in general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with general directions given by the Charity Commission. 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- 1) Which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raywin P-Cole & Co Ltd
Chartered Certified Accountants
ACCA Registered Firm
131 Tivoli Road, West Norwood
London SE27 0EE

31 January 2022

Pneuma Christian Centre Trust
Statement of Financial Activities
for the year ended 31 March 2021

	<u>Notes</u>	Unrestricted Funds	Restricted Funds	2021	2020
		£	£	£	£
<u>Incoming Resources</u>					
Donations		51,601	-	51,601	65,626
<u>Resources Expended</u>					
<u>Charitable activities</u>					
Personnel Cost	6	1,800	-	1,800	2,400
Motor Expenses		-	-	-	114
Printing, stationery & postages		915		915	692
Community Mission		-	-	-	1,375
Overseas/Mission		7	-	7	1,382
Donations		5,429	-	5,429	4,035
Telephone & Fax		1,104	-	1,104	977
Light & Heat		91	-	91	3,000
Church Rent & Rates	1	21,502	-	21,502	18,485
Insurance		2,880	-	2,880	4,273
Development Programme		3,692	-	3,692	7,716
Welfare		828	-	828	250
Depreciation	2	1,671	-	1,671	854
		39,919	-	39,919	45,553
<u>Governance costs</u>					
Accountancy		550	-	550	500
Legal & Professional Fees		400	-	400	862
Bank Charges		-	-	-	117
		950	-	950	1,479
<u>Total Resources Expended</u>	1	40,869	-	40,869	47,032
Net incoming resources		10,732	-	10,732	18,594
Transfers between funds		-	-	-	-
Net movement in funds		10,732	-	10,732	18,594
Total funds brought forward		75,914	5,618	81,532	62,938
<u>Total funds carried forward</u>		86,646	5,618	92,264	81,532

Pneuma Christian Centre Trust
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	6,684	3,418
Current assets			
Debtors and prepayments	3	39,974	33,724
Cash at bank and in hand		60,124	58,356
		100,098	92,080
Creditors: amounts falling due within one year	4	(14,518)	(13,966)
Net current assets		85,580	78,114
Net assets		92,264	81,532
Funds of the charity			
Unrestricted funds		86,646	75,914
Restricted funds		5,618	5,618
Total funds		92,264	81,532

These financial statements were approved by the Trustees on 31 January 2022 & signed on their behalf by:

-

Pastor Eric Brown
Trustee

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities and Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

Incoming resources

Unrestricted Income comprises donations and is recognised on receipt basis. Restricted Income relates to donations specifically raised for the purchase of land & buildings and is recognised on receipt basis. However, the donors have agreed that that once the primary purpose has been satisfied, any surplus funds remaining will be used for the running of the Charity's ordinary activities.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful lives based on reducing balance method.

Equipments	20%
Fixtures & Fittings	20%

Resources Expended

Charitable Activities

These comprise all expenditure directly relating to the objects of the Charity. Support costs are an integral part of the expenses incurred in carrying out those charitable activities, which the Charity was established to perform.

Governance Costs

Governance costs comprise the costs of running the charity, including strategic planning for its future development, also includes accountancy & legal fees and all costs relating to constitutional and statutory compliance.

Church Rent & Rates

The existing operating lease agreement was renewed in December 2020 on the same terms. The non-cancelable commitment falling due within 1 year amounted to £18,000; within 2-5 years amounted to £18,000. The significant reduction in rental cost was as a result of non use of the property during the covid 19 lockdown period. The charity is only liable to make rental payments for actual usage of the property.

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2021

2 Tangible fixed assets

	Equipments	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2020	24,792	2,794	27,586
Additions	4,109	828	4,937
At 31 March 2021	<u>28,901</u>	<u>3,622</u>	<u>32,523</u>
Depreciation			
At 1 April 2020	21,451	2,717	24,168
Charge for the year	1,490	181	1,671
At 31 March 2021	<u>22,941</u>	<u>2,898</u>	<u>25,839</u>
Net book value			
At 31 March 2021	<u>5,960</u>	<u>724</u>	<u>6,684</u>
At 31 March 2020	<u>3,341</u>	<u>77</u>	<u>3,418</u>

3 Debtors and prepayments

	2021	2020
	£	£
Debtors		
Other debtors	3,850	-
Sundry	27,124	24,724
HMRC gift aid reclaim	9,000	9,000
	<u>39,974</u>	<u>33,724</u>
Prepayments		
	<u>-</u>	<u>-</u>
	<u>39,974</u>	<u>33,724</u>

4 Creditors: amounts falling due within one year

	2021	2020
	£	£
Rent	4,500	4,500
Light & heat	6,275	6,275
Building insurance	2,200	2,200
Accountancy	1,050	500
Other creditors	443	441
Other taxes and social security costs	50	50
	<u>14,518</u>	<u>13,966</u>

Pneuma Christian Centre Trust
Notes to the Accounts
for the year ended 31 March 2021

5 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Equipments	5,960	-	5,960
Fixtures & fittings	724	-	724
	<u>6,684</u>	<u>-</u>	<u>6,684</u>
Current assets			
Debtors & prepayments	39,974	-	39,974
Cash at bank and in hand	54,506	5,618	60,124
	<u>94,480</u>	<u>5,618</u>	<u>100,098</u>
Creditors: amounts falling due after one year	(14,518)	-	(14,518)
At 31 March 2021	<u>86,646</u>	<u>5,618</u>	<u>92,264</u>

6 Personnel costs

Personnel cost represents an allowance given to part-time admin officer. Other than that, no remuneration was paid to any of the trustees and their expenses also not borne by the Trust.