

PILLAR OF TRUTH CHAPEL

England & Wales · Charity number 1124958

Details

Status Registered

Legal form Trust

Registered 2008-07-14

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

Contact

Address The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD

Phone 02087645815

Website www.pillaroftruthchapel.org

Activities

Objects: 1) THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF INCLUDED IN THIS TRUST DEED.2) THE RELIEF OF FINANCIAL HARDSHIP.3) THE ADVANCEMENT OF EDUCATION.

Activities: The Trustees can now report a very satisfactory of performance this year.Activities includes securing new trained teachers to teach in our newly opened sunday school for children within Merton and it surrounding areas in London,support for orphanage in Ghana in Africa. Meanwhile street evangelism is very much intensifying by the charity around Merton areas in London

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS,
- Austria
- Germany
- Ghana
- Ivory Coast
- Jamaica
- Liberia
- Nigeria
- Norway
- Sierra Leone
- Spain
- Zimbabwe
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£110,387	£95,975	-	-
2024-03-31	£69,716	£76,426	-	-
2023-03-31	£113,682	£103,703	-	-
2022-03-31	£58,511	£56,688	-	-
2021-03-31	£49,998	£51,972	-	-

Trustees

Name	Role	Appointed
SAMUEL BANSON	Chair	2016-01-01
ASANTE FREMPONG		2011-11-14
KWAMENA ACQUAH		2014-01-05
YAW OSEI		

PILLAR OF TRUTH CHAPEL

England & Wales - Charity number 1124958

Accounts

PILLAR OF TRUTH CHAPEL

(ASSEMBLIES OF GOD)

TRUSTEES REPORT AND ACCOUNTS 2025

Prepared by: Kaxton Advisory

**Pillar Of Truth Chapel
The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD**

PILLAR OF TRUTH CHAPEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH, 2025.

The trustees of the charity present their report with the financial statements of the charity for the year ended 31st March, 2025. 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: 1124958

Registered Office:
The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD

Trustees:

Mr Samuel Banson	Trustee (Chairman)
Mr Kwamena Acquah	Trustee
Mr Asante Frimpong	Trustee
Mr Yaw Osei	Trustee

Independent Examiners:

Kaxton Advisory Ltd
Suite 6
The Generator Business Centre
Surrey
CR4 3FH

Bankers:

Lloyds TSB Bank
125 Balham High Road,
London
SW12 9AT

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governance

The church is governed by a Constitution and the Church Council, as defined by the Charities Act 2011.

Membership of trustee board:

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

Induction and training of trustees

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

Organizational structure

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Pastor has the responsibility for the day-to-day operational management of the church supported by the Assistant Pastor elected.

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.

Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church

OBJECTIVES AND ACTIVITIES:

Objectives - For the Benefit of the public

- a) To advance the Christian faith in accordance with the statement in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counseling and support in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit
- c) To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.

ACHIEVEMENTS AND PERFORMANCE IN THE YEAR

The church embarked on an evangelization mission this year to win souls for the kingdom of God. Revival services were held quarterly to evangelize and propagate the good news.

- a) The Chapel as a Pentecostal Evangelical Bible believing Church based in England has seen a real development in social and spiritual matters.
- b) The church continues to support the spiritual and physical needs of the community.
- c) Community support is one form of ministry to convey the church mission to the local community.
- d) The church sends members to conferences and Christian training centers in effort to keep abreast of the dynamism in the Christian communities.
- e) The church successfully organized anniversary which was packed with spiritual and moral programme in furtherance of the church's objects of operation.

FINANCIAL REVIEW:

Church Finances:

The church finance committee was responsible for the financial planning during the year. The church was able to raise **£110,387** as well as a total spending of **£95,975** within the year resulting in a surplus of **£14,412**.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

1. Select suitable accounting policies and then apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

INDEPENDENT EXAMINERS

The independent examiners, Kaxton Advisory Ltd., will be proposed for re-appointment at the forthcoming Annual General Meeting.

On Behalf of the Trustees Board:



.....
Mr Samuel Banson

3rd November, 2025.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PILLAR OF TRUTH CHAPEL

I report on the accounts of the Church for the year ended 31st March, 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 8 to 14

This report is made solely to the Trustees Board in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church and the Church's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioner (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioner.

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 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 statement 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 Charities Act ;and
 to prepare accounts which accord with the accounting records and comply with the
accounting requirements of the Charities 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.

KAXTON ADVISORY LTD
SUITE 6
THE GENERATOR BUSINESS CENTRE
SURREY
CR4 3FH

Kaxton Advisory

Signed:.....*Kaxton*.....

PILLAR OF TRUTH CHAPEL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

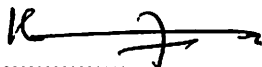
		<u>General</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
	Note				
INCOMING RESOURCE					
Voluntary Income	2	110,387	-	110,387	69,716
		110,387	-	110,387	69,716
RESOURCES EXPENDED					
Management and Administration	3	95,975	-	95,975	76,426
Total Resources Expended		95,975	-	95,975	76,426
Net Incoming Resources		14,412	-	14,412	6,710
Net Movement in Funds		14,412	-	14,412	6,710
Balance Brought Forward		46,746	-	46,746	53,456
Transfers		-	-	-	-
Balance Carried Forward		61,158	-	61,158	46,746

**PILLAR OF TRUTH CHAPEL
BALANCE SHEET AS AT 31ST MARCH, 2025**

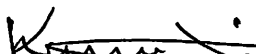
		<u>2025</u>	<u>2024</u>
	Note	£	
Non-Current Assets			
Musical Equipment	4	5,269	3961
		5,269	3961
Current Assets			
Bank (LloydsTSB)	5	57,089	43983
		57,089	43983
Creditors			
Amounts falling due within one year	6	1,200	1198
Net Current Assets		61,158	46746
Funds			
General		61,158	46746
Restricted		-	0
		61,158	46746

Approved by the board Council on 04/11/2025 And signed on its behalf by

(Pastor in Charge)


.....

(Treasurer)


.....

NOTES TO THE FINANCIAL STATEMENTS:

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

Basis of Accounting:

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Church Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

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 collection of alms, tithes, special appeal for funds, 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 specific performance by the charity are recognized 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.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Income from investment is included in the year in which it is receivable.

Resources Expended:

Expenditure is recognized on the accrual basis as a liability is incurred. Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises of 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.

Governance costs are those costs incurred in support of expenditure on the objects of the charity and include project management.

PILLAR OF TRUTH CHAPEL NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2025
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2. INCOMING RESOURCES

	<u>General Funds</u>	<u>2025</u> <u>Total Funds</u>	<u>2024</u> <u>Total Funds</u>
	£	£	£
Voluntary Income			
General Fund			
General Offering	55836	55836	28029
Tithes	39489	39489	26605
Thanks Giving	8562	8562	6209
Other Income	6500	6500	8874
TOTAL	110387	110387	69716

PILLAR OF TRUTH CHAPEL NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2025
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3. RESOURCES EXPENDED:

	Management & Admin	<u>2025</u>	<u>2024</u>
	£	Total	Total
			£
Rent	19325	19325	12288
Wages/Salaries	18000	18000	18500
Donations	15130	15130	14942
Pastoral Care	6357	6357	5644
Travel	4695	4695	3060
Depreciation	1156	1156	869
Insurance	702	702	702
Welfare	9121	9121	8780
Printing, Postage & Stationery	1240	1240	1470
Subscriptions	375	375	201
Repairs/Maintenance	335	335	650
Tax/HMRC	-	-	-
Telephone	1110	1110	720
Instrumentalist	1530	1530	460
Administration expenses	8270	8270	4385
Council Tax	-	-	-
Accountancy Fees	1200	1200	1200
Evangelism & Missions	4460	4460	1846
Pension and Staff Welfare	608	608	711
Conferences/Training	2360	2360	
	95975	95975	76428

PILLAR OF TRUTH CHAPEL NOTES TO THE ACCOUNTS - 31ST MARCH 2025

4: FIXED ASSETS

	<u>Musical Instruments</u>	<u>PA System</u>	<u>Total</u>
	£	£	£
Balance at start 1st april 2024	7537	2899	10436
Additions	2465 -		2465
Disposal			
Balance as at 31st March 2025	10002	2899	12901
 Depreciation/Rate @ 18%			
As at 1st April 2024	3577	2898	6475
Charge for the year	1156 -		1156
Balance as at 31st March 2025	4734	2898	7632
 Net Book Value			
As at 1st April 2024	3960	1	3961
As at 31st March 2025	5268	1	5269

PILLAR OF TRUTH CHAPEL

England & Wales - Charity number 1124958

Accounts

PILLAR OF TRUTH CHAPEL

(ASSEMBLIES OF GOD)

TRUSTEES REPORT AND ACCOUNTS 2024

Prepared by: Kaxton Advisory

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Trustees:

Mr Samuel Banson	Trustee (Chairman)
Mr Kwamena Acquah	Trustee
Mr Asante Frimpong	Trustee
Mr Yaw Osei	Trustee

Independent Examiners:

Kaxton Advisory Ltd
Suite 6
The Generator Business Centre
Surrey
CR4 3FH

Bankers:

Lloyds TSB Bank
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SW12 9AT

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FINANCIAL REVIEW:

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INDEPENDENT EXAMINERS

The independent examiners, Kaxton Advisory Ltd., will be proposed for re-appointment at the forthcoming Annual General Meeting.

On Behalf of the Trustees Board:



.....
Mr Samuel Banson

10th January, 2025.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PILLAR OF TRUTH CHAPEL

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- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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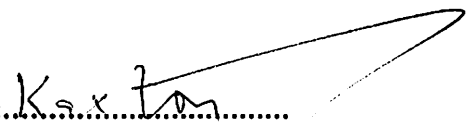
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 to prepare accounts which accord with the accounting records and comply with the
accounting requirements of the Charities Act
have not been met; or

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

**EMMANUEL ASHLEY. ACCA.
KAXTON ADVISORY LTD
SUITE 6
THE GENERATOR BUSINESS CENTRE
SURREY
CR4 3FH**

Signed: .....

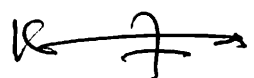
PILLAR OF TRUTH CHAPEL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2024

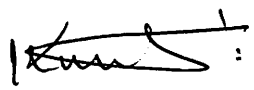
		General Funds £	Restricted Funds £	2024 Total £	2023 Total £
	Note				
INCOMING RESOURCE					
Voluntary Income	2	69,716	-	69,716	113,682
		69,716	-	69,716	113,682
RESOURCES EXPENDED					
Management and Administration	3	76,426	-	76,426	103,703
Total Resources Expended		76,426	-	76,426	103,703
Net Incoming Resources		(6,710)		(6,710)	9,979
Net Movement in Funds		(6,710)	-	(6,710)	9,979
Balance Brought Forward		53,456	-	53,456	43,478
Transfers		-	-	-	-
Balance Carried Forward		46,746	-	46,746	53,456

**PILLAR OF TRUTH CHAPEL
BALANCE SHEET AS AT 31ST MARCH, 2024**

		<u>2024</u>	<u>2023</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
Non-Current Assets			
Musical Equipment	4	3,961	2,830
		3,961	2,830
Current Assets			
Bank (LloydsTSB)	5	43,983	51,824
		43,983	51,824
Creditors			
Amounts falling due within one year	6	1,198	1,198
Net Current Assets		46,746	53,456
Funds			
General		46,746	53,456
Restricted		-	-
		46,746	53,456

Approved by the board Council on 10/01/2025 And signed on its behalf by


(Pastor in Charge)


(Treasurer)

.....

.....

NOTES TO THE FINANCIAL STATEMENTS:

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

Basis of Accounting:

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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.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Income from investment is included in the year in which it is receivable.

Resources Expended:

Expenditure is recognized on the accrual basis as a liability is incurred. Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises of 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.

Governance costs are those costs incurred in support of expenditure on the objects of the charity and include project management.

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2024

2. INCOMING RESOURCES

		<u>2024</u>	<u>2023</u>
	General Funds	Total Funds	Total Funds
	£	£	£
Voluntary Income			
General Fund			
General Offering	28,029	28,029	34,719
Tithes	26,605	26,605	28,452
Thanks Giving	6,209	6,209	12,063
Other Income	8,874	8,874	38,448
	69,716	69,716	113,682
TOTAL	69,716	69,716	113,682

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2024

3. RESOURCES EXPENDED:

	Note	Management & Admin £	2024 Total £	2023 Total £
Rent		12,288	12,288	5,810
Wages/Salaries	7	18,500	18,500	23,100
Donations		14,942	14,942	9,400
Pastoral Care		5,644	5,644	3,820
Travel		3,060	3,060	800
Depreciation		869	869	207
Insurance		702	702	1,340
Welfare		8,780	8,780	2,590
Printing, Postage & Stationery		1,470	1,470	1,110
Subscriptions		201	201	229
Repairs/Maintenance		650	650	220
Tax/HMRC		-	-	3,148
Telephone		720	720	825
Instrumentalist		460	460	390
Administration expenses		4,385	4,385	814
Council Tax		-	-	567
Accountancy Fees		1,200	1,200	1,100
Evangelism & Missions		1,846	1,846	-
Pension and Staff Welfare		711	711	1,218
		76,426	76,426	56,688

-

PILLAR OF TRUTH CHAPEL
NOTES TO THE ACCOUNTS - 31ST MARCH 2024

4: FIXED ASSETS

	<u>Musical</u> <u>Instruments</u>	<u>PA</u> <u>System</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Balance at start	5,537	2,899	8,436
Additions	2,000	-	2,000
Disposal	-	-	-
Balance as at 31st March 2024	<u>7,537</u>	<u>2,899</u>	<u>10,436</u>
Depreciation/Rate			
As at 1st April 2023	2,708	2,898	5,606
Charge for the year	869	-	869
Balance as at 31st March 2024	<u>3,577</u>	<u>2,898</u>	<u>6,475</u>
Net Book Value			
As at 1st April 2023	2,829	1	2,830
As at 31st March 2024	<u>3,960</u>	<u>1</u>	<u>3,961</u>

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2024

	2024
5. Bank Reconciliation	
Bank balance as at 1/4/2023	<u>47,984</u>
Less unrepresented Cheque	<u>-</u>
Adjusted Bank balance as at 31/03/2024	<u><u>47,984</u></u>

6: Creditors Falling Due Within One year:	2024
Accountancy Fee	1,198
	<u>1,198</u>

7: Salaries:

This represents the stipend of the Minister in-Charge Rev. Akwasi Kusi, who is on a full time employment with the Church

PILLAR OF TRUTH CHAPEL

England & Wales - Charity number 1124958

Accounts

PILLAR OF TRUTH CHAPEL

(ASSEMBLIES OF GOD)

TRUSTEES REPORT AND ACCOUNTS

2023

Prepared by: Kaxton Advisory

**Pillar Of Truth Chapel
The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD**

PILLAR OF TRUTH CHAPEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH, 2023.

The trustees of the charity present their report with the financial statements of the charity for the year ended 31st March, 2023. 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: 1124958

Registered Office: The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD

Trustees:

Mr Samuel Banson	Trustee (Chairman)
Mr Kwamena Acquah	Trustee
Mr Asante Frimpong	Trustee
Mr Yaw Osei	Trustee

Independent Examiners:

Kaxton Advisory Ltd
Suite 6
The Generator Business Centre
Surrey
CR4 3FH

Bankers:

Lloyds TSB Bank
125 Balham High Road,
London
SW12 9AT

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governance

The church is governed by a Constitution and the Church Council, as defined by the Charities Act 2011.

Membership of trustee board:

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

Induction and training of trustees

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

Organizational structure

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Pastor has the responsibility for the day to day operational management of the church supported by the Assistant Pastor elected.

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.

Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church

OBJECTIVES AND ACTIVITIES:

Objectives - For the Benefit of the public

- a) To advance the Christian faith in accordance with the statement in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counseling and support in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit
- c) To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.

ACHIEVEMENTS AND PERFORMANCE IN THE YEAR

The church embarked on an evangelization mission this year to win souls for the kingdom of God. Revival services were held quarterly to evangelize and propagate the good news.

- a) The Chapel as a Pentecostal Evangelical Bible believing Church based in England has seen a real development in social and spiritual matters.
- b) The church continues to support the spiritual and physical needs of the community.
- c) Community support is one form of ministry to convey the church mission to the local community.
- d) The church sends members to conferences and Christian training centers in effort to keep abreast of the dynamism in the Christian communities.
- e) The church successfully organized anniversary which was packed with spiritual and moral programme in furtherance of the church's objects of operation.

FINANCIAL REVIEW:

Church Finances:

The church finance committee was responsible for the financial planning during the year. The church was able to raise **£113,682** as well as a total spending of **£103,703** within the year resulting in a surplus of **£9,979**.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

1. Select suitable accounting policies and then apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

INDEPENDENT EXAMINERS

The independent examiners, Kaxton Advisory Ltd., will be proposed for re-appointment at the forthcoming Annual General Meeting.

On Behalf of the Trustees Board:

..........

Mr Samuel Banson

29th December, 2023.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PILLAR OF TRUTH CHAPEL

I report on the accounts of the Church for the year ended 31st March, 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 8 to 14

This report is made solely to the Trustees Board in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church and the Church's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioner (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioner.

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 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 statement 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 Charities Act ;and
 to prepare accounts which accord with the accounting records and comply with the
accounting requirements of the Charities 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.

KAXTON ADVISORY LTD
SUITE 6
THE GENERATOR BUSINESS CENTRE
SURREY
CR4 3FH

Kaxton Advisory

Signed: Kaxton

09/01/2024

PILLAR OF TRUTH CHAPEL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2023


		General Funds £	Restricted Funds £	2023 Total £	2022 Total £
	Note				
INCOMING RESOURCE					
Voluntary Income	2	113,682	-	113,682	58,511
		113,682	-	113,682	58,511
RESOURCES EXPENDED					
Management and Administration	3	103,703	-	103,703	56,688
Total Resources Expended		103,703	-	103,703	56,688
Net Incoming Resources		9,979	-	9,979	1,823
Net Movement in Funds		9,979	-	9,979	1,823
Balance Brought Forward		43,478	-	43,478	41,655
Transfers		-	-	-	-
Balance Carried Forward		53,456	-	53,456	43,478

**PILLAR OF TRUTH CHAPEL
BALANCE SHEET AS AT 31ST MARCH, 2023**

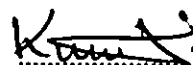
		<u>2023</u>	<u>2022</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
Non-Current Assets			
Musical Equipment	4	2,830	944
		2,830	944
Current Assets			
Bank (LloydsTSB)	5	51,824	43,731
		51,824	43,731
Creditors			
Amounts falling due within one year	6	1,198	1,198
		53,456	43,478
Net Current Assets			
		53,456	43,478
Funds			
General		53,456	43,478
Restricted		-	-
		53,456	43,478
		53,456	43,478

Approved by the board Council on 29/12/2023 And signed on its behalf by

(Pastor in Charge)


.....

(Treasurer)


.....

NOTES TO THE FINANCIAL STATEMENTS:

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

Basis of Accounting:

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Church Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

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 collection of alms, tithes, special appeal for funds, 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 specific performance by the charity are recognized 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.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Income from investment is included in the year in which it is receivable.

Resources Expended:

Expenditure is recognized on the accrual basis as a liability is incurred. Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises of 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.

Governance costs are those costs incurred in support of expenditure on the objects of the charity and include project management.

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2023

2. INCOMING RESOURCES

		<u>2023</u>	<u>2022</u>
	General Funds	Total Funds	Total Funds
	£	£	£
Voluntary Income			
General Fund			
General Offering	34,719	34,719	29,649
Tithes	28,452	28,452	24,564
Thanks Giving	12,063	12,063	818
Other Income	38,448	38,448	3,480
	113,682	113,682	58,511
TOTAL	113,682	113,682	58,511

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2023

3. RESOURCES EXPENDED:

	Note	2023	2022
	Management & Admin	Total	Total
	£	£	£
Rent		12,960	5,810
Wages/Salaries	7	21,000	23,100
Donations		24,000	9,400
Pastoral Care		10,500	3,820
Travel		893	800
Depreciation		621	207
Insurance		1,190	1,340
Welfare		12,742	2,590
Printing, Postage & Stationery		789	1,110
Subscriptions		1,691	229
Repairs/Maintenance		187	220
Tax/HMRC		651	3,148
Telephone		1,933	825
Instrumentalist		560	390
Administration expenses		8,398	814
Council Tax		120	567
Accountancy Fees		1,198	1,100
Evangelism & Missions		3,052	-
Pension and Staff Welfare		1,218	1,218
		103,703	56,688

PILLAR OF TRUTH CHAPEL
NOTES TO THE ACCOUNTS - 31ST MARCH 2023

4: FIXED ASSETS

	<u>Musical</u> <u>Instruments</u>	<u>PA</u> <u>System</u>	<u>Total</u>
	£	£	£
Balance at start	3,030	2,899	5,929
Additions	2,507	-	2,507
Disposal	-	-	-
Balance as at 31st March 2023	5,537	2,899	8,436
Depreciation/Rate			
As at 1st April 2022	2,087	2,898	4,985
Charge for the year	621	-	621
Balance as at 31st March 2023	2,708	2,898	5,606
Net Book Value			
As at 1st April 2022	943	1	944
As at 31st March 2023	2,829	1	2,830

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2023

2023

5. Bank Reconciliation

Bank balance as at 1/4/2022

43,731

Less unrepresented Cheque

-

Adjusted Bank balance as at 31/03/2023

43,731

6: Creditors Falling Due Within One year:

2023

Accountancy Fee

1,198

1,198

7: Salaries:

This represents the stipend of the Minister in-Charge Rev. Akwasi Kusi, who is on a full time employment with the Church

PILLAR OF TRUTH CHAPEL

England & Wales - Charity number 1124958

Accounts

PILLAR OF TRUTH CHAPEL

(ASSEMBLIES OF GOD)

TRUSTEES REPORT AND ACCOUNTS

2022

Prepared by : Kaxton Advisory

**Pillar Of Truth Chapel
The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD**

PILLAR OF TRUTH CHAPEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH, 2022.

The trustees of the charity present their report with the financial statements of the charity for the year ended 31st March, 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: 1124958

Registered Office: The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD

Trustees:

Mr Samuel Banson	Trustee (Chairman)
Mr Kwamena Acquah	Trustee
Mr Asante Frimpong	Trustee
Mr Yaw Osei	Trustee

Independent Examiners:

Kaxton Advisory Ltd
Suite 6
The Generator Business Centre
Surrey
CR4 3FH

Bankers:

Lloyds TSB Bank
125 Balham High Road,
London
SW12 9AT

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governance

The church is governed by a Constitution and the Church Council, as defined by the Charities Act 2011.

Membership of trustee board:

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

Induction and training of trustees

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

Organizational structure

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Pastor has the responsibility for the day to day operational management of the church supported by the Assistant Pastor elected.

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.

Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church

OBJECTIVES AND ACTIVITIES:

Objectives - For the Benefit of the public

- a) To advance the Christian faith in accordance with the statement in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counseling and support in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit
- c) To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.

ACHIEVEMENTS AND PERFORMANCE IN THE YEAR

The church embarked on an evangelization mission this year to win souls for the kingdom of God. Revival services were held quarterly to evangelize and propagate the good news.

- a) The Chapel as a Pentecostal Evangelical Bible believing Church based in England has seen a real development in social and spiritual matters.
- b) The church continues to support the spiritual and physical needs of the community.
- c) Community support is one form of ministry to convey the church mission to the local community.
- d) The church sends members to conferences and Christian training centers in effort to keep abreast of the dynamism in the Christian communities.
- e) The church successfully organized anniversary which was packed with spiritual and moral programme in furtherance of the church's objects of operation.

FINANCIAL REVIEW:

Church Finances:

The church finance committee was responsible for the financial planning during the year. The church was able to raise **£58,511** as well as a total spending of **£56,688** within the year resulting in a surplus of **£1,823**.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

1. Select suitable accounting policies and then apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

INDEPENDENT EXAMINERS

The independent examiners, Kaxton Advisory Ltd., will be proposed for re-appointment at the forthcoming Annual General Meeting.

On Behalf of the Trustees Board:

 :
.....

Mr Samuel Banson

5th December, 2022.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PILLAR OF TRUTH CHAPEL

I report on the accounts of the Church for the year ended 31st March, 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 8 to 14

This report is made solely to the Trustees Board in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church and the Church's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioner (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioner.

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 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 statement 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 Charities Act ;and
 to prepare accounts which accord with the accounting records and comply with the
accounting requirements of the Charities 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.

KAXTON ADVISORY LTD
SUITE 6
THE GENERATOR BUSINESS CENTRE
SURREY
CR4 3FH

Kaxton Advisory

Signed: Kaxton

PILLAR OF TRUTH CHAPEL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2022

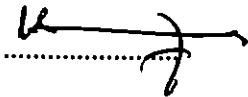
		General Funds £	Restricted Funds £	2022 Total £	2021 Total £
	Note				
INCOMING RESOURCE					
Voluntary Income	2	58,511	-	58,511	49,998
		58,511	-	58,511	49,998
RESOURCES EXPENDED					
Management and Administration	3	56,688		56,688	51,972
Total Resources Expended		56,688	-	56,688	51,972
Net Incoming Resources		1,823	-	1,823	(1,974)
Net Movement in Funds		1,823	-	1,823	(1,974)
Balance Brought Forward		41,655	-	41,655	43,629
Transfers		-	-	-	-
Balance Carried Forward		43,478	-	43,478	41,655

**PILLAR OF TRUTH CHAPEL
BALANCE SHEET AS AT 31ST MARCH, 2022**

		<u>2022</u>	<u>2021</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
Non-Current Assets			
Musical Equipment	4	944	2
		944	2
Current Assets			
Bank (LloydsTSB)	5	43,731	42,852
		43,731	42,852
Creditors			
Amounts falling due within one year	6	1,198	1,198
Net Current Assets		43,478	41,656
Funds			
General		43,478	41,656
Restricted		-	-
		43,478	41,656

Approved by the board Council on 5/12/2022 And signed on its behalf by

(Pastor in Charge)


.....

(Treasurer)


.....

NOTES TO THE FINANCIAL STATEMENTS:

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

Basis of Accounting:

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Church Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

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 collection of alms, tithes, special appeal for funds, 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 specific performance by the charity are recognized 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.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Income from investment is included in the year in which it is receivable.

Resources Expended:

Expenditure is recognized on the accrual basis as a liability is incurred. Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises of 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.

Governance costs are those costs incurred in support of expenditure on the objects of the charity and include project management.

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2022

2. INCOMING RESOURCES

		<u>2022</u>	<u>2021</u>
	General Funds	Total Funds	Total Funds
	£	£	£
Voluntary Income			
General Fund			
General Offering	29,649	29,649	18,604
Tithes	24,564	24,564	11,737
Thanks Giving	818	818	16,178
Other Income	3,480	3,480	3,480
	58,511	58,511	49,999
TOTAL	58,511	58,511	49,999

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2022

3. RESOURCES EXPENDED:

	Note	Management & Admin £	2022 Total £	2021 Total £
Rent		5,810	5,810	1,380
Wages/Salaries	7	23,100	23,100	16,500
Donations		9,400	9,400	15,118
Pastoral Care		3,820	3,820	3,400
Travel		800	800	1,050
Depreciation		207	207	42
Insurance		1,340	1,340	1,164
Welfare		2,590	2,590	5,300
Printing, Postage & Stationery		1,110	1,110	475
Subscriptions		229	229	80
Repairs/Maintenance		220	220	815
Tax/HMRC		3,148	3,148	2,295
Telephone		825	825	360
Instrumentalist		390	390	-
Administrative expenses		814	814	129
Council Tax		567	567	-
Accountancy Fees		1,100	1,100	1,198
Utility Bill		-	-	120
Evangelism & Missions		-	-	1,430
Pension and Staff Welfare		1,218	1,218	1,117
		56,688	56,688	51,972

PILLAR OF TRUTH CHAPEL
NOTES TO THE ACCOUNTS - 31ST MARCH 2022

4: FIXED ASSETS

	<u>Musical Instruments</u>	<u>PA System</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Balance at start	1,880	2,899	4,779
Additions	1,150	-	1,150
Disposal	-	-	-
Balance as at 31st March 2022	3,030	2,899	5,929
 Depreciation/Rate			
As at 1st April 2021	1,880	2,898	4,778
Charge for the year	207	-	207
Balance as at 31st March 2022	2,087	2,898	4,985
 Net Book Value			
As at 1st April 2021	1	1	2
As at 31st March 2022	943	1	944

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2022

	2022
5. Bank Reconciliation	
Bank balance as at 1/4/2021	<u>42,852</u>
Less unrepresented Cheque	<u>-</u>
Adjusted Bank balance as at 31/03/2022	<u>48,285</u>

6: Creditors Falling Due Within One year:	2022
Accountancy Fee	699
Independent Examination	499
	<u>1,198</u>

7: Salaries:

This represents the stipend of the Minister in-Charge Rev. Akwasi Kusi, who is on a full time employment with the Church

PILLAR OF TRUTH CHAPEL

England & Wales - Charity number 1124958

Accounts

PILLAR OF TRUTH CHAPEL

(ASSEMBLIES OF GOD)

TRUSTEES REPORT AND ACCOUNTS

2021

Prepared by: Kaxton Advisory

**Pillar Of Truth Chapel
The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD**

PILLAR OF TRUTH CHAPEL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH, 2021.

The trustees of the charity present their report with the financial statements of the charity for the year ended 31st March, 2021. 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: 1124958

Registered Office: The Vestry Hall
The Cricket Green
336-338 London Road
Mitcham
Surrey
CR4 3UD

Trustees:

Mr Samuel Banson	Trustee (Chairman)
Mr Kwamena Acquah	Trustee
Mr Asante Frimpong	Trustee
Mr Yaw Osei	Trustee

Independent Examiners:

Kaxton Advisory Ltd
Suite 4
The Generator Business Centre
Surrey
CR4 3FH

Bankers:

Lloyds TSB Bank
125 Balham High Road,
London
SW12 9AT

STRUCTURE, GOVERNANCE AND MANAGEMENT:

Governance

The church is governed by a Constitution and the Church Council, as defined by the Charities Act 2011.

Membership of trustee board:

The trustees of the charity are also voluntary trustees for the purposes of charity law and under the charity's Constitution are known as members of the Trustees Board.

Induction and training of trustees

All trustees are familiar with the practical work of the church and have undertaken training to support their role.

Organizational structure

The Trustee Board meets quarterly and a quarterly branch feedback report is given at each meeting. The Pastor has the responsibility for the day to day operational management of the church supported by the Assistant Pastor elected.

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.

Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects. Procedures and risk assessments are in place to ensure compliance with Health and Safety of volunteers; members; children; and visitors to the church

OBJECTIVES AND ACTIVITIES:

Objectives - For the Benefit of the public

- a) To advance the Christian faith in accordance with the statement in such ways in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counseling and support in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit
- c) To advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may deem fit.

ACHIEVEMENTS AND PERFORMANCE IN THE YEAR

The church embarked on an evangelization mission this year to win souls for the kingdom of God. Revival services were held quarterly to evangelize and propagate the good news.

- a) The Chapel as a Pentecostal Evangelical Bible believing Church based in England has seen a real development in social and spiritual matters.
- b) The church continues to support the spiritual and physical needs of the community.
- c) Community support is one form of ministry to convey the church mission to the local community.
- d) The church sends members to conferences and Christian training centers in effort to keep abreast of the dynamism in the Christian communities.
- e) The church successfully organized anniversary which was packed with spiritual and moral programme in furtherance of the church's objects of operation.

FINANCIAL REVIEW:

Church Finances:

The church finance committee was responsible for the financial planning during the year. The church was able to raise **£49,998** as well as a total spending of **£51,972** within the year resulting in a loss of **£1,974**.

The fall in the incoming resources of 12% from **£56,987** in the previous year to **£49,998** in the current year caused by the decrease in offering and tithes is as a result of the global pandemic (Covid 19) impact within the financial year under review.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

1. Select suitable accounting policies and then apply them consistently;
2. Make judgments and estimates that are reasonable and prudent;
3. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

So far as the trustees are aware, there is no relevant information of which the charity's independent examiners are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any examination information and to establish that the charity's independent examiners are aware of that information.

INDEPENDENT EXAMINERS

The independent examiners, Kaxton Advisory Ltd., will be proposed for re-appointment at the forthcoming Annual General Meeting.

On Behalf of the Trustees Board:

..........

Mr Samuel Banson

10th January, 2022.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PILLAR OF TRUTH CHAPEL

I report on the accounts of the Church for the year ended 31st March, 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 8 to 14

This report is made solely to the Trustees Board in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church and the Church's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioner (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioner.

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 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 statement 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 Charities Act ;and
 to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

EMMANUEL ASHLEY. MSc.
KAXTON ADVISORY LTD
SUITE 4
THE GENERATOR BUSINESS CENTRE
SURREY
CR4 3FH

Kaxton
Advisory

Signed: .....

25/1/2022

PILLAR OF TRUTH CHAPEL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2021

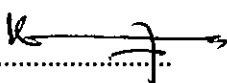
		General Funds £	Restricted Funds £	2021 Total £	2020 Total £
	Note				
INCOMING RESOURCE					
Voluntary Income	2	49,998	-	49,998	56,987
		49,998	-	49,998	56,987
RESOURCES EXPENDED					
Management and Administration	3	51,972		51,972	76,877
Total Resources Expended		51,972	-	51,972	76,877
Net Incoming Resources		(1,974)	-	(1,974)	(19,890)
Net Movement in Funds		(1,974)	-	(1,974)	(19,890)
Balance Brought Forward		43,629	-	43,629	63,520
Transfers		-	-	-	-
Balance Carried Forward		41,656	-	41,656	43,629

**PILLAR OF TRUTH CHAPEL
BALANCE SHEET AS AT 31ST MARCH, 2021**

		<u>2021</u>	<u>2020</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
Non-Current Assets			
Musical Equipment	4	2	44
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		2	44
Current Assets			
Bank (LloydsTSB)	5	42,852	47,505
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		42,852	47,505
Creditors			
Amounts falling due within one year	6	1,198	3,919
Net Current Assets		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		41,656	43,629
Funds			
General		41,656	43,629
Restricted		-	-
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		41,656	43,629

Approved by the board Council on ...24/1/2022... And signed on its behalf by

(Pastor in Charge)


.....

(Treasurer)


.....

NOTES TO THE FINANCIAL STATEMENTS:

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards and the Charities SORP.

Basis of Accounting:

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the Church Council is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

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 collection of alms, tithes, special appeal for funds, 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 specific performance by the charity are recognized 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.

Gifts donated for resale are included as incoming resources within the activities for generating funds when they are sold.

Income from investment is included in the year in which it is receivable.

Resources Expended:

Expenditure is recognized on the accrual basis as a liability is incurred. Expenditure included any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises of 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.

Governance costs are those costs incurred in support of expenditure on the objects of the charity and include project management.

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2021

2. INCOMING RESOURCES

		<u>2021</u>	<u>2020</u>
	General Funds	Total Funds	Total Funds
	£	£	£
Voluntary Income			
General Fund			
General Offering	18,604	18,604	28,822
Tithes	11,737	11,737	20,284
Thanks Giving	16,178	16,178	7,881
Other Income	3,480	3,480	-
	49,998	49,998	56,987
<hr/>			
TOTAL	49,998	49,998	56,987
<hr/>			

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2021

3. RESOURCES EXPENDED:

	Note	Management & Admin £	2021 Total £	2020 Total £
Rent		1,380	1,380	14,420
Wages/Salaries	7	16,500	16,500	18,000
Donations		15,118	15,118	12,295
Pastoral Care		3,400	3,400	7,130
Travel		1,050	1,050	1,715
Depreciation		42	42	884
Insurance		1,164	1,164	1,269
Welfare		5,300	5,300	6,250
Printing, Postage & Stationery		475	475	1,520
Subscriptions		80	80	50
Repairs/Maintenance		815	815	-
Tax/HMRC		2,295	2,295	2,069
Telephone		360	360	500
Instrumentalist		-	-	620
Administrative expenses		129	129	1,589
Council Tax		-	-	1,801
Accountancy Fees		1,198	1,198	1,198
Utility Bill		120	120	750
Evangelism & Missions		1,430	1,430	3,600
Savings/Pension		1,117	1,117	1,218
		51,972	51,972	76,877

PILLAR OF TRUTH CHAPEL
NOTES TO THE ACCOUNTS - 31ST MARCH 2021

4: FIXED ASSETS

	<u>Musical Instruments</u>	<u>PA System</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Balance at start	1,880	2,899	4,779
Additions	-	-	-
Disposal	-	-	-
Balance as at 31st March 2021	1,880	2,899	4,779
Depreciation/Rate			
As at 1st April 2020	1,837	2,898	4,735
Charge for the year	42	-	42
Balance as at 31st March 2021	1,879	2,898	4,777
Net Book Value			
As at 1st April 2020	43	1	44
As at 31st March 2021	1	1	2

PILLAR OF TRUTH CHAPEL
NOTES TO THE FINANCIAL STATEMENTS - 31ST MARCH, 2021

2021

5. Bank Reconciliation

Bank balance as at 1/4/2020

47,505

Less unrepresented Cheque

-

Adjusted Bank balance as at 31/03/2021

42,852

6: Creditors Falling Due Within One year:

2021

Accountancy Fee

699

Independent Examination

499

1,198

7: Salaries:

This represents the stipend of the Minister in-Charge Rev. Akwasi Kusi, who is on a full time employment with the Church