

NEW LIFE CHURCH Canterbury

THE PENTECOSTAL CHURCH

UNAUDITED FINANCIAL STATEMENTS

31 AUGUST 2024

Charity Number 1054365

THE PENTECOSTAL CHURCH

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

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THE PENTECOSTAL CHURCH**TRUSTEES AND PROFESSIONAL ADVISERS**

Registered charity name	The Pentecostal Church
Charity number	1054365
Correspondence address	The Hub Unit 16B-C Graham Bell House Roper Close Canterbury Kent CT2 7EP
Trustees	Dr Aaron Berko Dr Anthony Onuchukwu Shadreck Chikomba Joanna Addison
Independent Examiner	Mr J Leeves FCA DChA Shapes The Buttery Highland Court Farm Bridge Canterbury Kent CT4 5HW
Bankers	HSBC 9 Rose Lane Canterbury Kent CT1 2JP

THE PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

The trustees present their report and the financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the year were as follows:

Dr Aaron Berko
 Dr Anthony Onuchukwu
 Shadreck Chikomba
 Joanna Addison

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees, also known as the church council, are appointed in line with the governing document and based on their experience and involvement in the charity's activities. The day to day running of the charity is undertaken by a paid staff team with activities supported by significant volunteer involvement.

RISK MANAGEMENT

The trustees have regularly and actively reviewed the risks faced by the charity. The trustees have examined all risks, including financial risk, operational risk and business risk and confirm that procedures to mitigate significant risks are in place, regularly reviewed and where necessary revised.

The trustees consider that the risks to the Charity are sufficiently covered by the church insurance policy with Kingdom Bank Ltd, and the insurance policy relating to the building.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are as follows:-

- 1) The advancement of the Christian faith by the proclamation and sharing of the Gospel of God concerning His son Jesus Christ the Lord. The preaching and teaching of the Word of God by the Church in accordance with the Doctrines and Articles of Belief of the Assemblies of God in Great Britain and Ireland.
- 2) The furtherance of other charitable work and such other purposes of the Church consistent with the above Doctrines and Articles.

THE PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

3) The furtherance of the work of the Assemblies of God in Great Britain and Ireland, the promotion of the spiritual teaching and maintenance of the Doctrines and Articles.

PUBLIC BENEFIT

The Trustees consider that the charities activities as set out in its Objectives and Activities are in the public benefit. The Trustees confirm they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission for England and Wales in relation to public benefit provision.

ACHIEVEMENTS AND PERFORMANCE

The church continued its work of ministry during the year under review with its regular in week connect groups, prayer meetings and public sunday worship services taking place at the Woolf Lecture Theatre, University of Kent and at the Hub, Graham Bell House, Unit 16B- C, Roper Close in Canterbury, when the university site was not available.

The church's commitment to offer christian education and training continued with inhouse programmes for ministers, connect leaders, children's church ministers, lay workers, and volunteers. Other targeted events took place during the year including the following:

- Development and training of key workers in children church's ministry, worship, and production teams, working in partnership with external professional trainers.
- Discipleship classes, aimed at grounding believers in the faith and key biblical doctrines.
- Real Talk series which focussed on practical life issues such courtship, marriage, relationships, managing finances, mental health and wellbeing.
- Outreach events included picnics and summer barbecues (BBQs) aimed at building relationships among the membership also took place.
- Induction classes for new church members were available throughout the year.
- The church continues to lease units 16B-C Graham Bell House, Roper Road, Canterbury, and used this facility for its services when University was not in session and for education and training programmes.

As in previous years, the church continued to serve as a conduit of blessing to our community through its outreach programs, including sharing the good news around the University of Kent and wider community.

The church supported the Canterbury Foodbank in its community initiatives of providing food parcels to individuals and families in need. The property at Anne Green Walk, Canterbury continues to be rented out to generate income.

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TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

FINANCIAL REVIEW

The statement of receipts and payments for the year under review is set out on page 9.

The Charity's income for the year was £135,683 (2023: £105,510) and expenditure for the year was £166,686 (2023: £95,004).

The income related to the generous voluntary donations from members and rental income from the Church property. The overall income improved by £30,172 compared to the previous year and can be attributed to an increase in the number of voluntary contributors.

Compared to previous year, expenditure increased by £71,682 relating largely to a total of £50,819 of rent charges, £33,819 of which related to previous years. In addition a one off cost of £6,500 relating to painting and re-decoration of the Hub, and £3,975 relating to architects fees brought the total spend in the year to £166,786 (2023: £95,004).

Overall the cash position reduced by £31,103 to £35,240 (£66,343)

Since the year end, the charity has prepared Gift Aid claims for the donations made in the last 4 years with a total value of £63,943. The first tranche of the repayments was received in July 2025 and we are grateful for the support of Andrew Kite of Kite Accountants who has supported efforts to bring the records up to date and submit the claims.

VOLUNTEERS

The Trustees express their heartfelt gratitude for the generous support received from our lay leaders, volunteers, and members during the year. Their contribution, dedication and hard work have enabled the church to fulfil its mission of reaching out to be a blessing to the church members, the local community and supporting missionaries abroad.

PLANS FOR FUTURE PERIODS

The church plans to continue its work of ministry and work collaboratively with other local churches in sharing the good news of God's love towards our communities.

The Charity will continue to explore the opportunity that has arisen to acquire a piece of land near the university of Kent, subject to planning permission being granted by the council. A range of fundraising initiatives will be pursued in earnest to raise money required for this project.

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TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

The Trustees are confident that when developed the new location will afford the church additional office space and capacity to run services, including children and youth meetings in one place. This location will also be accessible to members of the community for activities that bring people together.

The Church will also continue to pursue its agenda of receiving, equipping, and releasing believers to serve locally and beyond, including our graduating student members. Finally, Trustees are happy to report that the church is continuing to grow and is in a healthy spot. We foresee opportunities for progress and growth during the years ahead of us.

RESERVES POLICY

The trustees have considered the reserve levels required based on the ongoing needs of the charity. Based on the current activity and regular expenditures this is deemed to be between 3-6 months of unrestricted expenditure. The reserves policy is reviewed at Trustee meetings on an ongoing basis. Gift Aid recovered after the period has improved the position and the Trustees continue to monitor the position alongside the church leadership.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

THE PENTECOSTAL CHURCH

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

The trustees are responsible for keeping proper accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees on 8 September 2025

A handwritten signature in black ink that reads "Aaron Berko". The script is cursive and fluid.

DR A BERKO
Trustee

THE PENTECOSTAL CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PENTECOSTAL CHURCH

YEAR ENDED 31 AUGUST 2024

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 9 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the 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 my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the 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 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 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

THE PENTECOSTAL CHURCH**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PENTECOSTAL CHURCH****YEAR ENDED 31 AUGUST 2024**

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

During the course of my testing it was noted that the charity's accounts for the year ended 31 August 2023 had been prepared on the accruals basis but had omitted Gift Aid totalling £41,117, recoverable from HMRC, and relating to donations received up to the balance sheet date. The approval accounts last year also did not include any disclosure notes, including accounting policies, required for that basis of preparation.

After consideration of the above the Trustees have decided to prepare the accounts for the current year and moving forward under the receipts and payments basis, disclosing any material amounts due to and from the charity at the year end in the statement of assets and liabilities. The comparative figures have been restated to reflect the updated basis of preparation.



Shapes
The Buttery
Highland Court Farm
Bridge
Canterbury
CT4 5HW

James Leeves FCA DChA
8 September 2025

THE PENTECOSTAL CHURCH

STATEMENT OF RECEIPTS AND PAYMENTS

YEAR ENDED 31 AUGUST 2024

				Total Funds year ended 31 Aug 2023 (restated)
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds year ended 31 Aug 2024 £
INCOMING RESOURCES				
Incoming resources from charitable activities:				
Voluntary income	2	121,538	-	121,538
Investment income	3	35	-	35
Other incoming resources	4	14,110	-	14,110
TOTAL INCOMING RESOURCES		135,683	-	135,683
RESOURCES EXPENDED				
Charitable activities	5	166,786	-	166,786
TOTAL RESOURCES EXPENDED		166,786	-	166,786
NET MOVEMENT IN FUNDS		(31,103)	-	(31,103)
RECONCILIATION OF FUNDS				
Total funds brought forward		66,343	-	66,343
TOTAL FUNDS CARRIED FORWARD		35,240	-	35,240

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The notes on pages 12 to 14 form part of these financial statements.

THE PENTECOSTAL CHURCH

STATEMENT OF ASSETS AND LIABILITIES

31 AUGUST 2024

		Unrestricted Funds	Restricted Funds	Total Funds 31 Aug 2024	Total Funds 31 Aug 2023 (restated)
	Note	£	£	£	£
ASSETS					
Cash at bank and in hand		35,240	-	35,240	66,343
TOTAL ASSETS		35,240	-	35,240	66,343
Represented by:					
General Funds		23,962	-	27,775	51,866
Designated Funds	6	11,278	-	11,278	14,477
Restricted Funds	7	-	-	-	-
		35,240	-	35,240	66,343
Other assets retained for the Charity's own use:					
Freehold property (carried at cost)		68,045	-	68,045	68,045
Gift Aid recoverable		63,943	-	63,943	41,117
Various equipment inc Minibus		10,357	-	10,357	10,357
		142,345	-	142,345	119,519
LIABILITIES					
PAYE Liability		367	-	367	-
Pension Scheme Liability		165	-	165	-
Other creditors (rent)		-	-	-	33,819
		532	-	532	33,819

The notes on pages 12 to 14 form part of these financial statements.

THE PENTECOSTAL CHURCH**STATEMENT OF ASSETS AND LIABILITIES (contd)****31 AUGUST 2024****TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS**

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have taken advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on page 9 and 10.

These financial statements were approved by the trustees and authorised for issue on 8 September 2025 and are signed on their behalf by:



DR A BERKO
Trustee

The notes on pages 12 to 14 form part of these financial statements.

THE PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

31 AUGUST 2024

1. BASIS OF ACCOUNTING

The financial statements have been prepared under the "Receipts & Payments" basis as allowed for charities with income less than £250,000.

The figures for the comparative year have been restated on this basis and instead of a deficit for the period of £21,355, the accounts now show a surplus of £10,507 for the year ended 31 August 2023.

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Year Ended 31 Aug 2024 £	Year ended 31 Aug 2023 (restated) £
Voluntary donations	121,538	-	121,538	92,348
Gift Aid recovered	-	-	-	-
	121,538	-	121,538	92,348

3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Year Ended 31 Aug 2024 £	Year ended 31 Aug 2023 (restated) £
Bank interest	35	-	35	13
	35	-	35	13

4. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Year Ended 31 Aug 2024 £	Year ended 31 Aug 2023 (restated) £
Rental income & hall hire	12,960	-	12,960	13,150
Event income	1,150	-	1,150	-
	14,110	-	14,110	13,150

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NOTES TO THE FINANCIAL STATEMENTS

31 AUGUST 2024

5. COST OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Year Ended 31 Aug 2024 £	Year ended 31 Aug 2023 (restated) £
Administration	4,183	-	4,183	2,757
Resources & outreach	2,844	-	2,844	1,359
Ministries	189	-	189	4,681
Training	439	-	439	597
Equipment repairs	432	-	432	2,220
Vehicle running & travel	2,406	-	2,406	3,111
Premises rent	50,819	-	50,819	-
Premises light & heat	11,805	-	11,805	9,055
Outside premises hire	750	-	750	310
Hygiene & cleaning	2,276	-	2,276	1,196
Subscriptions	1,275	-	1,275	1,244
Sponsorship & giving	5,873	-	5,873	4,440
DBS checks	294	-	294	394
Wages & fees	57,245	-	57,245	51,193
Hub insurance	752	-	752	728
Hub repairs & maintenance	8,713	-	8,713	-
Examiner's fee	650	-	650	216
Accountancy fees	900	-	900	-
Payroll services	216	-	216	198
Speaker's costs	190	-	190	1,400
Gifts & cards	-	-	-	250
Volunteer & staff expenses	-	-	-	129
Bank charges	159	-	159	323
Multimedia & website	2,980	-	2,980	1,051
Hospitality & welcome	3,923	-	3,923	1,992
Sundry expenses	66	-	66	67
Architect fees	3,975	-	3,975	1,546
Equipment purchases	3,432	-	3,432	4,546
	166,786	-	166,786	95,004

THE PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

31 AUGUST 2024

6. DESIGNATED FUNDS

	Balance at 31 Aug 2023 (restated) £	Fund movement £	Balance at 31 Aug 2024 £
Property Fund	5,741	–	5,741
Bible School Fund	1,723	–	1,723
Sunshine Fund	4,424	(3,234)	1,190
Other Designated Funds	2,589	35	2,624
	=====	=====	=====
	14,477	(3,199)	11,278
	=====	=====	=====

Designated funds have been set aside by the Trustees for certain purposes, namely to support any refurbishment or unexpected property costs and to provide bible training for the church and members. Expenditure on social events in the year reduced the Sunshine Fund by £3,234 in the year.

7. RESTRICTED FUNDS

No material restricted fund income was received during the year and there are no restrictions on any of the funds carried forward.

8. PAYMENTS TO TRUSTEES

During the year payments of £35,000 (2023: £35,000) were made to Dr A Berko in relation to his role as the Church Minister. The payment to Dr A Berko is eligible under the terms of the constitution approved by independent trustees, and does not represent remuneration for Trustee services.