

PENTECOST BAPTIST CHURCH

England & Wales · Charity number 1110297

Details

Other names PBCL

Status Registered

Legal form Other

Registered 2005-07-01

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

Contact

Address Pentecost Baptist Church
Coleridge Street
Kensington
Liverpool
L6 6BT

Phone 07939404100

Email baptistchurchliverpool@yahoo.co.uk

Website pcbchurch.org.uk

Activities

Objects: 2.2.1. THE ADVANCEMENT OF THE CHRISTIAN FAITH WORLDWIDE IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE STATEMENT OF FAITH CONTAINED IN THE SCHEDULE 2.2.2. THE RELIEF OF POVERTY, SICKNESS AND DISTRESS BY THE PROVISION OF FINANCIAL AND MATERIAL ASSISTANCE AND SUCH OTHER CHARITABLE MEANS AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR PERSONS WHO HAVE NEED OF SUCH ASSISTANCE

Activities: Charitable purposes for the benefit of the community in the United Kingdom, the promotion of love and tolerance, the advancement of education, the relief of poverty sickness or hardship and, the furtherance of the charitable work of the charity by the advancement of such other charitable purposes as the trustees shall from time to time decide.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Nigeria
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£189,541	£203,517	-	-
2023-12-31	£12,587	£26,449	-	-
2022-12-31	£269,522	£301,495	-	-
2021-12-31	£174,476	£196,023	-	-
2020-12-31	£310,680	£273,612	-	-

Trustees

Name	Role	Appointed
BUKOLA AKANDE		2012-10-22
Oluwatosin Adegbenro		2021-03-14
Rev PHILIP BUKOLA OYEWALE		2021-08-16
oluwasina Oyewale		2021-03-14

PENTECOST BAPTIST CHURCH

England & Wales - Charity number 1110297

Accounts

Charity No. 1110297

Report of the Trustees and
Unaudited Financial Statements for the year ended 31 December 2024
for
Pentecost Baptist Church

PENTECOST BAPTIST CHURCH
Financial Statements
for the year ended 31 December 2024

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PENTECOST BAPTIST CHURCH
Trustees' report and financial statements

for the year ended 31 December 2024

The Trustees present their report and the financial statements for the year ended 31 December 2024.

Note 1 to the accounts and comply with the charity's trust deed and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The Trustees who served during the year and up to the date of this report are listed below.

Legal and administrative information

Charity Name **Pentecost Baptist Church**

Charity number **1110297**

Office Address **Coleridge Street
Kensington
Liverpool
L6 6BT**

Trustees **Rev. Philip Bukola Oyewale
Oluwatosin Adegbenro
Oluwasina Oyewale
Bukola Akande**

**Independent
Examiner** ***CWC Consultants Services
Business First Centre
23 Goodlass Road
Hunts Cross
Liverpool
L24 9HI***

Bankers **Natwest pic**

PENTECOST BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Trust Deed is dated 21 March 2005, with a supplementary dated 30 May 2005.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The overall aim of the charity is:

The promotion of love and tolerance

The advancement of education

The relief of poverty, sickness or hardship, and the furtherance of the charitable work of the charity by the advancement of such other charitable purposes as the trustees shall from time to time decide..

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The Church organises regular worship services for its members, which are also open to the public. These services include weekly Sunday school for adults and children, Bible study, Prayer meetings, and Sunday worship services. Other activities include the Feeding program and music teachings vocal and instrumental for interested children. The Church opens these programs to the public, especially the community in which it operates. The Church offers its building for community use (by arrangement) for programs: such as seminars, English lessons and events for the benefits of the community. The church also organises revival programs. The charity has incurred a deficit during the current year as set out on page 5 of the statement of financial activities (SOFA) - £13,978. This deficit has been transferred to the cumulative funds brought forward at the beginning of the financial year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances. The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

PUBLIC BENEFIT

To promote for the benefit of the inhabitants of Merseyside and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants

ON BEHALF OF THE BOARD:
Rev. Philip Bukola Oyewale

22/11/2025



Report of the Trustees for the year ended 31 December 2024

Statement of Trustees' Responsibilities:

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK Accounting Standards.

The law applicable to charities in England and Wales requires the charity trustees to Unaudited Financial Statements for the year ended 31 March 2021 of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

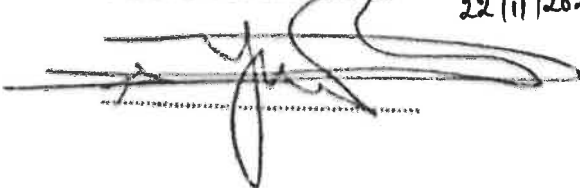
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on Page 1 of the trustees report.

Approved by the trustees and signed on its behalf by:

ON BEHALF OF THE BOARD:

22/11/2025



PENTECOST BAPTIST CHURCH
Financial Statements
for the year ended 31 December 2024

I report on the accounts for the year ended 31 December 2024 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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.

It is my responsibility to:

examine the accounts under Section 145 of the 2011 Act
to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 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 no opinion is given as to whether the accounts present -

a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

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


Cheryl P Agoram BA(Hons) ICPA
Independent Examiner

Date: 21/11/2025
CWC Consultants Services
Business First Centre
23 Goodlass Road
Hunts Cross
Liverpool
L24 9HJ

PENTECOST BAPTIST CHURCH**Statement of Financial Activities
for the year ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generated funds:					
Other income - Donations		189,541		189,541	12,587
Voluntary income - various Donations					
Activities for generating funds	2				
Total incoming resources		189,541		189,541	12,587
Resources expended					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs : Refund	4	202,703		202,703	26,199
Governance costs		564		564	-
		250		250	250
Total resources expended		203,517		203,517	26,449
Net incoming/outgoing resources before transfers		-13,976		-13,976	-13,862
Gross transfers between funds	10	-13,976		-13,976	-13,862
Reconciliation of funds					
Total funds brought forward		81,684		81,684	95,546
Total funds carried forward		67,708		67,708	81,684

PENTECOST BAPTIST CHURCH

Charity No. 1110297

Balance Sheet as at 31 December 2024

	Notes	2024		2023	
		Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds
		£	£	£	£
Fixed assets					
Tangible assets	7	92,674		108,468	-
		<u>92,674</u>		<u>108,468</u>	<u>-</u>
Current assets					
Debtors	8	-		23,745	
Cash at bank and in hand		11,338		9,821	
		<u>11,338</u>		<u>33,566</u>	
Creditors: amounts falling due within one year	9	(36,304)		(60,350)	
Net current assets		<u>(24,966)</u>		<u>(26,784)</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
Net assets		<u>67,708</u>		<u>81,684</u>	<u>-</u>
Income funds					
Brought forward funds		81,684		95,546	-
Unrestricted funds:	10	(13,976)		(13,862)	-
Total charity funds		<u>67,708</u>		<u>81,684</u>	<u>-</u>

Approved by the trustees on 22/11/2025 and signed on their behalf by:


 Rev. Philip Bukola Oyewale

PENTECOST BAPTIST CHURCH

**Notes to the financial statements
for the year ended 31 December 2024**

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting Unaudited Financial Statements for the year ended 31 December 2024 by Charities (SORP 2005) issued in March 2005, and applicable UK Accounting Standards and the Charities Act 2011.

The financial statements have been prepared on a going concern basis that assumes that the charity will continue to receive the support of its bankers, creditors and funders.

The charity is aware of the deficit incurred and is in the process of addressing this including actions to secure more funding and implement efficiency strategies.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include all funds that the trustees use at their discretion, and have set aside resources for a specific purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(d) Resources expended

Expenditure is recognised on an actual basis as a liability is incurred. Expenditure includes any VAT which cannot fully recovered, and is reported as part of the expenditure to which it relates.

(e) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(f) Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% per annum on a straight line basis
Fixtures & fittings	20% reducing balance
Motor Vehicles	25% reducing balance

(g) Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

PENTECOST BAPTIST CHURCH**Detailed Statement of Financial Activities**
for the year ended 31 December 2024

	2024	2023
	£	£
INCOMING RESOURCES		
Donations	189,541	12,587
	189,541	12,587
Activities for generating funds		
Total incoming resources	189,541	12,587
	-	-
RESOURCES EXPENDED		
Wages and salaries, Paye & NI	93,803	-
Pension	6,428	-
Legal and professional	700	-
Rent	10,540	4,060
Council tax	1,499	-
Insurance	8,970	-
T F Project		5,000
Honorarium	2,621	-
Office repairs & maintenance	13,552	-
Telephone/Broadband	1,932	-
Printing, postage & stationery	105	-
Welfare	322	100
Software	276	330
Utility costs	11,971	-
Leasing	10,031	-
Subsistence	490	-
Donations	12,780	
Travel and motor expenses	10,709	
Depreciation	15,974	16,659
Support costs	202,703	26,149
Other costs	564	
Governance costs		
Accountancy	250	300
	203,517	26,449

PENTECOST BAPTIST CHURCH

Notes to the financial statements
for the year ended 31 December 2024

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.

2. ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Voluntary income	189,541		189,541	12,587
	<u>188,977</u>	<u>-</u>	<u>189,541</u>	<u>12,587</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Support costs	202,703	-	202,703	26,199
	<u>202,703</u>	<u>-</u>	<u>202,703</u>	<u>26,199</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the previous year.

Trustees' Expenses

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them was reimbursed expenses.

6. STAFF COSTS

	Total 2024 £	Total 2023 £
Wages	0	0
	<u>0</u>	<u>0</u>

PENTECOST BAPTIST CHURCH

**Notes to the Financial Statements
for the year ended 31 December 2024**

7. Tangible fixed assets

	Freehold property	Fixtures & fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	43,004	137,507	17,000	197,511
Additions				
At 31 December 2024	<u>43,004</u>	<u>137,507</u>	<u>17,000</u>	<u>197,511</u>
Depreciation				
At 1 January 2024	7,610	70,809	10,624	89,043
Charge for the year	860	13,340	1,594	15,794
At 31 December 2024	<u>8,470</u>	<u>84,149</u>	<u>12,218</u>	<u>104,837</u>
Net Book Values				
At 31 December 2024	<u>34,534</u>	<u>53,358</u>	<u>4,782</u>	<u>92,674</u>
At 31 December 2023	<u>35,394</u>	<u>66,698</u>	<u>6,376</u>	<u>108,468</u>

PENTECOST BAPTIST CHURCH

Notes to the financial statements
for the year ended 31 December 2024

	2024 £	2023 £
8. Other debtors	-	23,745

	2024	2023
9. Creditors: amounts falling due within one year		
Other creditors	36,054	60,100
Accruals	250	250
	<u>36,304</u>	<u>60,350</u>

10. Restricted funds/Unrestricted funds

The income funds of the charity does not include restricted fund.

PENTECOST BAPTIST CHURCH

England & Wales - Charity number 1110297

Accounts

**REGISTERED CHARITY
NUMBER: 1110297**

**Report of the Trustees and
Unaudited Financial Statements for
the Year Ended 31 December 2022
For
PENTECOST BAPTIST CHURCH**

PENTECOST BAPTIST CHURCH

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Financial Statements
For the year ended 31
December 2022**

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PENTECOST BAPTIST CHURCH

Report of the Trustees For the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1110297

Principal address Pentecost Baptist Church Coleridge Street Liverpool L6 6BT

Trustees

Mrs Bukola Akande
Rev Barbara Tickner
Mr Isaiah Shaba

Independent Examiner

Rawson Irekponor
Rawson & Co. Accountants & Advisor Liverpool Innovative Science Park Edge Lane
Liverpool L7 9NJ

Bankers

Natwest Bank Plc

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The trust deed is dated 21st March 2005, supplementary 30th May 2005.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and Activities:

The overall objective of the charity is:

- The promotion of love and tolerance
- The advancement of education
- The relief of poverty sickness or hardship and, the furtherance of the charitable work of the charity by the advancement of such other charitable purposes as the trustees shall from time to time decide.

PENTECOST BAPTIST CHURCH

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The church organizes regular worship services for its members, and these services are open to the public. These activities include weekly Sunday school for adults and children, Bible study, Prayer meetings and Sunday worship service.

Other activities include Feeding the homeless program, music teachings (vocal and Instrument) for interested children. The church opens these programs to the public, especially the community where it operates.

The church offers its building for community use (by arrangement) for programs: such as seminars, English lessons and events for the benefits of the community.

The church also organizes revival programs.

ACHIEVEMENTS IN 2022

Pentecost Baptist Church Achievements in 2022

Pentecost Baptist Church Achievements in 2022

The year 2022 was a very productive year. All our services were well attended.

During the week, we have held a weekly prayer and bible study meetings. A weekly meeting for the youth (16+1) Girl's Auxiliary (9-16) Royal Ambassadors (9-16) and a monthly meeting for both Women and Men's group.

Many of these groups arrange extra meetings and have their committees during the week. Ministers and Leaders of Departments meet monthly, Sunday school Teachers meets monthly for preparation.

Once again, we have been able to welcome new students into the church with many of them coming with talents nurtured in their home churches, which they have used here.

The Choir had weekly rehearsals and arranged two concerts. They were also in demand to take part in concerts arranged by other churches. The junior choir has flourished, increased in numbers, and taking part in the service. Lessons in music and keyboard have been held regularly and for a short time. Trumpet lessons were also given.

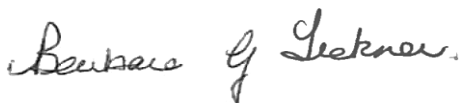
The children's department met in the portacabin every Sunday morning with the teachers meeting regularly for preparation and the teenagers met in the second portacabin for their own service except for special occasion when they joined the main congregation.

We engaged in caring for the poor and homeless in our community by distributing food stuff and relief materials.

The portacabins been use for Maths classes, and IT training and for music and English lessons.

As usual the annual Convention was held August. There was a good attendance, and it was a time of blessing. Activities outside the Country

Organizing relief materials for the poor and the Aged Ones



Rev. Barbara Tickner - Trustee

Date: 27/12/2023

PENTECOST BAPTIST CHURCH

**Report of the Trustees
For the Year Ended 31 December 2022**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

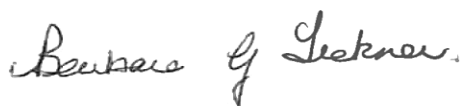
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable 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 trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Rev. Barbara Tickner Trustee

27/12/2023

Independent Examiner's Report to the Trustees of

Pentecost Baptist Church

I report on the accounts for the year ended 31 December 2022 set out on pages three to six.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts. to be reached.



Independent Examiner
Rawson Irekponor
Rawson & Co Accountants
& Advisor Liverpool
Innovative Science Park
Edge Lane

Liverpool L7 9NJ

Date: 17/01/2024

PENTECOST BAPTIST CHURCH

Statement of Financial Activities For the year ended 31 December 2022

	2022	2021
	Unrestricted	Total funds
	fund	
Notes	As restated	
	£	£
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income	269,522	174,476
	=====	=====
RESOURCES EXPENDED		
Charitable activities		
Charitable Activities	180,853	84,455
Support costs	119,768	107,948
Finance costs		
Governance costs	874	3,620
	-----	-----
Total resources expended	301,495	196,023
	-----	-----
NET INCOMING RESOURCES	(31,973)	(21,547)
 RECONCILIATION OF FUNDS		
 As previously reported	 55,842	 77,389
	=====	=====
As Restated	55,842	77,389
	=====	=====
 TOTAL FUNDS CARRIED FORWARD	 3,869	 55,842
	=====	=====

PENTECOST BAPTIST CHURCH

**Balance Sheet
At 31 December 2022**

		2022 Unrestricted fund	2021 Total funds As restated
	Notes	£	£
FIXED ASSETS			
Tangible assets	5	128,127 =====	127,164 =====
CURRENT ASSETS			
Debtors	6	23,745 =====	30,382- =====
CREDITORS			
Amounts falling due within one year	7	(64,756)	(31,582)
Cash in hand/Bank		8,430	1,556
NET CURRENT ASSETS		95,546 =====	127,520 =====
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		95,546 =====	127,520 =====
FUNDS			
Unrestricted funds	8	95,546 -----	127,520 -----
TOTAL FUNDS		95,546 =====	127,520 =====

The financial statements were approved by the Board of Trustees on the 20^h of December 2023; and were signed on its behalf by:

Rev. Barbara Tickner Trustee



27/12/2023

PENTECOST BAPTIST CHURCH

Notes to the financial statements for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2022

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2022

3. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	156,957	76,913
	=====	=====

No employees received emoluments in excess of £60,000

4. PRIOR YEAR ADJUSTMENT

There are no prior year adjustments made during the year.

PENTECOST BAPTIST CHURCH

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

TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2021	43,004	118,571	17,000	178,575
Addition	-	18,936	-	18,936
At 31 December 2022	43,004	137,507	17,000	197,511
DEPRECIATION				
At 1 January 2021	5,900	39,846	5,666	51,412
Charge for year	850	14,289	2,8833	17972
At 31 December 2022	6,750	54,135	8,499	69,384
NET BOOK VALUE				
At 31 December 2022	36,254	64,436	8,501	109,191
At 31 December 2021	37,104	97,661	11,334	146,099

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
	As restated	
Other debtors (Staff Loan)	23,745	29,182
	=====	=====

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
	As restated	
Bank loans and overdrafts		
Bank Loan	24,535	29182
Finance Lease	-	-
Payee & NI	40,221	1,200
	-----	-----
	(64,756)	(30,382)
	=====	=====

PENTECOST BAPTIST CHURCH
Detailed Statement of Financial Activities
For the year ended 31 December 2022

8. MOVEMENT IN FUNDS

	At 1/1/22	Prior year adjustment	Net movement in funds	At 31/12/22
	£	£	£	£
Unrestricted funds				
General fund	55,842	-	(31,973)	23,869
TOTAL FUNDS	55,842	-	(31,973)	23,869

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	269,522	(301,495)	(31,973)
TOTAL FUNDS	269,522	(301,495)	(31,973)

	2022	2021
	£	£
INCOMING RESOURCES		
Voluntary income		
Gifts	269,522	153,394
Legacy	-	-
Other Income	-	-
Donations	-	21,082
	-----	-----
	269,522	174,476
	=====	=====
Total incoming resources	269,522	174,476
	=====	=====

RESOURCES EXPENDED		
Charitable activities		
Wages	156,957	76,913
Ministry Expenses Branches	-	-
Ministry Expenses	8,524	4,467
Honorarium	15,372	3,075
	-----	-----
	180,853	84,455
Governance costs		
Legal fees	1,020	371

PENTECOST BAPTIST CHURCH

**Detailed Statement of Financial Activities
For the year ended 31 December 2022**

	2022	2021
	£	£
Support costs Management		
Rates and water	6,227	2,377
Insurance	5,605	5,981
Light and heat	4,103	5,894
Telephone	2,774	1,628
Postage and stationery	1,527	1,076
Sundries	598	4,215
Waste Disposal	1,383	1,872
Repairs & Maintenance	6,490	2,494
Web solutions	7,455	18,000
Professional fee	3,100	1,500
Transportation	17,777	8,791
Premises rent	26,349	25,989
Security	-	-
Training cost		922
Employer NI	11,636	5,548
Pension	5,752	5,232
Depreciation Charge for the year – Freehold Property	850	850
Depreciation Charge for the year – Fixtures & Fittings	14,289	12,195
Depreciation Charge for the year – Motor Vehicles	2,833	2,833
Finance		
Bank loan interest		3,800
Fixtures and fittings	874	
Motor vehicles	120,642	107,948
	-----	-----
Total resources expended	301,495	192,403
	=====	=====
Net income	(31,973)	(21,547)
	=====	=====

PENTECOST BAPTIST CHURCH

England & Wales - Charity number 1110297

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 December 2021
For
PENTECOST BAPTIST CHURCH**

PENTECOST BAPTIST CHURCH
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For the year ended 31 December 2021

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PENTECOST BAPTIST CHURCH

Report of the Trustees For the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1110297

Principal address

Pentecost Baptist Church
Coleridge Street
Liverpool
L6 6BT

Trustees

Mrs Bukola Akande
Rev Barbara Tickner
Mr Isaiah Shaba

Independent Examiner

Rawson Irekponor
Rawson & Co. Accountants & Advisor
Liverpool Innovative Science Park
Edge Lane
Liverpool
L7 9NJ

Bankers

Natwest Bank Plc

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The trust deed is dated 21st March 2005, supplementary 30th May 2005.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and Activities:

The overall objective of the charity is:

- The promotion of love and tolerance
- The advancement of education
- The relief of poverty sickness or hardship and, the furtherance of the charitable work of the charity by the advancement of such other charitable purposes as the trustees shall from time to time decide.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The church organises regular worship service for its members and these services are open to the general public. These activities include weekly Sunday school for adults and children, Bible study, Prayer meetings and Sunday worship service.

Other activities include Feeding the homeless program, music teachings (vocal and Instrument) for interested children. The church opens up these programs to the public especially the community where it operates.

The church offers its building for community use (by arrangement) for programmes such as seminars, English lessons and events for the benefits of the community.

`ACHIEVEMENTS' IN 2021

Pentecost Baptist Church Achievements in 2021

Pentecost Baptist Church Achievements in 2021

The year 2021 was a very productive year. All our services were well attended.

During the week, we have held a weekly prayer and bible study meetings. A weekly meeting for the youth (16+1) Girl's Auxiliary (9-16) Royal Ambassadors (9-16) and a monthly meeting for both Women and Men's group.

Many of these groups arrange extra meetings and have their committees during the week. Ministers and Leaders of Departments meet monthly, Sunday school Teachers meets monthly for preparation.

Once again, we have been able to welcome new students into the church with many of them coming with talents nurtured in their home churches, which they have used here.

The Choir had weekly rehearsals and arranged two concerts. They were also in demand to take part in concerts arranged by other churches. The junior choir has flourished, increased in numbers, and taking part in the service. Lessons in music and keyboard have been held regularly and for a short time. Trumpet lessons were also given.

The children's department met in the portacabin every Sunday morning with the teachers meeting regularly for preparation and the teenagers met in the second portacabin for their own service except for special occasion when they joined the main congregation.

We engaged in caring for the poor and homeless in our community by distributing food stuff and relief materials.

The portacabins been use for Maths classes, and IT training and for music and English lessons.

As usual the annual Convention was held August. There was a good attendance, and it was a time of blessing.

Activities outside the Country

Organising relief materials for the poor and the Aged Ones

PENTECOST BAPTIST CHURCH

**Report of the Trustees
For the Year Ended 31 December 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable 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 trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD:



.....
Rev Barbara Tickner - Trustee

Date: 26/10/2022

**Independent Examiner's Report to the Trustees of
Pentecost Baptist Church**

I report on the accounts for the year ended 31 December 2021 set out on pages three to six.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Independent Examiner

Rawson Irekponor
Rawson & Co Accountants & Advisor
Liverpool Innovative Science Park
Edge Lane
Liverpool
L7 9NJ

Date: 29/10/2021

PENTECOST BAPTIST CHURCH
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds As restated £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		174,476	310,680
RESOURCES EXPENDED			
Charitable activities			
Charitable Activities		84,455	145,306
Support costs		107,948	128,306
Finance costs		3,620	00
Governance costs			
		—	
Total resources expended		196,023	273,612
		—	—
NET INCOMING RESOURCES		(21,547)	37,068
RECONCILIATION OF FUNDS			
As previously reported		<u>77,389</u>	<u>40,321</u>
As Restated		77,389	40,321
		—	—
TOTAL FUNDS CARRIED FORWARD		<u><u>55,842</u></u>	<u><u>77,389</u></u>
			—

PENTECOST BAPTIST CHURCH

Balance Sheet
At 31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds As restated £
FIXED ASSETS			
Tangible assets	5	127,164	143,031
CURRENT ASSETS			
Debtors	6	30,382	34,000-
Cash in hand/Bank		<u>1,556</u>	<u>36,518</u>
CREDITORS			
Amounts falling due within one year	7	(31,582)	(35,200)
NET CURRENT ASSETS		<u>127,520</u>	213,549
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		<u>127,520</u>	<u>178,349</u>
FUNDS			
Unrestricted funds	8	127,520	<u>178,349</u>
TOTAL FUNDS		<u>127,520</u>	<u>178,349</u>

The financial statements were approved by the Board of Trustees on the 13th of October 2022; and were signed on its behalf by:



Rev. Barbara Tickner
Trustee

27/10/2022

PENTECOST BAPTIST CHURCH

**Notes to the financial statements
For the year ended 31 December 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2021

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2021

3. STAFF COSTS

	2021	2020
	£	As restated £
Wages and salaries	<u>76,913</u>	<u>54,211</u>

No employees received emoluments in excess of £60,000

4. PRIOR YEAR ADJUSTMENT

There are no prior year adjustments made during the year.

PENTECOST BAPTIST CHURCH

Notes to the Financial Statements - continued
For the year ended 31 December 2020

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2021	43,004	118,571	17,000	178,575
Addition				
At 31 December 201	<u>43,004</u>	<u>118,571</u>	<u>17,000</u>	<u>178,575</u>
DEPRECIATION				
At 1 January 2021	5,050	27,661	2,833	35,544
Charge for year	<u>850</u>	<u>12,185</u>	<u>2,833</u>	<u>15,868</u>
At 31 December 2021	5,900	<u>39,846</u>	<u>5,666</u>	<u>51,412</u>
NET BOOK VALUE				
At 31 December 2021	<u>37,104</u>	<u>78,725</u>	<u>11,334</u>	<u>127,164</u>
At 31 December 2020	<u>37,954</u>	<u>90,910</u>	<u>14,167</u>	<u>143,031</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 As restated £34,000 0
Other debtors (Staff Loan)		

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 As restated £
Bank loans and overdrafts	-	-
Bank Loan	30,382	34,000
Finance Lease	-	-
Professional fee	1,200	00
	<u>(31,580)</u>	<u>1,200</u>
	-	(35,200)
	-)

8. MOVEMENT IN FUNDS

	At 1/1/20 £	Prior year adjustment £	Net movement in funds £	At 31/12/21 £
Unrestricted funds				
General fund	77,389	-	(21,547)	55,842
TOTAL FUNDS	<u>77,389</u>	<u>-</u>	<u>(21,842)</u>	<u>55,842</u>

PENTECOST BAPTIST CHURCH

Notes to the Financial Statements - continued
For the year ended 31 December 2020

8. MOVEMENT IN FUNDS – continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,476	(196,023)	(21,547)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>174,476</u>	<u>(196,023)</u>	<u>(21,547)</u>

PENTECOST BAPTIST CHURCH
Detailed Statement of Financial Activities
For the year ended 31 December 2020

	2021	2020
	£	As restated £
INCOMING RESOURCES		
Voluntary income		
Gifts	153,394	274,551
Legacy	0	0
Other Income		0
Donations	<u>21,082</u>	<u>36,129</u>
	<u>174,476</u>	<u>310,680</u>
Total incoming resources	174,476	310,680
RESOURCES EXPENDED		
Charitable activities		
Wages	76,913	54,211
Ministry Expenses Branches	-	
Ministry Expenses	4,467	00
Honorarium	<u>3,075</u>	<u>00</u>
	84,455	54,211
Governance costs		
Legal fees	371	368
Support costs		
Management		
Rates and water	2,377	3,295
Insurance	5,981	5,064
Light and heat	5,894	9,334
Telephone	1,628	3,700
Postage and stationery	1,076	1,162
Sundries	4,215	0
Waste Disposal	1,872	1,872
Repairs & Maintenance	2,494	14,669
Web solutions	18,000	00
Professional fee	1,500	1,600
Transportation	8,791	13,779
Premises rent	25,989	22,837
Security	922	1,147
Employer NI	5,548	3,970
Pension	5,232	4,899
Depreciation Charge for the year – Freehold Property	860	860
Depreciation Charge for the year – Fixtures & Fittings	12,185	27,661
Depreciation Charge for the year – Motor Vehicles	<u>2,833</u>	<u>2,833</u>
Finance		
Bank loan interest		156-
Fixtures and fittings	3800	<u>0</u>
Motor vehicles		
	<u>107,948</u>	<u>119,206</u>
Total resources expended	192,403	<u>173,417</u>
	<u>(21,547)</u>	
Net income		<u>137,263</u>

PENTECOST BAPTIST CHURCH

England & Wales - Charity number 1110297

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 December 2020
For
PENTECOST BAPTIST CHURCH**

PENTECOST BAPTIST CHURCH

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For the year ended 31 December 2020**

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PENTECOST BAPTIST CHURCH

Report of the Trustees For the year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1110297

Principal address

Pentecost Baptist Church
Coleridge Street
Liverpool
L6 6BT

Trustees

Mrs Bukola Akande
Rev Barbara Tickner
Mr Isaiah Shaba

Independent Examiner

Rawson Irekponor
Rawson & Co. Accountants & Advisor
Liverpool Innovative Science Park
Edge Lane
Liverpool
L7 9NJ

Bankers

Natwest Bank Plc

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Risk management

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OBJECTIVES AND ACTIVITIES

Objectives and Activities:

The overall objective of the charity is:

- The promotion of love and tolerance
- The advancement of education
- The relief of poverty sickness or hardship and, the furtherance of the charitable work of the charity by the advancement of such other charitable purposes as the trustees shall from time to time decide.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The church organises regular worship service for its members and these services are open to the general public. These activities include weekly Sunday school for adults and children, Bible study, Prayer meetings and Sunday worship service.

Other activities include Feeding the homeless program, music teachings (vocal and Instrument) for interested children. The church opens up these programs to the public especially the community where it operates.

The church offers its building for community use (by arrangement) for programmes such as seminars, English lessons and events for the benefits of the community.

`ACHIEVEMENTS' IN 2020

Pentecost Baptist Church Achievements in 2020

Achievements in 2020

Pentecost Baptist Church Achievements in 2020

The year 2020 was a very peculiar year because of the unexpected outbreak of COVID-19 where members had to follow service online.

The church was opened throughout the lockdown with the senior pastor ministering.

However, after the lockdown, services were well attended.

During the week, we have held a weekly prayer and bible study meetings. A weekly meetings for the youth (16+1) Girl's Auxiliary (9-16) Royal Ambassadors (9-16) and a monthly meeting for both Women and Men's group. Many of these groups arrange extra meetings and have their committees during the week. Ministers and Leaders of Departments meet monthly, Sunday school Teachers meets monthly for preparation.

Once again, we have been able to welcome new students into the church with many of them coming with talents nurtured in their home churches, which they have used here.

The Choir had weekly rehearsals and arranged two concerts. They were also in demand to take part in concerts arranged by other churches. The junior choir has flourished, increased in numbers and taking part in the service. Lessons in music and keyboard have been held regularly and for a short time.

Trumpet lessons were also given.

The children's department met in the portakabin every Sunday morning with the teachers meeting regularly for preparation and the teenagers met in the second portakabin for their own service except for special occasion when they joined the main congregation.

We engaged in caring for the poor and homeless in our community by distributing food stuff and relief materials.

The portakabins been use for Maths classes, and IT training and for music and English lessons.

As usual the annual Convention was held August. There was a good attendance and it was a time of blessing.

Activities outside the Country

Purchase of landed property for the Church

Organising relief materials for the poor and the Aged Ones

Establishment of another branch in Ghana

PENTECOST BAPTIST CHURCH

**Report of the Trustees
For the Year Ended 31 December 2020**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable 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 trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD:



.....
Rev Barbara Tickner - Trustee

Date: 26/10/2021

**Independent Examiner's Report to the Trustees of
Pentecost Baptist Church**

I report on the accounts for the year ended 31 December 2020 set out on pages three to six.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Independent Examiner

Rawson Irekponor
Rawson & Co Accountants & Advisor
Liverpool Innovative Science Park
Edge Lane
Liverpool
L7 9NJ

Date: 26/10/2021

PENTECOST BAPTIST CHURCH
Statement of Financial Activities
For the year ended 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds As restated £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		310,680	130,681
RESOURCES EXPENDED			
Charitable activities			
Charitable Activities		145,306	61,628
Support costs		128,306	72,135
Finance costs		0.00	7,037
Governance costs			
		—	
Total resources expended		273,612	140,800
		—	—
NET INCOMING RESOURCES		37,068	(10,119)
RECONCILIATION OF FUNDS			
As previously reported		<u>40,321</u>	<u>50,440</u>
As Restated		40,321	50440
		—	—
TOTAL FUNDS CARRIED FORWARD		<u><u>77,389</u></u>	<u><u>40,321</u></u>
			—

PENTECOST BAPTIST CHURCH

Balance Sheet
At 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds As restated £
FIXED ASSETS			
Tangible assets	5	143,031	43,628
CURRENT ASSETS			
Debtors	6	34,000	-
Cash in hand/Bank		<u>36,518</u>	<u>550</u>
CREDITORS			
Amounts falling due within one year	7	(35,200)	(2,757)
NET CURRENT ASSETS		<u>213,549</u>	<u>43,078</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
NET ASSETS		<u>178,349</u>	<u>40,321</u>
FUNDS			
Unrestricted funds	8	178,349	<u>40,321</u>
TOTAL FUNDS		<u>178,349</u>	<u>40,321</u>

The financial statements were approved by the Board of Trustees on the 13th of October 2021; and were signed on its behalf by:



Rev. Barbara Tickner
Trustee

25/10/2021

PENTECOST BAPTIST CHURCH

**Notes to the financial statements
For the year ended 31 December 2020**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2019

3. STAFF COSTS

	2020	2019
	£	As restated £
Wages and salaries	<u>54,211</u>	<u>34,167</u>

No employees received emoluments in excess of £60,000

4. PRIOR YEAR ADJUSTMENT

There are no prior year adjustments made during the year.

PENTECOST BAPTIST CHURCH

Notes to the Financial Statements - continued
For the year ended 31 December 2020

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 January 2020	43,004	4,934	0	47,938
Addition	<u> </u>	<u>113,637</u>	<u>17,000</u>	130,637
At 31 December 2020	<u>43,004</u>	<u>118,571</u>	<u>17,000</u>	<u>178,575</u>
DEPRECIATION				
At 1 January 2020	4,200	0.00	0.00	4,200
Charge for year	<u>850</u>	<u>27,661</u>	<u>2,833</u>	<u>31,344</u>
At 31 December 2020	5,050	<u>27,661</u>	<u>2,833</u>	<u>35,544</u>
NET BOOK VALUE				
At 31 December 2020	<u>37,954</u>	<u>90,910</u>	<u>14,167</u>	<u>143,031</u>
At 31 December 2019	<u>38,704</u>	<u>4,924</u>	<u>0.00</u>	<u>43,628</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 As restated £
Other debtors (Staff Loan)	<u>34,000</u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 As restated £
Bank loans and overdrafts	-	-
Bank Loan	34,000	5,500
Finance Lease	-	-
Professional fee	1,200	1,900
	<u>(35,200)</u>	<u>(9,309)</u>
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1/1/20 £	Prior year adjustment £	Net movement in funds £	At 31/12/20 £
Unrestricted funds				
General fund	40,321	-	37,068	77,389
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>40,321</u>	<u> </u>	<u>37,068</u>	<u>77,389</u>

PENTECOST BAPTIST CHURCH

Notes to the Financial Statements - continued
For the year ended 31 December 2020

8. MOVEMENT IN FUNDS – continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	310,680	(273,612)	37,068
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>310,680</u>	<u>(273,612)</u>	<u>37,068</u>

PENTECOST BAPTIST CHURCH
Detailed Statement of Financial Activities
For the year ended 31 December 2020

	2020	2019
	£	As restated £
INCOMING RESOURCES		
Voluntary income		
Gifts	274,551	118,111
Legacy	0	0
Other Income		5,810
Donations	<u>36,129</u>	<u>6,760</u>
	<u>310,680</u>	<u>130,681</u>
Total incoming resources	310,680	130,681
RESOURCES EXPENDED		
Charitable activities		
Wages	54,211	43,167
Ministry Expenses Branches	-	
Ministry Expenses		16,341
Honorarium	<u>—</u>	<u>11,120</u>
	54,211	61,628
Governance costs		
Legal fees	368	0
Support costs		
Management		
Rates and water	3,295	1,295
Insurance	5,064	3,838
Light and heat	9,334	7,258
Telephone	3,700	5,803
Postage and stationery	1,162	1,844
Sundries	-	0
Waste Disposal	1,872	1,635
Repairs & Maintenance	14,669	3,039
Catering		690
Professional fee	1,600	1,200
Transportation	13,779	16,284
Premises rent	22,837	15,264
Security	1,147	2,736
Employer NI	3,970	
Pension	4,899	
Depreciation Charge for the year – Freehold Property	860	860
Depreciation Charge for the year – Fixtures & Fittings	27,661	5,052
Depreciation Charge for the year – Motor Vehicles	<u>2,833</u>	<u>5,337</u>
		72,135
Finance		
Bank loan interest		7,037
Fixtures and fittings	156	-
Motor vehicles		<u>0</u>
	<u>119,206</u>	<u>7,037</u>
Total resources expended	173,417	<u>140,800</u>
	<u>137,263</u>	<u>—</u>
Net income		<u>(10,119)</u>