

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**  
**Reference and administrative details**  
**For the year ended 31 March 2024**

<b>Status</b>	The charity is constituted as an unincorporated body
<b>Governing document</b>	The charity is established under a model trust deed
<b>Charity registration</b>	1054299
<b>Principal address</b>	Unit 1, First Floor 87 Beddington Lane Croydon Surrey CR0 4TD
<b>Trustees</b>	Mr Eric Ezekiel Brown Mr Austin Obuaya Adizatu Morton
<b>Bankers</b>	Metro Bank One Southampton Row London WC1B 5HA
<b>Independent examiner</b>	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 2024**

The Trustees present their report with the accounts for the year ended 31 March 2024 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  
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.

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 2025

## **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 2024 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 2025

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

	<b><u>Notes</u></b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 £</b>	<b>2023 £</b>
<b><u>Incoming Resources</u></b>					
Donations		91,443	4,800	96,243	82,310
<b><u>Resources Expended</u></b>					
<b><u>Charitable activities</u></b>					
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
		<b>68,979</b>	<b>-</b>	<b>68,979</b>	<b>68,469</b>
<b><u>Governance costs</u></b>					
Accountancy		600	-	600	600
Bank Charges		9	-	9	7
		<b>609</b>	<b>-</b>	<b>609</b>	<b>607</b>
<b><i>Total Resources Expended</i></b>	<b>1</b>	<b>69,588</b>	<b>-</b>	<b>69,588</b>	<b>69,076</b>
<b>Net incoming resources</b>		<b>21,855</b>	<b>4,800</b>	<b>26,655</b>	<b>13,234</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>21,855</b>	<b>4,800</b>	<b>26,655</b>	<b>13,234</b>
<b>Total funds brought forward</b>		<b>135,196</b>	<b>10,418</b>	<b>145,614</b>	<b>132,380</b>
<b><i>Total funds carried forward</i></b>		<b>157,051</b>	<b>15,218</b>	<b>172,269</b>	<b>145,614</b>

**Pneuma Christian Centre Trust**  
**Balance Sheet**  
**as at 31 March 2024**

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

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**

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

**3 Debtors and prepayments**

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

**4 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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
	<b>25,243</b>	<b>14,168</b>

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

**5 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Equipments	8,808	-	8,808
Fixtures & fittings	371	-	371
	<u>9,179</u>	<u>-</u>	<u>9,179</u>
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due after one year</b>	(25,243)	-	(25,243)
<b>At 31 March 2024</b>	<u><b>157,051</b></u>	<u><b>15,218</b></u>	<u><b>172,269</b></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.