



# **UNITED PENTECOSTAL CHURCH IN EUROPE**

**Charity Registration 1086895**

**31 December 2022**

**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 2022**

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# UNITED PENTECOSTAL CHURCH IN EUROPE

## Legal and Administrative Information For the year ended 31 December 2022

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<b>Charity Name</b>	United Pentecostal Church in Europe. The Church was established on 12 March 2001.
<b>Charity Number</b>	The Church is registered with the Charity Commission with number 1086895.
<b>Affiliations</b>	The Church is affiliated to Iglesia Pentecostal Unida de Columbia (United Pentecostal Church of Colombia) which is a Colombian based organization of the Oneness Pentecostal movement.
<b>Principal Address</b>	Part 4 <sup>th</sup> Floor South, 224-236 Walworth Road, London SE17 1JE.
<b>Governing Document</b>	Trust deed dated 12 March 2001.
<b>Objective</b>	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.
<b>Trustees</b>	<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>
<b>Key Management Personnel</b>	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.
<b>Bankers</b>	HSBC Bank 45 Bank Street Jubilee Place Canary Wharf London E14 5NY
<b>Independent Examiner</b>	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 2022

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The Trustees submit their annual report and the financial statements of United Pentecostal Church In Europe ("the Church") for the year ended 31 December 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)). 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 270. It currently meets at 5 different locations: 5 Campuses, North London (Turnpike Lane), East London (Dagenham), Central London (Elephant & Castle), West (Richmond) and South London (Croydon).

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 in order to promote the Gospel in the local neighbourhood and beyond:

- Sunday Worship
- Children's activities
- Youth Services
- Ladies and men's Activities
- Bible Study and Prayer meeting
- Christian Counselling

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Annual Report of the Trustees For the year ended 31 December 2022

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### 3. Review of Activities

During the year 2022, some activities and events were held with the purpose of meeting various needs within the congregation.

- **The Theme** for this year was called: "SERVE THE LORD" based on Romans 12.11 and with the following objectives: Bring the church into the community, Serve the Lord with gladness and grow in service because of a deeper knowledge of God.
- **Servants Training** were held on the 3rd Saturday each month at Central and North London Campuses. The following themes were shared:
  - The Doctrine of salvation
  - Missionology Foundation
  - Missionary nature of the indigenous church
  - The oneness of God
  - Vision and calling
  - Church governance
  - Worship and culture
  - The coming of the Lord
  - Evangelism and culture.
- **National Fellowships** - 21 May at North London Campus, 10 June at Central London with the topic "*Moving Forward Together*" based on Hebrews 12.1. 12 November at Croydon Campus with a guest Speaker from Colombia, Rev Elkin Torres and 30 December at Central London for the EOY Communion Service.
- **National Evangelisms** - 4th Saturday each month, the following cities were visited throughout all the year: Derby, Manchester, Brighton, Coventry, and some others in Scotland.
- **Youth Coventry Day Out** - 2 June 2022
- **SBS 2022** – 28 and 29 July, with the topic "Heavenly Gifts" based on James 1.17. the event was held simultaneously on 6 locations in Greater London (East London, North London, Central London, Twickenham, Slough and Croydon.
- **Teachers Camp** – 5 and 6 November with the topic: "*A precious treasure in my hands*".
- **Family Month** – November. The Theme for this year was "Growing together", based on Ephesians 4.16. during our regular Sunday services, we developed various spiritual topics: Growing together as truth influencers, Growing together through ugliness, Growing together in chores, Growing together at home.
- **National Couples Event** – Dinner and Conference, "*Be servants through love.*" Sunday November 13 at Richmond Campus. The guest speaker for this event was Pastor Elkin Torres from Colombia and a total attendance of 30 couples.
- **Youth Congress** – 9 and 10 December at Central Church with the theme "*In His steps*" based on 1 Peter 2.21 the guest speaker for this event was Pastor John Anderson Pabon from Spain.

### 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.

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# UNITED PENTECOSTAL CHURCH IN EUROPE

## Annual Report of the Trustees For the year ended 31 December 2022

The Church's reserves increased by £8,484 during the year (2021 – decreased by £9,307). The Balance Sheet shows total assets of £144,968 (2021: £136,484).

Included in reserves are amounts totalling £49,249 (2021: £60,281) 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

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 2022 the church had net free reserves of £95,166 (2021: £75,967).

	2022 £	2021 £
<b>Total reserves</b>	<b>144,968</b>	<b>136,486</b>
Less: tangible fixed assets	(553)	(238)
Less: restricted funds	(49,249)	(60,281)
<b>Free reserves</b>	<b>95,166</b>	<b>75,967</b>
<b>Free reserves requirement:</b>		
6 month's budgeted routine expenditure	<b>100,000</b>	<b>100,000</b>

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

Looking ahead, we recognize the necessity of expanding our work beyond the confines of the London Metropolitan area. This involves establishing new churches across the United Kingdom and training new pastors in preparation for the forthcoming harvest of souls in these regions.

## 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.

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Annual Report of the Trustees For the year ended 31 December 2022

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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;
- 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 October 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Sixto Antonio Silva Mera', with a large, stylized flourish above it.

**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**

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I report on the financial statements of United Pentecostal Church In Europe for the year ended 31 December 2022, 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 October 2023**



# UNITED PENTECOSTAL CHURCH IN EUROPE

## Statement of Financial Activities For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Income from:</b>	2						
Donations and legacies		248,466	24,873	273,339	204,117	29,338	233,455
Investments		87	-	87	6	-	6
<b>Total Income</b>		<b>248,553</b>	<b>24,873</b>	<b>273,426</b>	<b>204,123</b>	<b>29,338</b>	<b>233,461</b>
<b>Expenditure on:</b>							
Raising Funds	3	71	-	71	89	-	89
Charitable activities	4	228,966	35,905	264,871	214,790	27,889	242,679
<b>Total Expenditure</b>		<b>229,037</b>	<b>35,905</b>	<b>264,942</b>	<b>214,879</b>	<b>27,889</b>	<b>242,768</b>
<b>Net Income/(Expenditure)</b>	5	<b>19,516</b>	<b>(11,032)</b>	<b>8,484</b>	<b>(10,756)</b>	<b>1,449</b>	<b>(9,307)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>19,516</b>	<b>(11,032)</b>	<b>8,484</b>	<b>(10,756)</b>	<b>1,449</b>	<b>(9,307)</b>
Total funds brought forward		76,203	60,281	136,484	86,959	58,832	145,791
<b>Total funds carried forward</b>		<b>95,719</b>	<b>49,249</b>	<b>144,968</b>	<b>76,203</b>	<b>60,281</b>	<b>136,484</b>

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Balance Sheet

For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Fixed Assets</b>					
Tangible Assets	6	553	-	553	238
<b>Current Assets</b>					
Debtors	7	73,350	-	73,350	52,916
Cash At Bank And In Hand		24,630	49,249	73,879	86,423
		97,980	49,249	147,229	139,339
<b>Creditors - Amounts Falling Due Within One Year</b>	8	2,814	-	2,814	3,091
<b>Net Current Assets</b>		95,166	49,249	144,415	136,248
<b>Net Assets</b>		<b>95,719</b>	<b>49,249</b>	<b>144,968</b>	<b>136,486</b>
Represented By:					
<b>Restricted Income Funds</b>	9	-	49,249	49,249	60,281
<b>Unrestricted Income Funds</b>		95,719	-	95,719	76,205
<b>Total Funds</b>		<b>95,719</b>	<b>49,249</b>	<b>144,968</b>	<b>136,486</b>

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



**Hector Julian Camelo Munoz**  
Trustee

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Notes to the Financial Statements For the year ended 31 December 2022

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### **I. Accounting Policies**

The United Pentecostal Church in Europe is a charity. The registered office address is Part 4<sup>th</sup> 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.

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Notes to the Financial Statements For the year ended 31 December 2022

### I. 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 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Donations &amp; legacies</b>				
Offerings and donations	226,998	24,873	251,871	215,719
Income tax reclaimed	21,468	-	21,468	17,736
	<u>248,466</u>	<u>24,873</u>	<u>273,339</u>	<u>233,455</u>
<b>Investments</b>				
Bank Interest	87	-	87	6
	<u>248,553</u>	<u>24,873</u>	<u>273,426</u>	<u>233,461</u>

### 3. Expenditure – Raising Funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Event costs	58	-	58	84
Stationery	4	-	4	5
Financial charges	9	-	9	-
	<u>71</u>	<u>0</u>	<u>71</u>	<u>89</u>

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Notes to the Financial Statements For the year ended 31 December 2022

### 4. Expenditure on Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
People	87,712	21,427	109,139	83,556
Church Life & Outreach	12,833	6,133	18,966	12,745
Giving	1,500	-	1,500	758
Office Costs	2,070	488	2,558	4,941
Provision of church building and facilities	123,833	7,857	131,690	139,679
Governance	1,018	-	1,018	1,000
	<b>228,966</b>	<b>35,905</b>	<b>264,871</b>	<b>242,679</b>

#### 4a. Staff costs

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

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Wages and salaries	62,400	5,400	67,800	55,500
Employers National Insurance	4,345	-	4,345	3,176
Employer Allowance	(4,345)	-	(4,345)	(3,176)
Pension contributions	908	-	908	567
	<b>63,308</b>	<b>5,400</b>	<b>68,708</b>	<b>56,067</b>
Of which the following gross salaries were paid to Key Management Personnel	<b>57,000</b>	-	<b>57,000</b>	<b>48,900</b>

The average number of employees during the year was 5 (2021: 4), being 3 full time ministers and 2 part-time ministers. No employee received emoluments in excess of £60,000 during the year.

#### 4b. Trustee Expenses

The expenses of 4 (2021: 3) trustees amounting to £9,482 (2021: £4,252) in relation to communications, training, travel and subsistence, incurred on church business, were met during the year.

### 5. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging:

	2022 £	2021 £
Operating lease rentals	86,995	84,315
Depreciation of owned assets	284	429
Independent examiner fee	1,018	1,000
Other fees paid to independent examiner	-	-

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Notes to the Financial Statements For the year ended 31 December 2022

### 6. Tangible Fixed Assets

	Fixtures, fittings & Equipment £
<b>Cost</b>	
At 1 January 2022	11,470
Additions	599
Disposals	-
	<hr/>
At 31 December 2022	12,069
	<hr/>
<b>Depreciation</b>	
At 1 January 2022	11,232
Charge For Year	284
Disposals	-
	<hr/>
At 31 December 2022	11,516
	<hr/>
<b>Net Book Value</b>	
<b>At 31 December 2022</b>	<b>553</b>
	<hr/>
At 31 December 2021	238
	<hr/>

All of the fixed assets are used for charitable purposes.

### 7. Debtors

	2022 £	2021 £
Rent deposit	18,571	18,304
Gift Aid Receivable	39,204	17,736
Other debtors	15,575	16,876
	<hr/>	<hr/>
	<b>73,350</b>	<b>52,916</b>
	<hr/>	<hr/>

### 8. Creditors – Amounts Falling Due Within One Year

	2022 £	2021 £
Other creditors including taxation and social security	1,114	491
Accruals	1,700	2,600
	<hr/>	<hr/>
	<b>2,814</b>	<b>3,091</b>
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# UNITED PENTECOSTAL CHURCH IN EUROPE

## Notes to the Financial Statements For the year ended 31 December 2022

### 9. Restricted Funds

#### 9a Current year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Temple Fund	26,694	349	-	-	27,043
European Commission	0	1,155	(1,143)	-	12
Mission Fund	33,587	23,369	(34,762)	-	22,194
	<b>60,281</b>	<b>24,873</b>	<b>(35,905)</b>	<b>0</b>	<b>49,249</b>

#### 9b Prior 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
	<b>58,832</b>	<b>29,338</b>	<b>(27,889)</b>	<b>0</b>	<b>60,281</b>

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 2022 and the fund closed.

### 10. Operating Lease Commitments

As at 31 December 2022 the following operating lease payments are committed to be paid within the following time frames:

	2022 £	2021 £
Within one year	50,000	61,218
Between two and five years	183,333	200,000
Over five years	-	33,333
	<b>233,333</b>	<b>294,551</b>

# UNITED PENTECOSTAL CHURCH IN EUROPE

## Notes to the Financial Statements For the year ended 31 December 2022

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### II. Related Party Transactions

Rev Antonio Silva, a trustee, received remuneration of £32,000 (2021: £26,000) 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 £12,999 (2021: £12,999) in his employed capacity of pastor.

Yvette Torres, spouse of Rev Antonio Silva, received remuneration of £nil (2021: £6,000) 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 2022 the church was owed £10,320 by the company for expenditure incurred on the company's behalf.

During the year Trustees gave a total of £16,525 (2021: £15,677) in unrestricted offerings and donations.