

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
PILGRIM CHRISTIAN CENTRE

Lee & Capital Partners Ltd  
Chartered Certified Accountants  
30 Groveland Way  
New Malden  
Surrey  
KT3 5BT

PILGRIM CHRISTIAN CENTRE

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for the Year Ended 31 December 2024

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## PILGRIM CHRISTIAN CENTRE

### Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal object of the charity is advance the Christian Faith. It seeks to do this locally within its immediate geographic neighbourhood area, but also across the UK and internationally with various contacts that the charity has.

##### **Significant activities**

The principal fund raising activity of the church is the offerings and donations made by the members of the church congregation. The fund raised are used to support missionary work, both in the United Kingdom and abroad, to give scholarship support to students, and generally to give support and aid to those less well off in the community.

##### **Public benefit**

The trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

The trustees strongly believe that the meeting together for the worship of God and Jesus Christ, preaching and Bible teaching, as well as meeting in small groups for all ages to explore the Christian faith, as well as working in and with our community is for public benefit.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Total income received for the year amounted to £77,510 (2023 £83,857), which is the total incoming resource.

Total expenditure amounted to £70,973 (2023 £77,027) that left net incoming resources for the period of £6,537 (2023 £6,830).

The trustee applied and shall continue to apply accumulations of income to charitable causes after making such provision for all expenditure on trust.

#### **FUTURE PLANS**

For 2025 the Church aims to continue to maintain its existing activities and adapt those activities where necessary according to the day-to-day needs of the congregation. Funds given will continue to be spent broadly in line with the current pattern of expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1106220

##### **Principal address**

21 Stonecroft Close  
Hove  
BN3 8BP

##### **Trustees**

Rev E W Song Pastor  
E C Song  
Ms E Yang

PILGRIM CHRISTIAN CENTRE

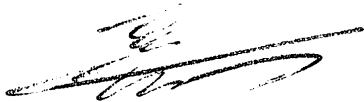
Report of the Trustees  
for the Year Ended 31 December 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Byung Hun Lee  
Lee & Capital Partners Ltd  
Chartered Certified Accountants  
30 Groveland Way  
New Malden  
Surrey  
KT3 5BT

Approved by order of the board of trustees on 29 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'E W Song', with a stylized flourish extending from the end.

Rev E W Song - Trustee

Independent Examiner's Report to the Trustees of  
PILGRIM CHRISTIAN CENTRE

**Independent examiner's report to the trustees of PILGRIM CHRISTIAN CENTRE**

I report to the charity trustees on my examination of the accounts of PILGRIM CHRISTIAN CENTRE (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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 Trust 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.



Byung Hun Lee

Lee & Capital Partners Ltd  
Chartered Certified Accountants  
30 Groveland Way  
New Malden  
Surrey  
KT3 5BT

29 October 2025

PILGRIM CHRISTIAN CENTRE

Statement of Financial Activities  
for the Year Ended 31 December 2024

		31.12.24 Unrestricted funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		76,723	83,314
Investment income	2	787	543
<b>Total</b>		<u>77,510</u>	<u>83,857</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities		50,539	58,019
Support costs		20,434	19,008
<b>Total</b>		<u>70,973</u>	<u>77,027</u>
<b>NET INCOME</b>		6,537	6,830
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72,756	65,926
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>79,293</u></u>	<u><u>72,756</u></u>

The notes form part of these financial statements

PILGRIM CHRISTIAN CENTRE

Balance Sheet

31 December 2024

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	2,118	2,090
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		81,683	75,365
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,508)	(4,699)
<b>NET CURRENT ASSETS</b>		<u>77,175</u>	<u>70,666</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		79,293	72,756
<b>NET ASSETS</b>		<u>79,293</u>	<u>72,756</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>79,293</u>	<u>72,756</u>
<b>TOTAL FUNDS</b>		<u>79,293</u>	<u>72,756</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2025 and were signed on its behalf by:



E Yang - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery : 25% on reducing balance basis

Fixtures & fittings : 25% on reducing balance basis

Computer : 25% on reducing balance basis

Motor vehicle: 25% on reducing balance basis

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



PILGRIM CHRISTIAN CENTRE

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**2. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Deposit account interest	787	543
	<u>787</u>	<u>543</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

	31.12.24	31.12.23
	£	£
Trustees' salaries	12,000	12,000
Trustees' pensions paid	360	360
	<u>12,360</u>	<u>12,360</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Staff	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	83,314
Investment income	543
<b>Total</b>	<u>83,857</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Church activities	58,019
Support costs	19,008
<b>Total</b>	<u>77,027</u>
<b>NET INCOME</b>	6,830
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	65,926
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>72,756</u>

PILGRIM CHRISTIAN CENTRE

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2024	2,423	6,288	5,160	1,792	15,663
Additions	735	-	-	-	735
At 31 December 2024	3,158	6,288	5,160	1,792	16,398
<b>DEPRECIATION</b>					
At 1 January 2024	1,931	6,214	4,471	957	13,573
Charge for year	307	19	172	209	707
At 31 December 2024	2,238	6,233	4,643	1,166	14,280
<b>NET BOOK VALUE</b>					
At 31 December 2024	920	55	517	626	2,118
At 31 December 2023	492	74	689	835	2,090

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Taxation and social security	-	(958)
Other creditors	4,508	5,657
	4,508	4,699

**8. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	72,756	6,537	79,293
<b>TOTAL FUNDS</b>	72,756	6,537	79,293

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,510	(70,973)	6,537
<b>TOTAL FUNDS</b>	77,510	(70,973)	6,537

PILGRIM CHRISTIAN CENTRE

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	65,926	6,830	72,756
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>65,926</u>	<u>6,830</u>	<u>72,756</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,857	(77,027)	6,830
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>83,857</u>	<u>(77,027)</u>	<u>6,830</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	65,926	13,367	79,293
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>65,926</u>	<u>13,367</u>	<u>79,293</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,367	(148,000)	13,367
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>161,367</u>	<u>(148,000)</u>	<u>13,367</u>

PILGRIM CHRISTIAN CENTRE

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

PILGRIM CHRISTIAN CENTRE

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	76,723	83,314
<b>Investment income</b>		
Deposit account interest	787	543
<b>Total incoming resources</b>	<u>77,510</u>	<u>83,857</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	12,000	12,000
Trustees' pensions paid	360	360
Wages	16,200	16,200
Speakers	-	500
Missionary support	19,479	28,459
Grants to individuals	2,500	500
	<u>50,539</u>	<u>58,019</u>
<b>Support costs</b>		
<b>Management</b>		
Rent	2,652	2,130
Printing, postage & stationery	1,671	253
Other church costs	6,110	4,124
Motor expenses	947	2,887
Travelling	5,286	5,667
Subscription	372	-
Computer cost	1,619	1,392
Repairs & renewals	206	690
Plant and machinery	307	175
Fixtures and fittings	19	25
Motor vehicles	172	230
Computer equipment	209	278
	<u>19,570</u>	<u>17,851</u>
<b>Finance</b>		
Bank charges	64	101
<b>Governance costs</b>		
Accountancy and legal fees	800	1,056
<b>Total resources expended</b>	<u>70,973</u>	<u>77,027</u>
<b>Net income</b>	<u><u>6,537</u></u>	<u><u>6,830</u></u>

This page does not form part of the statutory financial statements