

PILLARS OF TRUTH MINISTRY TRUST

England & Wales · Charity number 1092394

Details

Other names PILLARS CHRISTIAN CENTRE

Status Registered

Legal form Other

Registered 2002-06-11

Register [View on the Charity Commission register](#)

Contact

Address 9 Lord Warwick Street
London
SE18 5QA

Phone 02037378703

Email turuthi@hotmail.com

Activities

Objects: THE OBJECTS OF THE TRUST ARE:-1. TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN SOUTH EAST LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSE WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.2. TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: The charity has been engaged in the relief of porverty,the advancement of religion, counselling and mentoring the inner city youth, premarital counselling and career counselling.

Classification

- **How:** Provides Human Resources
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£66,814	£51,465	-	-
2024-06-30	£63,960	£74,123	-	-
2023-06-30	£53,248	£62,813	-	-
2022-06-30	£57,316	£49,113	-	-
2021-06-30	£38,370	£36,736	-	-

Trustees

Name	Role	Appointed
JOASH NJOROGE		
LUKAS KAMAU		

PILLARS OF TRUTH MINISTRY TRUST

England & Wales - Charity number 1092394

Accounts

PILLARS OF TRUTH MINISTRY TRUST

CHARITY NUMBER: 1092394

PILLARS OF TRUTH MINISTRY TRUST

REPORT AND FINANCIAL STATEMENTS FOR

YEAR ENDED 30TH JUNE 2025

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELLINGBOROUGH
NN9 5YF*

PILLARS OF TRUTH MINISTRY TRUST

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PILLARS OF TRUTH MINISTRY TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number
1092394

Registered office
9 LORD WARWICK STREET
LONDON
SE18 5QA

Trustees
Joash Njoroge
Lucas Kamau

Accountants
J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 30th June 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a declaration of trust dated 22nd Feb 2002 with charity registration number 1092394.

The objectives of the charity:

- The advancement of christian faith.
- To relief persons who are in conditions of need or hardship, aged or sick.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a deficit for the year amounting to £10,163. (2024: deficit £10,163)

Approval

The report was approved by the board of trustees on 2025 and signed on their behalf by:

Joash Njoroge

PILLARS OF TRUTH MINISTRY TRUST

Independent Examiner's Report
To the Trustees

PILLARS OF TRUTH MINISTRY TRUST

I report on the accounts of the church for the year ended 30th June 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

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

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act)
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Statement of financial activities for the year ended 30th June 2025 Incorporating the Income and Expenditure Account

	Note	2025 £	2024 £
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings	2	54,083	43,384
Grants		-	9,989
Gift aid accrued		12,731	10,587
Total Incoming Resources		66,814	63,960
 Resources expended			
<u>Charitable activities</u>			
Rent		15,886	17,600
Conferences & Refreshments		15,718	19,190
Telephone & postage		448	417
Finance charges		988	1,066
Media		440	-
Church Supply		-	5,625
Gifts & Donations		12,859	8,125
Subsistence allowance		-	13,220
Recruitment		-	1,500
Software, Printing & stationery		1,512	2,081
Website		200	-
Professional fees		1,059	3,070
Depreciation of fixed assets		1,834	1,796
Total resources expended		50,944	73,690
Governance cost		521	433
		51,465	74,123
Net incoming/ (outgoing) resources		15,349	(10,163)
Balance carried forward at 30th June 2025		(15,349)	(10,163)

PILLARS OF TRUTH MINISTRY TRUST

Balance Sheet as at 30th June 2025

		2025 £	2024 £
Fixed assets			
Tangible fixed assets	3	13,640	13,359
Current assets			
Debtors	4	13,631	10,587
Cash at bank and in hand		23,561	13,845
Creditors-amounts falling due within one year	5	(521)	(433)
Net current assets/(liabilities)		36,671	23,999
Net assets		50,311	37,358
Represented by:			
Bank Loan		2,465	4,861
Funds of the charity			
Reserves		32,497	42,660
Net incoming resources		15,349	(10,163)
Total funds		50,311	37,358

The financial statements were approved by the Trustees on2025 and signed on their behalf by:

Joash Njoroge

Trustee

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2025

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2025

1. Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2025 £
Tithes and offerings	54,083	-	54,083
	<u>54,083</u>	<u>-</u>	<u>54,083</u>

PILLARS OF TRUTH MINISTRY TRUST

3. Tangible fixed assets

	Fixtures & Fittings £	Church Equipment & Instruments £	Total £
	<u>£</u>	<u>£</u>	<u>£</u>
Cost			
At 1st July 2024	751	25,533	26,284
Additions	-	2,115	2,115
	<u>751</u>	<u>27,648</u>	<u>28,399</u>
At 30th June 2025	<u>751</u>	<u>27,648</u>	<u>28,399</u>
Depreciation			
At 1st July 2024	344	12,581	12,925
Charge	26	1,808	1,834
	<u>370</u>	<u>14,389</u>	<u>14,759</u>
At 30th June 2025	<u>370</u>	<u>14,389</u>	<u>14,759</u>
Net book value 2025	<u>381</u>	<u>13,259</u>	<u>13,640</u>
Net book value 2024	<u>407</u>	<u>12,952</u>	<u>13,359</u>

4. Debtors

	2025 £	2024 £
	<u>£</u>	<u>£</u>
Hmrc	12,731	10,586
Members Loans	900	-
	<u>13,631</u>	<u>10,586</u>

5. Creditors

	2025 £	2024 £
	<u>£</u>	<u>£</u>
Accountancy fees	521	433
	<u>521</u>	<u>433</u>

PILLARS OF TRUTH MINISTRY TRUST

England & Wales - Charity number 1092394

Accounts

PILLARS OF TRUTH MINISTRY TRUST

CHARITY NUMBER: 1092394

PILLARS OF TRUTH MINISTRY TRUST

REPORT AND FINANCIAL STATEMENTS FOR

YEAR ENDED 30TH JUNE 2024

*J & T LEXINGTON SERVICES LIMITED
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Charity Number
1092394

Registered office
9 LORD WARWICK STREET
LONDON
SE18 5QA

Trustees
Joash Njoroge
Lucas Kamau

Accountants
J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 30th June 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a declaration of trust dated 22nd Feb 2002 with charity registration number 1092394.

The objectives of the charity:

- The advancement of christian faith.
- To relief persons who are in conditions of need or hardship, aged or sick.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a deficit for the year amounting to £10,163. (2023: deficit £9,565)

Approval

The report was approved by the board of trustees on 2025 and signed on their behalf by:

Joash Njoroge

PILLARS OF TRUTH MINISTRY TRUST

Independent Examiner's Report
To the Trustees

PILLARS OF TRUTH MINISTRY TRUST

I report on the accounts of the church for the year ended 30th June 2024 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

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

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act)
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or

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

Joseph Kinuthia CPA, DMS, MBA
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8 Holme Close, Redhill Grange
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NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Statement of financial activities for the year ended 30th June 2024 Incorporating the Income and Expenditure Account

	Note	2024 £	2023 £
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings	2	43,384	42,520
Grants		9,989	-
Gift aid accrued		10,587	10,728
Total Incoming Resources		63,960	53,248
 Resources expended			
<u>Charitable activities</u>			
Rent		17,600	17,742
Conferences & Refreshments		19,190	9,285
Telephone & postage		417	417
Finance charges		1,066	1,064
Travel, accommodation & allowances		-	1,800
Church Supply		5,625	-
Gifts & Donations		8,125	11,735
Subsistence allowance		13,220	14,060
Recruitment		1,500	2,400
Software, Printing & stationery		2,081	1,000
Professional fees		3,070	1,040
Depreciation of fixed assets		1,796	1,823
Total resources expended		73,690	62,366
Governance cost		433	447
		74,123	62,813
Net incoming/ (outgoing) resources		(10,163)	(9,565)
Balance carried forward at 30th June 2024		(10,163)	(9,565)

PILLARS OF TRUTH MINISTRY TRUST

Balance Sheet as at 30th June 2024

		2024 £	2023 £
Fixed assets			
Tangible fixed assets	3	13,359	13,582
Current assets			
Debtors	4	10,587	10,728
Cash at bank and in hand		13,845	26,054
Creditors-amounts falling due within one year	5	(433)	(447)
Net current assets/(liabilities)		23,999	36,335
Net assets		37,358	49,917
Represented by:			
Bank Loan		4,861	7,257
Funds of the charity			
Reserves		42,660	52,225
Net incoming resources		(10,163)	(9,565)
Total funds		37,358	49,917

The financial statements were approved by the Trustees on2025 and signed on their behalf by:

Joash Njoroge

Trustee

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2024

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2024

1. Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted	Restricted	Total
	£	£	funds 2024
	£	£	£
Tithes and offerings	43,384	-	43,384
	<u>43,384</u>	<u>-</u>	<u>43,384</u>

PILLARS OF TRUTH MINISTRY TRUST

3. Tangible fixed assets

	Fixtures & Fittings £	Church Equipment & Instruments £	Total £
Cost			
At 1st July 2023	751	23,960	24,711
Additions	-	1,573	1,573
At 30th June 2024	751	25,533	26,284
Depreciation			
At 1st July 2023	314	10,815	11,129
Charge	30	1,766	1,796
At 30th June 2024	344	12,581	12,925
Net book value 2024	407	12,952	13,359
Net book value 2023	467	13,258	13,725

4. Debtors

	2024 £	2023 £
Hmrc	10,586	10,728
Members	-	-
	10,586	10,728

5. Creditors

	2024 £	2023 £
Accountancy fees	433	447
	433	447

PILLARS OF TRUTH MINISTRY TRUST

England & Wales - Charity number 1092394

Accounts

PILLARS OF TRUTH MINISTRY TRUST

CHARITY NUMBER: 1092394

PILLARS OF TRUTH MINISTRY TRUST

REPORT AND FINANCIAL STATEMENTS FOR

YEAR ENDED 30TH JUNE 2023

*J & T LEXINGTON SERVICES LIMITED
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Charity Number

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Registered office

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Trustees

Joash Njoroge
Lucas Kamau

Accountants

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Trustees' Report

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Constitution, objective of the charity, principal activity.

The charity is governed under a declaration of trust dated 22nd Feb 2002 with charity registration number 1092394.

The objectives of the charity:

- The advancement of christian faith.
- To relief persons who are in conditions of need or hardship, aged or sick.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a deficit for the year amounting to £9,565. (2022: surplus £8,203)

Approval

The report was approved by the board of trustees on 2023 and signed on their behalf by:

Joash Njoroge

PILLARS OF TRUTH MINISTRY TRUST

Independent Examiner's Report
To the Trustees

PILLARS OF TRUTH MINISTRY TRUST

I report on the accounts of the church for the year ended 30th June 2023 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

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

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act)
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or

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

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
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NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Statement of financial activities for the year ended 30th June 2023 Incorporating the Income and Expenditure Account

	Note	2023 £	2022 £
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings	2	42,520	42,047
Grants		-	5,000
Gift aid accrued		10,728	10,269
Total Incoming Resources		53,248	57,316
 Resources expended			
<u>Charitable activities</u>			
Rent		17,742	10,185
Conferences & Refreshments		9,285	4,720
Telephone & postage		417	353
Finance charges		1,064	1,147
Travel, accommodation & allowances		1,800	14,840
Covid -19 Response		-	5,000
Gifts & Donations		11,735	8,300
Subsistence allowance		14,060	-
Recruitment		2,400	-
Software, Printing & stationery		1,000	1,517
Professional fees		1,040	791
Depreciation of fixed assets		1,823	1,840
Total resources expended		62,366	48,693
Governance cost		447	420
		62,813	49,113
Net incoming/ (outgoing) resources		9,565	8,203
Balance carried forward at 30th June 2023		9,565	8,203

PILLARS OF TRUTH MINISTRY TRUST

Balance Sheet as at 30th June 2023

		2022 £	2022 £
Fixed assets			
Tangible fixed assets	3	13,582	13,725
Current assets			
Debtors	4	10,728	12,119
Cash at bank and in hand		26,054	36,454
Creditors-amounts falling due within one year	5	(447)	(420)
Net current assets/(liabilities)		36,335	48,153
Net assets		49,917	61,878
Represented by:			
Bank Loan		7,257	9,653
Funds of the charity			
Reserves		52,225	44,022
Net incoming resources		(9,565)	8,203
Total funds		49,917	61,878

The financial statements were approved by the Trustees on2023 and signed on their behalf by:

Joash Njoroge

Trustee

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2023

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2023

1. Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted	Restricted	Total
	£	£	funds 2023
	£	£	£
Tithes and offerings	42,520	-	42,520
	<u>42,520</u>	<u>-</u>	<u>42,520</u>

PILLARS OF TRUTH MINISTRY TRUST

3. Tangible fixed assets

	Fixtures & Fittings £	Church Equipment & Instruments £	Total £
Cost			
At 1st July 2022	751	22,280	23,031
Additions	-	1,680	1,680
	751	23,960	24,711
At 30th June 2023	751	23,960	24,711
Depreciation			
At 1st July 2022	284	9,022	9,306
Charge	30	1,793	1,823
	314	10,815	11,129
At 30th June 2023	314	10,815	11,129
Net book value 2023	467	13,145	13,582
Net book value 2022	467	13,258	13,725

4. Debtors

	2023 £	2022 £
Hmrc	10,728	10,269
Members	-	1,850
	10,728	12,119
	10,728	12,119

5. Creditors

	2023 £	2022 £
Accountancy fees	447	420
	447	420
	447	420

PILLARS OF TRUTH MINISTRY TRUST

England & Wales - Charity number 1092394

Accounts

PILLARS OF TRUTH MINISTRY TRUST

CHARITY NUMBER: 1092394

PILLARS OF TRUTH MINISTRY TRUST

REPORT AND FINANCIAL STATEMENTS FOR

YEAR ENDED 30TH JUNE 2022

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELLINGBOROUGH
NN9 5YF*

PILLARS OF TRUTH MINISTRY TRUST

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PILLARS OF TRUTH MINISTRY TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number
1092394

Registered office
9 LORD WARWICK STREET
LONDON
SE18 5QA

Trustees
Joash Njoroge
Lucas Kamau

Accountants
J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 30th June 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a declaration of trust dated 22nd Feb 2002 with charity registration number 1092394.

The objectives of the charity:

- The advancement of christian faith.
- To relief persons who are in conditions of need or hardship, aged or sick.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £8,203. (2021: surplus £1,634)

Approval

The report was approved by the board of trustees on 2022 and signed on their behalf by:

Joash Njoroge

PILLARS OF TRUTH MINISTRY TRUST

Independent Examiner's Report
To the Trustees

PILLARS OF TRUTH MINISTRY TRUST

I report on the accounts of the church for the year ended 30th June 2022 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

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

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act)
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Statement of financial activities for the year ended 30th June 2022 Incorporating the Income and Expenditure Account

	Note	2022 £	2021 £
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings	2	42,047	30,456
Grants		5,000	-
Gift aid accrued		10,269	7,914
Total Incoming Resources		57,316	38,370
Resources expended			
<u>Charitable activities</u>			
Rent		10,185	-
Conferences & Refreshments		4,720	-
Telephone & postage		353	365
Finance charges		1,147	1,011
Travel, accommodation & allowances		14,840	16,000
Covid -19 Response		5,000	11,000
Gifts & Donations		8,300	4,220
Software, Printing & stationery		1,517	1,700
Professional fees		791	917
Depreciation of fixed assets		1,840	1,218
Total resources expended		48,693	36,431
Governance cost		420	305
		49,113	36,736
Net incoming/ (outgoing) resources		8,203	1,634
Balance carried forward at 30th June 2022		8,203	1,634

PILLARS OF TRUTH MINISTRY TRUST

Balance Sheet as at 30th June 2022

		2022 £	2021 £
Fixed assets			
Tangible fixed assets	3	13,725	9,176
Current assets			
Debtors	4	12,119	9,464
Cash at bank and in hand		36,454	36,937
Creditors-amounts falling due within one year	5	(420)	(305)
Net current assets/(liabilities)		48,153	46,096
Net assets		61,878	55,272
Represented by:			
Bank Loan		9,653	11,250
Funds of the charity			
Reserves		44,022	42,388
Net incoming resources		8,203	1,634
Total funds		61,878	55,272

The financial statements were approved by the Trustees on2022 and signed on their behalf by:

Joash Njoroge

Trustee

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2022

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2022

1. Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2022 £
Tithes and offerings	44,297	-	44,297
	<u>44,297</u>	<u>-</u>	<u>44,297</u>

PILLARS OF TRUTH MINISTRY TRUST

3. Tangible fixed assets

	Fixtures & Fittings £	Church Equipment & Instruments £	Total £
Cost			
At 1st July 2021	751	15,891	16,642
Additions	-	6,389	6,389
	751	22,280	23,031
At 30th June 2022	751	22,280	23,031
Depreciation			
At 1st July 2021	252	7,214	7,466
Charge	32	1,808	1,840
	284	9,022	9,306
At 30th June 2022	284	9,022	9,306
Net book value 2022	467	13,258	13,725
Net book value 2021	499	8,677	9,176

4. Debtors

	2022 £	2021 £
Hmrc	10,269	7,914
Members	1,850	1,550
	12,119	9,464
	12,119	9,464

5. Creditors

	2022 £	2021 £
Accountancy fees	420	305
	420	305
	420	305

PILLARS OF TRUTH MINISTRY TRUST

England & Wales - Charity number 1092394

Accounts

PILLARS OF TRUTH MINISTRY TRUST

CHARITY NUMBER: 1092394

PILLARS OF TRUTH MINISTRY TRUST

REPORT AND FINANCIAL STATEMENTS FOR

YEAR ENDED 30TH JUNE 2021

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELLINGBOROUGH
NN9 5YF*

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PILLARS OF TRUTH MINISTRY TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number
1092394

Registered office
9 LORD WARWICK STREET
LONDON
SE18 5QA

Trustees
Joash Njoroge
Lucas Kamau

Accountants
J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 30th June 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a declaration of trust dated 22nd Feb 2002 with charity registration number 1092394.

The objectives of the charity:

- The advancement of christian faith.
- To relief persons who are in conditions of need or hardship, aged or sick.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £1,634. (2020: deficit £14,269)

Approval

The report was approved by the board of trustees on 2021 and signed on their behalf by:

Joash Njoroge

PILLARS OF TRUTH MINISTRY TRUST

Independent Examiner's Report
To the Trustees

PILLARS OF TRUTH MINISTRY TRUST

I report on the accounts of the church for the year ended 30th June 2021 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

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

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

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met reasonable requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act)
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

PILLARS OF TRUTH MINISTRY TRUST

Statement of financial activities for the year ended 30th June 2021 Incorporating the Income and Expenditure Account

	Note	2021 £	2020 £
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings	2	30,456	37,464
Gift aid accrued		7,914	9,176
Total Incoming Resources		38,370	46,640
Resources expended			
<u>Charitable activities</u>			
Rent		-	5,106
Conferences & Refreshments		-	5,380
Telephone & postage		365	239
Finance charges		1,011	1,233
Travel, accommodation & allowances		16,000	13,450
Covid -19 Response		11,000	-
Gifts & Donations		4,220	4,410
Software		1,700	-
Professional fees		917	796
Depreciation of fixed assets		1,218	1,382
Total resources expended		36,431	31,996
Governance cost		305	375
		36,736	32,371
Net incoming/ (outgoing) resources		1,634	14,269
Balance carried forward at 30th June 2021		1,634	14,269

PILLARS OF TRUTH MINISTRY TRUST

Balance Sheet as at 30th June 2021

		2021 £	2020 £
Fixed assets			
Tangible fixed assets	3	9,176	10,394
Current assets			
Debtors	4	9,464	10,176
Cash at bank and in hand		36,937	22,193
Creditors-amounts falling due within one year	5	(305)	(375)
Net current assets/(liabilities)		46,096	31,994
Net assets		55,272	42,388
Represented by:			
Bank Loan		11,250	-
Funds of the charity			
Reserves		42,388	28,119
Net incoming resources		1,634	14,269
Total funds		55,272	42,388

The financial statements were approved by the Trustees on2021 and signed on their behalf by:

Joash Njoroge

Trustee

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2021

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

PILLARS OF TRUTH MINISTRY TRUST

Notes to the financial statements for the year ended 30th June 2021

1. Accounting policies (continued)

e) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2021 £
Tithes and offerings	30,456	-	30,456
	<u>30,456</u>	<u>-</u>	<u>30,456</u>

PILLARS OF TRUTH MINISTRY TRUST

3. Tangible fixed assets

	Fixtures & Fittings £	Church Equipment & Instruments £	Total £
	<u>£</u>	<u>£</u>	<u>£</u>
Cost			
At 1st July 2020	751	15,891	16,642
Additions	-	-	-
	<u>751</u>	<u>15,891</u>	<u>16,642</u>
At 30th June 2021	<u>751</u>	<u>15,891</u>	<u>16,642</u>
Depreciation			
At 1st July 2020	217	6,031	6,248
Charge	35	1,183	1,218
	<u>252</u>	<u>7,214</u>	<u>7,466</u>
At 30th June 2021	<u>252</u>	<u>7,214</u>	<u>7,466</u>
Net book value 2021	<u>499</u>	<u>8,677</u>	<u>9,176</u>
Net book value 2020	<u>534</u>	<u>9,860</u>	<u>10,394</u>

4. Debtors

	2020 £	2019 £
Hmrc	7,914	9,176
Members	1,550	1,000
	<u>9,464</u>	<u>10,176</u>

5. Creditors

	2021 £	2020 £
Accountancy fees	305	375
	<u>305</u>	<u>375</u>