

PHILADELPHIA CHURCH INTERNATIONAL

England & Wales · Charity number 1086729

Details

Other names	GOOD SAMARITAN FUND
Status	Registered
Legal form	Other
Registered	2001-05-23
Register	View on the Charity Commission register

Contact

Address	138 Kinfauns Road Ilford IG3 9QN
Phone	07865408052
Website	www.philadelphiachurch.co.uk

Activities

Objects: A. THE ADVANCEMENT OF THE CHRISTIAN FAITH; AND B. THE RELIEF OF SICKNESS AND THE PRESERVATION AND PROTECTION OF PHYSICAL AND MENTAL HEALTH C. THE RELIEF OF POVERTY.

Activities: Serving the Gospel of Jesus Christ in the local community and around the world. Supporting orphanages in Eastern Europe. Feeding the poor and needy in the local community.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Overseas Aid/famine Relief, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Georgia
- Israel
- Ukraine
- Essex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£107,491	£72,467	-	-
2024-03-31	£90,965	£84,560	-	-
2023-03-31	£92,543	£80,604	-	-
2022-03-31	£92,273	£64,374	-	-
2021-03-31	£104,814	£62,976	-	-

Trustees

Name	Role	Appointed
Dr JAN OWBRIDGE		2001-02-08
Martha Van Deventer		2022-03-03
Rev TAYSA KOTOV		2001-02-08

PHILADELPHIA CHURCH INTERNATIONAL

England & Wales - Charity number 1086729

Accounts

Registered Charity Number
1086729

PHILADELPHIA CHURCH INTERNATIONAL

Annual Report and Statement of Accounts

for the year ended

31 March 2025

FP Associates Limited

36A Goodmayes Road

Ilford, Essex

IG3 9UR

PHILADELPHIA CHURCH INTERNATIONAL
Report and accounts
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PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2025

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2025.

The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is the Philadelphia Church International.

The legal registration details are :-

<i>Date of formation</i>	8 February 2001
<i>The Principal Office is</i>	138 Kinfauns Road, Ilford, Essex IG3 9QN
<i>Charity Registration Number</i>	1086729

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

Philadelphia Church International is committed to serving the Gospel of Jesus Christ across the world. This includes meeting together to pray and worship God, provide teaching from the Old and New Testament of the Bible, giving time for questions and discussions, providing spiritual and material support to our branches in the UK and other countries and counselling and feeding the poor and needy.

The full name of the charity is the Philadelphia Church International. In the year 2005 an additional name was registered with the Charity Commission - Good Samaritan Fund. The charity continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of our objectives.

The contribution of volunteers

The Church continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of the charity's objectives.

Summary of main activities of the charity in relation to its objects

Sunday Services

We meet every Sunday for praise and worship to our Lord Jesus Christ, teaching from the Bible, question and answer time, a Bible study and a Sunday School for the Children. We provide a meal each week for those in need and those who wanted to stay and fellowship together.

Weekly Meetings

Youth meetings were held every Monday, except one Monday per month which was for the Leadership Team meeting. Prayer and Bible Study meetings were held each Friday evening. Each Tuesday and Wednesday evening the Music Group and Choir meet together to practice the songs for the next Sunday meeting.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2025

Last Saturday of each Month

A meeting for the Sunday School group is held on the last Saturday of each month in the afternoon and the Youth Fellowship is held in the evening. Members of the Leadership Team organise this and are present throughout to supervise.

Day Trips

Day trips were organised for the Youth to the local park.

Achievements and Performance of the Charity

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. This year Philadelphia Church International did not organise any fund raising events such as street collections or house-to-house collections.

Summary of the main achievements of the charity during the year

Wages

During this year we continued to employ an office administrator on a part time basis.

Charity Funds

In addition to the General Fund that is used for regular day to day charity activities in the furtherance of the charity objectives, there are a number of restricted funds:

- Good Samaritan Fund
- Israel Fund
- New Building Fund

Good Samaritan Fund

Orphanage

The Fund, which was set up in August 2005, has continued to help those in need of essential provisions. This year the fund has continued providing humanitarian support to assist displaced people in Ukraine. This was done through sending second hand clothing, medical supplies and essentials to people and churches in Ukraine directly.

Israel Fund

This fund raised donations in support of Philadelphia Church branch that is based in Israel.

New Building Fund

The charity continued to add to the restricted fund 'New Building Fund' to raise funds towards purchasing premises for the charities activities.

Operational Activities

The charity continues to lease an office space in order to be able to carry out its work.

Those activities include:

- Publishing Christian monthly magazines, producing video and audio materials with recordings of church services.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2025

- Packaging and distribution of parcels containing literature and Christian books to be sent to our branches abroad (including Switzerland, Belgium, Russia, Israel and many other destinations).
- Continual updating of our website with recent sermons and news items.
- Receiving telephone calls.
- Responding to e-mails which are sent via our website with various enquiries.

Transportation

Due to the new ULEZ expansion zone coming into force, we had to use the scrappage scheme set up by the Government to dispose of the vehicle we had and purchase a new second hand vehicle.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an unincorporated association governed by a Trust Deed. Eligibility for membership of the charity and membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

The methods adopted for the recruitment and appointment of new trustees

New Trustees are introduced based on recommendations of the Board of Trustees and the Leadership Team. They are generally upstanding members of the Christian community.

The organisational structure of the charity and how decisions are made.

Within the Philadelphia Church International we have a Leadership Team, which comprises of the Pastor, the Deacon and Deaconess, the Church Secretary and a small group of leaders. The Leadership Team meet together once a month to discuss the issues in the Charity, the financial needs and how they will be met, as well as future Church events.

All financial decisions are discussed within the team and are finally agreed upon by the Pastor and Secretary (who are also the Trustees of the charity), Deaconess and Deaconess.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Financial Review

Policies on reserves

The Trustees have resolved to establish reserves to provide for future activities.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Funds in deficit

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2025

There were no funds in deficit.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2025

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The Church is run solely on donations. There are no investments or grants. Each Sunday the donations are counted and the cash donations form filled in. The form is checked and signed by two signatories - the Church Secretary and a member of the Leadership Team. All cheques are authorised by the pastor and the Church Secretary monitors expenditure.

All donations that are given to the Church are distributed sensibly in accordance to needs.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and are adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 8 to 12. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £35,024.

The total reserves at the year end stood at £262,733.

A majority of the expenditure is spent on achieving the charitable objectives and the governance of the charity.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

There were no movements in fixed assets during this financial year.

Plans for Future Periods

It is our aim to continue to serve the Gospel of Jesus Christ across the world, providing material and spiritual support for those in need.

The members of the Board of Trustees of the Charity during the year ended 31st March 2023 were :-

Rev. Taysa Kotov
Rev Jan Owbridge
Martha Van Deventer

Bankers

Barclays Bank Plc, Ilford Group, Essex

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2025

Independent Examiner

Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
36A Goodmayes Road
Ilford
Essex
IG3 9UR

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

Rev Taysa Kotov
Trustee

PHILADELPHIA CHURCH INTERNATIONAL

Independent Examiner's Report

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statements of the Charity which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes, as set out on pages 8 to 15. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK.

Respective responsibilities of trustees and examiner

As described on page 5, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence the Trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act.
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and;
- c) to state whether particular matters have come to my attention.

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Accounting and Reporting by Charities: Statement of Recommended Practice, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

PHILADELPHIA CHURCH INTERNATIONAL
Independent Examiner's Report
Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I confirm that this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material requirements

- (i) to keep accounting records in accordance with section 130 of the Act;
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;
 - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities
- have been met.

Ms Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
Chartered Certified Accountants
36A Goodmayes Road
Ilford
Essex
IG3 9UR

The date upon which my opinion is expressed is :-
21 January 2026

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	93,513	11,832	105,345	89,601
Investment Income	2,146	-	2,146	1,364
Total incoming resources	95,659	11,832	107,491	90,965
<i>Costs of charitable activities</i>	20,335	6,802	27,137	35,466
<i>Governance costs</i>	43,894	1,436	45,330	49,094
Total resources expended	64,229	8,238	72,467	84,560
Net outgoing resources				
before transfers between funds	31,430	3,594	35,024	6,405
Gross transfers between funds	-	-	-	-
Net outgoing resources before				
Other recognised gains and losses	31,430	3,594	35,024	6,405
Other recognised gains and losses				
Net movement in funds	31,430	3,594	35,024	6,405
Reconciliation of funds				
<i>Total funds brought forward</i>	189,096	38,613	227,709	221,304
Total Funds carried forward	220,526	42,207	262,733	227,709

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the said statement.

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2025

Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Turnover	105,345	87,601
Direct costs of turnover	27,137	35,466
Gross Surplus	<u>78,208</u>	<u>52,135</u>
Governance costs	45,330	49,094
Operating surplus/(deficit)	<u>32,878</u>	<u>3,041</u>
Interest receivable	2,146	1,364
(Deficit)/surplus on ordinary activities before tax	<u>35,024</u>	<u>4,405</u>
(Deficit)/surplus for the financial year	<u>35,024</u>	<u>4,405</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>35,024</u>	<u>4,405</u>

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2025

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2025

	2025	2024
Excess of Expenditure over income before realisation of assets	35,024	4,405
Profit per Profit and Loss account	35,024	4,405
Grants for the acquisition of fixed assets	-	2,000
Net Movement in funds before taxation	35,024	6,405

Movements in revenue and capital funds
for the year ended 31 March 2025

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Accumulated funds brought forward	189,096	38,613	227,709	221,304
Recognised gains and losses before transfers	31,430	3,594	35,024	6,405
	<u>220,526</u>	<u>42,207</u>	<u>262,733</u>	<u>227,709</u>
Closing revenue accumulated funds	220,526	42,207	262,733	227,709
			£	£

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2025

The notes on pages 14 to 17 form an integral part of these accounts.

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2025	2025	2025	2025	2024
Revenue accumulated funds	-	220,526	42,207	262,733	227,709

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	10	7,520	9,400
Total fixed assets		<u>7,520</u>	<u>9,400</u>
Current assets			
Debtors	11	62,682	67,682
Cash at bank and in hand		191,949	150,057
Total current assets		<u>254,631</u>	<u>217,739</u>
Creditors:-			
amounts due within one year	12	582	570
Net current assets		<u>255,213</u>	<u>218,309</u>
Total assets less current liabilities		<u>262,733</u>	<u>227,709</u>
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges			
		-	-
Net Assets		<u>262,733</u>	<u>227,709</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds	220,526	189,096	
Designated revenue funds	-	-	
Unrestricted capital funds			
Designated fixed asset funds	-	-	
Total unrestricted funds		220,526	189,096
Restricted income funds			
Restricted revenue accumulated funds	42,207	38,613	
Restricted capital funds			
Total restricted funds		42,207	38,613
Total charity funds		<u>262,733</u>	<u>227,709</u>

Trustee

Rev Taysa Kotov
Approved by the Trustees on 21 January 2026

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2018, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102

Incoming Resources

Incoming resources are accounted for on a receipts basis.

Investment Income

Bank Interest received is included on an actual receipts basis.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year	2025	2024
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	105,345	87,601
and after charging:-		
Depreciation of owned fixed assets	1,880	2,350
Rentals Leases	32,064	30,779
Independent Examiner's Fees	582	570

4 Expenses paid to trustees or persons connected with trustees

	2025	2024
	£	£
The aggregate amount of expenses paid to trustees was	<u>778</u>	<u>706</u>

The nature of the expenses was travel and subsistence, and the number of trustees to whom expenses payments were made was one.

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2025

5 Detailed analysis of certain transactions

Various items which are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 16 to 19, which should be read together with these notes.

6 Investment Income	2025	2024
	£	£
Other bank deposit interest received	2,146	1,364

7 Analysis of charitable expenditure

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

8 Analysis of grants payable in furtherance of the charity's objects

An analysis of grants by activity (TABLE 6) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text. There is also an analysis by institution which should be cross referred

9 Staff Costs and Emoluments	2025	2024
	£	£
Gross Salaries	-	5,865

Numbers of full time employees or full time equivalents	2025	2024
Engaged on management and administration	1	1

There were no employees with emoluments in excess of £60,000 per annum

There is provision in the governing document of the charity for the remuneration of a Trustee.

10 Tangible functional fixed assets

	Plant, Machinery & Vehicles
	£
Asset cost, valuation or revalued amount	
At 1 April 2024	<u>11,750</u>
At 31 March 2025	<u>11,750</u>

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2025

Accumulated depreciation and impairment provisions

At 1 April 2024	2,350
Depreciation on revaluation	-
Charge for the year	1,880
At 31 March 2025	<u>4,230</u>
Net book value	
At 31 March 2025	<u>7,520</u>
At 31 March 2024	<u>9,400</u>

11

Debtors	2025	2024
	£	£
Accrued income	7,682	7,682
Loans Made	<u>55,000</u>	<u>60,000</u>
	<u>62,682</u>	<u>67,682</u>

The loan of £65,000 was made to Westbridge Solutions Limited on 13 January and 9 March 2020. The Director of this company was formerly a Trustee of the charity. The loan is secured by a Personal Guarantee of the company director.

Amounts due after more than one year included in the total above are analysed as:-

12 Creditors: amounts falling due within one year	2025	2024
	£	£

13 Analysis of the Net Movement in Funds	2025	2024
	£	£

Net movement in funds from Statement of Financial Activities	35,024	4,405
Net resources applied on functional fixed assets	-	(11,750)
Add Grants Received to fund fixed assets	-	2,000
Net movement in funds available for future activities	<u>35,024</u>	<u>(5,345)</u>

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	7,520	-	-	7,520
Current Assets	212,424	-	42,207	254,631
Current Liabilities	<u>582</u>	<u>-</u>	<u>-</u>	<u>582</u>
	<u>220,526</u>	<u>-</u>	<u>42,207</u>	<u>262,733</u>
At 1 April 2024	£	£	£	£
	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Tangible Fixed Assets	9,400	-	-	9,400
Current Assets	179,126	-	38,613	217,739
Current Liabilities	<u>570</u>	<u>-</u>	<u>-</u>	<u>570</u>
	<u>189,096</u>	<u>-</u>	<u>38,613</u>	<u>227,709</u>

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2025

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2025

The individual funds included above are :-

	Funds at 2024	Movements in Funds as below	Transfers Between funds	Funds at 2025
	£	£	£	£
General Fund	192,161	31,431	-	223,592
Missionary to Israel Fund	365	248	-	613
Good Samaritan Fund	17,041	3,345	-	20,386
New Building Fund	18,142	-	-	18,142
	<u>227,709</u>	<u>35,024</u>	<u>-</u>	<u>262,733</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
General Fund	95,659	64,228	-	31,431
Missionary to Israel Fund	3,033	2,785	-	248
Good Samaritan Fund	8,799	5,454	-	3,345
	<u>107,491</u>	<u>72,467</u>	<u>-</u>	<u>35,024</u>

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

Incoming Resources			2025	2024
			£	£
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
			£	£
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
General Offering	58,568	-	58,568	74,974
Gift Aid tax recovered	24,683	-	24,683	-
Missionary Fund for Israel	-	3,033	3,033	2,852
Good Samaritan Fund	-	8,799	8,799	9,775
Total	83,251	11,832	95,083	87,601
Non government and non public bodies				
Incoming resources for acquisition of fixed assets (including donations of assets)				
Car Scrappage scheme		-	-	2,000
Total non government grants for fixed assets		-	-	2,000
Total Grants,Legacies & Donations Received	83,251	11,832	95,083	89,601
Other voluntary income				
Sponsorship income	10,262	-	10,262	-
Total Voluntary Income	93,513	11,832	105,345	89,601
Investment Income				
Other bank deposit interest received	2,146	-	2,146	1,364
Total Investment Income	2,146	-	2,146	1,364
Total Incoming Resources	95,659	11,832	107,491	90,965
Costs of generating funds				
Fundraising Trading				

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

Charitable expenditure

Support costs of charitable activities

Information and publications	574	-	574	734
Travel and Subsistence - Charitable Activities	-	-	-	3,043
Depreciation of assets used for charitable purposes	1,880	-	1,880	2,350
Food and Cutlery	8,556	-	8,556	9,648
Broadcasting	9,079	-	9,079	6,300
Sunday School	132	-	132	357
Worship Dance Team	27	-	27	296
	20,248	-	20,248	22,728

Grants paid as shown in the detailed schedule	87	6,802	6,889	12,738
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Support costs for grants paid

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs

Trustees' expenses	778	-	778	706
Salaries - Administrative staff	-	-	-	5,865
Independent Examiner's Fees	582	-	582	570

Management and administration costs

Employee costs:

Premises Costs

Rent payable	32,064	-	32,064	30,779
Rates, water and service charges	1,896	-	1,896	2,054
Insurance	1,032	-	1,032	2,155
Premises repairs and renewals	539	-	539	448

General administrative expenses:

Telephone and fax	1,209	-	1,209	1,028
Postage	400	1,436	1,836	2,440
Membership and Licences	445	-	445	375
Equipment expenses	4,727	-	4,727	2,432
Bank charges	209	-	209	228
Sundry expenses	13	-	13	14

Total governance costs after reallocation	43,894	1,436	45,330	49,094
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PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

A Detailed schedule of grants paid to achieve the objects of the charity

			2025	2024
			£	£
Grants to Institutions				
Gifts	87	1,517	1,604	1,748
Missionary Funds for Israel	-	-	-	5,890
Living Water Mission (Israel)	-	2,785	2,785	2,700
Support One King Ministry	-	2,400	2,400	2,400
Supporting People in Need	-	100	100	-
Total Institutional grants	87	6,802	6,889	12,738
Total of all grants paid	87	6,802	6,889	12,738

Schedule of investment income

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total
	2025	2025	2025	2024
	£	£	£	£
Other investment income				
Investment income	2,146	-	2,146	1,364

Analysis of transfers between funds

Transfer to/(from) unrestricted to be analysed further	-	-	-	(3,038)
Transfer to/(from) restricted to be analysed further	-	-	-	3,038
	-	-	-	-

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

Appendices to the Statement of Financial Activities
for the year ended 31 March 2025

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of Total Support Costs by Activity**
- 3. Analysis of charitable expenditure by activity**
- 4. Analysis of grants made by activity**

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2025

	Fundraisin		Other		Activity 2	Activity 3	Activity 4	Activity 5	2025	2024
	£	£	£	£	£	£	£	£	Total	Total
	Activities									
<i>Incoming resources from generated funds</i>										
Voluntary Income	-	111,122	-	-	-	-	-	-	105,345	88,048
Activities for generating funds	-	-	-	-	-	-	-	-	-	-
Investment Income	-	12	-	-	-	-	-	-	2,146	10
<i>Incoming resources from charitable activities</i>										
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	-	-	-
Total Incoming Resources	-	111,134	-	-	-	-	-	-	107,491	88,058
<i>Costs of generating funds</i>										
Costs of generating voluntary income	-	-	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-	-	-
<i>Costs of charitable activities</i>	-	34,249	-	-	-	-	-	-	27,137	22,470
<i>Governance costs</i>	-	51,415	-	-	-	-	-	-	45,330	42,911
<i>Other resources expended</i>	-	-	-	-	-	-	-	-	-	-
Total resources expended	-	85,664	-	-	-	-	-	-	72,467	65,381
Net Incoming Resources by activity	-	25,470	-	-	-	-	-	-	35,024	22,677

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 2

**Analysis of Total Support Costs by Activity
for the year ended 31 March 2025**

Nature of support costs	Fundraising		Other Activities					2025		2024	
	£	£	Activity 2	Activity 3	Activity 4	Activity 5	Total	£	Total	£	Total
Management	-	-	-	-	-	-	-	-	-	-	-
Finance	-	20,248	-	-	-	-	-	20,248	-	-	22,728
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-
Total support costs analysed by activity	-	20,248	-	-	-	-	-	20,248	-	-	22,728

	2025	2024
	£	£
Support costs for generating voluntary income	-	-
Support costs for fundraising trading	-	-
Support costs for charitable activities	20,248	22,728
Support costs for grants paid	-	-
	20,248	22,728

The basis of allocation of costs and the methods used are described in the notes to the accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 3

Analysis of charitable expenditure by activity for the year ended 31 March 2025

	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2025 Total	2024 Total
	£	£	£	£	£	£	£	£
Nature of charitable expenditure								
Activities undertaken directly	-	-	-	-	-	-	-	-
Grant funding of activities	-	6,889	-	-	-	-	6,889	12,738
Support costs of charitable activities	-	20,248	-	-	-	-	20,248	22,728
Total charitable expenditure analysed by activity	-	27,137	-	-	-	-	27,137	35,466

An explanation of the main features of charitable expenditure is given in the notes to the accounts.

Appendix 4

Analysis of grants made by activity for the year ended 31 March 2025

	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2025 Total	2024 Total
	£	£	£	£	£	£	£	£
Grants to individuals	-	-	-	-	-	-	-	-
Grants to institutions	-	6,889	-	-	-	-	6,889	12,738
Total grants made analysed by activity	-	6,889	-	-	-	-	6,889	12,738

An explanation of the main features of grants paid is given in the notes to the accounts

PHILADELPHIA CHURCH INTERNATIONAL

England & Wales - Charity number 1086729

Accounts

Registered Charity Number
1086729

PHILADELPHIA CHURCH INTERNATIONAL

Annual Report and Statement of Accounts

for the year ended

31 March 2024

FP Associates Limited

36A Goodmayes Road

Ilford, Essex

IG3 9UR

PHILADELPHIA CHURCH INTERNATIONAL
Report and accounts
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PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2023.

The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is the Philadelphia Church International.

The legal registration details are :-

<i>Date of formation</i>	8 February 2001
<i>The Principal Office is</i>	138 Kinfauns Road, Ilford, Essex IG3 9QN
<i>Charity Registration Number</i>	1086729

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

Philadelphia Church International is committed to serving the Gospel of Jesus Christ across the world. This includes meeting together to pray and worship God, provide teaching from the Old and New Testament of the Bible, giving time for questions and discussions, providing spiritual and material support to our branches in the UK and other countries and counselling and feeding the poor and needy.

The full name of the charity is the Philadelphia Church International. In the year 2005 an additional name was registered with the Charity Commission - Good Samaritan Fund. The charity continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of our objectives.

The contribution of volunteers

The Church continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of the charity's objectives.

Summary of main activities of the charity in relation to its objects

Sunday Services

We meet every Sunday for praise and worship to our Lord Jesus Christ, teaching from the Bible, question and answer time, a Bible study and a Sunday School for the Children. We provide a meal each week for those in need and those who wanted to stay and fellowship together.

Weekly Meetings

Youth meetings were held every Monday, except one Monday per month which was for the Leadership Team meeting. Prayer and Bible Study meetings were held each Friday evening. Each Tuesday and Wednesday evening the Music Group and Choir meet together to practice the songs for the next Sunday meeting.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Last Saturday of each Month

A meeting for the Sunday School group is held on the last Saturday of each month in the afternoon and the Youth Fellowship is held in the evening. Members of the Leadership Team organise this and are present throughout to supervise.

Day Trips

Day trips were organised for the Youth to the local park.

Achievements and Performance of the Charity

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. This year Philadelphia Church International did not organise any fund raising events such as street collections or house-to-house collections.

Summary of the main achievements of the charity during the year

Wages

During this year we continued to employ an office administrator on a part time basis.

Charity Funds

In addition to the General Fund that is used for regular day to day charity activities in the furtherance of the charity objectives, there are a number of restricted funds:

- Good Samaritan Fund
- Israel Fund
- New Building Fund

Good Samaritan Fund

Orphanage

The Fund, which was set up in August 2005, has continued to help those in need of essential provisions. This year the fund has continued providing humanitarian support to assist displaced people in Ukraine. This was done through sending second hand clothing, medical supplies and essentials to people and churches in Ukraine directly.

Israel Fund

This fund raised donations in support of Philadelphia Church branch that is based in Israel.

New Building Fund

The charity continued to add to the restricted fund 'New Building Fund' to raise funds towards purchasing premises for the charities activities.

Operational Activities

The charity continues to lease an office space in order to be able to carry out its work.

Those activities include:

- Publishing Christian monthly magazines, producing video and audio materials with recordings of church services.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

- Packaging and distribution of parcels containing literature and Christian books to be sent to our branches abroad (including Switzerland, Belgium, Russia, Israel and many other destinations).
- Continual updating of our website with recent sermons and news items.
- Receiving telephone calls.
- Responding to e-mails which are sent via our website with various enquiries.

Transportation

Due to the new ULEZ expansion zone coming into force, we had to use the scrappage scheme set up by the Government to dispose of the vehicle we had and purchase a new second hand vehicle.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an unincorporated association governed by a Trust Deed. Eligibility for membership of the charity and membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

The methods adopted for the recruitment and appointment of new trustees

New Trustees are introduced based on recommendations of the Board of Trustees and the Leadership Team. They are generally upstanding members of the Christian community.

The organisational structure of the charity and how decisions are made.

Within the Philadelphia Church International we have a Leadership Team, which comprises of the Pastor, the Deacon and Deaconess, the Church Secretary and a small group of leaders. The Leadership Team meet together once a month to discuss the issues in the Charity, the financial needs and how they will be met, as well as future Church events.

All financial decisions are discussed within the team and are finally agreed upon by the Pastor and Secretary (who are also the Trustees of the charity), Deaconess and Deaconess.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Financial Review

Policies on reserves

The Trustees have resolved to establish reserves to provide for future activities.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Funds in deficit

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

There were no funds in deficit.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The Church is run solely on donations. There are no investments or grants. Each Sunday the donations are counted and the cash donations form filled in. The form is checked and signed by two signatories - the Church Secretary and a member of the Leadership Team. All cheques are authorised by the pastor and the Church Secretary monitors expenditure.

All donations that are given to the Church are distributed sensibly in accordance to needs.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and are adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 8 to 12. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £11,939.

The total reserves at the year end stood at £221,304

A majority of the expenditure is spent on achieving the charitable objectives and the governance of the charity.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

There were no movements in fixed assets during this financial year.

Plans for Future Periods

It is our aim to continue to serve the Gospel of Jesus Christ across the world, providing material and spiritual support for those in need.

The members of the Board of Trustees of the Charity during the year ended 31st March 2023 were :-

Rev. Taysa Kotov
Rev Jan Owbridge
Martha Van Deventer

Bankers

Barclays Bank Plc, Ilford Group, Essex

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Independent Examiner

Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
36A Goodmayes Road
Ilford
Essex
IG3 9UR

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

Rev Taysa Kotov
Trustee

PHILADELPHIA CHURCH INTERNATIONAL

Independent Examiner's Report

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statements of the Charity which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes, as set out on pages 8 to 15. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK.

Respective responsibilities of trustees and examiner

As described on page 5, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence the Trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act.
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and;
- c) to state whether particular matters have come to my attention.

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Accounting and Reporting by Charities: Statement of Recommended Practice, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

PHILADELPHIA CHURCH INTERNATIONAL
Independent Examiner's Report
Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I confirm that this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material requirements

- (i) to keep accounting records in accordance with section 130 of the Act;
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;
 - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities
- have been met.

Ms Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
Chartered Certified Accountants
36A Goodmayes Road
Ilford
Essex
IG3 9UR

The date upon which my opinion is expressed is :-
29 January 2025

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2024 £	2024 £	2024 £	2023 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	76,974	12,627	89,601	92,288
Investment Income	1,364	-	1,364	255
Total incoming resources	78,338	12,627	90,965	92,543
<i>Costs of charitable activities</i>	23,021	12,445	35,466	33,387
<i>Governance costs</i>	47,199	1,895	49,094	47,217
Total resources expended	70,220	14,340	84,560	80,604
Net outgoing resources				
before transfers between funds	8,118	(1,713)	6,405	11,939
Gross transfers between funds	(3,038)	3,038	-	-
Net outgoing resources before				
Other recognised gains and losses	5,080	1,325	6,405	11,939
Other recognised gains and losses				
Net movement in funds	5,080	1,325	6,405	11,939
Reconciliation of funds				
<i>Total funds brought forward</i>	184,016	37,288	221,304	209,365
Total Funds carried forward	189,096	38,613	227,709	221,304

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the said statement.

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2024

Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Turnover	87,601	92,288
Direct costs of turnover	35,466	33,387
Gross Surplus	<u>52,135</u>	<u>58,901</u>
Governance costs	49,094	47,217
Operating surplus/(deficit)	<u>3,041</u>	<u>11,684</u>
Interest receivable	1,364	255
(Deficit)/surplus on ordinary activities before tax	<u>4,405</u>	<u>11,939</u>
(Deficit)/surplus for the financial year	<u>4,405</u>	<u>11,939</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>4,405</u>	<u>11,939</u>

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2024

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2024

	2024	2023
Excess of Expenditure over income before realisation of assets	4,405	11,939
Profit per Profit and Loss account	4,405	11,939
Grants for the acquisition of fixed assets	2,000	-
Net Movement in funds before taxation	6,405	11,939

Movements in revenue and capital funds
for the year ended 31 March 2024

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	184,016	37,288	221,304	209,365
Recognised gains and losses before transfers	8,118	(1,713)	6,405	11,939
	192,134	35,575	227,709	221,304
Transfers between restricted and unrestricted funds	(3,038)	3,038	-	-
Closing revenue accumulated funds	189,096	38,613	227,709	221,304
			£	£

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2024

The notes on pages 14 to 17 form an integral part of these accounts.

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2024	2024	2024	2024	2023
Revenue accumulated funds	-	189,096	38,613	227,709	221,304

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	10	9,400	-
Total fixed assets		<u>9,400</u>	<u>-</u>
Current assets			
Debtors	11	67,682	72,677
Cash at bank and in hand		<u>150,057</u>	<u>148,057</u>
Total current assets		<u>217,739</u>	<u>220,734</u>
Creditors:-			
amounts due within one year	12	570	570
Net current assets		<u>218,309</u>	<u>221,304</u>
Total assets less current liabilities		<u>227,709</u>	<u>221,304</u>
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges			
		-	-
Net Assets		<u>227,709</u>	<u>221,304</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		189,096	184,016
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		189,096	184,016
Restricted income funds			
Restricted revenue accumulated funds		38,613	37,288
Restricted capital funds			
Total restricted funds		38,613	37,288
Total charity funds		<u>227,709</u>	<u>221,304</u>

Trustee

Rev Taysa Kotov
Approved by the Trustees on 29 January 2025

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2018, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102

Incoming Resources

Incoming resources are accounted for on a receipts basis.

Investment Income

Bank Interest received is included on an actual receipts basis.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year	2024	2023
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	87,601	92,288
and after charging:-		
Depreciation of owned fixed assets	2,350	-
Rentals Leases	30,779	29,448
Independent Examiner's Fees	570	570

4 Expenses paid to trustees or persons connected with trustees

	2024	2023
	£	£
The aggregate amount of expenses paid to trustees was	<u>706</u>	<u>706</u>

The nature of the expenses was travel and subsistence, and the number of trustees to whom expenses payments were made was one.

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2024

5 Detailed analysis of certain transactions

Various items which are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 16 to 19, which should be read together with these notes.

6 Investment Income	2024	2023
	£	£
Other bank deposit interest received	1,364	255

7 Analysis of charitable expenditure

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

8 Analysis of grants payable in furtherance of the charity's objects

An analysis of grants by activity (TABLE 6) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text. There is also an analysis by institution which should be cross referred

9 Staff Costs and Emoluments	2024	2023
	£	£
Gross Salaries	5,865	5,335

Numbers of full time employees or full time equivalents	2024	2023
Engaged on management and administration	1	1

There were no employees with emoluments in excess of £60,000 per annum

There is provision in the governing document of the charity for the remuneration of a Trustee.

10 Tangible functional fixed assets

	Plant, Machinery & Vehicles
	£
Asset cost, valuation or revalued amount	
Additions	11,750
At 31 March 2024	<u>11,750</u>

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2024

Accumulated depreciation and impairment provisions

Depreciation on revaluation	-
Charge for the year	2,350
At 31 March 2024	<u>2,350</u>

Net book value

At 31 March 2024	<u>9,400</u>
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11

Debtors	2024	2023
	£	£
Accrued income	7,682	7,677
Loans Made	<u>60,000</u>	<u>65,000</u>
	<u>67,682</u>	<u>72,677</u>

The loan of £65,000 was made to Westbridge Solutions Limited on 13 January and 9 March 2020. The Director of this company was formerly a Trustee of the charity. The loan is secured by a Personal Guarantee of the company director.

Amounts due after more than one year included in the total above are analysed as:-

12 Creditors: amounts falling due within one year	2024	2023
	£	£

13 Analysis of the Net Movement in Funds	2024	2023
	£	£
Net movement in funds from Statement of Financial Activities	4,405	11,939
Net resources applied on functional fixed assets	(11,750)	-
Add Grants Received to fund fixed assets	2,000	-
Net movement in funds available for future activities	<u>(5,345)</u>	<u>11,939</u>

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	9,400	-	-	9,400
Current Assets	179,126	-	38,613	217,739
Current Liabilities	570	-	-	570
	<u>189,096</u>	<u>-</u>	<u>38,613</u>	<u>227,709</u>

At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	183,446	-	37,288	220,734
Current Liabilities	570	-	-	570
	<u>184,016</u>	<u>-</u>	<u>37,288</u>	<u>221,304</u>

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2024

The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
General Fund	187,081	8,118	(3,038)	192,161
Missionary to Israel Fund	365	(3,038)	3,038	365
Good Samaritan Fund	15,716	1,325	-	17,041
New Building Fund	18,142	-	-	18,142
	<u>221,304</u>	<u>6,405</u>	<u>-</u>	<u>227,709</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
General Fund	78,338	70,220	-	8,118
Missionary to Israel Fund	2,852	5,890	-	(3,038)
Good Samaritan Fund	9,775	8,450	-	1,325
	<u>90,965</u>	<u>84,560</u>	<u>-</u>	<u>6,405</u>

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

Incoming Resources			2024	2023
			£	£
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024	2024	2024	2023
Incoming Resources from generated funds			£	£
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
General Offering	74,974	-	74,974	66,031
Gift Aid tax recovered	-	-	-	10,925
Missionary Fund for Israel	-	2,852	2,852	4,165
Good Samaritan Fund	-	9,775	9,775	11,167
Total	74,974	12,627	87,601	92,288
Non government and non public bodies				
Incoming resources for acquisition of fixed assets (including donations of assets)				
Car Scrappage scheme	2,000	-	2,000	-
Total non government grants for fixed assets	2,000	-	2,000	-
Total Grants,Legacies & Donations Received	76,974	12,627	89,601	92,288
Total Voluntary Income	76,974	12,627	89,601	92,288
Investment Income				
Other bank deposit interest received	1,364	-	1,364	255
Total Investment Income	1,364	-	1,364	255
Total Incoming Resources	78,338	12,627	90,965	92,543
Costs of generating funds				
Fundraising Trading				

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

Charitable expenditure

Support costs of charitable activities

Information and publications	734	-	734	625
Travel and Subsistence - Charitable Activities	3,043	-	3,043	1,765
Depreciation of assets used for charitable purposes	2,350	-	2,350	-
Food and Cutlery	9,648	-	9,648	9,502
Broadcasting	6,300	-	6,300	10,461
Sunday School	357	-	357	641
Worship Dance Team	296	-	296	557
	22,728	-	22,728	23,551

Grants paid as shown in the detailed schedule	293	12,445	12,738	9,836
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Support costs for grants paid

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs

Trustees' expenses	706	-	706	706
Salaries - Administrative staff	5,865	-	5,865	5,335
Independent Examiner's Fees	570	-	570	570

Management and administration costs

Employee costs:

Premises Costs

Rent payable	30,779	-	30,779	29,448
Rates, water and service charges	2,054	-	2,054	1,775
Insurance	2,155	-	2,155	716
Premises repairs and renewals	448	-	448	143

General administrative expenses:

Telephone and fax	1,028	-	1,028	1,649
Postage	545	1,895	2,440	2,989
Membership and Licences	375	-	375	351
Equipment expenses	2,432	-	2,432	2,980
Bank charges	228	-	228	265
Sundry expenses	14	-	14	290

Total governance costs after reallocation	47,199	1,895	49,094	47,217
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PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

A Detailed schedule of grants paid to achieve the objects of the charity

			2024	2023
			£	£
Grants to Institutions				
Gifts	293	1,455	1,748	3,554
Missionary Funds for Israel	-	5,890	5,890	3,800
Living Water Mission (Israel)	-	2,700	2,700	-
Support One King Ministry	-	2,400	2,400	1,200
Supporting People in Need	-	-	-	1,282
Total Institutional grants	293	12,445	12,738	9,836
Total of all grants paid	293	12,445	12,738	9,836

Schedule of investment income

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total
	2024	2024	2024	2023
	£	£	£	£
Other investment income				
Investment income	1,364	-	1,364	4,225

Analysis of transfers between funds

Transfer to/(from) unrestricted to be analysed further	(3,038)	-	(3,038)	-
Transfer to/(from) restricted to be analysed further	-	3,038	3,038	-
-	3,038	3,038	-	-

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

Appendices to the Statement of Financial Activities
for the year ended 31 March 2024

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of Total Support Costs by Activity**
- 3. Analysis of charitable expenditure by activity**
- 4. Analysis of grants made by activity**

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 March 2024

	Fundraisin	Other	Activity 2	Activity 3	Activity 4	Activity 5	2024	2023
£	£	£	£	£	£	£	Total	Total
	Activities							
<i>Incoming resources from generated funds</i>								
Voluntary Income	-	111,122	-	-	-	-	89,601	88,048
Activities for generating funds	-	-	-	-	-	-	-	-
Investment Income	-	12	-	-	-	-	1,364	10
<i>Incoming resources from charitable activities</i>								
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	-
Total Incoming Resources	-	111,134	-	-	-	-	90,965	88,058
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	34,249	-	-	-	-	35,466	22,470
<i>Costs of charitable activities</i>	-	51,415	-	-	-	-	49,094	42,911
<i>Governance costs</i>	-	-	-	-	-	-	-	-
<i>Other resources expended</i>	-	-	-	-	-	-	-	-
Total resources expended	-	85,664	-	-	-	-	84,560	65,381
Net Incoming Resources by activity	-	25,470	-	-	-	-	6,405	22,677

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 2

Analysis of Total Support Costs by Activity for the year ended 31 March 2024

Nature of support costs	Fundraising					2023 Total
	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	
£	£	£	£	£	£	£
Management	-	-	-	-	-	-
Finance	22,728	-	-	-	-	22,728
Information Technology	-	-	-	-	-	23,551
Human Resources	-	-	-	-	-	-
Total support costs analysed by activity	22,728	-	-	-	-	22,728
	2024	2023				
	£	£				

The above amounts are shown in the accounts as

Support costs for generating voluntary income	-	-
Support costs for fundraising trading	-	-
Support costs for charitable activities	22,728	23,551
Support costs for grants paid	-	-
	22,728	23,551

The basis of allocation of costs and the methods used are described in the notes to the accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 3

Analysis of charitable expenditure by activity for the year ended 31 March 2024

Nature of charitable expenditure	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2024	2023
							Total	Total
	£	£	£	£	£	£	£	£
Activities undertaken directly	-	-	-	-	-	-	-	9,836
Grant funding of activities	-	12,738	-	-	-	-	12,738	9,836
Support costs of charitable activities	-	22,728	-	-	-	-	22,728	23,551
Total charitable expenditure analysed by activity	-	35,466	-	-	-	-	35,466	33,387

An explanation of the main features of charitable expenditure is given in the notes to the accounts.

Appendix 4

Analysis of grants made by activity for the year ended 31 March 2024

Grants to individuals	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	2024	2023
							Total	Total
	£	£	£	£	£	£	£	£
Grants to individuals	-	-	-	-	-	-	-	-
Grants to institutions	-	12,738	-	-	-	-	12,738	9,836
Total grants made analysed by activity	-	12,738	-	-	-	-	12,738	9,836

An explanation of the main features of grants paid is given in the notes to the accounts

PHILADELPHIA CHURCH INTERNATIONAL

England & Wales - Charity number 1086729

Accounts

Registered Charity Number
1086729

PHILADELPHIA CHURCH INTERNATIONAL

Annual Report and Statement of Accounts

for the year ended

31 March 2023

FP Associates Limited

36A Goodmayes Road

Ilford, Essex

IG3 9UR

PHILADELPHIA CHURCH INTERNATIONAL
Report and accounts
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PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2023.

The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is the Philadelphia Church International.

The legal registration details are :-

<i>Date of formation</i>	8 February 2001
<i>The Principal Office is</i>	138 Kinfauns Road, Ilford, Essex IG3 9QN
<i>Charity Registration Number</i>	1086729

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

Philadelphia Church International is committed to serving the Gospel of Jesus Christ across the world. This includes meeting together to pray and worship God, provide teaching from the Old and New Testament of the Bible, giving time for questions and discussions, providing spiritual and material support to our branches in the UK and other countries and counselling and feeding the poor and needy.

The full name of the charity is the Philadelphia Church International. In the year 2005 an additional name was registered with the Charity Commission - Good Samaritan Fund. The charity continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of our objectives.

The contribution of volunteers

The Church continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of the charity's objectives.

Summary of main activities of the charity in relation to its objects

Sunday Services

We meet every Sunday for praise and worship to our Lord Jesus Christ, teaching from the Bible, question and answer time, a Bible study and a Sunday School for the Children. We provide a meal each week for those in need and those who wanted to stay and fellowship together.

Weekly Meetings

Youth meetings were held every Monday, except one Monday per month which was for the Leadership Team meeting. Prayer and Bible Study meetings were held each Friday evening. Each Tuesday and Wednesday evening the Music Group and Choir meet together to practice the songs for the next Sunday meeting.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Last Saturday of each Month

A meeting for the Sunday School group is held on the last Saturday of each month in the afternoon and the Youth Fellowship is held in the evening. Members of the Leadership Team organise this and are present throughout to supervise.

Day Trips

Day trips were organised for the Youth to the local park.

Achievements and Performance of the Charity

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. This year Philadelphia Church International did not organise any fund raising events such as street collections or house-to-house collections.

Summary of the main achievements of the charity during the year

Wages

During this year we continued to employ an office administrator on a part time basis.

Charity Funds

In addition to the General Fund that is used for regular day to day charity activities in the furtherance of the charity objectives, there are a number of restricted funds:

- Good Samaritan Fund
- Israel Fund
- New Building Fund

Good Samaritan Fund

Orphanage

The Fund, which was set up in August 2005, has continued to help those in need of essential provisions. This year the fund has continued its support to 'Educational Orphanage No 3' in Kramatorsk, Ukraine has stopped and the children were moved to various different locations away from the war zone.

Israel Fund

This fund raised donations in support of Philadelphia Church branch that is based in Israel.

New Building Fund

The charity continued to add to the restricted fund 'New Building Fund' to raise funds towards purchasing premises for the charities activities.

Operational Activities

The charity continues to lease an office space in order to be able to carry out its work.

Those activities include:

- Publishing Christian monthly magazines, producing video and audio materials with recordings of church services.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

- Packaging and distribution of parcels containing literature and Christian books to be sent to our branches abroad (including Switzerland, Belgium, Russia, Israel and many other destinations).
- Continual updating of our website with recent sermons and news items.
- Receiving telephone calls.
- Responding to e-mails which are sent via our website with various enquiries.

Transportation

There was no change this financial year. As the vehicle was purchased in one of the previous financial year, we continue to use the vehicle for the charities activities.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an unincorporated association governed by a Trust Deed. Eligibility for membership of the charity and membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

The methods adopted for the recruitment and appointment of new trustees

New Trustees are introduced based on recommendations of the Board of Trustees and the Leadership Team. They are generally upstanding members of the Christian community.

The organisational structure of the charity and how decisions are made.

Within the Philadelphia Church International we have a Leadership Team, which comprises of the Pastor, the Deacon and Deaconess, the Church Secretary and a small group of leaders. The Leadership Team meet together once a month to discuss the issues in the Charity, the financial needs and how they will be met, as well as future Church events.

All financial decisions are discussed within the team and are finally agreed upon by the

Pastor and Secretary (who are also the Trustees of the charity), Deaconess and Deaconess.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members

Financial Review

Policies on reserves

The Trustees have resolved to establish reserves to provide for future activities.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Funds in deficit

There were no funds in deficit.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The Church is run solely on donations. There are no investments or grants. Each Sunday the donations are counted and the cash donations form filled in. The form is checked and signed by two signatories - the Church Secretary and a member of the Leadership Team. All cheques are authorised by the pastor and the Church Secretary monitors expenditure.

All donations that are given to the Church are distributed sensibly in accordance to needs.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and are adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 8 to 12. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £11,939.

The total reserves at the year end stood at £221,304

A majority of the expenditure is spent on achieving the charitable objectives and the governance of the charity.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

There were no movements in fixed assets during this financial year.

Plans for Future Periods

It is our aim to continue to serve the Gospel of Jesus Christ across the world, providing material and spiritual support for those in need.

The members of the Board of Trustees of the Charity during the year ended 31st March 2023 were :-

Rev. Taysa Kotov
Rev Jan Owbridge
Martha Van Deventer

Bankers

Barclays Bank Plc, Ilford Group, Essex

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2023

Independent Examiner

Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
36A Goodmayes Road
Ilford
Essex
IG3 9UR

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

X
Rev Taysa Kotov
Trustee



PHILADELPHIA CHURCH INTERNATIONAL

Independent Examiner's Report

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statements of the Charity which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes, as set out on pages 8 to 15. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK.

Respective responsibilities of trustees and examiner

As described on page 5, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence the Trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act.
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and;
- c) to state whether particular matters have come to my attention.

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Accounting and Reporting by Charities: Statement of Recommended Practice, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

PHILADELPHIA CHURCH INTERNATIONAL
Independent Examiner's Report
Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I confirm that this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have been met.



Ms Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
Chartered Certified Accountants
36A Goodmayes Road
Ilford
Essex
IG3 9UR

The date upon which my opinion is expressed is :-
20 January 2024

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2023 £	2023 £	2023 £	2022 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	76,956	15,332	92,288	88,038
Investment Income	255	-	255	4,235
Total incoming resources	77,211	15,332	92,543	92,273
<i>Costs of charitable activities</i>	24,155	9,232	33,387	21,463
<i>Governance costs</i>	45,652	1,565	47,217	42,911
Total resources expended	69,807	10,797	80,604	64,374
Net outgoing resources before transfers between funds	7,404	4,535	11,939	27,899
Gross transfers between funds	-	-	-	-
Net outgoing resources before Other recognised gains and losses	7,404	4,535	11,939	27,899
Other recognised gains and losses				
Net movement in funds	7,404	4,535	11,939	27,899
Reconciliation of funds				
<i>Total funds brought forward</i>	176,612	32,753	209,365	181,466
Total Funds carried forward	184,016	37,288	221,304	209,365

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the said statement.

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2023

Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Turnover	92,288	88,038
Direct costs of turnover	33,387	21,463
Gross Surplus	<u>58,901</u>	<u>66,575</u>
Governance costs	47,217	42,911
Operating surplus/(deficit)	<u>11,684</u>	<u>23,664</u>
Income from other fixed asset investments	-	4,225
Interest receivable	255	10
(Deficit)/surplus on ordinary activities before tax	<u>11,939</u>	<u>27,899</u>
(Deficit)/surplus for the financial year	<u>11,939</u>	<u>27,899</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>11,939</u>	<u>27,899</u>

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2023

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2023

	2023	2022
Excess of Expenditure over income before realisation of assets	11,939	27,899
Profit per Profit and Loss account	11,939	27,899
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	11,939	27,899

Movements in revenue and capital funds
for the year ended 31 March 2023

	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Accumulated funds brought forward	176,612	32,753	209,365	181,466
Recognised gains and losses before transfers	7,404	4,535	11,939	27,899
	<u>184,016</u>	<u>37,288</u>	<u>221,304</u>	<u>209,365</u>
Closing revenue accumulated funds	184,016	37,288	221,304	209,365
			£	£

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2023

The notes on pages 14 to 17 form an integral part of these accounts.

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2023	2022
Revenue accumulated funds	-	184,016	37,288	221,304	209,365

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Current assets			
Debtors	11	72,677	72,701
Cash at bank and in hand		148,057	136,124
Total current assets		<u>220,734</u>	<u>208,825</u>
Creditors:-			
amounts due within one year	12	570	540
Net current assets		<u>221,304</u>	<u>209,365</u>
Total assets less current liabilities		<u>221,304</u>	<u>209,365</u>
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges			
		-	-
Net Assets		<u>221,304</u>	<u>209,365</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds	184,016	184,016	176,612
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		184,016	176,612
Restricted income funds			
Restricted revenue accumulated funds	37,288	37,288	32,753
Restricted capital funds			
Total restricted funds		37,288	32,753
Total charity funds		<u>221,304</u>	<u>209,365</u>

Trustee



Rev Taysa Kotov

Approved by the Trustees on 20 January 2024

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2018, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102

Incoming Resources

Incoming resources are accounted for on a receipts basis.

Investment Income

Bank Interest received is included on an actual receipts basis.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year

	2023	2022
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	92,288	88,038
and after charging:-		
Rentals Leases	29,448	28,473
Independent Examiner's Fees	570	1,080

4 Expenses paid to trustees or persons connected with trustees

	2023	2022
	£	£
The aggregate amount of expenses paid to trustees was	<u>706</u>	<u>648</u>

The nature of the expenses was travel and subsistence, and the number of trustees to whom expenses payments were made was one.

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2023

5 Detailed analysis of certain transactions

Various items which are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 16 to 19, which should be read together with these notes.

6 Investment Income

	2023	2022
	£	£
Other bank deposit interest received	255	10
Other investment income	-	4,225
	<u>255</u>	<u>4,235</u>

7 Analysis of charitable expenditure

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

8 Analysis of grants payable in furtherance of the charity's objects

An analysis of grants by activity (TABLE 6) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text. There is also an analysis by institution which should be cross referred

9 Staff Costs and Emoluments

	2023	2022
	£	£
Gross Salaries	5,335	5,200

Numbers of full time employees or full time equivalents

	2023	2022
Engaged on management and administration	1	1

There were no employees with emoluments in excess of £60,000 per annum

There is provision in the governing document of the charity for the remuneration of a Trustee.

10 Tangible functional fixed assets

	Plant, Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 April 2022	16,985
At 31 March 2023	<u>16,985</u>

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2023

Accumulated depreciation and impairment provisions

At 1 April 2022	16.985
Charge for the year	-
At 31 March 2023	<u>16.985</u>

Net book value

At 31 March 2023	<u>-</u>
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11

Debtors	2023	2022
	£	£
Accrued income	7,677	7,701
Loans Made	<u>65,000</u>	<u>65,000</u>
	<u>72,677</u>	<u>72,701</u>

The loan of £65,000 was made to Westbridge Solutions Limited on 13 January and 9 March 2020. The Director of this company was formerly a Trustee of the charity. The loan is charged at an interest rate of 6.5% per annum and is secured by a Personal Guarantee of the company director.

Amounts due after more than one year included in the total above are analysed as:-

12 Creditors: amounts falling due within one year	2023	2022
	£	£

13 Analysis of the Net Movement in Funds	2023	2022
	£	£

Net movement in funds from Statement of Financial Activities	11,939	27,899
--	--------	--------

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	183,446	-	37,288	220,734
	<u>184,016</u>	<u>-</u>	<u>37,288</u>	<u>221,304</u>
At 1 April 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	176,072	-	32,753	208,825
Current Liabilities	540	-	-	540
	<u>176,612</u>	<u>-</u>	<u>32,753</u>	<u>209,365</u>

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Incoming Resources			2023	2022
	Unrestricted	Restricted	Total	Prior Period
	Funds	Funds	Funds	Total Funds
	2023	2023	2023	2022
			£	£
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
General Offering	66,031	-	66,031	66,495
Gift Aid tax recovered	10,925	-	10,925	8,731
Missionary Fund for Israel	-	4,165	4,165	7,170
Good Samaritan Fund	-	11,167	11,167	5,642
Total	76,956	15,332	92,288	88,038
Total Grants, Legacies & Donations Received	76,956	15,332	92,288	88,038
Total Voluntary Income	76,956	15,332	92,288	88,038
Investment Income				
Other bank deposit interest received	255	-	255	10
Other investment income	-	-	-	4,225
Total Investment Income	255	-	255	4,235
Total Incoming Resources	77,211	15,332	92,543	92,273
Costs of generating funds				
Fundraising Trading				

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Charitable expenditure

Support costs of charitable activities

Information and publications	625	-	625	617
Travel and Subsistence - Charitable Activities	1,765	-	1,765	-
Food and Cutlery	9,502	-	9,502	4,774
Broadcasting	10,461	-	10,461	2,597
Sunday School	641	-	641	74
Worship Dance Team	557	-	557	-
	23,551	-	23,551	8,062

Grants paid as shown in the detailed schedule	604	9,232	9,836	13,401
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Support costs for grants paid

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs

Trustees' expenses	706	-	706	648
Salaries - Administrative staff	5,335	-	5,335	5,200
Independent Examiner's Fees	570	-	570	1,080

Management and administration costs

Employee costs:

Premises Costs

Rent payable	29,448	-	29,448	28,473
Rates, water and service charges	1,775	-	1,775	564
Insurance	716	-	716	606
Premises repairs and renewals	143	-	143	28

General administrative expenses:

Telephone and fax	1,649	-	1,649	1,491
Postage	1,454	1,535	2,989	2,678
Membership and Licences	351	-	351	334
Equipment expenses	2,980	-	2,980	1,696
Bank charges	235	30	265	66
Sundry expenses	290	-	290	47

Total governance costs after reallocation	45,652	1,565	47,217	42,911
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PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

A Detailed schedule of grants paid to achieve the objects of the charity

			2023	2022
			£	£
Grants to Institutions				
Gifts	604	2,950	3,554	1,956
Missionary Funds for Israel	-	3,800	3,800	8,200
Support One King Ministry	-	1,200	1,200	1,200
Supporting People in Need	-	1,282	1,282	2,045
Total Institutional grants	604	9,232	9,836	13,401
Total of all grants paid	604	9,232	9,836	13,401

Schedule of investment income

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total
	2023	2023	2023	2022
	£	£	£	£
Other investment income				
Investment income	4,225	-	4,225	4,604

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Appendices to the Statement of Financial Activities
for the year ended 31 March 2023

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of Total Support Costs by Activity**
- 3. Analysis of charitable expenditure by activity**
- 4. Analysis of grants made by activity**

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2023

	Fundraisin Other Activities					2023	2022
	£	£	£	£	£	Total	Total
	£	£	£	£	£	£	£
Incoming resources from generated funds							
Voluntary Income	-	111,122	-	-	-	92,288	88,048
Activities for generating funds	-	-	-	-	-	-	-
Investment Income	-	12	-	-	-	255	10
Incoming resources from charitable activities							
Other Incoming Resources							
	-	-	-	-	-	-	-
Total Incoming Resources	-	111,134	-	-	-	92,543	88,058
Costs of generating funds							
Costs of generating voluntary income	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-
Costs of charitable activities							
Governance costs							
Other resources expended							
	-	34,249	-	-	-	33,387	22,470
	-	51,415	-	-	-	47,217	42,911
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total resources expended	-	85,664	-	-	-	80,604	65,381
Net Incoming Resources by activity	-	25,470	-	-	-	11,939	22,677

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 2

Analysis of Total Support Costs by Activity for the year ended 31 March 2023

Nature of support costs	Fundraising		Other Activities		Activity 2	Activity 3	Activity 4	Activity 5	2023 Total	2022 Total
	£	£	£	£	£	£	£	£	£	£
Management	-	-	-	-	-	-	-	-	-	-
Finance	-	23,551	-	-	-	-	-	-	23,551	8,062
Information Technology	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Total support costs analysed by activity	-	23,551	-	-	-	-	-	-	23,551	8,062

The above amounts are shown in the accounts as

Support costs for generating voluntary income	-	-
Support costs for fundraising trading	-	-
Support costs for charitable activities	23,551	8,062
Support costs for grants paid	-	-
	23,551	8,062

The basis of allocation of costs and the methods used are described in the notes to the accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 3

Analysis of charitable expenditure by activity for the year ended 31 March 2023

Nature of charitable expenditure	Fundraising £	Other Activities £	Activity 2 £	Activity 3 £	Activity 4 £	Activity 5 £	2023	2022
							Total £	Total £
Activities undertaken directly	-	-	-	-	-	-	-	-
Grant funding of activities	-	9,836	-	-	-	-	9,836	13,401
Support costs of charitable activities	-	23,551	-	-	-	-	23,551	8,062
Total charitable expenditure analysed by activity	-	33,387	-	-	-	-	33,387	21,463

An explanation of the main features of charitable expenditure is given in the notes to the accounts.

Appendix 4

Analysis of grants made by activity for the year ended 31 March 2023

Grants to individuals	Fundraising £	Other Activities £	Activity 2 £	Activity 3 £	Activity 4 £	Activity 5 £	2023	2022
							Total £	Total £
Grants to institutions	-	-	-	-	-	-	-	-
Total grants made analysed by activity	-	9,836	-	-	-	-	9,836	13,401

An explanation of the main features of grants paid is given in the notes to the accounts

PHILADELPHIA CHURCH INTERNATIONAL

England & Wales - Charity number 1086729

Accounts

Registered Charity Number
1086729

PHILADELPHIA CHURCH INTERNATIONAL

Annual Report and Statement of Accounts

for the year ended

31 March 2022

FP Associates Limited
36A Goodmayes Road
Ilford, Essex
IG3 9UR

PHILADELPHIA CHURCH INTERNATIONAL
Report and accounts
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PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2022

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2022.

The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is the Philadelphia Church International.

The legal registration details are :-

<i>Date of formation</i>	8 February 2001
<i>The Principal Office is</i>	138 Kinfauns Road, Ilford, Essex IG3 9QN
<i>Charity Registration Number</i>	1086729

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

Philadelphia Church International is committed to serving the Gospel of Jesus Christ across the world. This includes meeting together to pray and worship God, provide teaching from the Old and New Testament of the Bible, giving time for questions and discussions, providing spiritual and material support to our branches in the UK and other countries and counselling and feeding the poor and needy.

The full name of the charity is the Philadelphia Church International. In the year 2005 an additional name was registered with the Charity Commission - Good Samaritan Fund. The charity continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of our objectives.

The contribution of volunteers

The Church continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of the charity's objectives.

Summary of main activities of the charity in relation to its objects

Sunday Services

We meet every Sunday for praise and worship to our Lord Jesus Christ, teaching from the Bible, question and answer time, a Bible study and a Sunday School for the Children. We provide a meal each week for those in need and those who wanted to stay and fellowship together.

Weekly Meetings

Youth meetings were held every Monday, except one Monday per month which was for the Leadership Team meeting. Prayer and Bible Study meetings were held each Friday evening. Each Tuesday and Wednesday evening the Music Group and Choir meet together to practice the songs for the next Sunday meeting.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2022

Last Saturday of each Month

A meeting for the Sunday School group is held on the last Saturday of each month in the afternoon and the Youth Fellowship is held in the evening. Members of the Leadership Team organise this and are present throughout to supervise.

Day Trips

Day trips were organised for the Youth to the local park.

Achievements and Performance of the Charity

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. This year Philadelphia Church International did not organise any fund raising events such as street collections or house-to-house collections.

Summary of the main achievements of the charity during the year

Wages

During this year we continued to employ an office administrator on a part time basis.

Charity Funds

In addition to the General Fund that is used for regular day to day charity activities in the furtherance of the charity objectives, there are a number of restricted funds:

- Good Samaritan Fund
- Israel Fund
- New Building Fund

Good Samaritan Fund

Orphanage

The Fund, which was set up in August 2005, has continued to help those in need of essential provisions. This year the fund has continued its support to 'Educational Orphanage No 3' in Kramatorsk, Ukraine. We are closely monitoring how the funds are being used. Our continued support to the Orphanage includes making sure the children are fed and dressed appropriately by sending parcels with second hand clothes and toys. We also bought beds and donated toward the cost of building work which has been carried out to improve the orphans standard of living.

Our appointed representative missionary visits the orphanage on a regular basis to make sure the children have proper meals, including fruit and vegetables and she reports back to us if any further assistance is needed. We have been providing them with children's Bibles and Christian video tapes and also arranged day trips. We have maintained a close relationship with the Directorate of the Orphanage, which help us determine the needs of the children.

In addition to supporting the orphanage the fund actively supported a number of members of local community during the lockdown period. The fund has been providing weekly food parcels to people who were in need but did not have sufficient provision from the food banks.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2022

Israel Fund

This fund raised donations in support of Philadelphia Church branch that is based in Israel.

New Building Fund

The charity continued to add to the restricted fund 'New Building Fund' to raise funds towards purchasing premises for the charities activities.

Operational Activities

The charity continues to lease an office space in order to be able to carry out its work.

Those activities include:

- Publishing Christian monthly magazines, producing video and audio materials with recordings of church services.
- Packaging and distribution of parcels containing literature and Christian books to be sent to our branches abroad (including Switzerland, Belgium, Russia, Israel and many other destinations).
- Packing and distribution of parcels for the Orphanage in Kramatorsk, Ukraine.
- Continual updating of our website with recent sermons and news items.
- Receiving telephone calls.
- Responding to e-mails which are sent via our website with various enquiries.

Transportation

There was no change this financial year. As the vehicle was purchased in one of the previous

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an unincorporated association governed by a Trust Deed. Eligibility for membership of the charity and membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the charity or on investment powers, other than those imposed by charity law.

The methods adopted for the recruitment and appointment of new trustees

New Trustees are introduced based on recommendations of the Board of Trustees and the Leadership Team. They are generally upstanding members of the Christian community.

The organisational structure of the charity and how decisions are made.

Within the Philadelphia Church International we have a Leadership Team, which comprises of the Pastor, the Deacon and Deaconess, the Church Secretary and a small group of leaders. The Leadership Team meet together once a month to discuss the issues in the Charity, the financial needs and how they will be met, as well as future Church events.

All financial decisions are discussed within the team and are finally agreed upon by the

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2022

Pastor and Secretary (who are also the Trustees of the charity), Deconess and Deaconess.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members

Financial Review

Policies on reserves

The Trustees have resolved to establish reserves to provide for future activities.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Funds in deficit

There were no funds in deficit.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The Church is run solely on donations. There are no investments or grants. Each Sunday the donations are counted and the cash donations form filled in. The form is checked and signed by two signatories - the Church Secretary and a member of the Leadership Team. All cheques are authorised by the pastor and the Church Secretary monitors expenditure.

All donations that are given to the Church are distributed sensibly in accordance to needs.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and are adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 8 to 12. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £27,899.

The total reserves at the year end stood at £209,365

A majority of the expenditure is spent on achieving the charitable objectives and the governance of the charity.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2022

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

There were no movements in fixed assets during this financial year.

Plans for Future Periods

It is our aim to continue to serve the Gospel of Jesus Christ across the world, providing material and spiritual support for those in need.

The members of the Board of Trustees of the Charity during the year ended 31st March 2022 were :-

Rev. Taysa Kotov
Rev Jan Owbridge
Martha Van Deventer (from 3 March 2022)

Bankers

Barclays Bank Plc, Ilford Group, Essex

Independent Examiner

Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
36A Goodmayes Road
Ilford
Essex
IG3 9UR

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
-
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2022

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

Rev Taysa Kotov

Trustee

PHILADELPHIA CHURCH INTERNATIONAL

Independent Examiner's Report

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statements of the Charity which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes, as set out on pages 8 to 15. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK.

Respective responsibilities of trustees and examiner

As described on page 5, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence the Trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act.
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and;
- c) to state whether particular matters have come to my attention.

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Accounting and Reporting by Charities: Statement of Recommended Practice, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

PHILADELPHIA CHURCH INTERNATIONAL
Independent Examiner's Report
Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I confirm that this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have been met.

Ms Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
Chartered Certified Accountants
36A Goodmayes Road
Ilford
Essex
IG3 9UR

The date upon which my opinion is expressed is :-
25 January 2023

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	75,226	12,812	88,038	100,181
Investment Income	4,235	-	4,235	4,633
Total incoming resources	79,461	12,812	92,273	104,814
<i>Costs of charitable activities</i>				
	8,062	13,401	21,463	19,263
<i>Governance costs</i>	42,141	770	42,911	43,713
Total resources expended	50,203	14,171	64,374	62,976
Net outgoing resources before transfers between funds	29,258	(1,359)	27,899	41,838
Gross transfers between funds	-	-	-	-
Net outgoing resources before Other recognised gains and losses	29,258	(1,359)	27,899	41,838
Other recognised gains and losses				
Net movement in funds	29,258	(1,359)	27,899	41,838
Reconciliation of funds				
<i>Total funds brought forward</i>	147,354	34,112	181,466	139,628
Total Funds carried forward	176,612	32,753	209,365	181,466

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the said statement.

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2022

Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Turnover	88,038	100,181
Direct costs of turnover	21,463	19,263
Gross Surplus	<u>66,575</u>	<u>80,918</u>
Governance costs	42,911	43,713
Operating surplus/(deficit)	<u>23,664</u>	<u>37,205</u>
Income from other fixed asset investments	4,225	4,604
Interest receivable	10	29
(Deficit)/surplus on ordinary activities before tax	<u>27,899</u>	<u>41,838</u>
(Deficit)/surplus for the financial year	<u>27,899</u>	<u>41,838</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>27,899</u>	<u>41,838</u>

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2022

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2022

	2022	2021
Excess of Expenditure over income before realisation of assets	27,899	41,838
Profit per Profit and Loss account	27,899	41,838
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	<u>27,899</u>	<u>41,838</u>

Movements in revenue and capital funds
for the year ended 31 March 2022

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Accumulated funds brought forward	147,354	34,112	181,466	139,628
Recognised gains and losses before transfers	29,258	(1,359)	27,899	41,838
	<u>176,612</u>	<u>32,753</u>	<u>209,365</u>	<u>181,466</u>
Closing revenue accumulated funds	<u>176,612</u>	<u>32,753</u>	<u>209,365</u>	<u>181,466</u>
			£	£

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2022

The notes on pages 14 to 17 form an integral part of these accounts.

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	176,612	32,753	209,365	181,466

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Current assets			
Debtors	11	72,701	68,476
Cash at bank and in hand		<u>136,124</u>	<u>112,450</u>
Total current assets		<u>208,825</u>	<u>180,926</u>
Creditors:- amounts due within one year	12	540	540
Net current assets		<u>209,365</u>	<u>181,466</u>
Total assets less current liabilities		<u>209,365</u>	<u>181,466</u>
Creditors:- amounts due after more than one year		-	-
Provisions for liabilities and charges		-	-
Net Assets		<u>209,365</u>	<u>181,466</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		176,612	147,354
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		176,612	147,354
Restricted income funds			
Restricted revenue accumulated funds		32,753	34,112
Restricted capital funds			
Total restricted funds		32,753	34,112
Total charity funds		<u>209,365</u>	<u>181,466</u>

Trustee

Rev Taysa Kotov
Approved by the Trustees on 25 January 2023

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2022

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2018, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102

Incoming Resources

Incoming resources are accounted for on a receipts basis.

Investment Income

Bank Interest received is included on an actual receipts basis.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year	2022	2021
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	88,038	100,181
and after charging:-		
Depreciation of owned fixed assets	-	1,889
Rentals Leases	28,473	27,430
Independent Examiner's Fees	1,080	540

4 Expenses paid to trustees or persons connected with trustees

	2022	2021
	£	£
The aggregate amount of expenses paid to trustees was	648	612

The nature of the expenses was travel and subsistence, and the number of trustees to whom expenses payments were made was one.

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2022

5 Detailed analysis of certain transactions

Various items which are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 16 to 19, which should be read together with these notes.

6 Investment Income	2022	2021
	£	£
Other bank deposit interest received	10	29
Other investment income	4,225	4,604
	<u>4,235</u>	<u>4,633</u>

7 Analysis of charitable expenditure

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

8 Analysis of grants payable in furtherance of the charity's objects

An analysis of grants by activity (TABLE 6) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text. There is also an analysis by institution which should be cross referred

9 Staff Costs and Emoluments	2022	2021
	£	£
Gross Salaries	5,200	5,200

Numbers of full time employees or full time equivalents	2022	2021
Engaged on management and administration	1	1

There were no employees with emoluments in excess of £60,000 per annum

There is provision in the governing document of the charity for the remuneration of a Trustee.

10 Tangible functional fixed assets

	Plant, Machinery & Vehicles
	£
Asset cost, valuation or revalued amount	
At 1 April 2021	16,985
At 31 March 2022	<u>16,985</u>

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2022

Accumulated depreciation and impairment provisions

At 1 April 2021	16,985
Charge for the year	-
At 31 March 2022	<u>16,985</u>

Net book value

At 31 March 2022	<u>-</u>
------------------	----------

11

Debtors	2022	2021
	£	£
Accrued income	7,701	3,476
Loans Made	<u>65,000</u>	<u>65,000</u>
	<u>72,701</u>	<u>68,476</u>

The loan of £65,000 was made to Westbridge Solutions Limited on 13 January and 9 March 2020. The Director of this company was formerly a Trustee of the charity. The loan is charged at an interest rate of 6.5% per annum and is secured by a Personal Guarantee of the company director.

Amounts due after more than one year included in the total above are analysed as:-

12 Creditors: amounts falling due within one year	2022	2021
	£	£

13 Analysis of the Net Movement in Funds	2022	2021
	£	£

Net movement in funds from Statement of Financial Activities	27,899	41,838
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14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	176,072	-	32,753	208,825
Current Liabilities	540	-	-	540
	<u>176,612</u>	<u>-</u>	<u>32,753</u>	<u>209,365</u>

At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	146,814	-	34,112	180,926
Current Liabilities	540	-	-	540
	<u>147,354</u>	<u>-</u>	<u>34,112</u>	<u>181,466</u>

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2022

The individual funds included above are :-

	Funds at 2021	Movements in Funds as below	Transfers Between funds	Funds at 2022
	£	£	£	£
General Fund	153,013	29,259	(1,030)	181,242
Missionary to Israel Fund	-	(1,030)	1,030	-
Good Samaritan Fund	10,311	(330)	-	9,981
New Building Fund	18,142	-	-	18,142
	<u>181,466</u>	<u>27,899</u>	<u>-</u>	<u>209,365</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General Fund	79,461	50,202	-	29,259
Missionary to Israel Fund	7,170	8,200	-	(1,030)
Good Samaritan Fund	5,642	5,972	-	(330)
	<u>92,273</u>	<u>64,374</u>	<u>-</u>	<u>27,899</u>

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

Incoming Resources			2022	2021
			£	£
	Unrestricted	Restricted	Total	Prior Period
	Funds	Funds	Funds	Total Funds
	2022	2022	2022	2021
			£	£
Incoming Resources from generated funds				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
General Offering	66,495	-	66,495	73,881
Gift Aid tax recovered	8,731	-	8,731	11,265
Missionary Fund for Israel	-	7,170	7,170	7,642
Good Samaritan Fund	-	5,642	5,642	7,393
Total	75,226	12,812	88,038	100,181
Total Grants,Legacies & Donations Received	75,226	12,812	88,038	100,181
Total Voluntary Income	75,226	12,812	88,038	100,181
Investment Income				
Other bank deposit interest received	10	-	10	29
Other investment income	4,225	-	4,225	4,604
Total Investment Income	4,235	-	4,235	4,633
Total Incoming Resources	79,461	12,812	92,273	104,814
Costs of generating funds				
Fundraising Trading				

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

Charitable expenditure

Support costs of charitable activities

Information and publications	617	-	617	281
Food and Cutlery	4,774	-	4,774	1,553
Broadcasting	2,597	-	2,597	2,896
Sunday School	74	-	74	125
	8,062	-	8,062	4,855

Grants paid as shown in the detailed schedule	-	13,401	13,401	14,408
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Support costs for grants paid

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs

Trustees' expenses	648	-	648	612
Salaries - Administrative staff	5,200	-	5,200	5,200
Independent Examiner's Fees	1,080	-	1,080	540
Depreciation of fixed assets used for governance	-	-	-	1,889

Management and administration costs

Employee costs:

Premises Costs

Rent payable	28,473	-	28,473	27,430
Rates, water and service charges	564	-	564	-
Insurance	606	-	606	1,061
Premises repairs and renewals	28	-	28	223

General administrative expenses:

Telephone and fax	1,491	-	1,491	1,427
Postage	1,938	740	2,678	4,387
Membership and Licences	334	-	334	339
Equipment expenses	1,696	-	1,696	1,361
Bank charges	36	30	66	63
Sundry expenses	47	-	47	(819)

Total governance costs after reallocation	42,141	770	42,911	43,713
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PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

A Detailed schedule of grants paid to achieve the objects of the charity

			2022 £	2021 £
Grants to Institutions				
Gifts	-	1,956	1,956	2,058
Missionary Funds for Israel	-	8,200	8,200	10,000
Streams of Life Ministry	-	-	-	350
Support One King Ministry	-	1,200	1,200	1,200
Supporting People in Need	-	2,045	2,045	800
Total Institutional grants	-	13,401	13,401	14,408
Total of all grants paid	-	13,401	13,401	14,408

Schedule of investment income

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total
	2022 £	2022 £	2022 £	2021 £
Other investment income				
Investment income	4,225	-	4,225	4,604

Analysis of transfers between funds

Transfer to/(from) unrestricted to be analysed further	-	-	-	(2,820)
Transfer to/(from) restricted to be analysed further	-	-	-	2,820
	-	-	-	-

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

Appendices to the Statement of Financial Activities
for the year ended 31 March 2022

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of Total Support Costs by Activity**
- 3. Analysis of charitable expenditure by activity**
- 4. Analysis of grants made by activity**

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2022

	Fundraisin	Other	Activity 2	Activity 3	Activity 4	Activity 5	2022	2021
	£	£	£	£	£	£	Total	Total
	Activities							
	£	£	£	£	£	£	£	£
Incoming resources from generated funds								
Voluntary Income	-	111,122	-	-	-	-	88,038	88,048
Activities for generating funds	-	-	-	-	-	-	-	-
Investment Income	-	12	-	-	-	-	4,235	10
Incoming resources from charitable activities								
Other Incoming Resources								
Total Incoming Resources	-	111,134	-	-	-	-	92,273	88,058
Costs of generating funds								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
Costs of charitable activities	-	34,249	-	-	-	-	21,463	22,470
Governance costs	-	51,415	-	-	-	-	42,911	42,911
Other resources expended	-	-	-	-	-	-	-	-
Total resources expended	-	85,664	-	-	-	-	64,374	65,381
Net Incoming Resources by activity	-	25,470	-	-	-	-	27,899	22,677

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 2

Analysis of Total Support Costs by Activity for the year ended 31 March 2022

Nature of support costs	Fundraising Activities					2021 Total	
	Fundraising	Other	Activity 2	Activity 3	Activity 4		Activity 5
	£	£	£	£	£	£	£
Management	-	-	-	-	-	-	-
Finance	-	8,062	-	-	-	-	8,062
Information Technology	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Total support costs analysed by activity	-	8,062	-	-	-	-	8,062
							4,855

The above amounts are shown in the accounts as

	2022	2021
	£	£
Support costs for generating voluntary income	-	-
Support costs for fundraising trading	-	-
Support costs for charitable activities	8,062	4,855
Support costs for grants paid	-	-
	8,062	4,855

The basis of allocation of costs and the methods used are described in the notes to the accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 3

Analysis of charitable expenditure by activity for the year ended 31 March 2022

Nature of charitable expenditure	Fundraising Activities					2022 Total	2021 Total
	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4		
	£	£	£	£	£	£	£
Activities undertaken directly	-	-	-	-	-	-	-
Grant funding of activities	-	13,401	-	-	-	13,401	14,408
Support costs of charitable activities	-	8,062	-	-	-	8,062	4,855
Total charitable expenditure analysed by activity	-	21,463	-	-	-	21,463	19,263

An explanation of the main features of charitable expenditure is given in the notes to the accounts.

Appendix 4

Analysis of grants made by activity for the year ended 31 March 2022

Grants to individuals	Fundraising Activities					2022 Total	2021 Total
	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4		
	£	£	£	£	£	£	£
Grants to individuals	-	-	-	-	-	-	-
Grants to institutions	-	13,401	-	-	-	13,401	14,408
Total grants made analysed by activity	-	13,401	-	-	-	13,401	14,408

An explanation of the main features of grants paid is given in the notes to the accounts

PHILADELPHIA CHURCH INTERNATIONAL

England & Wales - Charity number 1086729

Accounts

Registered Charity Number
1086729

PHILADELPHIA CHURCH INTERNATIONAL

Annual Report and Statement of Accounts

for the year ended

31 March 2021

FP Associates Limited
36A Goodmayes Road
Ilford, Essex
IG3 9UR

PHILADELPHIA CHURCH INTERNATIONAL
Report and accounts
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PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2021

Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2021.

The Board of Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is the Philadelphia Church International.

The legal registration details are :-

<i>Date of formation</i>	8 February 2001
<i>The Principal Office is</i>	138 Kinfauns Road, Ilford, Essex IG3 9QN
<i>Charity Registration Number</i>	1086729

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

Philadelphia Church International is committed to serving the Gospel of Jesus Christ across the world. This includes meeting together to pray and worship God, provide teaching from the Old and New Testament of the Bible, giving time for questions and discussions, providing spiritual and material support to our branches in the UK and other countries and counselling and feeding the poor and needy.

The full name of the charity is the Philadelphia Church International. In the year 2005 an additional name was registered with the Charity Commission - Good Samaritan Fund. The charity continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of our objectives.

The contribution of volunteers

The Church continues to run based on the contribution of volunteers and we would like to express our gratitude for their contribution in the fulfilment of the charity's objectives.

Summary of main activities of the charity in relation to its objects

Sunday Services

We meet every Sunday for praise and worship to our Lord Jesus Christ, teaching from the Bible, question and answer time, a Bible study and a Sunday School for the Children. We provide a meal each week for those in need and those who wanted to stay and fellowship together.

Weekly Meetings

Youth meetings were held every Monday, except one Monday per month which was for the Leadership Team meeting. Prayer and Bible Study meetings were held each Friday evening. Each Tuesday and Wednesday evening the Music Group and Choir meet together to practice the songs for the next Sunday meeting.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2021

Last Saturday of each Month

A meeting for the Sunday School group is held on the last Saturday of each month in the afternoon and the Youth Fellowship is held in the evening. Members of the Leadership Team organise this and are present throughout to supervise.

Day Trips

Day trips were organised for the Youth to the local park.

Achievements and Performance of the Charity

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. This year Philadelphia Church International did not organise any fund raising events such as street collections or house-to-house collections.

Summary of the main achievements of the charity during the year

Wages

During this year we continued to employ an office administrator on a part time basis.

Charity Funds

In addition to the General Fund that is used for regular day to day charity activities in the furtherance of the charity objectives, there are a number of restricted funds:

- Good Samaritan Fund
- Israel Fund
- New Building Fund

Good Samaritan Fund

Orphanage

The Fund, which was set up in August 2005, has continued to help those in need of essential provisions. This year the fund has continued its support to 'Educational Orphanage No 3' in Kramatorsk, Ukraine. We are closely monitoring how the funds are being used. Our continued support to the Orphanage includes making sure the children are fed and dressed appropriately by sending parcels with second hand clothes and toys. We also bought beds and donated toward the cost of building work which has been carried out to improve the orphans standard of living.

Our appointed representative missionary visits the orphanage on a regular basis to make sure the children have proper meals, including fruit and vegetables and she reports back to us if any further assistance is needed. We have been providing them with children's Bibles and Christian video tapes and also arranged day trips. We have maintained a close relationship with the Directorate of the Orphanage, which help us determine the needs of the children.

In addition to supporting the orphanage the fund actively supported a number of members of local community during the lockdown period. The fund has been providing weekly food parcels to people who were in need but did not have sufficient provision from the food banks.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2021

Israel Fund

This fund raised donations in support of Philadelphia Church branch that is based in Israel.

New Building Fund

The charity continued to add to the restricted fund 'New Building Fund' to raise funds towards purchasing premises for the charities activities.

Operational Activities

The charity continues to lease an office space in order to be able to carry out its work.

Those activities include:

- Publishing Christian monthly magazines, producing video and audio materials with recordings of church services.
- Packaging and distribution of parcels containing literature and Christian books to be sent to our branches abroad (including Switzerland, Belgium, Russia, Israel and many other destinations).
- Packing and distribution of parcels for the Orphanage in Kramatorsk, Ukraine.
- Continual updating of our website with recent sermons and news items.
- Receiving telephone calls.
- Responding to e-mails which are sent via our website with various enquiries.

Transportation

There was no change this financial year. As the vehicle was purchased in one of the previous financial year, we continue to use the vehicle for the charities activities.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is an unincorporated association governed by a Trust Deed. Eligibility for membership of the charity and membership of the Board of Trustees is governed by the Trust Deed. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by charity law.

The methods adopted for the recruitment and appointment of new trustees

New Trustees are introduced based on recommendations of the Board of Trustees and the Leadership Team. They are generally upstanding members of the Christian community.

The organisational structure of the charity and how decisions are made.

Within the Philadelphia Church International we have a Leadership Team, which comprises of the Pastor, the Deacon and Deaconess, the Church Secretary and a small group of leaders. The Leadership Team meet together once a month to discuss the issues in the Charity, the financial needs and how they will be met, as well as future Church events.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2021

All financial decisions are discussed within the team and are finally agreed upon by the Pastor and Secretary (who are also the Trustees of the charity), Deconess and Deaconess.

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Financial Review

Policies on reserves

The Trustees have resolved to establish reserves to provide for future activities.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Funds in deficit

There were no funds in deficit.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The Church is run solely on donations. There are no investments or grants. Each Sunday the donations are counted and the cash donations form filled in. The form is checked and signed by two signatories - the Church Secretary and a member of the Leadership Team. All cheques are authorised by the pastor and the Church Secretary monitors expenditure.

All donations that are given to the Church are distributed sensibly in accordance to needs.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and are adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 8 to 12. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £41,838.

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2021

The total reserves at the year end stood at £181,466.

A majority of the expenditure is spent on achieving the charitable objectives and the governance of the charity.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

There were no movements in fixed assets during this financial year.

Plans for Future Periods

It is our aim to continue to serve the Gospel of Jesus Christ across the world, providing material and spiritual support for those in need.

The members of the Board of Trustees of the Charity during the year ended 31st March 2021 were :-

Rev. Taysa Kotov
Rev Jan Owbridge

Bankers

Barclays Bank Plc, Ilford Group, Essex

Independent Examiner

Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
36A Goodmayes Road
Ilford
Essex
IG3 9UR

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

PHILADELPHIA CHURCH INTERNATIONAL

The report of the trustees for the year ended 31 March 2021

- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

Rev Taysa Kotov

Trustee

PHILADELPHIA CHURCH INTERNATIONAL

Independent Examiner's Report

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2021

I report on the financial statements of the Charity which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes, as set out on pages 8 to 15. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK.

Respective responsibilities of trustees and examiner

As described on page 5, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence the Trustees have elected that the financial statements be subject to independent examination.

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

- a) examine the accounts under section 145 of the Act.
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act; and;
- c) to state whether particular matters have come to my attention.

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Accounting and Reporting by Charities: Statement of Recommended Practice, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

PHILADELPHIA CHURCH INTERNATIONAL
Independent Examiner's Report
Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I confirm that this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have been met.

Ms Fumi Popoola B.Sc(Econ) FCCA CTA
FP Associates Limited
Chartered Certified Accountants
36A Goodmayes Road
Ilford
Essex
IG3 9UR

The date upon which my opinion is expressed is :-
30 January 2022

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	85,146	15,035	100,181	92,884
Investment Income	4,633	-	4,633	348
Total incoming resources	89,779	15,035	104,814	93,232
<i>Costs of charitable activities</i>	7,263	12,000	19,263	32,430
<i>Governance costs</i>	40,811	2,902	43,713	63,540
Total resources expended	48,074	14,902	62,976	95,970
Net outgoing resources before transfers between funds	41,705	133	41,838	(2,738)
Gross transfers between funds	(2,820)	2,820	-	-
Net outgoing resources before Other recognised gains and losses	38,885	2,953	41,838	(2,738)
Other recognised gains and losses				
Net movement in funds	38,885	2,953	41,838	(2,738)
Reconciliation of funds				
<i>Total funds brought forward</i>	108,469	31,159	139,628	142,366
Total Funds carried forward	147,354	34,112	181,466	139,628

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the said statement.

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2021

Income and Expenditure Account
for the year ended 31 March 2021

	2021	2020
	£	£
Turnover	100,181	92,884
Direct costs of turnover	19,263	32,430
Gross Surplus	<u>80,918</u>	<u>60,454</u>
Governance costs	43,713	63,540
Operating surplus/(deficit)	<u>37,205</u>	<u>(3,086)</u>
Income from other fixed asset investments	4,604	-
Interest receivable	29	348
(Deficit)/surplus on ordinary activities before tax	<u>41,838</u>	<u>(2,738)</u>
(Deficit)/surplus for the financial year	<u>41,838</u>	<u>(2,738)</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>41,838</u>	<u>(2,738)</u>

All activities derive from continuing operations

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2021

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2021

	2021	2020
Excess of Expenditure over income before realisation of assets	41,838	(2,738)
Loss per Profit and Loss account	41,838	(2,738)
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	<u>41,838</u>	<u>(2,738)</u>

Movements in revenue and capital funds
for the year ended 31 March 2021

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	108,469	31,159	139,628	142,366
Recognised gains and losses before transfers	41,705	133	41,838	(2,738)
	150,174	31,292	181,466	139,628
Transfers between restricted and unrestricted funds	(2,820)	2,820	-	-
Closing revenue accumulated funds	<u>147,354</u>	<u>34,112</u>	<u>181,466</u>	<u>139,628</u>
			£	£

PHILADELPHIA CHURCH INTERNATIONAL
Statement of Financial Activities
for the year ended 31 March 2021

The notes on pages 14 to 17 form an integral part of these accounts.

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	147,354	34,112	181,466	139,628

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Balance Sheet

as at 31 March 2021

	Notes	2021 £	2020 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	10	-	1,889
Total fixed assets		-	1,889
Current assets			
Debtors	11	68,476	65,000
Cash at bank and in hand		112,450	72,739
Total current assets		<u>180,926</u>	<u>137,739</u>
Creditors:-			
amounts due within one year	12	540	-
Net current assets		<u>181,466</u>	<u>137,739</u>
Total assets less current liabilities		<u>181,466</u>	<u>139,628</u>
Creditors:-			
amounts due after more than one year		-	-
Provisions for liabilities and charges		-	-
Net Assets		<u>181,466</u>	<u>139,628</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds	147,354		108,469
Designated revenue funds		-	-
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds		147,354	108,469
Restricted income funds			
Restricted revenue accumulated funds	34,112		31,159
Restricted capital funds			
Total restricted funds		34,112	31,159
Total charity funds		<u>181,466</u>	<u>139,628</u>

Trustee

Rev Taysa Kotov

Approved by the Trustees on 30 January 2022

The notes on pages 14 to 17 form an integral part of these accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2021

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102

Incoming Resources

Incoming resources are accounted for on a receipts basis.

Investment Income

Bank Interest received is included on an actual receipts basis.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year

	2021	2020
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	100,181	92,884
and after charging:-		
Depreciation of owned fixed assets	1,889	1,889
Rentals Leases	27,430	28,478
Independent Examiner's Fees	540	540

4 Expenses paid to trustees or persons connected with trustees

	2021	2020
	£	£
The aggregate amount of expenses paid to trustees was	<u>612</u>	<u>592</u>

The nature of the expenses was travel and subsistence, and the number of trustees to whom expenses payments were made was one.

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2021

5 Detailed analysis of certain transactions

Various items which are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages 16 to 19, which should be read together with these notes.

6 Investment Income	2021	2020
	£	£
Other bank deposit interest received	29	348
Other investment income	4,604	-
	<u>4,633</u>	<u>348</u>

7 Analysis of charitable expenditure

An analysis of charitable expenditure by activity (TABLE 5) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text

8 Analysis of grants payable in furtherance of the charity's objects

An analysis of grants by activity (TABLE 6) is included in the detailed schedule to the Statement of Financial Activities and should be cross referred in this text. There is also an analysis by institution which should be cross referred

9 Staff Costs and Emoluments	2021	2020
	£	£
Gross Salaries	5,200	5,805

Numbers of full time employees or full time equivalents	2021	2020
Engaged on management and administration	1	1

There were no employees with emoluments in excess of £60,000 per annum

There is provision in the governing document of the charity for the remuneration of a Trustee.

10 Tangible functional fixed assets

	Plant, Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 April 2020	<u>16,985</u>
At 31 March 2021	<u>16,985</u>

PHILADELPHIA CHURCH INTERNATIONAL

Notes to the Accounts

for the year ended 31 March 2021

Accumulated depreciation and impairment provisions

At 1 April 2020	15,096
Depreciation on revaluation	-
Charge for the year	1,889
At 31 March 2021	<u>16,985</u>
Net book value	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>1,889</u>

11

Debtors	2021	2020
	£	£
Accrued income	3,476	-
Loans Made	<u>65,000</u>	<u>65,000</u>
	<u>68,476</u>	<u>65,000</u>

The loan of £65,000 was made to Westbridge Solutions Limited on 13 January and 9 March 2020. The Director of this company was formerly a Trustee of the charity. The loan is charged at an interest rate of 6.5% per annum and is secured by a Personal Guarantee of the company director.

Amounts due after more than one year included in the total above are analysed as:-

12 Creditors: amounts falling due within one year	2021	2020
	£	£

13 Analysis of the Net Movement in Funds	2021	2020
	£	£
Net movement in funds from Statement of Financial Activities	41,838	(2,738)

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	146,814	-	34,112	180,926
Current Liabilities	540	-	-	540
	<u>147,354</u>	<u>-</u>	<u>34,112</u>	<u>181,466</u>
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,889	-	-	1,889
Current Assets	106,580	-	31,159	137,739
	<u>108,469</u>	<u>-</u>	<u>31,159</u>	<u>139,628</u>

PHILADELPHIA CHURCH INTERNATIONAL
Notes to the Accounts
for the year ended 31 March 2021

The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
General Fund	114,128	41,705	(2,820)	153,013
Missionary to Israel Fund	-	(2,820)	2,820	-
Good Samaritan Fund	7,358	2,953	-	10,311
New Building Fund	18,142	-	-	18,142
	<u>139,628</u>	<u>41,838</u>	<u>-</u>	<u>181,466</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General Fund	89,779	48,074	-	41,705
Missionary to Israel Fund	7,642	10,462	-	(2,820)
Good Samaritan Fund	7,393	4,440	-	2,953
	<u>104,814</u>	<u>62,976</u>	<u>-</u>	<u>41,838</u>

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Incoming Resources			2021	2020
			£	£
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
Incoming Resources from generated funds			£	£
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
General Offering	73,881	-	73,881	68,470
Gift Aid tax recovered	11,265	-	11,265	10,372
Missionary Fund for Israel	-	7,642	7,642	7,451
Good Samaritan Fund	-	7,393	7,393	6,551
New Building Fund	-	-	-	40
Total	85,146	15,035	100,181	92,884
Total Grants, Legacies & Donations Received	85,146	15,035	100,181	92,884
Total Voluntary Income	85,146	15,035	100,181	92,884
Investment Income				
Other bank deposit interest received	29	-	29	348
Other investment income	4,604	-	4,604	-
Total Investment Income	4,633	-	4,633	348
Total Incoming Resources	89,779	15,035	104,814	93,232
Costs of generating funds				
Fundraising Trading				

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Charitable expenditure

Support costs of charitable activities

Information and publications	281	-	281	1,499
Travel and Subsistence - Charitable Activities	-	-	-	4,154
Food and Cutlery	1,553	-	1,553	10,581
Broadcasting	2,896	-	2,896	2,282
Sunday School	125	-	125	1,047
	4,855	-	4,855	19,563

Grants paid as shown in the detailed schedule	2,408	12,000	14,408	12,867
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Support costs for grants paid

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs

Trustees' expenses	612	-	612	592
Salaries - Administrative staff	5,200	-	5,200	5,805
Independent Examiner's Fees	540	-	540	540
Depreciation of fixed assets used for governance	1,889	-	1,889	1,889

Management and administration costs

Employee costs:

Premises Costs

Rent payable	27,430	-	27,430	28,478
Insurance	1,061	-	1,061	1,149
Light and heat	-	-	-	600
Premises repairs and renewals	223	-	223	2,789

General administrative expenses:

Telephone and fax	1,427	-	1,427	808
Postage	1,947	2,440	4,387	3,823
Membership and Licences	339	-	339	478
Equipment expenses	929	432	1,361	16,013
Bank charges	33	30	63	60
Sundry expenses	(819)	-	(819)	516

Total governance costs after reallocation	40,811	2,902	43,713	63,540
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PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

A Detailed schedule of grants paid to achieve the objects of the charity

			2021	2020
			£	£
Grants to Institutions				
Gifts	2,058	-	2,058	293
Missionary Funds for Israel	-	10,000	10,000	9,735
Streams of Life Ministry	350	-	350	600
Online Ministry	-	-	-	14
Support One King Ministry	-	1,200	1,200	1,200
Supporting People in Need	-	800	800	1,025
Total Institutional grants	2,408	12,000	14,408	12,867
Total of all grants paid	2,408	12,000	14,408	12,867

Schedule of investment income

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total
	2021	2021	2021	2020
	£	£	£	£
Other investment income				
Investment income	4,604	-	4,604	-

Analysis of transfers between funds

Transfer to/(from) unrestricted to be analysed further	(2,820)	-	(2,820)	(1,914)
Transfer to/(from) restricted to be analysed further	-	2,820	2,820	1,914
-	2,820	2,820	-	-

PHILADELPHIA CHURCH INTERNATIONAL
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Appendices to the Statement of Financial Activities
for the year ended 31 March 2021

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of Total Support Costs by Activity**
- 3. Analysis of charitable expenditure by activity**
- 4. Analysis of grants made by activity**

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 1

**Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 March 2021**

	Fundraisin		Activity 2	Activity 3	Activity 4	Activity 5	2021	2020
	Other	Activities					Total	Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Voluntary Income	-	111,122	-	-	-	-	100,181	92,884
Activities for generating funds	-	-	-	-	-	-	-	-
Investment Income	-	12	-	-	-	-	4,633	348
<i>Incoming resources from charitable activities</i>								
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	-
Total Incoming Resources	-	111,134	-	-	-	-	104,814	93,232
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<i>Costs of charitable activities</i>	-	34,249	-	-	-	-	19,263	32,430
<i>Governance costs</i>	-	51,415	-	-	-	-	43,713	63,540
<i>Other resources expended</i>	-	-	-	-	-	-	-	-
Total resources expended	-	85,664	-	-	-	-	62,976	95,970
Net Incoming Resources by activity	-	25,470	-	-	-	-	41,838	(2,738)

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 2

**Analysis of Total Support Costs by Activity
for the year ended 31 March 2021**

Nature of support costs	Fundraising Activities					2021 Total	2020 Total
	Fundraising	Other	Activity 2	Activity 3	Activity 4		
	£	£	£	£	£	£	£
Management	-	-	-	-	-	-	-
Finance	-	4,855	-	-	-	4,855	19,563
Information Technology	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-
Total support costs analysed by activity	-	4,855	-	-	-	4,855	19,563

The above amounts are shown in the accounts as

	2021	2020
	£	£
Support costs for generating voluntary income	-	-
Support costs for fundraising trading	-	-
Support costs for charitable activities	4,855	19,563
Support costs for grants paid	-	-
	4,855	19,563

The basis of allocation of costs and the methods used are described in the notes to the accounts.

PHILADELPHIA CHURCH INTERNATIONAL

Appendix 3

Analysis of charitable expenditure by activity for the year ended 31 March 2021

Nature of charitable expenditure	2021					2020		
	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	Total	Total
	£	£	£	£	£	£	£	£
Activities undertaken directly	-	-	-	-	-	-	-	-
Grant funding of activities	-	14,408	-	-	-	-	14,408	12,867
Support costs of charitable activities	-	4,855	-	-	-	-	4,855	19,563
Total charitable expenditure analysed by activity	-	19,263	-	-	-	-	19,263	32,430

An explanation of the main features of charitable expenditure is given in the notes to the accounts.

Appendix 4

Analysis of grants made by activity for the year ended 31 March 2021

Grants to individuals	2021					2020		
	Fundraising	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	Total	Total
	£	£	£	£	£	£	£	£
Grants to individuals	-	-	-	-	-	-	-	-
Grants to institutions	-	14,408	-	-	-	-	14,408	12,867
Total grants made analysed by activity	-	14,408	-	-	-	-	14,408	12,867

An explanation of the main features of grants paid is given in the notes to the accounts