

PCEA UK OUTREACH

England & Wales · Charity number 1142197

Details

Status	Registered
Legal form	Charitable company
Company number	06066020
Registered	2011-06-02
Register	View on the Charity Commission register

Contact

Address	395 Barking Road London E13 8AL
Phone	07946700301
Email	pceaukoutreach2006@gmail.com
Website	pceaukoutreach.org

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') FOR THE PUBLIC BENEFIT ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN ESSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: Religious activities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ESSEX
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£101,546	£110,658	-	-
2024-01-31	£120,564	£109,968	-	-
2023-01-31	£103,499	£123,752	-	-
2022-01-31	£87,076	£59,924	-	-
2021-01-31	£62,417	£51,189	-	-

Trustees

Name	Role	Appointed
John Mwangi Ngure		2020-07-27
Peter Gikubu MUKABI		2022-01-31
Reuben Anthony Sampson John		2017-01-14
Rev EDWIN MBUGUA KIBATHI		2011-06-02
Stephen Waithaka		2017-01-14

Accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Financial Statements
Year ended 31 January 2025

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PCEA UK OUTREACH
Company Limited by Guarantee
Reference and Administrative Details of the Charity
Year ended 31 January 2025

Reference and Administrative Details of the Charity

Registered charity name	PCEA UK OUTREACH
Charity registration number	1142197
Company registration number	06066020
Principal office and registered Office	395 Barking Road London England E13 8AL
Bankers	Barclay Bank plc London
The Trustees	Mr Reuben Anthony Samson John Rev. Mr Edwin Mbugua Kibathi Mr Stephen Waithaka Rev. John Mwangi Ngure Mr Peter Gikubu Mukabi
Company Secretary	Grace Kamau
Independent Examiner	TNG Accountants Limited Chartered Certified Accountants

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2025

The charity trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2025. This report is also a directors' report under s234 of the Companies Act 2006.

This Trustees' Report is not only to fulfil the legal and statutory requirements, but it is intended to explain the activities and future of this charity.

Structure, governance, and management

The charity is managed and run by the trustees according to its constitution. The Constitution was adopted in 2007. There have been no changes to the Constitution, Objects or Objectives since the last annual report. The trustees are responsible for managing and safeguarding the assets of the charity.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The strategic oversight of the charity is the responsibility of the Trustees who are elected and/or co-opted under the terms of the written Constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are provided with a copy of the Charity's Constitution, Policy Book and minutes of the Board of Trustees meetings for the past year. Each Trustee also receives a copy of the Charity Commission document "The Essential Trustee - what you need to know" and the Charity Commission newsletters as they are published.

During their term of office, Trustees are provided with regular opportunities for learning and continuing Trustee development through technical briefings, presentations and updates on the charity sector plus any specific strategic projects being undertaken by the Charity and its local congregations.

The Trustees have met four times during the year, to direct the activities of the charity. Between meetings, the day to-day operations are managed by three executive officers (Head of the church, Secretary and Treasurer), all of whom are also Trustees except for the Secretary.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. A complete review has been made to ensure robust systems, internal controls and procedures are in place and in operation to mitigate exposure to the major risks.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2025

RELATED PARTY RELATIONSHIPS

The charity has relationships with the Presbyterian Church of Ireland.

Objectives, Activities and Public Benefit

POLICIES AND OBJECTIVES

The principal object of the charity is to proclaim and teach the everlasting gospel of Jesus Christ as understood by the world-wide Presbyterian Church of East Africa.

STRATEGIES FOR ACHIEVING OBJECTIVES

The Charity fulfils its aim by supporting local congregations in its main Church based in East London and other local branches located in Luton and in Reading.

CHARITY FUNDS AND RESERVES POLICY

The charity's reserves are generated from either restricted funds or unrestricted funds:

Restricted funds

Restricted funds are generated when the donor stipulates how their donation may be spent. Most of the charity's restricted funds are departmental agency accounts held by charity on behalf of church departments; Men's fund, Women's fund and funds collected for the purchase and repairs of the church building.

Unrestricted funds

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose.

Achievements and performance

REVIEW OF ACTIVITIES FOR 2025

Women's and Men's Ministry departments began to focus on laying foundations through reconnecting, establishing, and supporting congregations with building bridges among churches and communities. These departments held virtual meetings where they invited guest speakers. These meetings were geared towards spiritual revival and family life.

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Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2025

Youth Department

The youth department was very much involved in voluntary work/ evangelism and mostly holding meetings and visitations. They also held regular virtual spiritual revival meetings.

Strategic report

The following sections for achievements and performance and financial review from the strategic report of the charity.

Achievements and performance

The charity is a religious organisation and during the year the charity performed various activities successfully such as women activities, men activities and youth activities in the UK and other geographical areas.

Financial review

The Trustees consider that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and for this reason, the Trustees continue to adopt the 'going concern' basis in preparing the accounts.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2025

Restricted and Unrestricted Funds and Reserves

Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended.

At 31 January 2025, restricted funds for the charity totalled £13,472 (2024: £12,239).

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31 January 2025, the principal unrestricted funds were:

At 31 January 2025, unrestricted funds for the charity totalled £47,395 (2024: £52,819) which excluded invested in property fund.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report and the strategic report were approved on 30 October 2025 and signed on behalf of the board of trustees by:

Mr Peter Gikubu Mukabi
Trustee

30 October 2025



PCEA UK OUTREACH
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of PCEA UK OUTREACH
Year ended 31 January 2025

I report to the trustees on my examination of the financial statements of PCEA UK OUTREACH ('the charity') for the year ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act or other than any requirement that the accountants give a 'true and fair' view which is not a matter considered as part of an independent examination: or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Thomas Gitau, MBA, FCCA

TNG Accountants Limited

Chartered Certified Accountants

PCEA UK OUTREACH
Company Limited by Guarantee
Charity Statement of Financial Activities
For the year ended 31 January 2025

PCEA UK OUTREACH
Charity Statement of Financial Activities
For the year ended 31 January 2025

	Unrestricted Funds £	2025 Restricted Funds £	Total Funds £	2024 Total Funds £
Income from offerings & donation				
Tithe & offerings from members of congregation of affiliated congregations	84,563	15,490	100,053	120,564
Investment income	1,493		1,493	453
Total income	<u>86,056</u>	<u>15,490</u>	<u>101,546</u>	<u>121,017</u>
Expenditure on:				
Cost of raising funds:				
Charitable activities	91,481	14,255	105,736	105,047
Governance	4,922		4,922	4,922
Total expenditure	<u>96,403</u>	<u>14,255</u>	<u>110,658</u>	<u>109,969</u>
Net income / (expenditure)	(10,347)	1,234	(9,112)	11,048
Transfers between funds				
Net movement in funds				
Total funds brought forward	284,150	12,238	296,388	285,340
Total funds carried forward	<u>273,803</u>	<u>13,472</u>	<u>287,276</u>	<u>296,388</u>

All income and expenditure are derived from continuing activities

There were no recognised gains and losses included in the statement of financial activities

PCEA UK OUTREACH
Company Limited by Guarantee
Balance Sheet
As at 31 January 2025

		2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	14	226,408	231,330
		<u>226,408</u>	<u>231,330</u>
Current Assets			
Cash at bank		61,867	66,058
Total Current Assets		<u>61,867</u>	<u>66,058</u>
Creditors: Amount due within a year	15	1,000	1,000
Total Current Assets		<u>60,867</u>	<u>65,058</u>
Total Net Assets		<u>287,276</u>	<u>296,388</u>
Fund balances			
Unrestricted		273,803	284,149
Restricted		13,472	12,239
Total Funds		<u>287,276</u>	<u>296,388</u>

For the financial period ended 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees who are also the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved and authorised for issue by the Board of Trustees on 30 October 2025 and signed on its behalf by:

Mr Peter Gikubu Mukabi



Date

Company Registration Number: 06066020 (England and Wales)

PCEA UK OUTREACH
Company Limited by Guarantee
Cashflow Statement
As at 31 January 2025

	2025 £	2024 £
Net cash provided by (used in) operating activities	(9,112)	11,048
Non-cash items - depreciation	4,921	4,923
Change in cash and cash equivalent in the year	<u>(4,191)</u>	<u>15,971</u>
Cash and cash equivalents at the beginning of the year	66,058	50087
Cash and cash equivalents at the end of of the year	<u>61,867</u>	<u>66,058</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 January 2025

1. General information

The charity is public benefit entity and a private company limited by guarantee, registered in England and Wales, and registered as a charity in England and Wales. The address of the registered office is 395 Barking Road, London, England, E13 8AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicated in the UK and Republic of Ireland,' the Statement of Recommended Practice applicated to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Companies Act 2006.

3.Accounting Policies

3.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in British sterling pound, which is the functional currency of the entity.

3.2 Incoming resources

Voluntary income by way of donations and gifts to the charity is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only included in the financial statements when there is sufficient evidence that the legacy will be received, and the value can be measured with sufficient reliability. The charity does not recognize any pending legacies unless conditions for recognition have been met.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2025

3.3 Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

3.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund are set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

3.5 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2025

3.6 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

3.7 Incoming resources

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

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3.8 Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. No fund raising activities in 2025.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2025

3.9 Risk Mitigation

The Trustees have considered the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

3.10 Fixed Assets

Depreciation is provided on tangible fixed assets on reducing balance in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Building	2%
Office fixtures and equipment	25%
Computer equipment	25%

Items of furniture and equipment costing less than £1,000 each are treated as an expense on acquisition.

3.11 Accounting for local congregation funds

A sound organisational structure, good financial management and control have always been characteristic of the PCEA UK Outreach. Congregations are considered to be members of a self-financing churches and branches.

3.12 Financial instruments

Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2025

4. Critical accounting Estimates and Judgments

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended, when necessary, to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 13 for the carrying amount of the property, plant, and equipment.

5. Limited by guarantee

The charity is limited by guarantee.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Ear ended 31 January 2025

6 Income from offerings & donation	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tithe & offerings from members of congregation of affiliated congregations	75,286	-	75,286	78,124	-	78,124
Thanks offering donations	850	-	850	11,676	-	11,676
Donations	326	-	326	13,200	-	13,200
Mission	-	1,367	1,367	-	160	160
Women retreat	-	7,833	7,833	-	-	-
Women contributions	-	4,230	4,230	-	-	-
Act of Mercy	-	460	460	-	-	-
Least coin	1,864	-	1,864	-	-	-
Discipleship Mission	1,772	-	1,772	-	-	-
Church building	-	78	78	(1,000)	6,871	5,871
Men contributions	-	1,522	1,522	-	-	-
Flood appeal	259	-	259	-	-	-
Book sale	237	-	237	-	-	-
Guild service	214	-	214	-	11,472	11,472
Christmas activities	3,755	-	3,755	-	61	61
	<u>84,563</u>	<u>15,490</u>	<u>100,053</u>	<u>102,000</u>	<u>18,564</u>	<u>120,564</u>

7 Investment Income	2025			2024		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Return on local cash deposits	1,493	-	1,493	453	-	453
	<u>1,493</u>	<u>-</u>	<u>1,493</u>	<u>453</u>	<u>-</u>	<u>453</u>

8 Expenditure by Charitable Activity	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Summary by fund type						
Church Ministry	85,298	14,255	99,553	79,663	20,885	100,548
Objectives in other geographical areas	6,183	-	6,183	4,498	-	4,498
	<u>91,481</u>	<u>14,255</u>	<u>105,736</u>	<u>84,161</u>	<u>20,885</u>	<u>105,046</u>
Total Charitable Expenditure						

9 Analysis of grants

Charity - Evangelism Grants & Support

	2025 £	2024 £
Name of Charity/grant		
Charitable work outside UK	8,307	4,498
Charitable work inside UK	3,468	-
Benevolent Support	250	400
	<u>12,026</u>	<u>4,898</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2025

10 Governance costs

	2025	2024
	£	£
Examiner's costs	1,000	1,000
Trustee expenses	-	-
	<u>1,000</u>	<u>1,000</u>

11 Net resources expended

	2025	2024
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:	4,922	4,922
Reimbursement of travel expenses of trustees	9,215	4,866
Fees payable to the charity's examiner for the review of the annual accounts	1,000	1,000
	<u>15,137</u>	<u>10,788</u>

12 Staff costs were as follows:

	2025	2024
	£	£
Wages and Salaries	0	0

The average number of employees during the year
in the following categories were:

Volunteers / Charitable activities	18	18
Support activities	0	0
Management and administration	6	6

None received remuneration to more than £60,000 during the year

13 Trustees' transactions

	2025	2024
Allowances paid to trustees (2024: one trustee)		
Key management	0	0
Other trustees	0	0
Amounts due to trustees at 31 January	0	0
Key management	0	0

Except for expenses reimbursement no trustees were paid as remuneration

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Ear ended 31 January 2025

14 Tangible Fixed Assets

	Building	Operational Equipment
	2025	2024
As at February 1	246,096	21,518
Additions	-	-
As at January 31	<u>246,096</u>	<u>21,518</u>
Depreciation		
As at February 1	14,766	21,518
Charge for the year	<u>4,922</u>	<u>0</u>
As at January 31	<u>19,688</u>	<u>21,518</u>
Net Book Value		
As at 31 January 2023	226,408	-
As at 31 January 2022	231,330	-

15 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Independent examiner's cost	1,000	1,000

16 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	226,408	0	226,408	231,330
Current Assets	48,395	13,472	61,867	66,058
Creditors due within one year	(1,000)		(1,000)	(1,000)
	<u>273,803</u>	<u>13,472</u>	<u>287,276</u>	<u>296,388</u>

17 Related Party transactions

The chaity is not affiliated to any other entity

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2025

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2025

18 Statement of Funds	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In £	Out	Carried Forward £
Designed Funds						
Invested in Property						
Church Building	231,330	-	4,922	-	-	226,408
Total Designed Funds	<u>231,330</u>	<u>-</u>	<u>4,922</u>	<u>-</u>	<u>-</u>	<u>226,408</u>
General Funds						
Reading Parish	22,089	17,886	17,621	-	(8,120)	14,234
Birmingham Parish	4,261	8,435	579.12	-	(3,045)	9,072
London Parish funds	10,641	51,621	37,783	-	(12,180)	12,299
Luton Parish	2,192	5,276	3,004	-	(4,060)	403
Presbytery funds	13,636	2,838	32,492	27,405		11,387
Total General Funds	<u>52,819</u>	<u>86,056</u>	<u>91,480</u>	<u>27,405</u>	<u>(27,405)</u>	<u>47,395</u>
Total Unrestricted Funds	<u>284,149</u>	<u>86,056</u>	<u>96,402</u>	<u>27,405</u>	<u>- 27,405</u>	<u>273,803</u>
Restricted Funds						
Church Building Funds	5,198	78	460	-	-	4,816
Women Funds	3,277	13,889	12,341	-	-	4,825
Men Funds	3,763	1,522	1,454	-	-	3,831
Total Restricted Funds	<u>12,238</u>	<u>15,490</u>	<u>14,255</u>	<u>-</u>	<u>-</u>	<u>13,472</u>
Total Operating Funds	65,057	101,546	105,735	27,405	(27,405)	60,868
Total funds	<u>296,387</u>	<u>101,546</u>	<u>110,657</u>	<u>27,405</u>	<u>(27,405)</u>	<u>287,276</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Management Information
Ear ended 31 January 2025

The following page do not form part of statutory accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2025

	2025	2024
	£	£
Income from offerings & donations		
Tithe & offerings from members of congregations	75,286	78,774
Thanks offering donations	850	5,887
Donations	326	13,200
Mission	1,367	160
Men contributions	1,522	6,870
Women fund	-	11,472
Women retreat	7,833	-
Women contributions	4,230	-
Act of Mercy	460	222
Least coin	1,864	1,255
Discipleship Mission	1,772	222
Church building	78	1,861
Revival conference	-	641
Flood appeal	259	-
Book sale	237	-
Guild service	214	-
Christmas activities	3,755	-
Total income from offerings & donations	<u>100,053</u>	<u>120,563</u>
Bank Interest Income		
Return on local cash deposits	<u>1,493</u>	<u>453</u>
	1,493	453
Total income	<u>101,546</u>	<u>121,016</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2025

Expenditure	2025 £	2024 £
Church services(Miscellaneous expenses)	5,362	5,517
Hall hire & office rent	38,110	38,799
Donations and gifts	2,649	312
Christmas event expenses	2,124	4,987
Charitable activities outside UK	6,183	4,498
Charitable activities inside	3,468	-
Telephone & Internet	2,337	796
TV Licence	333	159
Electricity & Water	1,745	252
Printing, postage & stationery	521	916
Building Refurbshment & repairs	4,513	2,681
Hospitality & refreshment	800	74
Miscellaneous charitable activities	7,801	1,113
Advertising & publicity	300	267
Group expenses	-	6,722
Mission & evangelism	5,862	9,603
Training	600	545
Mileage reimbursements	9,215	4,886
Insurance	9	375
Accountancy fees	1,000	1,000
Website	288	77
Women's activities	650	11,967
Men's activities	1,529	6,236
Act of Mercy	850	1,400
Retreat - Out	9,488	1,883
Depreciation expense	4,922	4,922
Total expenses	<u>110,658</u>	<u>109,987</u>
Increase (Decrease) during the year	<u>(9,112)</u>	<u>11,048</u>

Accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Financial Statements
Year ended 31 January 2024

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PCEA UK OUTREACH
Company Limited by Guarantee
Reference and Administrative Details of the Charity
Year ended 31 January 2024

The charity trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2024. This report is also a directors' report under s234 of the Companies Act 2006.

Reference and Administrative Details of the Charity

Registered charity name	PCEA UK OUTREACH
Charity registration number	1142197
Company registration number	06066020
Principal office and registered Office	395 Barking Road London England E13 8AL
Bankers	Barclay Bank plc London
The Trustees	Mr Reuben Anthony Samson John Rev. Mr Edwin Mbugua Kibathi Mr Stephen Waithaka Rev. Paul Kariuki Irad Rev. John Mwangi Ngure Mr Peter Gikubu Mukabi
Company Secretary	Grace Kamau

Reference in this report and in the financial statements to "the trustees" are reference to the charity trustees, who for Company law purposes are the directors of the charitable company.

Independent Examiner	TNG Accountants Limited Chartered Certified Accountants 50 Welford Road Reading Berkshire RG5 4QS
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PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2024

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) submit their annual report and the financial statements of PCEA UK OUTREACH (the Company) for the year ended 31 January 2024. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

This Trustees' Report is not only to fulfil the legal and statutory requirements, but it is intended to explain the activities and future of this charity.

Structure, governance, and management

The charity is managed and run by the trustees according to its constitution. The Constitution was adopted in 2007. There have been no changes to the Constitution, Objects or Objectives since the last annual report. The trustees are responsible for managing and safeguarding the assets of the charity.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The strategic oversight of the charity is the responsibility of the Trustees who are elected and/or co-opted under the terms of the written Constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are provided with a copy of the Charity's Constitution, Policy Book and minutes of the Board of Trustees meetings for the past year. Each Trustee also receives a copy of the Charity Commission document "The Essential Trustee - what you need to know" and the Charity Commission newsletters as they are published.

During their term of office, Trustees are provided with regular opportunities for learning and continuing Trustee development through technical briefings, presentations, and updates on the charity sector plus any specific strategic projects being undertaken by the Charity and its local congregations.

The Trustees due met four times during the year, to direct the activities of the charity. Between meetings, the day to-day operations are managed by three executive officers (Head of the church, Secretary and Treasurer), all of whom are also Trustees except for the Secretary.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2024

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. A complete review has been made to ensure robust systems, internal controls and procedures are in place and in operation to mitigate exposure to the major risks.

RELATED PARTY RELATIONSHIPS

The charity has relationships with the Presbyterian Church of Ireland.

Objectives, Activities and Public Benefit

The Trustees conform that they have complied with the duty in Section 5.17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

POLICIES AND OBJECTIVES

The principal object of the charity is to proclaim and teach the everlasting gospel of Jesus Christ as understood by the world-wide Presbyterian Church of East Africa.

STRATEGIES FOR ACHIEVING OBJECTIVES

The Charity fulfils its aim by supporting local congregations in its main Church based in East London and other local branches located in Luton and in Reading.

CHARITY FUNDS AND RESERVES POLICY

The charity's reserves are generated from either restricted funds or unrestricted funds:

Restricted funds:

Restricted funds are generated when the donor stipulates how their donation may be spent. Most of the charity's restricted funds are departmental agency accounts held by charity on behalf of church departments; Men's fund, Women's fund and funds collected for the purchase and repairs of church buildings.

Unrestricted funds

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2024

Achievements and performance

REVIEW OF ACTIVITIES FOR 2024

Women's and Men's Ministry departments began to focus on laying foundations through reconnecting, establishing, and supporting congregations with building bridges among churches and communities. These departments held virtual meetings where they invited guest speakers. These meetings were geared towards spiritual revival and family life.

Youth Department

Youth ministries were very much involved in voluntary work/ evangelism and mostly holding meetings and visitations. They also held regular virtual spiritual revival meetings.

Strategic report

The following sections for achievements and performance and financial review from the strategic report of the charity.

Achievements and performance

The charity is a religious organisation and during the year the charity performed various activities successfully such as women activities, men activities and youth activities in the UK and other geographical areas.

Financial review

The Trustees consider that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and for this reason, the Trustees continue to adopt the 'going concern' basis in preparing the accounts.

Restricted and Unrestricted Funds and Reserves

Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended.

At 31 January 2024, restricted funds for the charity totalled £12,238 (2023: £14,719).

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2024

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31 January 2024, the principal unrestricted funds were:

At 31 January 2024, unrestricted funds (excluding property fund) for the charity totalled £52,819 (2023: £34,368) which excluded invested in property fund.

GOVERNING DOCUMENT

The Charity is a Charitable company limited by guarantee, incorporated on 24 January 2007, and registered as a charity in 2015. The company was established under the Memorandum of Association which established the objectives and powers of the charity and company and is governed under its Articles of Association.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustees' annual report and the strategic report were approved on 26 October 2024 and signed on behalf of the board of trustees by:

Mr Peter Gikubu Mukabi,
Trustee

Peter Mukabi

Signature



[Peter Mukabi \(Oct 31, 2024 11:36 GMT\)](#)

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2024

The trustees (who are also the directors of the PCEA UK OUTREACH for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Acceptable Accounting Practice) including FRS102 'The Financial Reporting Standard' applying in the UK and the Republic of Ireland. Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees


Peter Mukabi (Oct 31, 2024 11:36 GMT)

Mr Peter Gikubu Mukabi

Date: 30/10/2024

PCEA UK OUTREACH
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of PCEA UK OUTREACH
Year ended 31 January 2024

I report to the trustees on my examination of the financial statements of PCEA UK OUTREACH ('the charity') for the year ended 31 January 2024.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act or other than any requirement that the accountants give a 'true and fair' view which is not a matter considered as part of an independent examination: or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Thomas Gitau, MBA, CPA, FCCA
TNG Chartered Certified Accountants

TNG



TNG Chartered Certified Accountants is the Trading name of TNG Accountants Limited, a firm fully composed of Chartered Certified Accountants licensed and supervised by the Association of Chartered Certified Accountants (ACCA).

PCEA UK OUTREACH
Company Limited by Guarantee
Charity Statement of Financial Activities
For the year ended 31 January 2024

	Unrestricted	2024 Restricted	Total	2023 Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Income from donations				
Donations	102,160	18,404	120,564	103,474
Investment income	453	-	453	24
Total income	102,612	18,404	121,016	103,499
Expenditure on:				
Cost of raising funds:				
Charitable activities	84,161	20,885	105,046	114,129
Governance	4,922	-	4,922	9,623
Total expenditure	89,083	20,885	109,968	123,752
Net income /(expenditure)	13,529	(2,481)	11,048	(20,253)
Transfers between funds				
Net movement in funds				
Total funds brought forward	270,620	14,719	285,340	305,593
Total funds carried forward	284,150	12,238	296,388	285,340

All income and expenditure are derived from continuing activities

There were no recognised gains and losses included in the statement of financial activities

PCEA UK OUTREACH
Company Limited by Guarantee
Balance Sheet
As at 31 January 2024

	2024	2023
	£	£
Fixed Assets		
Tangible Fixed Assets	14 231,330	236,253
	<u>231,330</u>	<u>236,253</u>
Current Assets		
Cash at bank	66,058	50,087
Total Current Assets	<u>66,058</u>	<u>50,087</u>
Creditors: Amount due within a year	15 1,000	1,000
Net Current Assets	<u>65,058</u>	<u>49,087</u>
Total Net Assets	<u>296,388</u>	<u>285,340</u>
Fund balances		
Unrestricted	284,149	270,621
Restricted	12,238	14,719
Total Funds	18 <u>296,388</u>	<u>285,340</u>

For the financial period ended 31 January 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees who are also the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved and authorised for issue by the Board of Trustees on 30 October 2024 and signed on its behalf by:

Mr Peter Gikubu Mukabi

Peter Mukabi

Date

[Peter Mukabi \(Oct 31, 2024 11:36 GMT\)](#)

Company Registration Number: 06066020 (England and Wales)

PCEA UK OUTREACH
Company Limited by Guarantee
Cashflow Statement
for the year ended 31 January 2024

	2024	2023
Cash flow from operating activities		
Net cash provided by (used in) operating activities	11,048	(20,253)
Non-cash items - depreciation	4,923	8,623
Cash flow from investing activities		
Purchase of Building and computer	-	(973)
Change in cash and cash equivalent in the year	<u>15,971</u>	<u>(12,603)</u>
Cash and cash equivalents at the beginning of the year	50,087	62,690
Cash and cash equivalents at the end of of the year	<u>66,058</u>	<u>50,087</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 January 2024

1. General information

The charity is public benefit entity, and a private company limited by guarantee, registered in England and Wales, and registered as a charity in England and Wales. The address of the registered office is 395 Barking Road, London, England, E13 8AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applied in the UK and Republic of Ireland,' the Statement of Recommended Practice applied to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Companies Act 2006.

3. Accounting Policies

3.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in British sterling pound, which is the functional currency of the entity.

3.2 Incoming resources

Voluntary income by way of donations and gifts to the charity is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only included in the financial statements when there is sufficient evidence that the legacy will be received, and the value can be measured with sufficient reliability. The charity does not recognize any pending legacies unless conditions for recognition have been met.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2024

3.3 Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

3.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund are set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

3.5 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2024

3.6 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

3.7 Incoming resources

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

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3.8 Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. No fund-raising activities in 2024.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2024

3.9 Risk Mitigation

The Trustees have considered the major risks to which the charity is exposed and established systems or procedures in order to manage those risks.

3.10 Fixed Assets

Depreciation is provided on tangible fixed assets on reducing balance in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Building	2-5%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £300 each are treated as an expense on acquisition.

3.11 Accounting for local congregation funds

A sound organisational structure, good financial management and control have always been characteristic of the PCEA UK OUTREACH. Congregations are considered to be members of a self-financing churches and branches.

3.12 Financial instruments

Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2024

4. Critical accounting Estimates and Judgments

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended, when necessary, to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 13 for the carrying amount of the property, plant, and equipment.

5. Limited by guarantee

The company is limited by guarantee.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2024

6 Income from donations and legacies	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total Funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tithe & offerings from members of congregations	78,124	-	78,124	89,985	-	89,985
Thanks offering & other donations	11,676	-	11,676	2,325	-	2,325
Grants	13,200	-	13,200	-	-	-
Mission work	160	-	160	160	-	160
Men fund	- (1,000)	6,871	5,871	-	4,172	4,172
Women fund	-	11,472	11,472	-	5,492	5,492
Donations for church building	-	61	61	-	1,500	1,500
	<u>102,160</u>	<u>18,404</u>	<u>120,564</u>	<u>92,470</u>	<u>11,164</u>	<u>103,634</u>

7 Investment Income	2024			2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Return on local cash deposits	453	-	453	24	-	24
	<u>453</u>	<u>-</u>	<u>453</u>	<u>24</u>	<u>-</u>	<u>24</u>

8 Expenditure by Charitable Activity	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total Funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Summary by fund type						
Church Ministry	79,663	20,885	100,548	76,549	28,266	104,815
Objectives in other geographical areas	4,498	-	4,498	6,129	4,185	10,314
Total Charitable Expenditure	<u>84,161</u>	<u>20,885</u>	<u>105,046</u>	<u>82,678</u>	<u>32,451</u>	<u>115,129</u>

9 Analysis of grants			2024	2023
			£	£
Charity - Evangelism Grants & Support				
Name of Charity/grant				
Charitable work outside UK			4,498	6,789
Benevolent Support			<u>400</u>	<u>850</u>
			<u>4,898</u>	<u>7,639</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2024

10 Governance costs

	2024	2023
	£	£
Examiner's costs	1,000	1,000
Trustee expenses	-	-
	<u>1,000</u>	<u>1,000</u>

11 Net resources expended

	2024	2023
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:	4,922	8,623
Reimbursement of expenses of trustee	4,866	11,195
Fees payable to the charity's examiner	1,000	1,000
	<u>10,788</u>	<u>20,818</u>

12 Staff costs were as follows:

	2024	2023
	£	£
Wages and Salaries	-	-
The average number of employees during the year in the following categories were:		
Volunteers /Charitable activities	18	4
Support activities	-	-
Management and administration	6	2

None received remuneration to more than £60,000 during the year

13 Trustees' transactions

	2024	2023
Allowances paid to trustees (2024: one trustee)		
Key management	-	-
Other trustees	-	-
Amounts due to trustees at 31 January	-	-
Key management	-	-

Except for expenses reimbursement no trustees were paid as remuneration

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2024

14 Tangible Fixed Assets	Building	Operational Equipment	Total 2024	Total 2023
	£	£	£	£
As at February 1	246,096	21,518	267,614	266,641
Additions	-	-	-	973
As at January 31	<u>246,096</u>	<u>21,518</u>	<u>267,614</u>	<u>267,614</u>
Depreciation				
As at February 1	9,844	21,518	31,362	22,739
Charge for the year	<u>4,922</u>	-	<u>4,922</u>	<u>8,623</u>
As at January 31	<u>14,766</u>	<u>21,518</u>	<u>36,284</u>	<u>31,362</u>
Net Book Value				
As at 31 January 2024	231,330	-	231,330	-
As at 31 January 2023	236,252	-	236,252	236,252

15 Creditors: Amounts falling due within one year	2024	2023
	£	£
Independent examiner's cost	1,000	1,000

16 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Tangible fixed assets	231,330	-	231,330	236,253
Current Assets	53,820	12,238	66,058	50,087
Creditors due within one year	<u>(1,000)</u>	-	<u>(1,000)</u>	<u>(1,000)</u>
	<u>284,150</u>	<u>12,238</u>	<u>296,388</u>	<u>285,340</u>

17 Related Party transactions

The charity is affiliated to Presbyterian Church of Ireland

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2024

18 Statement of Funds	Brought Forward	Incoming Resources	Resources Expended	Transfers In /(Out)	Carried Forward
	£	£	£	£	£
Designed Funds					
Invested in Property					
Church Building	236,252	-	4,922	-	231,330
Total Designed Funds	236,252	-	4,922	-	231,330
General Funds					
Tithe Fund & other general funds					
Reading Parish	18,231	25,899	10,753	(11,288)	22,089
Birmingham Parish	-	7,304	343	(2,700)	4,261
London Parish	16,137	62,146	50,842	(16,800)	10,641
Luton Parish	-	6,892		(4,700)	2,192
London Prebystery	-	371	22,223	35,488	13,636
Total General Funds	34,368	102,612	84,161	35,488	52,819
Total Unrestricted Funds	270,620	102,612	89,083	35,488	284,149
Restricted Funds					
Church Building Funds	7,818	61	2,681	-	5,198
Women Funds	3,772	11,472	11,967	-	3,277
Men Funds	3,129	6,871	6,237	-	3,763
Total Restricted Funds	14,719	18,404	20,885	-	12,238
Total Operating Funds	49,088	121,016	105,046	35,488	65,057
Total funds	285,340	121,016	109,968	35,488	296,388

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2024

The following page do not form part of statutory accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2024

Income from donations and bank interest

Income from donations	2024	2023
	£	£
Tithe & offerings from members of congregations	78,774	89,985
Thanks offering & other donations	5,887	2,325
Grants	13,200	-
Mission work	160	-
Men fund	6,870	4,172
Women fund	11,472	5,492
Donations for church building	1,861	1,500
Revival conference	641	-
Evangelism	222	-
Least coin	1,255	-
Act of Mercy - Income	222	-
Total Income from donations	<u>120,564</u>	<u>103,474</u>
 Bank Interest Income		
Return on local cash deposits	<u>453</u>	<u>24</u>
	<u>453</u>	<u>24</u>
 Total income from donations and bank interest	<u>121,016</u>	<u>103,499</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2024

	2024	2023
Expenditure	£	£
Church services(Miscellaneous expenses)	5,517	2,395
Hall hire rent	23,849	20,110
Rent - House	14,950	14,444
Donations and gifts	312	4,003
Christmas event expenses	4,987	4,749
Copywright	-	214
Charitable activities outside UK	4,498	5,688
International travelling expenses	-	7,715
Legal & professional fees	-	12
Telephone & Internet	796	1,960
TV Licence	159	159
Electricity & Water	252	742
Printing, postage & stationery	916	820
Building Refurbshment	2,681	19,724
Business rates	-	1,535
Luton Evangelism expenses	-	683
Lawnmower	-	156
Hospitality & refreshment	74	997
Miscellaneous charitable activities	1,113	1,611
Advertising & publicity	267	183
Group expenses	6,722	-
Mission & evangelism	9,603	2,242
Training	545	-
Mileage reimbursements	4,866	11,195
Insurance	375	340
Accountancy fees	1,000	1,000
Website	77	-
Women's activities	11,967	5,946
Men's activities	6,236	6,505
Act of Mercy	1,400	-
Retreat - Out	1,883	-
Depreciation of fixed assets	4,922	8,623
	109,968	123,752
Increase (Decrease) during the year	11,048	(20,253)

Accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Financial Statements
Year ended 31 January 2023

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PCEA UK OUTREACH
Company Limited by Guarantee
Reference and Administrative Details of the Charity
Year ended 31 January 2023

The charity trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2023. This report is also a directors' report under s234 of the Companies Act 2006.

Reference and Administrative Details of the Charity

Registered charity name	PCEA UK OUTREACH
Charity registration number	1142197
Company registration number	06066020
Principal office and registered Office	395 Barking Road London England E13 8AL
Bankers	Barclay Bank plc London
The Trustees	Mr Reuben Anthony Samson John Rev. Mr Edwin Mbugua Kibathi Mr Stephen Waithaka Rev. Paul Kariuki Irad Rev. John Mwangi Ngure Mr Peter Gikubu Mukabi
Company Secretary	Grace Kamau

Reference in this report and in the financial statements to "the trustees" are reference to the charity trustees, who for Company law purposes are the directors of the charitable company.

Independent Examiner	TNG Accountants Limited Chartered Certified Accountants 50 Welford Road Reading Berkshire RG5 4QS
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PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2023

The Trustees (who are also directors of the Charitable Company for the purposes of the Companies Act) submit their annual report and the financial statements of PCEA UK OUTREACH (the Company) for the year ended 31 January 2023. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and applicable regulations.

This Trustees' Report is not only to fulfil the legal and statutory requirements, but it is intended to explain the activities and future of this charity.

Structure, governance, and management

The charity is managed and run by the trustees according to its constitution. The Constitution was adopted in 2007. There have been no changes to the Constitution, Objects or Objectives since the last annual report. The trustees are responsible for managing and safeguarding the assets of the charity.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The strategic oversight of the charity is the responsibility of the Trustees who are elected and/or co-opted under the terms of the written Constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are provided with a copy of the Charity's Constitution, Policy Book and minutes of the Board of Trustees meetings for the past year. Each Trustee also receives a copy of the Charity Commission document "The Essential Trustee - what you need to know" and the Charity Commission newsletters as they are published.

During their term of office, Trustees are provided with regular opportunities for learning and continuing Trustee development through technical briefings, presentations, and updates on the charity sector plus any specific strategic projects being undertaken by the Charity and its local congregations.

The Trustees due met four times during the year, to direct the activities of the charity. Between meetings, the day to-day operations are managed by three executive officers (Head of the church, Secretary and Treasurer), all of whom are also Trustees except for the Secretary.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 January 2023

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. A complete review has been made to ensure robust systems, internal controls and procedures are in place and in operation to mitigate exposure to the major risks.

RELATED PARTY RELATIONSHIPS

The charity has relationships with the Presbyterian Church of Ireland.

Objectives, Activities and Public Benefit

The Trustees conform that they have complied with the duty in Section 5.17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

POLICIES AND OBJECTIVES

The principal object of the charity is to proclaim and teach the everlasting gospel of Jesus Christ as understood by the world-wide Presbyterian Church of East Africa.

STRATEGIES FOR ACHIEVING OBJECTIVES

The Charity fulfils its aim by supporting local congregations in its main Church based in East London and other local branches located in Luton and in Reading.

CHARITY FUNDS AND RESERVES POLICY

The charity's reserves are generated from either restricted funds or unrestricted funds:

Restricted funds:

Restricted funds are generated when the donor stipulates how their donation may be spent. Most of the charity's restricted funds are departmental agency accounts held by charity on behalf of church departments; Men's fund, Women's fund and funds collected for the purchase and repairs of church buildings.

Unrestricted funds

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2023

Achievements and performance

REVIEW OF ACTIVITIES FOR 2023

Women's and Men's Ministry departments began to focus on laying foundations through reconnecting, establishing, and supporting congregations with building bridges among churches and communities. These departments held virtual meetings where they invited guest speakers. These meetings were geared towards spiritual revival and family life.

Youth Department

Youth ministries were very much involved in voluntary work/ evangelism and mostly holding meetings and visitations. They also held regular virtual spiritual revival meetings.

Strategic report

The following sections for achievements and performance and financial review from the strategic report of the charity.

Achievements and performance

The charity is a religious organisation and during the year the charity performed various activities successfully such as women activities, men activities and youth activities in the UK and other geographical areas.

Financial review

The Trustees consider that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and for this reason, the Trustees continue to adopt the 'going concern' basis in preparing the accounts.

Restricted and Unrestricted Funds and Reserves

Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended.

At 31 January 2023, restricted funds for the charity totalled £14,719 (2022: £36,006).

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 January 2023

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31 January 2023, the principal unrestricted funds were:

At 31 January 2023, unrestricted funds for the charity totalled £34,367 (2022: £25,686) which excluded invested in property fund.

GOVERNING DOCUMENT

The Charity is a Charitable company limited by guarantee, incorporated on 24 January 2007, and registered as a charity in 2015. The company was established under the Memorandum of Association which established the objectives and powers of the charity and company and is governed under its Articles of Association.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. The trustees' annual report and the strategic report were approved on 26 October 2023 and signed on behalf of the board of trustees by:

Mr Peter Gikubu Mukabi,
Trustee

Signature 
Peter Mukabi (Oct 29, 2023 01:18 GMT+1)

26 October 2023

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 January 2023

The trustees (who are also the directors of the PCEA UK OUTREACH for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Acceptable Accounting Practice) including FRS102 'The Financial Reporting Standard' applying in the UK and the Republic of Ireland. Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees



Peter Mukabi (Oct 29, 2023 01:18 GMT+1)

Mr Peter Gikubu Mukabi

Date: 27/10/2023

PCEA UK OUTREACH
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of PCEA UK OUTREACH
Year ended 31 January 2023

I report to the trustees on my examination of the financial statements of PCEA UK OUTREACH ('the charity') for the year ended 31 January 2023.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act or other than any requirement that the accountants give a 'true and fair' view which is not a matter considered as part of an independent examination: or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Thomas Gitau

Thomas Gitau, MBA, FCCA

TNG Accountants Limited

Chartered Certified Accountants

PCEA UK OUTREACH
Company Limited by Guarantee
Charity Statement of Financial Activities
For the year ended 31 January 2023

	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £	2022 Total Funds £
Income from donations				
Donations	92,310	11,164	103,474	87,060
Investment income	24	-	24	8
Total income	92,334.64	11,164.28	103,499	87,068
Expenditure on:				
Cost of raising funds:				
Charitable activities	81,678	32,451	114,129	34,573
Governance	9,623	-	9,623	10,274
Total expenditure	91,301	32,451	123,752	44,847
Net income /(expenditure)	1,034	(21,287)	(20,253)	42,221
Transfers between funds				
Net movement in funds				
Total funds brought forward	269,587	36,006	305,593	263,372
Total funds carried forward	270,621	14,719	285,340	305,593

All income and expenditure are derived from continuing activities

There were no recognised gains and losses included in the statement of financial activities

PCEA UK OUTREACH
Company Limited by Guarantee
Balance Sheet
As at 31 January 2023

	2023	2022
	£	£
Fixed Assets		
Tangible Fixed Assets	14 <u>236,253</u>	<u>243,903</u>
	<u>236,253</u>	<u>243,903</u>
Current Assets		
Cash at bank	50,087	62,690
Total Current Assets	<u>50,087</u>	<u>62,690</u>
Creditors: Amount due within a year	15 <u>1,000</u>	<u>1,000</u>
Net Current Assets	<u>49,087</u>	<u>61,690</u>
Total Net Assets	<u>285,340</u>	<u>305,593</u>
Fund balances		
Unrestricted	270,621	269,587
Restricted	<u>14,719</u>	<u>36,006</u>
Total Funds	18 <u>285,340</u>	<u>305,593</u>

For the financial period ended 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees who are also the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved and authorised for issue by the Board of Trustees on 26 October 2023 and signed on its behalf by:


 Peter Mukabi (Oct 29, 2023 01:18 GMT+1)

Mr Peter Gikubu Mukabi

Date: 27/10/2023

Company Registration Number: 06066020 (England and Wales)

PCEA UK OUTREACH
Company Limited by Guarantee
Cashflow Statement
for the year ended 31 January 2023

	2023	2022
Cash flow from operating activities	(20,253)	27,152
Net cash provided by (used in) operating activities		
Non-cash items - depreciation	8,623	8,940
Increase/(decrease) in prepaid expenses	-	499
Cash flow from investing activities		
Purchase of Building and computer	(973)	(248,195)
Change in cash and cash equivalent in the year	<u>(12,603)</u>	<u>(211,604)</u>
Cash and cash equivalents at the beginning of the year	62,690	274,294
Cash and cash equivalents at the end of of the year	<u>50,087</u>	<u>62,690</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 January 2023

1. General information

The charity is public benefit entity and a private company limited by guarantee, registered in England and Wales, and registered as a charity in England and Wales. The address of the registered office is 395 Barking Road, London, England, E13 8AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicated in the UK and Republic of Ireland,' the Statement of Recommended Practice applicated to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Companies Act 2006.

3.Accounting Policies

3.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in British sterling pound, which is the functional currency of the entity.

3.2 Incoming resources

Voluntary income by way of donations and gifts to the charity is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only included in the financial statements when there is sufficient evidence that the legacy will be received, and the value can be measured with sufficient reliability. The charity does not recognize any pending legacies unless conditions for recognition have been met.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

3.3 Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

3.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund are set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

3.5 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

3.6 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

3.7 Incoming resources

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

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3.8 Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. No fund raising activities in 2023.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

3.9 Risk Mitigation

The Trustees have considered the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

3.10 Fixed Assets

Depreciation is provided on tangible fixed assets on reducing balance in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Building	2-5%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £300 each are treated as an expense on acquisition.

3.11 Accounting for local congregation funds

A sound organisational structure, good financial management and control have always been characteristic of the PCEA UK OUTREACH. Congregations are considered to be members of a self-financing churches and branches.

3.12 Financial instruments

Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

4. Critical accounting Estimates and Judgments

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended, when necessary, to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 13 for the carrying amount of the property, plant, and equipment.

5. Limited by guarantee

The company is limited by guarantee.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

6 Income from donations and legacies	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£		£	£	£
Tithe donations from members of congregation of affl	89,985	-	89,985	63,424	-	63,424
Thanks offering donations	2,325	-	2,325	200	-	200
Donationss and appropriations	-	-	-	9,900	-	9,900
Appropriations received	-	-	-	190	-	190
Mission work	-	-	-	930	-	930
Men fund	-	4,172	4,172	4,172	5,115	5,115
Women fund	-	5,492	5,492	5,492	5,158	5,158
Donations for church building	-	1,500	1,500	1,500	2,150	2,150
	<u>92,310</u>	<u>11,164</u>	<u>103,474</u>	<u>85,809</u>	<u>12,423</u>	<u>87,068</u>

7 Investment Income	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Return on local cash deposits	24	-	24	8	-	8
Bank charges				(25)		(25)
	<u>24</u>	<u>-</u>	<u>24</u>	<u>(17)</u>	<u>-</u>	<u>(17)</u>

8 Expenditure by Charitable Activity	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£		£	£	£
Summary by fund type						
Church Ministry	76,549	28,266	104,815	41,710	9,274	50,984
Objectives in other geographical areas	6,129	4,185	10,314	-	-	-
Total Charitable Expenditure	<u>82,678</u>	<u>32,451</u>	<u>115,129</u>	<u>41,710</u>	<u>9,274</u>	<u>50,984</u>

9 Analysis of grants

Charity - Evangelism Grants & Support		2023	2022
		£	£
Name of Charity/grant			
Charitable work outside UK		6,789	-
Benevolent Support		850	4,941
		<u>6,789</u>	<u>4,941</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

10 Governance costs

	2023	2022
	£	£
Examiner's costs	1,000	1,000
Trustee expenses		-
	<u>1,000</u>	<u>1,000</u>

11 Net resources expended

	Total 2023	Total 2022
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:	8,623	8,940
Reimbursement of expenses of trustee	11,195	6,335
Fees payable to the charity's examiner for the review of the annual accounts	<u>1,000</u>	<u>1,000</u>
	<u>20,818</u>	<u>16,275</u>

12 Staff costs were as follows:

	2023	2022
	£	£
Wages and Salaries	-	-
The average number of employees during the year in the following categories were:		
Volunteers /Charitable activities	4	4
Support activities	-	-
Management and administration	2	2

None received remuneration to more than £60,000 during the year

13 Trustees' transactions

	2023	2022
Allowances paid to trustees (2023: one trustee)		
Key management	-	-
Other trustees	-	-
Amounts due to trustees at 31 January	-	-
Key management	-	-

Except for expenses reimbursement no trustees were paid as remuneration

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

14 Tangible Fixed Assets

	Building	Operational Equipment	Total 2023	Total 2022
	£	£	£	£
As at February 1	246,096	20,545	266,641	18,446
Additions	-	973	973	248,195
As at January 31	<u>246,096</u>	<u>21,518</u>	<u>267,614</u>	<u>266,641</u>
Depreciation				
As at February 1	4,922	17,817	22,739	13,798
Charge for the year	<u>4,922</u>	<u>3,701</u>	<u>8,623</u>	<u>8,940</u>
As at January 31	<u>9,844</u>	<u>21,518</u>	<u>31,362</u>	<u>22,738</u>
Net Book Value				
As at 31 January 2023	<u>236,252</u>	-	<u>236,252</u>	<u>243,903</u>
As at 31 January 2022	241,174		243,902	4,648

15 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Independent examiner's cost	1,000	1,000

16 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Tangible fixed assets	236,253	-	236,253	243,903
Current Assets	35,367	14,719	50,087	62,690
Creditors due within one year	(1,000)	-	(1,000)	(1,000)
	<u>270,621</u>	<u>14,719</u>	<u>285,340</u>	<u>305,593</u>

17 Related Party transactions

The charity is affiliated to Presbyterian Church of Scotland.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

18 Statement of Funds	Brought Forward	Incoming Resources	Resources Expended	Transfers In /(Out)	Carried Forward
	£	£	£	£	£
Designed Funds					
Invested in Property					
Church Building	243,903	-	8,623	973	236,253
Total Designed Funds	243,903	-	8,623	973	236,253
General Funds					
Tithe Fund & other general funds	17,012	70,635	70,537	(973)	16,137
Reading Parish	8,672	21,700	12,141	-	18,231
Total General Funds	25,684	92,335	82,678	(973)	34,367
Total Unrestricted Funds	269,587	92,335	91,301	-	270,621
Restricted Funds					
Church Building Funds	26,042	1,500	19,724	-	7,818
Women Funds	4,506	5,492	6,226	-	3,772
Men Funds	5,458	4,172	6,501	-	3,129
Total Restricted Funds	36,006	11,164	32,451	-	14,719
Total Operating Funds	61,690	103,499	115,129	(973)	49,087
Total funds	305,593	103,499	123,752	-	285,340

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2023

The following page do not form part of statutory accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2023

Income from donations and bank interest

Income from donations	2023	2022
	£	£
Tithe donations from members of congregation	89,985	63,424
Thanks offering & other donations	2,325	200
Appropriations received	-	9,900
Group contributions	-	190
Mission work	-	930
Men fund	4,172	5,115
Women fund	5,492	5,158
Donations for church building	1,500	2,150
Total Income from donations	<u>103,474</u>	<u>87,068</u>
Investment Income		
Return on local cash deposits	24	8
Bank charges	-	(25)
	<u>24</u>	<u>(17)</u>
Total income from donations and bank interest	<u>103,499</u>	<u>87,051</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2023

	2023	2022
Expenditure	£	£
Cost of raising donations		
Church services(Miscellaneous expenses)	2,395	453
Hall hire rent	20,110	6,450
Rent - House	14,444	13,200
Donations and gifts	4,003	4,941
Christmas event expenses	4,749	91
Copyright	214	-
Charitable activities outside UK	5,688	-
Travelling & subsistence expenses	-	754
International travelling expenses	7,715	-
Legal & professional fees	12	-
Telephone & Internet	1,960	1,340
TV Licence	159	-
Electricity & Water	742	-
Printing, postage & stationery	820	-
Building Refurbishment	19,724	-
Business rates	1,535	-
Luton Evangelism expenses	683	-
Lawnmower	156	-
Hospitality & refreshment	997	1,433
Miscellaneous charitable activities	1,611	3,145
Sponsorship	-	1,163
Advertising & publicity	183	310
Group expenses	-	902
Mission & evangelism	2,242	8,347
Mileage reimbursements	11,195	-
Insurance	340	530
Accountancy fees	1,000	1,000
Website	-	160
Women's activities	5,946	5,189
Men's activities	6,505	1,076
Depreciation of fixed assets	8,623	8,940
	<u>123,752</u>	<u>59,424</u>
Increase /(Decrease) during the year	<u>(20,253)</u>	<u>27,627</u>

Accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Financial Statements
Year ended 31 January 2022

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PCEA UK OUTREACH
Company Limited by Guarantee
Reference and Administrative Details of the Charity
Year ended 31 January 2022

Reference and Administrative Details of the Charity

Registered charity name	PCEA UK OUTREACH
Charity registration number	1142197
Company registration number	06066020
Principal office and registered Office	395 Barking Road London England E13 8AL
Bankers	HSBC Bank plc London
The Trustees	Mr Reuben Anthony Samson John Rev. Mr Edwin Mbugua Kibathi Mr Stephen Waithaka Rev. Paul Kariuki IRAD Rev. John Mwangi NGURE Mr Peter Gikubu Mukabi (Appointed 31 January 2022)
Company Secretary	Grace Kamau
Independent Examiner	TNG Accountants Limited Chartered Certified Accountants 50 Welford Road Reading Berkshire RG5 4QS

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2022

The Trustees of PCEA UK Outreach for the purposes of company law, present this report and the unaudited financial statements of the charity for the year ended 31 January 2022, which have been independently examined by TNG Accountants Limited, Chartered Certified Accountants.

This Trustees' Report is not only to fulfil the legal and statutory requirements, but it is intended to explain the activities and future of this charity.

Structure, governance, and management

The charity is managed and run by the trustees according to its constitution. The Constitution was adopted in 2007. There have been no changes to the Constitution, Objects or Objectives since the last annual report. The trustees are responsible for managing and safeguarding the assets of the charity.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The strategic oversight of the charity is the responsibility of the Trustees who are elected and/or co-opted under the terms of the written Constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are provided with a copy of the Charity's Constitution, Policy Book and minutes of the Board of Trustees meetings for the past year. Each Trustee also receives a copy of the Charity Commission document "The Essential Trustee - what you need to know" and the Charity Commission newsletters as they are published.

During their term of office, Trustees are provided with regular opportunities for learning and continuing Trustee development through technical briefings, presentations and updates on the charity sector plus any specific strategic projects being undertaken by the Charity and its local congregations.

The Trustees due met four times during the year, to direct the activities of the charity. Between meetings, the day to-day operations are managed by three executive officers (Head of the church, Secretary and Treasurer), all of whom are also Trustees except for the Secretary.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. A complete review has been made to ensure robust systems, internal controls and procedures are in place and in operation to mitigate exposure to the major risks.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2022

RELATED PARTY RELATIONSHIPS

The charity has relationships with the Presbyterian Church of Ireland.

Objectives, Activities and Public Benefit

POLICIES AND OBJECTIVES

The principal object of the charity is to proclaim and teach the everlasting gospel of Jesus Christ as understood by the world-wide Presbyterian Church of East Africa.

STRATEGIES FOR ACHIEVING OBJECTIVES

The Charity fulfils its aim by supporting local congregations in its main Church based in East London and other local branches located in Luton and in Reading.

CHARITY FUNDS AND RESERVES POLICY

The charity's reserves are generated from either restricted funds or unrestricted funds:

Restricted funds:

Restricted funds are generated when the donor stipulates how their donation may be spent. Most of the charity's restricted funds are departmental agency accounts held by charity on behalf of church departments; Men's fund, Women's fund, Youth funds and funds collected for the purchases of church buildings.

Unrestricted funds

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose.

Achievements and performance

REVIEW OF ACTIVITIES FOR 2020

Women's and Men's Ministry departments began to focus on laying foundations through reconnecting, establishing, and supporting congregations with building bridges among churches and communities. These departments held virtual meetings where they invited guest speakers. These meetings were geared towards spiritual revival and family life.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 January 2022

Youth Department

The youth department was very much involved in voluntary work/ evangelism and mostly helping with shopping, collecting medicines for the sick, elderly and most vulnerable during the peak of the Covid-19 pandemic. They also held regular virtual spiritual revival meetings.

IMPACT OF THE CORONAVIRUS PANDEMIC

The Trustees have considered the potential impact of the Coronavirus pandemic since the yearend, and the various measures taken in the UK to contain it, on the operations of the charity in the near future. The trustees have taken steps to mitigate the financial impact on the charity's affairs, by both ensuring income can be collected and carefully managing expenditure. These steps are intended to continue throughout the current lockdown restrictions and the Trustees have no reason to believe that they will not be effective in the event of future restrictions. They are confident that the measures taken, together with the financial stability of the charity, will enable it to continue to operate for the foreseeable future.

Strategic report

The following sections for achievements and performance and financial review from the strategic report of the charity.

Achievements and performance

The charity is a religious organisation and during the year the charity performed various activities successfully such as women activities, men activities and youth activities in the UK and other geographical areas.

Financial review

The Trustees consider that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and for this reason, the Trustees continue to adopt the 'going concern' basis in preparing the accounts.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (*continued*)
Year ended 31 January 2022

Restricted and Unrestricted Funds and Reserves

Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended.

At 31 January 2022, restricted funds for the charity totalled £36,006 (2021: £237,915).

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31 January 2022, the principal unrestricted funds were:

At 31 January 2022, unrestricted funds for the charity totalled £24,678 (2021: £40,526).

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report and the strategic report were approved on 01 November 2021 and signed on behalf of the board of trustees by:

Mr Stephen Waithaka

Trustee

31 October 2022

PCEA UK OUTREACH
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of PCEA UK OUTREACH
Year ended 31 January 2022

I report to the trustees on my examination of the financial statements of PCEA UK OUTREACH ('the charity') for the year ended 31 January 2022.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act or other than any requirement that the accountants give a 'true and fair' view which is not a matter considered as part of an independent examination: or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Thomas Gitau, MBA, FCCA

TNG Accountants Limited

Chartered Certified Accountants

PCEA UK OUTREACH
Company Limited by Guarantee
Charity Statement of Financial Activities
For the year ended 31 January 2021

		2022		2021
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		£	£	£
Income from donations and legacies				
Donations		74,645	12,423	87,068
Investment income		-	8	8
Total income	6	<u>74,645</u>	<u>12,431</u>	<u>87,076</u>
Expenditure on:				
Cost of raising funds:				
Charitable activities		35,072	-	35,072
Governance		1,000	9,274	10,274
Total expenditure		<u>36,072</u>	<u>9,274</u>	<u>45,346</u>
Net income /(expenditure)		38,573	3,157	41,730
Transfers between funds		205,066	(205,066)	-
Net movement in funds		243,639	(201,909)	41,730
Total funds brought forward		35,878	237,915	273,793
Total funds carried forward		<u>279,517</u>	<u>36,006</u>	<u>315,523</u>

All income and expenditure are derived from continuing activities

There were no recognised gains and losses included in the statement of financial activities

PCEA UK OUTREACH
Company Limited by Guarantee
Balance Sheet
As at 31 December 2022

	2022	2021
	£	£
Fixed Assets		
Tangible Fixed Assets	15 <u>243,903</u>	<u>4,648</u>
	<u>243,903</u>	<u>4,648</u>
Current Assets		
Prepaid expense	14 499.00	499
Cash at bank	<u>62,691</u>	<u>274,294</u>
Total Current Assets	<u>63,190</u>	<u>274,793</u>
Creditors: Amount due within a year	16 <u>1,000</u>	<u>1,000</u>
Net Current Assets	<u>62,190</u>	<u>273,793</u>
Total Net Assets	<u><u>306,093</u></u>	<u><u>278,441</u></u>
Fund balances		
Unrestricted	270,086	40,526
Restricted	<u>36,006</u>	<u>237,915</u>
Total Funds	17 <u><u>306,093</u></u>	<u><u>278,441</u></u>

PCEA UK OUTREACH
Company Limited by Guarantee
Cash flow Statements
for the year ended 31 January 2022

	2022	2021
	£	£
Cash flow from operating activities		
Net cash provided by (used in) operating activities	27,151.96	15,444.00
Non-cash items - depreciation	8,940.17	
(Increase)/decrease in debtors	499.00	(499)
Cash flow from investing activities		
Purchase of Building and computer	(248,195)	(1,222)
Change in cash and cash equivalent in the year	<u>(211,604)</u>	<u>13723</u>
Cash and cash equivalents at the beginning of the year	274,294	260,571
Cash and cash equivalents at the end of of the year	<u>62,690</u>	<u>274,294</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 January 2022

1. General information

The charity is public benefit entity and a private company limited by guarantee, registered in England and Wales, and registered as a charity in England and Wales. The address of the registered office is 395 Barking Road, London, England, E13 8AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicated in the UK and Republic of Ireland,' the Statement of Recommended Practice applicated to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Companies Act 2006.

3.Accounting Policies

3.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in British sterling pound, which is the functional currency of the entity.

3.2 Incoming resources

Voluntary income by way of donations and gifts to the charity is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only included in the financial statements when there is sufficient evidence that the legacy will be received, and the value can be measured with sufficient reliability. The charity does not recognize any pending legacies unless conditions for recognition have been met.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

3.3 Going concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

3.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund are set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

3.5 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

3.6 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

3.7 Incoming resources

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

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3.8 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. No fund raising activities in 2022.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

3.9 Risk mitigation

The Trustees have considered the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

3.10 Fixed Assets

Depreciation is provided on tangible fixed assets on reducing balance in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Building	2-5%
Office fixtures and equipment	20 - 33%
Computer equipment	20 - 33%

Items of furniture and equipment costing less than £300 each are treated as an expense on acquisition.

3.11 Accounting for local congregation funds

A sound organisational structure, good financial management and control have always been characteristic of the PCEA UK Outreach. Congregations are considered to be members of a self-financing churches and branches.

3.12 Financial instruments

Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

4. Critical accounting estimates and judgments

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended, when necessary, to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 13 for the carrying amount of the property, plant, and equipment.

5. Limited by guarantee

The charity is limited by guarantee.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

6 Income from donations and legacies	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Donations from members of congregation	63,424		63,424	36,965	-	36,965
Thanks offering donations	200		200	490	-	490
Donations	9,900		9,900	13,200	-	13,200
Mission work	425	-	425	-		-
Mission work	505	-	505	1,250		1,250
Offerings	190	-	190	-	-	-
Men fund	-	5,115	5,115	-	3,984	3,984
Women Fund	-	5,158	5,158	-	4,443	4,443
Donations for church building	-	2,150	2,150	-	1,800	1,800
Total Income from donations and legacies	74,645	12,423	87,068	51,905	10,227	62,133

7 Investment Income	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Return on local cash deposits	8	-	8	-	285	285
Bank charges		-	-		-	-
	8	-	8	0	285	285

8 Expenditure by Charitable Activity	2022			2021	
	Unrestricted	Restricted	Total	Total	
	Funds	Funds	Funds	Funds	
	£	£	£	£	
Summary by fund type					
Church Ministry		41,710	9,274	50,984	45,535
Objectives in other geographical areas		-	-	-	5,666
Total Charitable Expenditure	41,710	9,274	50,984	51,201	

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

9 Analysis of grants

Charity - Evangelism Grants & Support	2022	2021
	£	£
Name of Charity/grant		
Stratford Churches	-	250
Memorial community church	-	500
Benevolent Support	4,941	1,994
	<u>4,941</u>	<u>2,744</u>

10 Governance costs

	2022	2021
	£	£
Examiner's costs	1,000	1,000
Trustee expenses	-	-
	<u>1,000</u>	<u>1,000</u>

11 Net resources expended

	Total	Total
	2022	2021
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:	8,940	1,549
Reimbursement of expenses of trustee	6,335	674
Fees payable to the charity's examiner for the review of the annual accounts	1,000	1,000
	<u>16,275</u>	<u>3,223</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

	2022	2021
	£	£
12 Staff costs were as follows:		
Wages and Salaries	-	-

The average number of employees during the year in the following categories were:

Charitable activities	-	-
Support activities	-	-
Management and administration	-	-

None received remuneration to more than £60,000 during the year

13 Trustees' transactions	2022	2021
Allowances paid to trustees (2021: one trustee)		
Key management	-	-
Other trustees	-	-
Amounts due to trustees at 31 January	-	-
Key management	-	-

Except for expenses reimbursement no trustees were paid as remuneration

14 Debtors

	2022	2021
	£	£
Due within one year		
Prepayments	499	499
	<u>499</u>	<u>499</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

15 Tangible Fixed Assets	Building	Operational Equipment	Operational Equipment
	2022	2022	2021
	£	£	£
As at February 1	-	18,446	16,454
Additions	246,096	2,099	1,992
As at January 31	<u>246,096</u>	<u>20,545</u>	<u>18,446</u>
Depreciation			
As at February 1	-	13,798	12,249
Charge for the year	4,922	4,018	1,549
As at January 31	<u>4,922</u>	<u>17,817</u>	<u>13,798</u>
Net Book Value			
As at February 1	-	4,648	4,205
As at January 31	241,174	2,728	4,648

16 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Independent examiner's cost	1,000	1,000

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

17 Statement of Funds	Brought Forward	Incoming Resources	Transfers	Carried Forward
	£	Resource Expended	In /(Out)	£
Designed Funds				
Invested in Property	4,648	-	8,940	248,195
Total Designed Funds	4,648	-	8,940	248,195
General Funds				
Tithe & Other general funds	35,878	61,888	37,626	(43,129)
Reading Parish	-	12,756	4,084	8,672
Total General Funds	35,878	74,645	41,710	(43,129)
Total Unrestricted Funds	40,526	74,645	50,650	205,066
Restricted Funds				
Chuch Building Funds	224,437	2,158	43	(200,509)
Women Funds	5,435	5,158	5,189	(899)
Men Funds	4,385	5,115	4,042	-
Yooouth Funds	3,658	-	-	(3,658)
Total Restricted Funds	237,915	12,431	9,274	(205,066)
Total Operating Funds	273,793	87,076	50,984	-248,195
Total Funds	278,441	87,076	59,924	-

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (*continued*)
Year ended 31 January 2022

18 Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	243,903		243,903	4,647.46
Current Assets	25,684	36,006	61,690	278,953
Creditors due within one year	(1,000)		(1,000)	(1,000)
Creditors due in more than one year				
Total Funds	<u>268,586</u>	<u>36,006</u>	<u>304,593</u>	<u>282,601</u>

20 Analysis of Cashflow from investing activities	2022 £	2021 £
Purchase of building and equipments	(243,997)	(1,992)
Net cash flow from investing activities	<u>(243,997)</u>	<u>(1,992)</u>

21. Related Party transactions

The charity is not affiliated to any other entity in the UK.

PCEA UK OUTREACH
Company Limited by Guarantee
Management Information
Year ended 31 January 2022

The following page do not form part of statutory accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2022

Income from donations and legacies	2022	2021
	£	£
Donations and Legacies		
Donations from members of congregation	63,424	36,965
Thanks offering donations	200	490
Appropriations received -PCI	9,900	13,200
Mission work	930	1,250
Group contributions	190	-
Men fund	5,115	3,984
Women fund	5,158	4,443
Donations for church building	<u>2,150</u>	<u>1,800</u>
Total Income from donations and legacies	<u>87,067</u>	<u>62,133</u>
 Investment income		
Bank Interest received	8	285
Bank charges	<u>(25)</u>	<u>(13)</u>
	<u>(17)</u>	<u>272</u>
 Total income	<u>87,050</u>	<u>62,405</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities (continued)
For the year ended 31 January 2022

Expenditure	2022	2021
Cost of raising donations and legacies		
	£	£
Bank charges		
Church services(Miscellaneous expenses)	453	1,120
Hall hire rent	-	1,241
Rent-Church Hall	6,450	9,750
Rent-House	13,200	13,200
Office rent	-	3,600
Memorial community church	-	500
Donations and gifts	4,941	2,530
Christmas event expenses	91	748
Travelling & subsistence expenses	754	674
Legal & professional fees	-	250
Telephone & Internet	1,340	668
Printing, postage & stationery	-	186
Hospitality & refreshment	1,433	100
Miscellaneous charitable activities	3,145	1,994
Sponsorship	1,163	-
Advertising & publicity	310	666
Group expenses	902.1	2,640
Mission & evangelism	8,347	6,779
Maasai Mission	-	1,250
Training	530	160
Accountancy fees	1,000	1,000
Website	160	271
Women's activities	5,189	312
Men's activities	1,076	-
Depreciation of fixed assets	8,940	1,549
Total Expenditure	59,424	51,189
Increase/((decrease) during the year	27,626	11,216

Accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Financial Statements
Year ended 31 January 2021

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PCEA UK OUTREACH
Company Limited by Guarantee
Reference and Administrative Details of the Charity
Year ended 31 January 2021

Reference and Administrative Details of the Charity

Registered charity name	PCEA UK OUTREACH
Charity registration number	1142197
Company registration number	06066020
Principal office and registered Office	395 Barking Road London England E13 8AL
Bankers	HSBC Bank plc London
The Trustees	Mr Reuben Anthony Samson John Rev. Mr Edwin Mbugua Kibathi Mr Stephen Waithaka Rev. Paul Kariuki IRAD (Joined 15/09/2020) Rev. John Mwangi NGURE (Joined 15/09/2020)
Company Secretary	Grace Kamau
Independent Examiner	TNG Accountants and Business Consultants 50 Welford Road Reading Berkshire RG5 4QS

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 January 2021

The Trustees of PCEA UK Outreach for the purposes of company law, present this report and the unaudited financial statements of the charity for the year ended 31 January 2021, which have been independently examined by TNG accountants and Business Consultants Ltd.

This Trustees' Report is not only to fulfil the legal and statutory requirements, but it is intended to explain the activities and future of this charity.

Structure, governance, and management

The charity is managed and run by the trustees according to its constitution. The Constitution was adopted in 2007. There have been no changes to the Constitution, Objects or Objectives since the last annual report. The trustees are responsible for managing and safeguarding the assets of the charity.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The strategic oversight of the charity is the responsibility of the Trustees who are elected and/or co-opted under the terms of the written Constitution.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

New Trustees are provided with a copy of the Charity's Constitution, Policy Book and minutes of the Board of Trustees meetings for the past year. Each Trustee also receives a copy of the Charity Commission document "The Essential Trustee - what you need to know" and the Charity Commission newsletters as they are published.

During their term of office, Trustees are provided with regular opportunities for learning and continuing Trustee development through technical briefings, presentations and updates on the charity sector plus any specific strategic projects being undertaken by the Charity and its local congregations.

The Trustees due met four times during the year, to direct the activities of the charity. Between meetings, the day to-day operations are managed by three executive officers (Head of the church, Secretary and Treasurer), all of whom are also Trustees except for the Secretary.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. A complete review has been made to ensure robust systems, internal controls and procedures are in place and in operation to mitigate exposure to the major risks.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 January 2021

RELATED PARTY RELATIONSHIPS

The charity has relationships with the Presbyterian Church of Ireland.

Objectives, Activities and Public Benefit

POLICIES AND OBJECTIVES

The principal object of the charity is to proclaim and teach the everlasting gospel of Jesus Christ as understood by the world-wide Presbyterian Church of East Africa.

STRATEGIES FOR ACHIEVING OBJECTIVES

The Charity fulfils its aim by supporting local congregations in its main Church based in East London and other local branches located in Luton and in Reading.

CHARITY FUNDS AND RESERVES POLICY

The charity's reserves are generated from either restricted funds or unrestricted funds:

Restricted funds:

Restricted funds are generated when the donor stipulates how their donation may be spent. Most of the charity's restricted funds are departmental agency accounts held by charity on behalf of church departments; Men's fund, Women's fund, Youth funds and funds collected for the purchases of church buildings.

Unrestricted funds

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31st December 2021, the principal funds were:

Tithe fund

Tithe Fund represents contributions by members our congregations. The use of Tithe is restricted by Church policy to the support of Church Ministry in the form of Pastoral support and the structures required to deliver Ministry. Non-tithe funds includes, thanks offerings and other general offerings.

Achievements and performance

REVIEW OF ACTIVITIES FOR 2020

Women's and Men's Ministry departments began to focus on laying foundations through reconnecting, establishing, and supporting congregations with building bridges among churches and communities. These departments held virtual meetings where they invited guest speakers. These meetings were geared towards spiritual revival and family life.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 January 2021

Youth Department

The youth department was very much involved in voluntary work/ evangelism and mostly helping with shopping, collecting medicines for the sick, elderly and most vulnerable during the peak of the Covid-19 pandemic. They also held regular virtual spiritual revival meetings.

IMPACT OF THE CORONAVIRUS PANDEMIC

The Trustees have considered the potential impact of the Coronavirus pandemic since the yearend, and the various measures taken in the UK to contain it, on the operations of the charity in the near future. The trustees have taken steps to mitigate the financial impact on the charity's affairs, by both ensuring income can be collected and carefully managing expenditure. These steps are intended to continue throughout the current lockdown restrictions and the Trustees have no reason to believe that they will not be effective in the event of future restrictions. They are confident that the measures taken, together with the financial stability of the charity, will enable it to continue to operate for the foreseeable future.

Strategic report

The following sections for achievements and performance and financial review from the strategic report of the charity.

Achievements and performance

The charity is a religious organisation and during the year the charity performed various activities successfully such as women activities, men activities and youth activities in the UK and other geographical areas.

Financial review

The Trustees consider that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and for this reason, the Trustees continue to adopt the 'going concern' basis in preparing the accounts.

PCEA UK OUTREACH
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 January 2021

Restricted and Unrestricted Funds and Reserves

Restricted funds are generated when the donor stipulates how their donation may be spent. In most cases there will be a time lag between when such funds are received and when they are expended.

At 31 January 2021, restricted funds for the charity totalled £237,915 (2020: £230,629).

Unrestricted funds are generated when the donor does not stipulate how their donation may be spent. Unrestricted funds include designated funds, where the Trustees have set aside monies for a specific purpose. At 31 January 2021, the principal unrestricted funds were:

Tithe funds amounted to £17,260 (2020: £18,619),

At 31 January 2021, unrestricted funds for the charity totalled £40,526 (2020: £36,596).

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report and the strategic report were approved on 01 November 2021 and signed on behalf of the board of trustees by:

Mr Stephen Waithaka

Trustee

PCEA UK OUTREACH
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of PCEA UK OUTREACH
Year ended 31 January 2021

I report to the trustees on my examination of the financial statements of PCEA UK OUTREACH ('the charity') for the year ended 31 January 2021.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for the independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act or other than any requirement that the accountants give a 'true and fair' view which is not a matter considered as part of an independent examination: or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Thomas N Gitau, *CPA, MBA*

For: TNG Accountants and Business Consultants Ltd.

Reading, Berkshire,
England.

PCEA UK OUTREACH
Company Limited by Guarantee
Charity Statement of Financial Activities
For the year ended 31 January 2021

		Unrestricted	2021 Restricted	Total	2020 Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Income from donations and legacies					
Donations	6	50,655	11,477	62,133	95,643
Investment income	7	-	285	285	654
Total income		<u>50,655</u>	<u>11,762</u>	<u>62,417</u>	<u>96,297</u>
Expenditure on:					
Cost of raising funds:					
Charitable activities		36,203	-	36,203	72,968
Governance		5,666	9,332	14,998	111
Total expenditure	8	<u>41,869</u>	<u>9,332</u>	<u>51,201</u>	<u>73,079</u>
Net income /(expenditure)		8,786	2,430	11,216	23,218
Transfers between funds		(4,856)	4,856	-	-
Net movement in funds		3,930	7,286	11,216	23,218
Total funds brought forward		36,596	230,629	267,225	244,007
Total funds carried forward	17	<u>40,526</u>	<u>237,915</u>	<u>278,441</u>	<u>267,225</u>

All income and expenditure are derived from continuing activities

There were no recognised gains and losses included in the statement of financial activities

The notes on pages 11 to 21 form part of these accounts.

PCEA UK OUTREACH
Company Limited by Guarantee
Balance Sheet
As at 31 December 2021

PCEA UK OUTREACH
Company Limited by Guarantee
Balance Sheet
As at 31 December 2021

		2021	2020
		£	£
Fixed Assets			
Tangible Fixed Assets	15	<u>4,648</u>	<u>4,205</u>
		<u>4,648</u>	<u>4,205</u>
Current Assets			
Prepaid expense	14	499	-
Debtors	14	-	3,650
Cash at bank		<u>274,295</u>	<u>260,571</u>
Total Current Assets		<u>274,794</u>	<u>264,221</u>
Creditors: Amount due within a year	16	<u>1,000</u>	<u>1,200</u>
Net Current Assets		<u>273,794</u>	<u>263,021</u>
Total Net Assets		<u><u>278,442</u></u>	<u><u>267,225</u></u>
Fund balances			
Unrestricted		40,526	36,596
Restricted		<u>237,915</u>	<u>230,629</u>
Total Funds	17	<u><u>278,441</u></u>	<u><u>267,225</u></u>

Approved and authorised for issue by the Board of Trustees on **1 November 2021**
and signed on its behalf by:

Mr. Stephen Waithaka
Treasurer

The notes on pages 11 to 21 form part of these accounts.

PCEA UK OUTREACH
Company Limited by Guarantee
Cash flow statements
For the year ended 31 January 2021

	Note	2021 £	2020 £
Cash flow from operating activities			
Net cash provided by (used in) operating activities	19	15,444	20,666
Cash flow from investing activities			
Net cash flow provided by (used in) /provided by investing activities	20	(1,719)	142
Change in cash and cash equivalent in the year		<u>13,725</u>	<u>20,809</u>
Cash and cash equivalents at the beginning of the year		260,571	239,762
Cash and cash equivalents at the end of of the year		<u>274,295</u>	<u>260,571</u>

The notes on pages 11 to 21 form part of these accounts.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 January 2021

1. General information

The charity is public benefit entity and a private company limited by guarantee, registered in England and Wales, and registered as a charity in England and Wales. The address of the registered office is 395 Barking Road, London, England, E13 8AL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicated in the UK and Republic of Ireland,' the Statement of Recommended Practice applicated to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Companies Act 2006.

3.Accounting Policies

3.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in British sterling pound, which is the functional currency of the entity.

3.2 Incoming resources

Voluntary income by way of donations and gifts to the charity is included in full in the statement of financial activities when received. Intangible income is not included unless it represents goods or services which would have otherwise been purchased.

Legacies are monitored from the time of notification to their final receipt. They are only included in the financial statements when there is sufficient evidence that the legacy will be received, and the value can be measured with sufficient reliability. The charity does not recognize any pending legacies unless conditions for recognition have been met.

3.3 Going concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the trustees have concluded that there a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

3.4 Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund. The nature of restriction is further explained in the notes to the financial statements.

Designated funds are those which have been set aside by the administration with the consent of trustees for specific anticipated purposes or events. The aim and use of each designated fund are set out in the notes to the financial statements.

General or Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes and, therefore, are available as general funds.

Investment income, gains and losses are allocated to the appropriate fund.

3.5 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

3.6 Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report. In general, grants are made to associated charities through appropriate committee requests and policy arrangements rather than public application.

3.7 Incoming resources

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

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3.8 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and included project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

Grants payable are charged in the year when the offer is made, except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure. Staff costs and overhead expenses are allocated to activities based on time spent on those activities. Resources expended are included in the Statement of Financial Activities on an accrual's basis. All costs include value added tax where applicable.

3.9 Risk mitigation

The Trustees have considered the major risks to which the charity is exposed and established systems or procedures in order to manage those risks. They are supported in this regard by Adventist Risk Management who create awareness of risk for the world-wide operations of the church and source cover to mitigate attendant risks.

3.10 Fixed Assets

Depreciation is provided on tangible fixed assets on reducing balance in order to write off each asset over its expected economic life. The rates of depreciation applied to each class of asset are:

Office fixtures and equipment 20 - 33%

Computer equipment 20 - 33%

Items of furniture and equipment costing less than £300 each are treated as an expense on acquisition.

3.11 Accounting for local congregation funds

A sound organisational structure, good financial management and control have always been characteristic of the PCEA UK Outreach. Congregations are considered to be members of a self-financing churches and branches.

3.12 Financial instruments

a. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

b. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at them at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 January 2021

4. Critical accounting estimates and judgments

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

The Charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, Trustees consider factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

The annual depreciation charge for fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary, to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 13 for the carrying amount of the property, plant, and equipment.

5. Limited by guarantee

The charity is limited by guarantee.

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2021

6 Income from donations and legacies

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Tithe donations from members of congregation	32,610	-	32,610	17,028	-	17,028
Non-Tithe donations from members of congregation	4,355	-	4,355	44,982	-	44,982
Thanks offering donations	490	-	490	-	-	-
Appropriations received	13,200	-	13,200	16,500	-	16,500
Maasai Mission offerings		1,250	1,250	-	-	-
Fund raising	-	-	-	3,015	-	3,015
Group contributions	-	-	-	3,540	-	3,540
Men fund	-	3,984	3,984	-	-	-
Women fund	-	4,443	4,443	-	1,058	1,058
Youth grant fund	-	-	-	-	9,520	9,520
Donations for church building	-	1,800	1,800	-	-	-
Total Income from donations and legacies	50,655	11,477	62,133	85,065	10,578	95,643

7 Investment Income

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
Bank Interest received	-	285	285	-	679	679
Bank charges	-	-	-	-	(25)	(25)
	<u>-</u>	<u>285</u>	<u>285</u>	<u>-</u>	<u>654</u>	<u>654</u>

8 Expenditure by Charitable Activity

	2021			2020	
	Unrestricted	Restricted	Total	Total	
	Funds	Funds	Funds	Funds	
	£	£	£	£	
Summary by fund type					
Church Ministry	36,203	9,332	45,535	72,968	
Objectives in other geographical areas	5,666	-	5,666	111	
Total Charitable Expenditure	41,869	9,332	51,201	73,079	

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2021

9 Analysis of grants

Charity - Evangelism Grants & Support	2021	2020
	£	£
Name of Charity/grant		
Stratford Churches	250	-
Memorial community church	500	-
Benevolent Support	1,994	
	<u>2,744</u>	<u>-</u>

10 Governance costs

	2021	2020
	£	£
Independent Examiner's costs	1,000	1,200
Trustee expenses	-	1,800
	<u>1,000</u>	<u>3,000</u>

11 Net resources expended

	Total	Total
	2021	2020
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:	1,549	1,401
Reimbursement of expenses of trustee	674	-
Fees payable to the charity's independent examiner for the review of annual accounts	1,000	1,200
	<u>3,223</u>	<u>2,601</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2021

12 Staff Costs

	2021	2020
	£	£
Staff costs were as follows:		
Wages and Salaries	-	-

	2021	2020
The average number of employees during the year in the following categories were:		
Charitable activities (Volunteers)	4	2
Support activities (Volunteers)	-	-
Management and administration (Volunteers)	5	3

None received remuneration to more than £60,000 during the year

13 Trustees' transactions

	2021	2020
	£	£
Allowances paid to trustees (2020: one trustee)		
Key management	-	1,800
Other trustees	-	-
Amounts due to trustees at 31 January	-	-
Key management	-	-

Except for expenses reimbursement no trustees were paid as remuneration

14 Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	-	3,650
Prepaid Air tickets	499	-
	<u>499</u>	<u>3,650</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2021

15 Tangible Fixed Assets	Operational Equipment 2021 £	Operational Equipment 2020 £
As at February 1	16,454	15,942
Additions	<u>1,992</u>	<u>512</u>
As at January 31	<u>18,446</u>	<u>16,454</u>
Depreciation		
As at February 1	12,249	10,848
Charge for the year	<u>1,549</u>	<u>1,401</u>
As at January 31	<u>13,798</u>	<u>12,249</u>
Net Book Value		
As at February 1	4,205	5,094
As at January 31	4,648	4,205

16 Creditors: Amounts falling due within one year

	2021 £	2020 £
Independent Examiner's cost	1,000	1,200

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2021

17 Statement of Funds

	Brought Forward	Incoming Resources	Resources Expended	Transfers In /(Out)	Carried Forward
	£	£	£	£	£
Designed Funds					
Invested in Property	4,205	-	1,549	1,992	4,648
Total Designed Funds	4,205	-	1,549	1,992	4,648
General Funds					
Tithe Fund	20,853	32,610	36,203	-	17,260
Other General Funds	11,539	18,045	4,117	(6,848)	18,619
Total General Funds	32,391	50,655	40,320	(6,848)	35,879
Total Unrestricted Funds	36,596	50,655	41,869	(4,856)	40,526
Restricted Funds					
Church Building Funds	216,602	2,085	250	6,000	224,437
Women Funds	3,804	4,443	2,812	-	5,435
Men Funds	3,761	3,984	3,360	-	4,385
Youth Funds	6,462	-	1,660	(1,144)	3,658
Maasai/Kimanju evangelism funds	-	1,250	1,250	-	-
Total Restricted Funds	230,629	11,762	9,332	4,856	237,915
Total Funds	267,225	62,417	51,201	-	278,441

PCEA UK OUTREACH
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 January 2021

18 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Tangible fixed assets	4,648		4,648	4,205
Current Assets	20,315	254,479	274,794	264,221
Creditors due within one year	(1,000)		(1,000)	(1,200)
Creditors due in more than one year	-	-	-	-
Total Funds	23,963	254,479	278,441	267,225

19 Net Cash flow from operating activities	2021	2020
	£	£
Net incoming resources before revaluations	11,216	23,218
Interest received	(272)	(654)
Depreciation of tangible assets	1,549	1,401
(Increase)/Decrease in debtors	3,650	(3,300)
(Increase)/Decrease in prepaid expenses	(499)	-
Increase/(Decrease) in creditors	(200)	1
	<u>15,444</u>	<u>20,666</u>

20 Analysis of Cash flow from investing activities	2021	2020
	£	£
Dividends, interest and rent from investments		
Interest received	285	679
Interest paid	(13)	(25)
	<u>273</u>	<u>654</u>
Purchase of computers	(1,992)	(512)
Net Cash flow from investing activities	<u>(1,719)</u>	<u>142</u>

21.Related Party transactions

The charity is not affiliated to any other entity in the UK.

PCEA UK OUTREACH
Company Limited by Guarantee
Management Information
Year ended 31 January 2021

The following page do not form part of statutory accounts

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities
For the year ended 31 January 2021

Income from donations and legacies	2021	2020
	£	£
Donations and Legacies		
Tithe donations from members of congregation	32,610	17,028
Non-Tithe donations from members of congregation	4,355	44,982
Thanks offering donations	490	-
Appropriations received -PCI	13,200	16,500
Maasai Mission offerings	1,250	-
Fund raising	-	3,015
Group contributions	-	3,540
Men fund	3,984	-
Women fund	4,443	1,058
Youth grant fund	-	9,520
Donations for church building	1,800	-
Total Income from donations and legacies	<u>62,133</u>	<u>95,643</u>
 Investment income		
Bank Interest received	285	679
Bank charges	(13)	(25)
	<u>272</u>	<u>654</u>
 Total income	<u>62,405</u>	<u>96,297</u>

PCEA UK OUTREACH
Company Limited by Guarantee
Detailed Statement of Financial Activities (*continued*)
For the year ended 31 January 2021

Expenditure	2021	2020
Cost of raising donations and legacies		
	£	£
Church services(Miscellaneous expenses)	1,120	1,932
Hall hire rent	1,241	4,755
Rent-Church Hall	9,750	13,200
Rent-House	13,200	13,200
Office rent	3,600	6,700
Memorial community church	500	-
Donations and gifts	2,530	330
Insurance	-	365
Christmas event expenses	748	2,028
Travelling & subsistence expenses	674	4,427
International travelling expenses	-	775
Legal & professional fees	250	2,019
Telephone & Internet	668	747
Printing, postage & stationery	186	1,467
Hospitality & refreshment	100	2,214
Miscellaneous charitable activities	1,994	2,320
Repairs & maintenance	-	67
Women's activities	312	5,540
Advertising & publicity	666	240
Group expenses	2,640	-
Mission & evangelism	6,779	440
Maasai Mission	1,250	-
Training	160	-
Group expenses	0	5,800
Website	271	-
Accountancy fees	1,000	1,200
Pastor's allowance	1,549	1,800
Depreciation of fixed assets	-	1,402
Total Expenditure	51,189	72,968
Increase/((decrease) during the year	11,216	23,329