

Registered Charity no. 1144249  
Registered Company no. 07705162

**Soul61**  
(Company Limited by Guarantee)

**Trustees Annual Report and Accounts**

**Year Ended 31st August 2023**



# **Soul61**

**Year Ended 31st August 2023**

## **Contents Page**

	<b>Page</b>
Legal and Administrative Information	<b>1</b>
Trustee's Annual Report	<b>2</b>
Independent Examiners Report	<b>5</b>
Statement of Financial Activities	<b>6</b>
Statement of Financial Position	<b>7</b>
Notes to the Financial Statements	<b>8</b>

# Soul61

**Year Ended 31st August 2023**

## Legal and Administrative Information

### Reference

The Charity is called "Soul61". The organisation is registered with the Charity Commission for England and Wales and Companies House, registered on the 14 July 2011.

<b>Registered Charity Number</b>	1144249
<b>Registered Company Number</b>	07705162
<b>Registered Office</b>	Unit 5 Greycaine Road Watford WD24 7GP

<b>Website</b>	<a href="http://www.soul61.co.uk">www.soul61.co.uk</a>
----------------	--

### The Trustees and Directors

Ms R Ricketts	
Mr S Walker	<i>Appointed 14 June 2023</i>
Rev A Gardner	<i>Appointed 20 April 2023</i>
Mr D Saunderson	<i>Resigned 31 March 2023</i>
Rev A Croft	<i>Resigned 9 June 2023</i>
Rev M Pilavachi	<i>Resigned 4 April 2023</i>
Mrs A Martin	<i>Resigned 9 June 2023</i>

<b>Primary Bankers</b>	Lloyds Bank 25 Gresham Street London EC2V 7HN
------------------------	--

<b>Independent Examiner</b>	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF
-----------------------------	---

# **Soul61**

**Year Ended 31 August 2023**

## **Trustee's Annual Report**

The Trustees, who are also the Directors of the charity for the purpose of company law, present their report and accounts for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, applicable law and the requirements of FRS 102 and the associated Charities SORP. The Charity has adopted FRS 102 with effect from 1 January 2019.

## **Charity overview, structure and governance**

Soul61 is a company limited by guarantee (registered company number 07705162) incorporated in England and Wales on 14 July 2011 and registered as a charity in England and Wales (registered charity number 1144249). The governing document is in the form of a Memorandum and Articles of Association. Under these documents, the Charity has the power to make any investment that the Trustees see fit.

The ultimate responsibility for Soul61 lies with the Trustees.

## **Trustees and management**

The Trustees do not receive any reimbursements for their role as trustees. Trustees are appointed who support the principles and values of Soul61. New trustees appointed during the year were given relevant information on the current situation of Soul61 and directed to Charity Commission guidance on the responsibilities of being a Trustee. Additional information may be given depending on the particular needs of the individual.

The Trustees met regularly during the year, with additional communication by email as needed. Meetings covered operational activities and finances during the first half of the year, and subsequently addressed matters arising due to the safeguarding investigation and its consequences.

Until April 2023, Mike Pilavachi and Andy Croft were both trustees and were actively involved in running Soul61 activities. Usual day-to-day activities ceased May 2023.

## **Related parties**

### Soul Survivor Watford and Soul Survivor Limited

During the year, Soul Survivor Watford Church and Soul Survivor Limited were related parties by virtue of having trustees in common. This ceased to be the case from June 2023.

## **Charity's activities**

During the year, Soul61's primary goal was to identify, train and support Christian leaders.

## **Public benefit statement**

The Trustees have given due consideration to the Public Benefit requirement. The Board considers that the activities of the Charity provided public benefit to the course participants who received subsidised training and teaching, to the people who benefitted from projects and events supported by students on work placement, and indirectly as the students took their experience to skills in their future roles. The activities of the Charity were paused in May 2023.

# Soul61

**Year Ended 31 August 2023**

## Trustee's Annual Report

### Achievements and performance during the year

A small intake of students began a course in October 2022. Following the launch of the safeguarding investigation into Mike Pilavachi, the course was ended in May 2023 with a full refund of fees.

### Future plans

In July 2024 the Board formally began the process of winding up the charity and does not expect there to be any activities except for those necessary to close.

### Grants made during the year

The Charity made no grants during the year.

### Events after the balance sheet date

During the year, the Trustees were notified that the Church of England National Safeguarding Team (NST) were conducting a safeguarding investigation into Mike Pilavachi, who was at the time a trustee and course leader of Soul61. In light of the ongoing investigation, it was decided to terminate the course and fully refund all student fees. All other activities were paused for the foreseeable future.

In September 2023, the NST concluded that the allegations into Mike Pilavachi's behaviour were substantiated and that *"he used his spiritual authority to control people and that his coercive and controlling behaviour led to inappropriate relationships, the physical wrestling of youths and massaging of young male interns."*

The Soul61 Board issued a statement apologising to all those who had been impacted by Mike Pilavachi's behaviour and co-commissioned, with Soul Survivor Watford and Soul Survivor Limited, an independent KC review into the allegations made and the lessons to be learned.

The Board concluded that it would not be feasible or appropriate for Soul61 to continue in operation and that the charitable objects would be better served by other organisations with similar aims. In July 2024, it was formally agreed that the only remaining actions for the Board were the disbursement of the remaining funds in line with the charitable objects to advance the Christian religion in the United Kingdom and around the world as well as to follow the due process required to wind up the charitable company.

### Going Concern

As the Trustees have concluded that they will seek to dissolve the Company and the Charity, the organisation is deemed not to be a going concern.

### Reserves policy

The Charity holds free reserves and a number of restricted funds. No funds were in deficit at the year-end or have fallen into deficit subsequently.

At the year-end Soul 61 held £176,639 of unrestricted reserves.

The Charity does not hold reserves on behalf of other organisations and the trustees are responsible for the allocation of all funds.

The Charity's previous reserves policy was to aim to hold free reserves equivalent to at least 3-6 months of operating expenditure based on normal levels of activity. The Trustees consider that the reserves held for the year end are sufficient to allow winding up of the Charity on a solvent basis. The Trustees do not expect the Charity to be a going concern for twelve months from the signing of these financial statements.

# Soul61

Year Ended 31 August 2023

## Trustee's Annual Report

### Financial review

Student income was £nil during the year after accounting for refund of fees due to early cessation of the course. Expenses related to course costs for the first months of the course, and unavoidable costs for the second half of the year. Consequently, there was net expenditure of £53,903 against the general funds of the charity, for the charity to continue in operation.

Financial position at the year end	2023	2022
Unrestricted Funds	£176,639	£230,542
Restricted Funds	<u>£28,489</u>	<u>£20,403</u>
Total	<b>£205,128</b>	<b>£250,945</b>

Signed and approved on behalf of the board of Trustees



Trustee: R Ricketts

Date: 28/08/2024

# Soul61

**Year Ended 31st August 2023**

## **Independent Examiners Report**

I report to the Trustees on my examination of the financial statements of Soul61 ('the charity') for the year ended 31st August 2023.

### **Responsibilities and basis of report**

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

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

### **Independent Examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

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



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 28/08/2024

# Soul61

Year Ended 31st August 2023

## Statement of Financial Activities

			2023		2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		26,615	20,253	<b>46,868</b>	28,182
Charitable activities		-	690	<b>690</b>	17,443
<b>Total Income</b>	<b>2</b>	<u>26,615</u>	<u>20,943</u>	<u><b>47,558</b></u>	<u>45,625</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	<u>80,518</u>	<u>12,857</u>	<u><b>93,375</b></u>	<u>121,404</u>
<b>Total Expenditure</b>		<u>80,518</u>	<u>12,857</u>	<u><b>93,375</b></u>	<u>121,404</u>
<b>Net income / (expenditure)</b>		<u>(53,903)</u>	<u>8,086</u>	<u><b>(45,817)</b></u>	<u>(75,779)</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	<b>10</b>	230,542	20,403	<b>250,945</b>	326,724
Transfers	<b>10</b>	-	-	-	-
<b>Total funds carried forward</b>	<b>10</b>	<u>176,639</u>	<u>28,489</u>	<u><b>205,128</b></u>	<u>250,945</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both Companies Act and charity SORP reporting requirements.



# Soul61

Year Ended 31st August 2023

## Statement of Financial Position

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	8	-	26,348
Cash at bank and in hand		212,121	334,228
		<u>212,121</u>	<u>360,576</u>
<b>Creditors: amounts falling due within one year</b>	9	6,993	13,350
<b>Net current assets</b>		<u>205,128</u>	<u>347,226</u>
<b>Net assets</b>	11	<u>205,128</u>	<u>347,226</u>
<b>Funds of the charity</b>			
Restricted funds	10	28,489	20,403
Unrestricted funds	10	176,639	230,542
		<u>176,639</u>	<u>230,542</u>
<b>Total charity funds</b>		<u>205,128</u>	<u>250,945</u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 31st August 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of Trustee:

R Ricketts

Signed on behalf of the Trustees:



Date of approval:

28/08/2024

# Soul61

Year Ended 31st August 2023

## Notes to the Financial Statements

### 1 Accounting Policies

#### Legal Status

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per Trustee.

#### Basis of Preparation

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102), FRS 102, and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £. Soul61 meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

#### Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

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

#### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from supporters are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

# Soul61

**Year Ended 31st August 2023**

## **Notes to the Financial Statements**

### **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### **Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the Trustees' meetings and cost of any legal advice to Trustees on governance or constitutional matters.

### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Going Concern**

Following a decision in July 2024, the Board of Directors has actively begun the process of winding down the charity, aiming to formally close it at the most appropriate and practical point. At the time of signing the accounts, there was material uncertainty regarding the organization's ability to continue as a going concern due to this decision and the potential timing of the closure.

The accounts have been prepared on a going concern basis despite the uncertain timing of the organization's closure after the year-end. This approach remains the most practical and reasonable due to the nature of the assets held by the organization.

# Soul61

Year Ended 31st August 2023

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations and legacies</b>			
Donations from Soul Survivor Watford	13,500	-	<b>13,500</b>
Other donations	13,115	20,253	<b>33,368</b>
	<u>26,615</u>	<u>20,253</u>	<u><b>46,868</b></u>
<b>Charitable activities</b>			
Student fees for the Soul61 course	-	-	-
Church leaders ticket sales	-	690	<b>690</b>
	<u>-</u>	<u>690</u>	<u><b>690</b></u>
<b>Total Income</b>	<u><b>26,615</b></u>	<u><b>20,943</b></u>	<u><b>47,558</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations and legacies</b>			
Donations from Soul Survivor Watford	14,750	-	<b>14,750</b>
Other donations	5,000	8,432	<b>13,432</b>
	<u>19,750</u>	<u>8,432</u>	<u><b>28,182</b></u>
<b>Charitable activities</b>			
Student fees for the Soul61 course	17,443	-	<b>17,443</b>
Church leaders ticket sales	-	-	-
	<u>17,443</u>	<u>-</u>	<u><b>17,443</b></u>
<b>Total Income</b>	<u><b>37,193</b></u>	<u><b>8,432</b></u>	<u><b>45,625</b></u>

# Soul61

Year Ended 31st August 2023

## Notes to the Financial Statements

### 3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Student housing costs, including general maintenance	22,152	-	<b>22,152</b>
Student allowance	10,240	-	<b>10,240</b>
International travel and subsistence for students	42,662	3,330	<b>45,992</b>
Pastoral support, course management, teaching fees	-	-	-
Support costs including governance costs	5,464	6,870	<b>12,334</b>
Church leader days	-	2,657	<b>2,657</b>
Grant to Dreaming the Impossible, Vineyard churches	-	-	-
Gift to Soul Survivor International	-	-	-
<b>Total Expenditure</b>	<b>80,518</b>	<b>12,857</b>	<b>93,375</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Student housing costs, including general maintenance	39,607	-	<b>39,607</b>
Student allowance	640	-	<b>640</b>
International travel and subsistence for student	52,186	829	<b>53,015</b>
Pastoral support, course management, teaching fees	149	-	<b>149</b>
Support costs including governance costs	5,644	-	<b>5,644</b>
Church leader days	-	1,902	<b>1,902</b>
Grant to Dreaming the Impossible, Vineyard churches	-	20,000	<b>20,000</b>
Gift to Soul Survivor International	-	447	<b>447</b>
<b>Total Expenditure</b>	<b>98,226</b>	<b>23,178</b>	<b>121,404</b>

# Soul61

Year Ended 31st August 2023

## Notes to the Financial Statements

### 4 Summary analysis of expenditure and related income for charitable activities

	Soul61 course	Soul Survivor International	Church leader days	Other activities	Total Funds 2023
	£	£	£	£	£
Direct costs	(74,507)	-	(9,527)	(4,158)	(88,192)
Support cost	(5,183)	-	-	-	(5,183)
Recovered in fees	-	-	690	-	690
Donations received	26,615	-	10,243	10,010	46,868
	<u>(53,075)</u>	<u>-</u>	<u>1,406</u>	<u>5,852</u>	<u>(45,817)</u>

	Soul61 course	Soul Survivor International	Church leader days	Other activities	Total Funds 2022
	£	£	£	£	£
Direct costs	(92,582)	(447)	(1,902)	(20,829)	(115,760)
Support cost	(5,644)	-	-	-	(5,644)
Recovered in fees	17,443	-	-	-	17,443
Donations received	19,750	-	1,172	7,260	28,182
	<u>(61,033)</u>	<u>(447)</u>	<u>(730)</u>	<u>(13,569)</u>	<u>(75,779)</u>

### 5 Independent examination fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,336	1,272

### 6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	-	427
Social security costs	-	107
Employer contributions to pension plans	-	-
	<u>-</u>	<u>533</u>

The average head count of employees during the year was as follows:

	2023	2022
Employee head count	-	-

# Soul61

Year Ended 31st August 2023

## Notes to the Financial Statements

### Key Management Personnel

The Trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

### 7 Trustee remuneration, expenses and donations

None of the Trustees have been paid any remuneration or received any other benefits for their role as a Trustee of the charity.

During the year two trustees (2022: one) incurred an out of pocket expense of £4,367 (2022: £288) for travel expenses and accommodation.

During the year the total aggregated donations made to the charity by the Trustees were nil (2022: £5,000).

### 8 Debtors

	2023	2022
	£	£
Prepayments	-	26,348
	<hr/>	<hr/>
	-	26,348

### 9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	1,355	-
Accruals and Deferred Income	5,638	13,350
	<hr/>	<hr/>
	6,993	13,350

# Soul61

Year Ended 31st August 2023

## Notes to the Financial Statements

### 10 Analysis of Charitable Funds

#### Charitable Funds 2022/23

	1 Sep 2022 £	Income £	Expenditure £	Transfers £	31 Aug 2023 £
<b>Unrestricted Funds</b>					
General	230,542	26,615	(80,518)	-	176,639
<b>Total Unrestricted</b>	<b>230,542</b>	<b>26,615</b>	<b>(80,518)</b>	<b>-</b>	<b>176,639</b>
<b>Restricted Funds</b>					
Central Asia	18,608	10,010	(3,330)	-	25,288
Blessing Other Ministries	-	-	-	-	-
Church leader days	-	10,933	(9,527)	-	1,406
Soul Survivor International	1,795	-	-	-	1,795
<b>Total Restricted</b>	<b>20,403</b>	<b>20,943</b>	<b>(12,857)</b>	<b>-</b>	<b>28,489</b>
<b>Total Funds</b>	<b>250,945</b>	<b>47,558</b>	<b>(93,375)</b>	<b>-</b>	<b>205,128</b>

#### Charitable Funds 2021/22

	1 Sep 2021 £	Income £	Expenditure £	Transfers £	31 Aug 2022 £
<b>Unrestricted Funds</b>					
General	292,305	37,193	(98,266)	(730)	230,502
<b>Total Unrestricted</b>	<b>292,305</b>	<b>37,193</b>	<b>(98,266)</b>	<b>(730)</b>	<b>230,502</b>
<b>Restricted Funds</b>					
Central Asia	12,177	7,260	(829)	-	18,608
Blessing Other Ministries	20,000	-	(20,000)	-	-
Church leader days	-	1,172	(1,902)	730	-
Soul Survivor International	2,242	-	(447)	-	1,795
<b>Total</b>	<b>34,419</b>	<b>8,432</b>	<b>(23,178)</b>	<b>730</b>	<b>20,403</b>
<b>Total Funds</b>	<b>326,724</b>	<b>45,625</b>	<b>(121,444)</b>	<b>-</b>	<b>250,905</b>



# Soul61

Year Ended 31st August 2023

## Notes to the Financial Statements

### Fund Descriptions

#### Restricted Funds

Blessing Other Ministries	Funds donated from Soul Survivor Ministries for the specific purpose of blessing other ministries and their work.
Central Asia	Donations made to specifically aid and support the persecuted church overseas.
Church leaders days	Funds restricted for the development of training days for leaders.
Soul Survivor International	Funds held on behalf of Soul Survivor International and its related activities.

### 11 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current Assets	183,632	28,489	<b>212,121</b>
Creditors less than 1 year	(6,993)	-	<b>(6,993)</b>
	<u>176,639</u>	<u>28,489</u>	<u><b>205,128</b></u>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current Assets	249,664	20,403	270,067
Creditors less than 1 year	(19,122)	-	(19,122)
	<u>230,542</u>	<u>20,403</u>	<u>250,945</u>

# **Soul61**

**Year Ended 31st August 2023**

## **Notes to the Financial Statements**

### **12 Related party transactions**

The Charity has a close working relationship with Soul Survivor Watford (charity no.1184088). Mike Pilavachi was a trustee of both organisations until the 4 April 2023 and Andy Croft was a trustee of both organisations until June 2023.

Soul Survivor Watford made 9 monthly donations of £1,500 toward the work of Soul61 during the year. The total donations made to Soul61 during the year were £13,500 (2022: £14,750).

Soul Survivor Watford sometimes incurs expenditure on behalf of Soul61 which is recharged. The total of these costs was £34,351 (2022: £59,608). The nature of these expenses were mainly travel costs. At the end of the year the outstanding balance was £2,414 (2022 £11,198).

### **13 Events after the reporting period**

In July 2024 it was formally agreed by the Trustees that the charitable objects of Soul61 would be better served by other organisations. From this date, all activities of the Charity will be towards the disbursement of funds and the winding up of the Charity.