

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2022  
for  
The Philadelphia Mission for Christ

Harvine Consultants Ltd  
Square Root Business Centre  
102 - 116 Windmill Road  
Croydon  
Surrey  
CR0 2XQ

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for the Year Ended 30 April 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

07589687 (England and Wales)

### **Registered Charity number**

1143970

### **Registered office**

49 Pampisford Road  
Purley  
Surrey  
CR8 2NJ

### **Trustees**

H Martindale  
M B Ephraim  
Ms A Turay  
Ms L Amara

### **Independent Examiner**

Harvine Consultants Limited  
Chartered Association of Certified Accountants  
Harvine Consultants Ltd  
Square Root Business Centre  
102 - 116 Windmill Road  
Croydon  
Surrey  
CR0 2XQ

Approved by order of the board of trustees on 17 January 2023 and signed on its behalf by:

M B Ephraim - Trustee

**Independent examiner's report to the trustees of The Philadelphia Mission for Christ ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 independent examination, I report in respect of my examination of your 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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.

Harvine Consultants Limited  
Chartered Association of Certified Accountants  
Harvine Consultants Ltd  
Square Root Business Centre  
102 - 116 Windmill Road  
Croydon  
Surrey  
CR0 2XQ

17 March 2023

The Philadelphia Mission for Christ

Statement of Financial Activities  
for the Year Ended 30 April 2022

	Notes	Unrestricted fund £	Restricted fund £	30.4.22 Total funds £	30.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		34,233	40	34,273	40,682
Investment income	2	-	32	32	28
<b>Total</b>		<u>34,233</u>	<u>72</u>	<u>34,305</u>	<u>40,710</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
International missions		-	-	-	780
Welfare ministry/care fund		680	-	680	5,494
Local ministry		11,533	-	11,533	640
Other charitable payments		-	-	-	480
Other		<u>1,105</u>	<u>-</u>	<u>1,105</u>	<u>107</u>
<b>Total</b>		<u>13,318</u>	<u>-</u>	<u>13,318</u>	<u>7,501</u>
<b>NET INCOME</b>		20,915	72	20,987	33,209
<b>Transfers between funds</b>	7	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		915	20,072	20,987	33,209
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>5,251</u>	<u>106,281</u>	<u>111,532</u>	<u>78,323</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,166</u></u>	<u><u>126,353</u></u>	<u><u>132,519</u></u>	<u><u>111,532</u></u>

The notes form part of these financial statements

The Philadelphia Mission for Christ

Balance Sheet  
30 April 2022

	Notes	Unrestricted fund £	Restricted fund £	30.4.22 Total funds £	30.4.21 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		6,647	126,353	133,000	112,013
<b>CREDITORS</b>					
Amounts falling due within one year	6	(481)	-	(481)	(481)
<b>NET CURRENT ASSETS</b>		<u>6,166</u>	<u>126,353</u>	<u>132,519</u>	<u>111,532</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,166</u>	<u>126,353</u>	<u>132,519</u>	<u>111,532</u>
<b>NET ASSETS</b>		<u><u>6,166</u></u>	<u><u>126,353</u></u>	<u><u>132,519</u></u>	<u><u>111,532</u></u>
<b>FUNDS</b>	7				
Unrestricted funds				6,166	5,251
Restricted funds				<u>126,353</u>	<u>106,281</u>
<b>TOTAL FUNDS</b>				<u><u>132,519</u></u>	<u><u>111,532</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 January 2023 and were signed on its behalf by:

M B Ephraim - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2. INVESTMENT INCOME**

	30.4.22	30.4.21
	£	£
Deposit account interest	32	28
	<u>32</u>	<u>28</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	40,422	260	40,682
Investment income	-	28	28
<b>Total</b>	<u>40,422</u>	<u>288</u>	<u>40,710</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
International missions	780	-	780
Welfare ministry/care fund	5,494	-	5,494
Local ministry	640	-	640
Other charitable payments	480	-	480
Other	107	-	107
<b>Total</b>	<u>7,501</u>	<u>-</u>	<u>7,501</u>
<b>NET INCOME</b>	32,921	288	33,209
<b>Transfers between funds</b>	<u>(25,000)</u>	<u>25,000</u>	<u>-</u>
<b>Net movement in funds</b>	7,921	25,288	33,209
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(2,670)	80,993	78,323
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>5,251</u></u>	<u><u>106,281</u></u>	<u><u>111,532</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2021 and 30 April 2022	1,125	1,899	3,024
<b>DEPRECIATION</b>			
At 1 May 2021 and 30 April 2022	1,125	1,899	3,024
<b>NET BOOK VALUE</b>			
At 30 April 2022	-	-	-
At 30 April 2021	-	-	-

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.22 £	30.4.21 £
Trade creditors	1	1
Accrued expenses	480	480
	481	481

**7. MOVEMENT IN FUNDS**

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
<b>Unrestricted funds</b>				
General fund	5,251	20,915	(20,000)	6,166
<b>Restricted funds</b>				
Building Fund	106,281	72	20,000	126,353
<b>TOTAL FUNDS</b>	111,532	20,987	-	132,519

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	34,233	(13,318)	20,915
<b>Restricted funds</b>			
Building Fund	72	-	72
<b>TOTAL FUNDS</b>	34,305	(13,318)	20,987

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.21 £
<b>Unrestricted funds</b>				
General fund	(2,670)	32,921	(25,000)	5,251
<b>Restricted funds</b>				
Building Fund	80,993	288	25,000	106,281
<b>TOTAL FUNDS</b>	<u>78,323</u>	<u>33,209</u>	<u>-</u>	<u>111,532</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,422	(7,501)	32,921
<b>Restricted funds</b>			
Building Fund	288	-	288
<b>TOTAL FUNDS</b>	<u>40,710</u>	<u>(7,501)</u>	<u>33,209</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
<b>Unrestricted funds</b>				
General fund	(2,670)	53,836	(45,000)	6,166
<b>Restricted funds</b>				
Building Fund	80,993	360	45,000	126,353
<b>TOTAL FUNDS</b>	<u>78,323</u>	<u>54,196</u>	<u>-</u>	<u>132,519</u>

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,655	(20,819)	53,836
<b>Restricted funds</b>			
Building Fund	360	-	360
<b>TOTAL FUNDS</b>	<u>75,015</u>	<u>(20,819)</u>	<u>54,196</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

The Philadelphia Mission for Christ

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
& other voluntary receipts	34,273	39,532
Other voluntary receipts	-	1,150
	<hr/> 34,273	<hr/> 40,682
<b>Investment income</b>		
Deposit account interest	32	28
	<hr/> 34,305	<hr/> 40,710
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Evangelism and missions	1,603	550
Welfare ministry	4,760	5,644
Rent	5,850	-
Praise and worship ministry	-	720
	<hr/> 12,213	<hr/> 6,914
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	125	107
<b>Governance costs</b>		
Accountancy and legal fees	980	480
	<hr/> 13,318	<hr/> 7,501
<b>Total resources expended</b>		
	<hr/> 20,987	<hr/> 33,209
<b>Net income</b>		
	<hr/> <hr/>	<hr/> <hr/>