



UNITED PENTECOSTAL CHURCH IN EUROPE

Charity Registration 1086895

31 December 2021

Annual Report and Financial Statements

Tandem Accounting Limited
Chartered Accountants
17 Heathville Road
London N19 3AL

UNITED PENTECOSTAL CHURCH IN EUROPE

Annual Report and Financial Statements 2021

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UNITED PENTECOSTAL CHURCH IN EUROPE

Legal and Administrative Information For the year ended 31 December 2021

Charity Name	United Pentecostal Church in Europe. The Church was established on 12 March 2001.
Charity Number	The Church is registered with the Charity Commission with number 1086895.
Affiliations	The Church is affiliated to IGLESIA PENTECOSTAL UNIDA DE COLOMBIA (United Pentecostal Church of Colombia) which is a Colombian based organization of the Oneness Pentecostal movement.
Principal Address	Part 4 th Floor South, 224-236 Walworth Road, London SE17 1JE.
Governing Document	Trust deed dated 12 March 2001.
Objective	To advance the Christian faith, to relieve persons who are in conditions of need or hardship, and to promote such other charitable purposes as the Trustees think fit.
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>Rev. Sixto Antonio Silva Mera Hector Julian Camelo Munoz Nicolas del Giudice (resigned 7 July 2022) Mark Lamont (resigned 7 July 2022) Angel Cabrera Michelle Jaramillo (appointed 7 July 2022)</p>
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are the Trustees and the Church Administrator.
Bankers	HSBC Bank 45 Bank Street Jubilee Place Canary Wharf London E14 5NY
Independent Examiner	John Helm ACA Tandem Accounting 17 Heathville Road London N19 3AL

UNITED PENTECOSTAL CHURCH IN EUROPE

Annual Report of the Trustees For the year ended 31 December 2021

The Trustees submit their annual report and the financial statements of United Pentecostal Church In Europe ("the Church") for the year ended 31 December 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

I. Structure, Governance & Management

I.1 Trustees

Trustees are appointed by a resolution of the Trustees passed by a majority of the Trustees for the time being (and not just simple majority present at a meeting when the resolution is considered).

The induction process for any newly appointed Trustee comprises an initial meeting with the existing Trustees, to give them the opportunity to explain the background and evolution of the activities of the Church and expected future developments. Those appointed normally have some prior familiarity with the activities of the Church. Information provided to prospective Trustees includes:

- copies of the most recent financial statements
- a copy of the Trust Deed
- a copy of the Charity Commission's guidance, 'The Essential Trustee'
- a copy of the previous year's minutes

None of the Trustees receive remuneration for their work as Trustees.

I.2 Day to Day Management

The day-to-day management of the church is undertaken by an eldership, which includes all of the Trustees. Two of the Trustees act as Secretary and Treasurer.

I.3 Church Members

Church Membership is open to those who:

- have been or are willing to be baptized in the name of Jesus
- accept the Statement of Faith of the Church;
- commit themselves to serving Christ within the Church and beyond;
- abide by the decisions of the eldership of the Church; and
- acknowledge their responsibilities as Church Members;

Church Members share in the responsibility for the finances, administration, maintenance and activities of the church. Church Members meet 2 times per annum for business meetings and receive reports from the Trustees.

2. Activities & Strategies

The Church is a vibrant urban multi-ethnic evangelical congregation with a membership of 250. It currently meets at 5 different locations: 3 Campuses (North London, East London, and Central London) and 2 Outreaches within the London Metropolitan area (Forest Hill - from 8 December 2020; Richmond - from 5 January 2021).

This has been an unusual year, our country was seriously affected by a global pandemic, therefore, and following the government guidelines, the board of trustees along with the pastors decided to shift all of the regular services and activities online; 10 days before the national lockdown announced by the government legally came into force on the 26th of March. The places of worship remained closed until the 30th of August, date when all of the premises were gradually opened following the guidelines given by the government. The places of worship were again forced to close on the 5th of November for 4 weeks until the 5th of December.

The Trustees have given due regard to the Charity Commission's guidance on public benefit. During the year the Church continued to carry out the following activities online or in-person, in order to promote the Gospel in the local neighbourhood and beyond:

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Annual Report of the Trustees For the year ended 31 December 2021

-
- Sunday Worship (Online and in-person)
 - Children's activities (Online)
 - Youth Services (Online)
 - Ladies and men's Activities (Online and in-person)
 - Bible Study and Prayer meeting (Online and in-person)
 - Christian Counselling (Online and in-person)

3. Review of Activities

During the year 2021, some activities and events were held with the purpose of meeting various needs within the congregation. Because of the unprecedented circumstances due to the global pandemic, most of the special events and activities were carried out online):

- **International Prayer & Fasting** - 14-15 and 16 February - Organised by the Foreign Missions Department of the United Pentecostal Church of Colombia (IPUC)
- **National Couples Conference** - Saturday 29 February - The main theme was "The Power of One" Mk. 10:8. We explored these various topics: The Power of Companionship; The Power of Two Serving One and The Power of Intimacy" This conference took place at the Central Campus. The Speakers were our missionaries, Br. Antonio Silva, and Sister Yvette Torres.
- **Ladies Congress** – Saturday 29 August - This was an online event The theme for this event was "An Unforgettable Woman" based on Proverbs 21:21. There were 3 conferences in which 3 pastors' wives shared the different subjects: Sister Keila Montañó (Philippines) 'The woman who loves'; Sister Pamela Torres (Canada) 'The Woman who honours'; Sister Luz Marina de Galvis (Colombia) 'The Woman Created for a Perfect.
- **Family Month** – The theme for this event was "Be strong and of good courage", based on Joshua 1:09. Throughout the whole month of November (including the 31st of October), during our regular services of Saturdays, we developed various spiritual topics: Joy, Gentleness, Peace & Sound Mind with the purpose of learning how to manage our emotions and to live with the mind of Christ within the family members. The guest speakers were 31 October, Brother Wynn Ramirez (President church in Canada); 7 November brother Ramiro Rativa (Missionary France); 14 November, brother Alberto Monsalve (Missionary Switzerland); 21 November brother Reinel Galvis (Foreign Missions Director IPUC Colombia). On Saturday 28 of November, we had a special closing day, it was led by the Ladies Committee, and we had 3 guest speakers, sister Carolina Sierra (Colombia); sister Joyce Almeida- nutritionist (Colombia); sister Ylenia Torres (Canada)

4. Financial Review

4.1 Financial Activity and Financial Position

The church is funded by the freewill offerings of members and others in attendance.

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively.

The Church's reserves decreased by £9,305 during the year (2020 – increased by £5,332). The Balance Sheet shows total assets of £136,486 (2020: £145,791).

Included in reserves are amounts totalling £60,281 (2020: £58,832) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the church's work, free reserves should be equivalent to approximately 6 months' routine general fund expenditure, plus committed future expenditure on other projects, where

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Annual Report of the Trustees For the year ended 31 December 2021

funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the church to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2021 the church had net free reserves of £75,967 (2020: £105,317).

	2021 £	2020 £
Total reserves	136,486	145,791
Less: tangible fixed assets	(238)	(667)
Less: restricted funds	(60,281)	(58,832)
Free reserves	75,967	86,292
Free reserves requirement:		
6 month's budgeted routine expenditure	100,000	100,000

The Trustees are aware that the free reserves requirement is currently in excess of the free reserves held and are considering ways in which free reserves can be increased in the medium term and the reserves requirement reduced.

4.3 Investment Policy

The Church currently invests funds in excess of immediate working capital requirements in an interest bearing bank account.

4.4 Grants Policy

The Church makes grants because of special appeals to support missionary endeavours both in the UK and abroad. The policy of the church is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. The missionary societies regularly supported include members of the United Pentecostal Church in Europe in other countries. In addition, the Church makes anonymous love gifts, at the discretion of the elders, to those in need within, and outside of, the Church fellowship.

5. Plans for Future Periods

We've had a non-typical year 2021 and looking ahead, with a pandemic still ravaging the world, we plan for it to be, once again, an unusual year. Nevertheless, we are now more prepared to face it, as we hope to go back to some sense of normality, now that a Covid-19 vaccine was announced on December the 2nd.

We are going to continue to, whenever possible, to broadcast the services from our church premises when held either online or in-person. We suspect this may become a new kind of normality, having a hybrid church (online and in-person).

We are also planning to renew our regular monthly missionary visits to Scotland. We still see the need of opening new churches in the United Kingdom as well as the training of new pastors for the upcoming harvest of souls in these countries; having the Seeds of Prayer and Sheaves of Joy program well underway, we prayerfully expect that we will see doors opening during a global pandemic.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees is required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

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Annual Report of the Trustees For the year ended 31 December 2021

-
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees is responsible for the maintenance and integrity of the Church and financial information included in the Church's website.

7. Approval

The report of the Trustees was approved by the Trustees on the 31 March 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Sixto Antonio Silva Mera', with a large, stylized initial 'S' at the beginning.

Rev. Sixto Antonio Silva Mera
Trustee

UNITED PENTECOSTAL CHURCH IN EUROPE

Report of the Independent Examiner to the Trustees of United Pentecostal Church In Europe

I report on the financial statements of United Pentecostal Church In Europe for the year ended 31 December 2021, set out on pages 8 to 15.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees considers that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John Helm ACA
31 March 2023

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Statement of Financial Activities For the year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income from:	2						
Donations and legacies		204,117	29,338	233,455	207,083	29,945	237,028
Other trading activities		-	-	-	-	-	-
Investments		8	-	8	13	-	13
Total Income		204,125	29,338	233,463	207,096	29,945	237,041
Expenditure on:							
Raising Funds	3	89	-	89	-	-	-
Charitable activities	4	214,790	27,889	242,679	226,652	5,057	231,709
Total Expenditure		214,879	27,889	242,768	226,652	5,057	231,709
Net (Expenditure)/Income	5	(10,754)	1,449	(9,305)	(19,556)	24,888	5,332
Transfers between funds		-	-	-	12	(12)	-
Net movement in funds		(10,754)	1,449	(9,305)	(19,544)	24,876	5,332
Total funds brought forward		86,959	58,832	145,791	106,503	33,956	140,459
Total funds carried forward		76,205	60,281	136,486	86,959	58,832	145,791

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Balance Sheet

For the year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	6	238	-	238	667
Current Assets					
Debtors	7	52,916	-	52,916	51,825
Cash At Bank And In Hand		26,142	60,281	86,423	95,068
		79,058	60,281	139,339	146,893
Creditors - Amounts Falling Due Within One Year	8	3,091	-	3,091	1,769
Net Current Assets		75,967	60,281	136,248	145,124
Net Assets		76,205	60,281	136,486	145,791
Represented By:					
Restricted Income Funds	9	-	60,281	60,281	58,832
Unrestricted Income Funds		76,205	-	76,205	86,959
Total Funds		76,205	60,281	136,486	145,791

The financial statements were approved by the Trustees on the 31 March 2023 and signed on its behalf by:



Hector Julian Camelo Munoz
Trustee

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Notes to the Financial Statements For the year ended 31 December 2021

I. Accounting Policies

The United Pentecostal Church in Europe is a charity. The registered office address is Part 4th Floor South, 224-236 Walworth Road, London SE17 1JE.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP 2015 (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the Trustees are responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of church members.

The Church meets the definition of a public benefit entity under FRS 102.

Going Concern

The Church is a going concern. Taking into account reserves and anticipated recurring income, the Trustees are confident that the Charity remains a going concern for at least twelve months from the date of approval of these accounts.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Church has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Church; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value.

Expenditure included in Raising Funds includes amounts incurred mainly in generating Gift Aid income.

Charitable expenditure includes those costs in fulfilling the Church's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and support costs. Governance costs comprise all costs involving the public accountability of the Church and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

The Church is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the minimum lease term.

Tangible Fixed Assets

The cost of furniture, fittings and equipment, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as four years.

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Notes to the Financial Statements For the year ended 31 December 2021

1. Accounting Policies (continued)

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Donations & legacies				
Offerings and donations	186,381	29,338	215,719	218,772
Income tax reclaimed	17,736	-	17,736	18,256
	<u>204,117</u>	<u>29,338</u>	<u>233,455</u>	<u>237,028</u>
Other trading activities				
Other (rent etc)	-	-	-	3,950
Investments				
Bank Interest	8	-	8	13
	<u>204,125</u>	<u>29,338</u>	<u>233,463</u>	<u>240,991</u>

3. Expenditure – Raising Funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Event costs	84	-	84	-
Stationery	5	-	5	-
	<u>89</u>	<u>0</u>	<u>89</u>	<u>0</u>

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Notes to the Financial Statements For the year ended 31 December 2021

4. Expenditure on Charitable Activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
People	78,659	4,897	83,556	81,546
Church Life & Outreach	8,385	4,360	12,745	14,517
Giving	758	-	758	865
Office Costs	3,657	1,284	4,941	5,115
Provision of church building and facilities	122,331	17,348	139,679	128,666
Governance	1,000	-	1,000	1,000
	214,790	27,889	242,679	231,709

4a. Staff costs

Included within Expenditure on Charitable Activities are the following staff costs:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Wages and salaries	55,500	-	55,500	55,500
Employers National Insurance	3,176	-	3,176	3,238
Employer Allowance	(3,176)	-	(3,176)	(3,238)
Pension contributions	567	-	567	611
	56,067	0	56,067	56,111
Of which the following gross salaries were paid to Key Management Personnel	48,900	-	48,900	46,250

The average number of employees during the year was 4 (2020: 3), being 3 full time ministers (2020: 2) and 1 administrator (2020: 1). No employee received emoluments in excess of £60,000 during the year.

4b. Trustee Expenses

The expenses of 3 (2020: 2) trustees amounting to £4,252 (2020: £983) in relation to communications, training, travel and subsistence, incurred on church business, were met during the year.

5. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging:

	2021 £	2020 £
Operating lease rentals	84,315	76,824
Depreciation of owned assets	429	519
Independent examiner fee	1,000	1,000
Other fees paid to independent examiner	-	828

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Notes to the Financial Statements For the year ended 31 December 2021

6. Tangible Fixed Assets

	Fixtures, fittings & Equipment £
Cost	
At 1 January 2021	11,470
Additions	-
Disposals	-
	<hr/>
At 31 December 2021	11,470
	<hr/>
Depreciation	
At 1 January 2021	10,803
Charge For Year	429
Disposals	-
	<hr/>
At 31 December 2021	11,232
	<hr/>
Net Book Value	
At 31 December 2021	238
	<hr/>
At 31 December 2020	667
	<hr/>

All of the fixed assets are used for charitable purposes.

7. Debtors

	2021 £	2020 £
Rent deposit	18,304	18,089
Gift Aid Receivable	17,736	19,807
Other debtors	16,876	13,929
	<hr/>	<hr/>
	52,916	51,825
	<hr/>	<hr/>

8. Creditors – Amounts Falling Due Within One Year

	2021 £	2020 £
Other creditors including taxation and social security	491	169
Accruals	2,600	1,560
	<hr/>	<hr/>
	3,091	1,729
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Notes to the Financial Statements For the year ended 31 December 2021

9. Restricted Funds

9a Current year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Temple Fund	26,694	-	-	-	26,694
Mission Fund	32,138	29,338	(27,889)	-	33,587
	58,832	29,338	(27,889)	0	60,281

9b Prior year

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Temple Fund	26,694	-	-	-	26,694
Mission Fund	9,888	29,945	(7,695)	-	32,138
European Partnership Fund	(2,638)	-	2,638	-	0
Camp Fund	12	-	-	(12)	0
	33,956	29,945	(5,057)	(12)	58,832

The main restricted funds and their uses are as follows:

The Temple Fund was established several years ago to provide funds for the purchase of a new temple in the future.

The Mission Fund is funded by specific donations towards the work of missionaries and missionary organisations both home and abroad.

European Partnership Fund is funded by the United Pentecostal Church of Colombia in respect of costs incurred by the church in respect of the establishment of the international church fellowship (International Fellowship of Oneness Pentecostal Churches). The fund deficit has been re-accounted for as a receivable in 2021 and the fund closed.

10. Operating Lease Commitments

As at 31 December 2021 the following operating lease payments are committed to be paid within the following time frames:

	2021 £	2020 £
Within one year	61,218	56,283
Between two and five years	200,000	41,883
Over five years	33,333	-
	294,551	98,166

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Notes to the Financial Statements For the year ended 31 December 2021

II. Related Party Transactions

Rev Antonio Silva, a trustee, received remuneration of £18,943 (2020: £18,000) in his employed capacity of pastor. Rev Antonio Silva lives in manse accommodation provided by the church.

Hector Julian Camelo Munoz, a trustee, received remuneration of £9,986 (2020: £9,750) in his employed capacity of pastor.

Yvette Torres, spouse of Rev Antonio Silva, received remuneration of £6,000 (2020: £8,000) in her employed capacity of Church Administrator.

Rev Antonio Silva, a trustee, is also a director of International Fellowship of Oneness Pentecostal Churches (company reg no 10106247). At 31 December 2021 the church was owed £10,381 by the company for expenditure incurred on the company's behalf.

During the year Trustees gave a total of £15,677 (2020: £15,095) in unrestricted offerings and donations.