

PENTECOSTAL EVANGELIC CHURCH UNITED BY CHRIST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

CHARITY NUMBER: 1124904

PENTECOSTAL EVANGELIC CHURCH UNITED BY CHRIST
277 GREEN WRYTHE LANE
CARSHALTON
SM5 1TR

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PENTECOSTAL EVANGELIC CHURCH UNITED BY CHRIST

TRUSTEES' REPORT YEAR ENDED 30TH JUNE 2025

The trustees are pleased to present their report for the year ended 30TH June 2025 for the charity, Pentecostal Evangelic Church United by Christ with charity number 1124904.

The Trustees of the charity are: Pastor Andre da Silva Mauricio
Mrs Engracia Neto
Mr Antonio Vitor de Sousa Gomes

The principal address of the charity is : 277 Green Wrythe Lane
Carshalton
SM5 1TR

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a declaration of trust that was executed 26TH June 2008 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are first to advance the Christian faith in accordance with the statement of beliefs for the benefit in the United Kingdom and in such other parts of the world as the trustees may think fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation held successful meetings through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The organisation held several bible conferences during the year in which individuals came from all around the community to attend. The organisation continues to run Christian worship services in its location.

FINANCIAL REVIEW

The income of the charity is above £45,000. This is a good amount for this year of the charity the costs have been well managed over this period. The organisation is still in a good position to manage its costs. The main cost of the organisation was paying for the rent of its building that it uses for worship services and running special programs .

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 1993,the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 1993.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 13th May 2022 and signed on their behalf by:

Independent Examiner's Report
To the Trustees

PENTECOSTAL EVANGELIC CHURCH UNITED BY CHRIST

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 church are responsible for the preparation of accounts: they consider that the audit requirement under section 43(2) of the Charities Act 1993 (the 1993 Act), does not apply. It is my responsibility to :

- Examine the accounts under section 43(3) of the 1993 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 43(7)(b) of the 1993 Act.
- 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 the 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.

CHUKS AJUKA BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road
Mitcham
Surrey
CR4 3FH

PENTECOSTAL EVANGELIC CHURCH UNITED BY CHRIST

ACCOUNTS FOR YEAR ENDED 30th JUNE 2025

1. Receipts & Payments Account(General Purpose Fund)

£

Income Receipts	2025
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Tithes and Offerings	45848
Interest	0

Total Receipts	45848
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Direct Charitable Expenditure

Hotel	1408
Telephone	719
Building rent	1190
Transport	3693
Hire fo vehicles	3751
Missions	7545
Welfare	200
Books and periodicals	195
Music services	1516
Church events	300
Renewals & Maintenance	1126
Professional fees	815
Media services	188
Supplies	1177
Refreshments	1647
Speakers expenses	430
Pastor's expenses	18420
Bank charges	13
	44333

Other Expenditure

Equipments	420
Instruments	60
	480

Total Payments	44813
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Net Receipts/(Payments) for the year	1035
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Cash Funds at start of the year	1219
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Cash Funds at end of the year	2254
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PENTECOSTAL EVANGELIC CHURCH UNITED BY CHRIST

2 .Statement of Assets and Liabilities at 30th June 2025

	2025
Cash Funds	Unrestricted Funds £
Cash at bank	2254
Total Cash Funds	<hr/> 2254 <hr/>
 Assets Retained for the Charity's Own use	
Musical Instruments	632
Equipment	2621
	<hr/> 3253
 Liabilities	
Accounting Fee	250

Approved by the Trustees and signed on their behalf:

PENTECOSTAL EVANGELIC CHURCH UNITED BY CHRIST

ACCOUNTING POLICIES

Basis of Accounting

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993.

Funds

Unrestricted funds are those which can be used at the Trustees' discretion. Restricted Funds are those whose purposes have been restricted by the donor.

Trustees' Remuneration

The trustee Pastor Andre Mauricio was paid £4800 for pastoral services carried out for the organisation during the financial year.

Depreciation

Depreciation is calculated at 20% reducing balance method.