

**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**

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**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**

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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**

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**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**  
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**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 January 2021**

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**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**

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**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**

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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
<b>Total income</b>		<u>50,655</u>	<u>11,762</u>	<u>62,417</u>	<u>96,297</u>
<b>Expenditure on:</b>					
Cost of raising funds:					
Charitable activities		36,203	-	36,203	72,968
Governance		5,666	9,332	14,998	111
<b>Total expenditure</b>	8	<u>41,869</u>	<u>9,332</u>	<u>51,201</u>	<u>73,079</u>
<b>Net income /(expenditure)</b>		8,786	2,430	11,216	23,218
Transfers between funds		( 4,856)	4,856	-	-
<b>Net movement in funds</b>		3,930	7,286	11,216	23,218
Total funds brought forward		36,596	230,629	267,225	244,007
<b>Total funds carried forward</b>	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**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible Fixed Assets	<b>15</b>	<u>4,648</u>	<u>4,205</u>
		<u>4,648</u>	<u>4,205</u>
<b>Current Assets</b>			
Prepaid expense	<b>14</b>	499	-
Debtors	<b>14</b>	-	3,650
Cash at bank		<u>274,295</u>	<u>260,571</u>
<b>Total Current Assets</b>		<u>274,794</u>	<u>264,221</u>
Creditors: Amount due within a year	<b>16</b>	<u>1,000</u>	<u>1,200</u>
<b>Net Current Assets</b>		<u>273,794</u>	<u>263,021</u>
<b>Total Net Assets</b>		<u><u>278,442</u></u>	<u><u>267,225</u></u>
<b>Fund balances</b>			
Unrestricted		40,526	36,596
Restricted		<u>237,915</u>	<u>230,629</u>
<b>Total Funds</b>	<b>17</b>	<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 £
<b>Cash flow from operating activities</b>			
Net cash provided by (used in) operating activities	19	15,444	20,666
<b>Cash flow from investing activities</b>			
Net cash flow provided by (used in) /provided by investing activities	20	( 1,719)	142
<b>Change in cash and cash equivalent in the year</b>		<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**

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**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**

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### **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**

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### **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**

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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**

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**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	-	-	-
<b>Total Income from donations and legacies</b>	<b>50,655</b>	<b>11,477</b>	<b>62,133</b>	<b>85,065</b>	<b>10,578</b>	<b>95,643</b>

**7 Investment Income**

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total 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**

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



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

**9 Analysis of grants**

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

**10 Governance costs**

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

**11 Net resources expended**

	<b>Total</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs were as follows:		
Wages and Salaries	-	-

	<b>2021</b>	<b>2020</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

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<b>15 Tangible Fixed Assets</b>	<b>Operational Equipment 2021 £</b>	<b>Operational Equipment 2020 £</b>
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>
<b>Depreciation</b>		
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>
<b>Net Book Value</b>		
As at February 1	4,205	5,094
As at January 31	4,648	4,205

**16 Creditors: Amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
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**

	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers In /(Out)</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designed Funds</b>					
Invested in Property	4,205	-	1,549	1,992	4,648
<b>Total Designed Funds</b>	<b>4,205</b>	<b>-</b>	<b>1,549</b>	<b>1,992</b>	<b>4,648</b>
<b>General Funds</b>					
Tithe Fund	20,853	32,610	36,203	-	17,260
Other General Funds	11,539	18,045	4,117	( 6,848)	18,619
<b>Total General Funds</b>	<b>32,391</b>	<b>50,655</b>	<b>40,320</b>	<b>( 6,848)</b>	<b>35,879</b>
<b>Total Unrestricted Funds</b>	<b>36,596</b>	<b>50,655</b>	<b>41,869</b>	<b>( 4,856)</b>	<b>40,526</b>
<b>Restricted Funds</b>					
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	-	-
<b>Total Restricted Funds</b>	<b>230,629</b>	<b>11,762</b>	<b>9,332</b>	<b>4,856</b>	<b>237,915</b>
<b>Total Funds</b>	<b>267,225</b>	<b>62,417</b>	<b>51,201</b>	<b>-</b>	<b>278,441</b>

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

<b>18 Analysis of net assets between funds</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
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	-	-	-	-
<b>Total Funds</b>	<b>23,963</b>	<b>254,479</b>	<b>278,441</b>	<b>267,225</b>

  

<b>19 Net Cash flow from operating activities</b>	<b>2021 £</b>	<b>2020 £</b>
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>

  

<b>20 Analysis of Cash flow from investing activities</b>	<b>2021 £</b>	<b>2020 £</b>
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)
<b>Net Cash flow from investing activities</b>	<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**

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**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**

<b>Income from donations and legacies</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Donations and Legacies</b>		
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	-
<b>Total Income from donations and legacies</b>	<b><u>62,133</u></b>	<b><u>95,643</u></b>
 <b>Investment income</b>		
Bank Interest received	285	679
Bank charges	( 13)	( 25)
	<u>272</u>	<u>654</u>
 <b>Total income</b>	<b><u>62,405</u></b>	<b><u>96,297</u></b>

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

<b>Expenditure</b>	<b>2021</b>	<b>2020</b>
<b>Cost of raising donations and legacies</b>		
	<b>£</b>	<b>£</b>
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
<b>Total Expenditure</b>	<b>51,189</b>	<b>72,968</b>
<b>Increase/((decrease) during the year</b>	<b>11,216</b>	<b>23,329</b>