
POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH

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Trustees	Simeon Oshungbemi, Chair Nzola Guimeraise, Trustee Jean-Marc Tshikaya, Trustee
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Charity registered number	1126275
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Principal office	63 LILFORD RD London SE5 9HN
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GOVERNING INSTRUMENT Constitution Adopted 14th September 2008

OBJECTS

- a) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto attached in Brixton and in such other parts of the United Kingdom and the world as the church council may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity;
- b) The relief of poverty and sickness and to relieve the distress caused thereby regardless of nationality, religious political or other opinion in the said Brixton and in such other parts of the United Kingdom and the world as the church council may from time to time think fit.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH for the year 1 January 2023 to 31 December 2023.

Structure, Governance and Management

The Charitable Trust is constituted by Constitution and its objects are to promote the Christian faith through worship. In order to do this, regular activities are carried out and invitations given out to the public.

The current Board of Trustees constitutes three members and is chaired by Pastor Simeon Oshungbemi, he is also responsible for the day to day operation of the charity and manages the staff of the charity on behalf of the Board.

Finances are currently raised purely from the congregation's contributions and Gift Aid.

The Other Trustees named In the Notes to the Accounts have served throughout the year.

Appointment of the Trustees is governed by the Constitution of the Charity. The Board of Trustees Is authorized to appoint new Trustees to fill vacancies through resignation or death of an existing trustee until the following AGM, whereupon the members will be invited to vote. The Trustees retain the collective responsibility for major financial decisions and investments in conjunction with Pastor Simeon Oshungbemi.

Public Benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)', and, in particular, the specific guidance on charities for the advancement of religion.

As a result of our faith, we willingly and consistently reach out to welcome visitors to our church. We enable ordinary people to live out their faith as part of our fellowship through worship, prayer and learning about the Gospel and developing their knowledge and trust in Jesus.

As a Christian organisation, our aim is to promote the gospel of Jesus Christ in our local community and the surrounding areas.

We aim to make a positive contribution in our local community by inviting the general public to concert scenes, drama productions, church services, prayer for the sick and youth/children's work.

All these activities are in conjunction with our regular church services. All organised activities and events are of a non-profit basis and are funded by the Church through offering and donations. Concerts, special events and youth drama productions are paid for by the congregation's contributions to contribute to community cohesion among the youths.

Achievements and Performance

The Trustees consider that the stability of the church and the finances received have been satisfactory.

Location

Our regular church services are currently held at The Marcus Lipton Youth Centre Minet Rd, London SW9 7UH on Sunday day time and Tuesday night respectively.

This location is in the heart of a diverse and multicultural community attracting a wide range of people which enables the church to have a multicultural feel during our services. Everyone is welcome.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Evangelism

We outreach in front of the ever busy Brixton Station a meeting point for everyone and in neighboring areas of the church at least twice a month as part of our evangelistic thrust and also send invasion teams to other churches as the need arises. A big part of this is spreading the Good News of Jesus Christ through youthful events throughout our neighborhood.

We also conduct free community events such as free math and English lessons, knife crime awareness events and have done food banks especially during the Covid pandemic period. We have seen many visitors attend as we highlighted the dangers of youth delinquency affecting our local communities we showed how the message of Christ and the hope, solutions and healing he brings and as mentioned before we continue to send teams of volunteers to other cities where our sister churches are based to help in local evangelism efforts and the results have been great and encouraging. Our aim is to plant churches around the country to replicate what we do.

Children's Ministry

We are able to provide Sunday school classes for two age groups on Sunday and aim to reach out to local families as well. These cater for different age groups and there has been an increase in the number of children attending.

Youth Ministry

We have seen our youth ministry develop and increase throughout the year. We continue to invest time and resources into our youth, appointing a youth leader to coordinate several youth events, activities and outreaches which help our youth to be active. Our youth group (ages 11 to 19) and meet monthly and during the academic and non-academic periods.

The growth of the Brixton church is largely due to the commitment, conviction and concern of its local members.

Financial Review

Overall, we are happy with the increase in the church income. We are pleased that people have been willing to continue to give despite a few individual challenges arising.

We are also happy that our members have a vision for our own church building serving as a settlement location and efforts are being made through a building fund donation for this to come to realisation in the future. We would also welcome outside investors willing to help our church with a building.

Total incoming resources for the period were £73,863 (2022: £80,391). Total resources expended were £63,875 (2022: £106,828), making an overall surplus of £9,988 (2022: deficit £26,437).

Reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs which at present amount to £5,000. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

Investment Powers

The Constitution authorises the Trustees to make and hold investments using general Funds of the charity. If such investments are presently held.

Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH is a registered charity, number 1126275, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report 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 & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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.

Approved by order of the members of the board of Trustees on 19 February 2026 and signed on their behalf by:

Simeon Oshungbemi

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Independent Examiner's Report to the Trustees of POTTERS HOUSE CHRISTIAN FELLOWSHIP
UK BRIXTON CHURCH ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Charity and the Charity's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Signed:

Dated: 19 February 2026



Kolade Andrew Alli ACMA

The ARK Financial Management Consultancy Ltd
10 Gatcombe Gardens
West End Hampshire
SO18 3NA

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	73,863	73,863	80,391
Total income		73,863	73,863	80,391
Expenditure on:				
Charitable activities	3	63,875	63,875	106,828
Total expenditure		63,875	63,875	106,828
Net movement in funds		9,988	9,988	(26,437)
Reconciliation of funds:				
Total funds brought forward		2,619	2,619	29,056
Net movement in funds		9,988	9,988	(26,437)
Total funds carried forward		12,607	12,607	2,619

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form part of these financial statements.

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets		-	-
Current assets			
Cash at bank and in hand		13,357	2,619
		<u>13,357</u>	<u>2,619</u>
Current liabilities			
Creditors: amounts falling due within one year	6	(750)	-
		<u>12,607</u>	<u>2,619</u>
Net current assets		12,607	2,619
Total assets less current liabilities		<u>12,607</u>	<u>2,619</u>
Net assets excluding pension asset		<u>12,607</u>	<u>2,619</u>
Total net assets		<u><u>12,607</u></u>	<u><u>2,619</u></u>
Charity funds			
Restricted funds	7	-	-
Unrestricted funds	7	12,607	2,619
Total funds		<u><u>12,607</u></u>	<u><u>2,619</u></u>

The financial statements were approved and authorised for issue by the Trustees on 19 February 2026 and signed on their behalf by:

Simeon Oshungbemi

The notes on pages 8 to 12 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (continued)

1.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. Income from donations and legacies

	Restricted funds £	Unrestricted funds General £	Total 2023 £	Total 2022 £
Tithes and Offerings	0	60,352	60,352	59,938
Other Giving	0	13,493	13,493	6,914
Gift Aid tax reclaimed	0	0	0	3,333
Bank Interest	0	18	18	6
Rental Income	0	0	0	10,200
	0	73,863	73,863	80,391

POTTERS HOUSE CHRISTIAN FELLOWSHIP UK BRIXTON CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Expenditure on charitable activities

	Restricted	Unrestricted	Total	Total
	funds	funds	2023	2022
	£	£	£	£
Wages and salaries	0	10,332	10,332	18,669
Staff pensions	0	348	348	1,067
Hotel	0	0	0	554
Benevolence	0	1,480	1,480	1,720
Meetings and Conferences	0	2,155	2,155	6,276
Books, Media, and Periodicals	0	221	221	242
Church Rent	0	10,387	10,387	28,824
Other Ministry Expenses	0	3,246	3,246	6,097
Equipment	0	1,177	1,177	3,162
Fellowship Tithe	0	324	324	1,906
Love Offering	0	1,116	1,116	7,940
Ministry Meal	0	1,575	1,575	2,892
Parsonage	0	9,588	9,588	7,303
Revival Expenses	0	920	920	0
Travel expenses	0	6,139	6,139	2,283
Utilities, Rates and Insurance	0	2,470	2,470	3,304
Minibus, vehicle expenses and hire costs	0	4,378	4,378	6,021
Hall Hire and Storage Costs	0	1,290	1,290	340
Legal and Professional Fees	0	2,053	2,053	239
Reimbursements	0	0	0	2,307
Bank Charges	0	8	8	44
Printing, Postage, & Stationery	0	515	515	259
Accountancy fees	0	264	264	552
Independent examiner's fee	0	750	750	1,856
Repairs and maintenance	0	0	0	70
	0	63,875	63,875	106,828

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>750</u>	<u>1,856</u>

4. Trustees' remuneration and expenses

During the year ended 31 December 2023, Pastor Simeon Oshungbemi received remuneration of £21,290 via PAYE for his pastoral work and £9,589 towards parsonage costs.

5. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>750</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	2,619	73,863	(63,875)	12,607

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds	29,056	80,391	(106,828)	2,619

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
