

PNEUMA CHURCH

England & Wales - Charity number 1156319

Details

Other names ASHFORD VINEYARD CHURCH

Status Registered

Legal form Charitable company

Company number [08824457](#)

Registered 2014-03-21

Register [View on the Charity Commission register](#)

Contact

Address Pneuma Church
Cobbswood Industrial Estate
Brunswick Road
Ashford

Phone 01233331919

Email admin@pneumachurch.uk

Website www.pneumachurch.uk

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE TO THE ARTICLES HERETO ATTACHED INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PLANTING OF OTHER VINEYARD CHURCHES IN SUCH WAYS AND IN SUCH PARTS OF ASHFORD, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;(B) TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF ASHFORD, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING, TRAINING IN LIFE SKILLS AND SUPPORT IN SUCH PARTS OF ASHFORD, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;(D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Gathering groups: Wine club, community choir, book clubs, toddler group, coffee club, breakfastclub, sewing clubs. Compassion projects: Homeless and vulnerable meals, Meals for new Mums, provision of baby and children's clothing, Women's Refuge, XL Mentoring, Practical help e.g. gardening, painting and decorating

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£493,563	£526,683	-	-
2024-03-31	£511,191	£483,153	£93,486	12
2023-03-31	£381,400	£416,630	-	-
2022-03-31	£338,954	£429,724	-	-
2021-03-31	£427,913	£369,711	-	-

Trustees

Name	Role	Appointed
RICHARD MARK LLOYD EASON	Chair	2021-12-13
CHRISTOPHER MALCOLM KIMMANCE		2014-02-04
Jennifer Sarah North		2025-01-01
Jocelyn Holmes		2025-05-23
LOUISE MITCHELL		2022-12-12
Mary Diviya Ranjani Santhana Peter BEng		2026-03-23
Simon Pritchard		2026-03-23

PNEUMA CHURCH

England & Wales - Charity number 1156319

Accounts

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025**

CHARITY REGISTRATION No: 1156319

COMPANY REGISTRATION No: 08824457

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

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**PNEUMA CHURCH
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**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY NAME	Pneuma Church (formerly Ashford Vineyard Church)	
CHARITY NUMBER	1156319	
COMPANY REGISTRATION NUMBER	8824457	
START OF FINANCIAL YEAR	1st April 2024	
END OF FINANCIAL YEAR	31st March 2025	
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2025	Mr C M Kimmance Mrs R Tomsett (nee Jenkins) Mrs E Davies Mr R M L Eason Mrs L Mitchell Mr J Henderson (resigned January 2025) Miss J S North (appointed 1 January 2025)	
COMPANY SECRETARY	Mr R M L Eason (to January 2025), Miss J S North (from January 2025)	
REGISTERED ADDRESS	Units 1 & 9 Ashford Works Cobbswood Industrial Estate Brunswick Road Ashford Kent TN23 1EH	
DATE OF INCORPORATION	23rd December 2013, as amended 13 April 2022	
GOVERNING DOCUMENT	Memorandum and Articles of Association	
BANKERS	Metro Bank One Southampton Row London WC1B 5HA	CAF Bank Limited 25 Kings Hill Avenue Kings Hill ME19 4JQ
INDEPENDENT EXAMINERS	Independent Examiners Limited The Grain Store Hills Barns, Appledram Lane South Chichester West Sussex PO20 7EG	

PNEUMA CHURCH
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TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Companies Act 2006.

Who we are

Pneuma Church is a family on a mission who create spaces for people to encounter God, be equipped to bring life to the city and experience the outworking of this in their day-to-day.

What we're like

'The environment we curate to nurture the things we wish to see'

We have 11 main headings of our culture and underneath sit other statements that help shape who we are. The 11 main culture statements are below:

1. God is good
2. We live in God's presence
3. God is always working
4. God has a plan for our lives
5. God has placed us to bring life where we are
6. Pneuma Church is family
7. We look to love people well
8. All are invited!
9. God's word is powerful in changing lives
10. We celebrate risk as we pursue the 'impossible'
11. Faith is relationship, not religious ritual

Objectives and Activities

Our culture is designed to practically reflect our objectives and guide planning for our activities. The trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance and worked with our leadership team to deliver our objectives.

The Charity's objectives (the Objects) are for the public benefit and are restricted to the following:

- (a) to advance the Christian faith in accordance with the statement of beliefs in the schedule to the articles hereto attached including but not by way of limitation through the planting of other Pneuma churches in such ways and in such parts of Ashford, the United Kingdom or the world as the trustees from time to time may think fit;
- (b) to further Christian education in such parts of Ashford, the United Kingdom and the world as the trustees may from time to time think fit;
- (c) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills and support in such parts of Ashford, the United Kingdom or the world as the trustees from time to time may think fit;
- (d) to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

'Bringing life to the city'

We have interpreted and simplified these Objects as the differences and changes we aim to achieve for people and communities as follows:

Increasing people's connection to God as Father:

- Increasing opportunities for people to encounter God
- Encouraging decisions of yes to Jesus
- Helping people grow in their relationship with God

Improving health and well-being:

- Reducing symptoms of illness
- Creating spaces where people feel they belong and can contribute

Reducing the impact of poverty:

- Equipping people to break the cycles of poverty
- Providing everyday essentials

Developing leaders:

- Be continually raising leaders within Pneuma Church to strengthen the church and the town
- Offering encouragement, support and training to leaders town-wide

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Improving aspirations and opportunities for children & young people:

- Building confidence and self-esteem in children and young people
- Equipping young people with life-skills

Strengthening families:

- Helping marriages thrive
- Strengthening family relationships

Our strategy:

Our overall strategy for achieving our aims and objectives is summarised as:

Encounter – that people would be ‘seen’, valued and loved as individuals, motivated by our relationship with God, as modelled by Jesus – and thus encounter God for themselves.

Equip – that by receiving this offer of love, in both practical and relational forms, they will be equipped to tackle life and achieve their full potential, for themselves and others.

Experience – that each would have an ongoing experience of fullness of life and help others have a similar experience.

We achieve this by setting up programmes that address people’s needs, primarily by creating mutually supportive communities – to work WITH people and NOT to do TO people. Needs can include material needs, food, clothing and household items, advice and signposting, training and support groups.

We measure the impact through gathering general statistics on quantity of services and items provided, actual changes in people’s life circumstances (e.g. out of debt, got a job, new housing, reduced or stopped substance misuse, healed etc.) – this is backed up with actual stories of the impact our work has had on people’s lives.

Activities and programmes

Our activities and programs are driven by our strategy based on our vision and objectives as follows:

Pneuma Sundays

Pneuma Sundays are an important part of the life of Pneuma Church, where we gather as a family to encounter God and connect with each other.

KIDS & YOUTH

We are passionate about raising up and equipping our children and young people to walk in their true identity as carriers of God’s love.

- **KIDS** is a place where kids are welcome to come as they are and explore all about Jesus and what He has to offer them.

We believe that kids have full access to the Holy Spirit, and we are expectant that He will show up on a Sunday morning, and whenever we gather together!

At Pneuma Kids we play, explore the bible, and worship Jesus as He is present throughout our time together!

- **YOUTH** gathers as a community of young people who are growing together in connection with Jesus, and having fun along the way!

Everyone is invited to come as they are at Pneuma Youth! We are passionate about creating spaces to encounter Jesus, know Father God and experience the Holy Spirit. We do that through worship, prayer, discovering the Bible and tackling 'hot topics' together.

We believe that our youth are the 'now' generation and we want to help them step out into this world knowing who God is and who they are, equipped with a toolkit that will enable them to live out God's plans for their lives.

FEAST - “Family around a table”

The heart of Feast is family around a table in a home sharing food together. This brings people together to contribute and share across the generations, modelling good family relational dynamics.

GROUPS

- **DISCIPLESHIP GROUPS**

Reflect:Grow:Pray

These are groups made up of 3-6 people, meeting for around 1 hour once a week, designed to do a few things:

1. Inspire each person in their own discipleship to Jesus.
2. Create intentional community, building relationships to know and be known by others over time, encouraging each other on.
3. Grow in the knowledge and love of God, through reading and reflecting on the Bible.

- **Small Groups**

A space to know, be known and be inspired to deeper intimacy with Jesus.

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FOR THE YEAR ENDED 31 MARCH 2025

These are led, slightly larger groups meeting regularly with a focus on deepening relationship with Jesus. A place to be known, delve into the Bible and find community.

COMPASSION

Working with the local community to support and empower people. Everyone is welcome to access our services. This sometimes starts with a bit of practical help such as hot meals, free school uniform, or financial guidance and support.

- **Storehouse** offers clothes and equipment for children and babies

These items are free of charge to anyone who needs them. We also have school uniform, toiletries, and small household supplies (such as kitchen necessities, bedside tables, and sometimes beds themselves).

- **Compassion Café** runs from 10am – 12pm on the last Saturday of each month for friendship and an opportunity to access our Compassion projects.

- **Support Worker**

We have a fantastic support worker whose job is to support families we meet in whatever way we can!

This could include helping them to access other Pneuma Church projects, accompanying people to appointments, signposting to other services across Ashford or simply having coffee and checking in with people.

- **RENEW** is a membership programme aimed at empowering people to achieve a renewed vision for food, finance, and lasting stability. Membership brings access to food and other provisions for their family at a vastly reduced cost. All whilst accessing one to one, personalised support to reach goals set by members themselves.

Once goals are set, we ensure that someone walks alongside each family cheering them on and encouraging them as they step into a renewed vision for their lives.

- **Emergency Food**

Family Food Bank boxes available for those who are in need of emergency food.

No one should go hungry during a crisis. These free, pre-packed emergency Food Boxes are designed to provide short-term, emergency support for anyone in need.

- **Money Management Help – CAP**

(In partnership with CAP: Christians Against Poverty, in Ashford.)

CAP offers free, impartial advice and support to become debt free. People can get in touch with CAP on 0800 328 0006 to book an appointment with a debt coach in Ashford. We also offer free 3-week courses that help individuals learn how to better manage their money.

THE BEEHIVE

A second-hand women's clothing boutique (not a 'charity shop'), community café and training hub in the heart of Ashford with a passion about creating space for people to thrive.

Our aim has always been, that every woman who enters our shop is made to feel beautiful, valued and that they matter; whether that is a volunteer, customer or client.

At the very heart of The Beehive is a place where women who can't afford clothing can be referred by local services to come and get clothes for free.

It is a place of dignity and beauty where paying customers and referred women, share the very same boutique experience – the difference is that when the clothes are scanned into the till, our referred women's total clocks up to £0.

The café offers a space where people can sit and enjoy coffee and cake; have a rest and catch their breath.

Coffee Club

Building community one mug of coffee (or tea) at a time. Coffee Club meets on the morning of the third Wednesday of the month at The Beehive. It's a great place to meet new people over coffee and cake.

Beehive Book Club

A very relaxed chat in The Beehive about a different book each month.

Ashford Sings! community choir

Ashford Sings! is made up of local people – no auditions required. The aim of the choir is simple – have fun singing together and then take our voices to various locations around Ashford, the surrounding area and beyond, to spread a little joy!

Partnerships

We work closely with several local bodies such as **Ashford Borough Council** where we support a number of their homeless residents. We also receive referrals from **Kent County Council Social Services** and the local **NHS Health Visitors**. In addition, we link with several **local schools** who refer families facing difficulties. Related to these, **Ashford Street Pastors**, who we also support with funds and volunteers, also refer individuals they encounter who need additional support.

Other partners where we support their work are **Home for Good** and **Diagrama Foundation** (see Ashford Sings), who are fostering and adoption agencies, where we both promote their work, give money and have several families who foster children;

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Compassion UK works with families in the developing world and some of us sponsor young people through them. Finally, we launched **Pneuma to the Nations** at the beginning of 2025. This has involved employing a pastor to oversee the work and places greater focus on our partnership and sponsorship of wider ministries such as **Every Life**, an agency working with families in the poorest communities in Uganda and **Keys to the Harvest** who do similar work in Kenya. We foresee this aspect of our work growing greatly in the coming years, both in the UK and overseas.

Annual Overview and Impact

During 2024–25, we engaged with thousands of individuals through a diverse range of activities, supported by a dedicated team of 11 staff (10 permanent, 1 fixed term contract, 7.2 FTE, all UK based) and approximately 175 volunteers.

Pneuma Compassion facilitated over 3,000 interactions with over 600 families and individuals, providing food parcels, access to the 'Renew' social supermarket (utilised 1,300 times), children's clothing and equipment, furniture, and additional support. At year-end, three staff members (1.33 FTE) managed multiple projects and provided individualised guidance to clients. Grant funding and donations from local supermarkets and individuals were allocated to address food and furniture poverty.

The Beehive delivered coaching and wellbeing courses to numerous women, offering 120 free shopping appointments to those referred by agencies such as the NHS and Social Services. Each appointment, which included clothing, refreshments, and cake, averaged £60 in cost. Staffing increased to two employees (1.47 FTE), and the annual shop lease is £16,800. All clothing stock is donated.

Pneuma Sundays averaged attendance of 100 adults, 20 primary school-aged children, and 25 youth each week. Sunday attendance has steadily grown, so to accommodate this, we have initiated plans to expand to two services. Also, with increased youth participation, we are exploring further opportunities for engagement, including participation in the Chosen youth conference in Leicester.

Ashford Sings!, a community choir sponsored by Pneuma Church, now has 310 members, with an average of 130 attending weekly rehearsals. The choir recorded a single and video at Christmas on behalf of **Diagrama Foundation** to promote fostering and adoption, performed at 10 events throughout the year—including Trafalgar Square—and regularly hosts social gatherings.

Volunteers are integral to our operations, with around 180 individuals contributing across hospitality, technical systems, guest services, finance, administration, youth work, building maintenance, facilitation, music, and governance. Collectively, volunteers contributed approximately 12,000 hours over the year.

We celebrated 27 baptisms at various locations, marking an increase from the previous year. The monthly **Family Feast** continues to be well attended, fostering community connections with over 100 participants each month.

Financial Review

The charity recorded a deficit of £33,120 for the financial year, compared to a surplus of £28,038 in the previous year. Despite this, £60,366 will be carried forward due to prior grants and restricted funds. General giving and donations declined slightly from 2023–24. Increased expenditure resulted from two significant, unforeseen payments related to staffing and copyright licensing, as well as higher costs for Ashford Sings! due to the recording project.

Grant funding rose from £73,316 to £78,204, supporting Compassion projects and enabling substantial financial assistance to community members, including gift vouchers and utility bill contributions. Annual grants continue to support The Beehive and Compassion initiatives.

Reserves Policy: In accordance with our Finance Policy (section 4.9), Trustees maintain reserves equivalent to one month's expenditure to safeguard against temporary income shortfalls or unexpected costs, ensuring continuity of charitable objectives. Efforts to strengthen reserves continued throughout the year and will persist into the next financial period following the recent deficit.

Funds held as custodian trustees on behalf of others

None

Structure, Governance and Management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C M Kimmance	Mrs L Mitchell
Mrs R Tomsett (nee Jenkins)	Miss J North
Mrs E Davies	
Mr R M L Eason	

None of the trustees has any beneficial interest in the company or is paid for their services (apart from out of pocket expenses) except Mr C M Kimmance, who is Senior Pastor, and is paid in accordance with Section 7 of the Memorandum and Articles of Association. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding

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TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

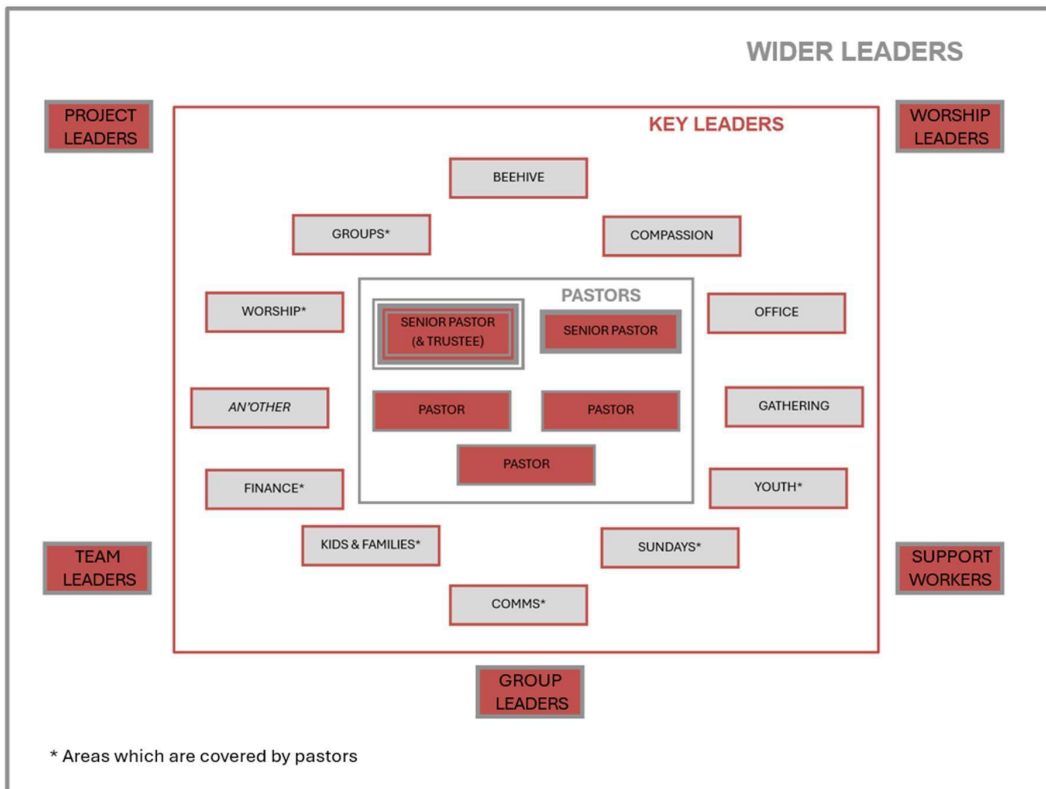
up.

Trustees are recruited in accordance with our [Trustee Recruitment Policy](#) based in skills and experience. After attending an initial Trustees meeting they are 'buddied' with an experienced trustee until they are familiar with our operations. Following this, each Trustee will take on a portfolio. These cover Finance, HR, Health & Safety, Safeguarding, Risk and Governance.

The trustees monitor from the outside, working with the leaders to revise policies where necessary and checking that these policies are understood and implemented to the best ability of the leaders.

Organisational Structure

The charity employs a staff team who are led by the Senior Pastors (see Organisational Structure), one of which is also a trustee. Each Trustee holds an oversight portfolio and, alongside their staff counterparts, reports to the Trustees quarterly through the year.



Definitions & Roles

Senior Pastors

The people that carry the Pneuma Church name and are ultimately accountable before God for carrying the vision that God has given to Pneuma Church in bringing life to Ashford and beyond.

Pastors

People who carry some of that wider vision and can create something out of nothing, heal wounds, carry vision, see the whole, see what God is doing and more. With the Senior Pastors, they make up the pastors. The aim of this team is to be the people authorising decisions, discerning what God is saying/doing and championing the key leaders. All types of wonderings/decisions will come to that team. 'We think God might be saying this' or how we have gone back and forth between the pastorate and the Key Leaders over the reimagining of our aims and culture.

Key Leaders

These are key in making the vision of Pneuma Church happen and carry an overall responsibility for key areas of church life. Each key leader has 'a piece of the pie'. They are a crucial and precious part of what God is doing in Ashford through Pneuma Church. They are from all areas covered by the vision of Pneuma Church, working to bring their area of responsibility to life and see it as effective as can be. As a team, we meet together to better understand the whole, to worship together, to chew over big decisions and to move forward in unity that can be brought about only by God's Spirit.

Wider Leaders

These are people that lead a team, or a circle, or lead worship or a project or are a support worker. The wider leaders are an incredible group of people that are on the ground week after week and serve God and the people of Ashford with their leadership. They will all have a key leader that champions them.

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FOR THE YEAR ENDED 31 MARCH 2025

NB: 'Another' on the above grid would be taken by seasonal roles. These would include Christmas and then maybe also in the future we would look to include the chair of Trustees and see the Kingdom Academy represented too.

Decision Making

Operations and annual planning

As above, most day-to-day decisions and vision development are made by the Pastors and Key Leaders in response to needs and God's leading. However, for the wider strategic planning and budgets, the Leadership Team prepares these annually for presentation to the Trustees before or at the beginning of the financial year for approval. All agreed budgets then require no further approval. The finance committee, which includes a nominated trustee, meets monthly, with reports available to Trustees and monthly budget figures openly available to Trustees. A full report is presented at the quarterly Trustees' meetings. Any unbudgeted expenditure over £5k must be approved by Trustees.

Pay and remuneration

Pneuma Church is committed to being a Real Living Wage employer for all people over 25 as per the guidance outlined by the Living Wage Foundation.

People's salaries have been set according to several factors:

- What their salary is in their previous job (if they are changing job)
- What similar roles are paid in other setting (churches, third sector and business)
- Adjustments according to location (what people are paid around this area)
- What other people are paid within Pneuma Church
- The level of responsibility, particularly whether they oversee other people.

The current staff/roles pay bands and increments have been set by the leadership, communicated with staff and agreed by Trustees. See: policy [here](#)

Long- and Short-Term Goals

Our goals are focused on expanding our vision of 'Bringing Life to the City' through our six areas of focus:

- Increasing people's connection to God as Father
- Improving health and well-being
- Reducing the impact of poverty
- Developing leaders
- Improving aspirations and opportunities for children & young people
- Strengthening families

Generally, in the **short term** we plan to continue with our current programmes, which are effective in fulfilling our Objects and Vision. However, one short-term challenge is that the lease on our current premises is due to expire in June 2025, which we could extend but, we are finding the premises are too small for our current activities and definitely not big enough for our longer-term goals. This will require us to raise funds to cover the likely increased cost of a new building, which may initially be a short lease on a bigger unit, potentially increasing our rent towards £100,000/year or above. As mentioned in the Partnerships section, we have launched **Pneuma to the Nations**, which is our programme of hosting and placing people with partners in other locations (UK and abroad) to learn from the partners and to replicate our successes in those places – this is part of our wider 'Bringing Life to the City' vision.

For the **longer term** we want to expand our work to include an 'academy' and supported social accommodation. In addition, we need a larger auditorium and dedicated space for our Compassion work, KIDS and Youth, and possibly incorporate The Beehive, where their lease is due for renewal in October 2025. For this we would prefer our own building, which may include accommodation, but this could be elsewhere. The cost of this is likely to be around £4 million which will require active fundraising and probably a mortgage. The accommodation aspect could be largely covered by a partnership with [Green Pastures](#) or [Hope Into Action](#), who work with local churches to buy premises for the homeless. We will also need more staff, but we will recruit these in line with achieving our fundraising and grants targets, which have been effective to date.

**PNEUMA CHURCH
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**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on19th December 2025 and signed on their behalf by:

.....
Trustee, on behalf of the Board

Digitally signed by Richard Eason
DN: cn=Richard Eason, c=GB, o=Ashford Together
CIO, email=richard@ashfordtogether.org.uk
Date: 2025.12.19 16:49:42

PNEUMA CHURCH

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF PNEUMA CHURCH

I report to the trustees on my examination of the accounts of Pneuma Church for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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).

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that apart from the matter disclosed below, no other material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

The Examiner has drawn to the attention of the charity management the fact that some of the restricted funds held (namely Mens Shed) relates to a project that finished many years ago. The Trustees have been advised to attempt to contact the original donors to obtain permission for the restriction to be lifted or transferred to another similar project, or failing that, to contact the Charity Commission for further guidance.

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.

Signed: 
J Irvinesmith FCIE (Dec 19, 2025 17:54:27 GMT)

Name: J Irvinesmith FCIE

Date: 19 December 2025

Independent Examiners Ltd
The Grain Store, Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

PNEUMA CHURCH
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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
Income from:					
Donations and legacies	2a	262,535	115,850	378,385	385,572
Charitable activities	2b	2,473	106,110	108,583	115,854
Investments	2c	407	191	598	357
Other Trading activities	2d	3,430	2,430	5,860	7,598
Other Income	2e	137	-	137	1,810
Total income		268,982	224,581	493,563	511,191
Expenditure on:					
Charitable activities	3a, 3b	292,295	234,388	526,683	483,153
Total Expenditure		292,295	234,388	526,683	483,153
Net income/expenditure before other recognised gains and losses		(23,313)	(9,807)	(33,120)	28,038
Transfers between funds	11	5,096	(5,096)	-	-
Net movement in funds		(18,217)	(14,903)	(33,120)	28,038
Reconciliation of funds:					
Total Funds Brought Forward		9,599	83,887	93,486	65,448
Total Funds Carried Forward		(8,618)	68,984	60,366	93,486

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 24 form part of these financial statements.

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

Reg. company no.08824457

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	31-Mar-25 Total £	31-Mar-24 Total £
Fixed Assets:					
Tangible assets	6	15,103	3,476	18,579	16,494
Current Assets:					
Debtors	7	3,972	-	3,972	5,030
Cash at bank and in hand		(18,885)	65,508	46,623	79,931
Total Current Assets		(14,913)	65,508	50,595	84,961
Creditors: amounts falling due within one year	8	(8,808)	-	(8,808)	(7,969)
				-	-
NET CURRENT ASSETS/(LIABILITIES)		(23,721)	65,508	41,787	76,992
				-	-
TOTAL ASSETS less current liabilities		(8,618)	68,984	60,366	93,486
				-	-
NET ASSETS		(8,618)	68,984	60,366	93,486
Funds of the Charity	11				
General Unrestricted Funds		(8,618)	-	(8,618)	9,599
Restricted Funds		-	68,984	68,984	83,887
Total Funds		(8,618)	68,984	60,366	93,486

Directors' Responsibilities:

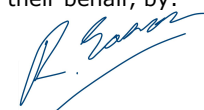
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Trustees on19th December 2025..... and signed on their behalf, by:



.....
Trustee, on behalf of the Board

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pneuma Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

b) Changes to accounting estimates

There have been no changes to accounting estimates in the reporting period.

c) Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

d) Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

e) Income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

f) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

h) Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

i) Government Grants

The charity has received government grants totalling £74,250 in the reporting period.

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

j) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

k) Expenditure

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

l) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

m) Operating leases

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

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Legal status of the charity

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 £1 per member of the charity.

p) Redundancy payments

The charity made no redundancy payments during the period.

q) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

r) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

s) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

t) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Leasehold improvements	10% on cost until 31.3.20. From 1.4.20: 35% on cost
Plant and equipment	20% on reducing balance
Fixtures and fittings	20% on reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

2. INCOME FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
a) Donations and legacies					
Compassion gifts		-	11,797	11,797	9,831
Donations and gifts (incl. Gift Aid)		258,581	29,803	288,384	302,425
Grants - local government		-	74,250	74,250	28,256
Grants - other trusts and foundations		3,954	-	3,954	45,060
		<u>262,535</u>	<u>115,850</u>	<u>378,385</u>	<u>385,572</u>
b) Charitable activities					
Charitable rental income		2,059	487	2,546	2,254
Sales within charitable activities		414	51,183	51,597	61,076
Ashford Sings Income		-	17,229	17,229	9,930
Tour Payments		-	37,211	37,211	42,594
		<u>2,473</u>	<u>106,110</u>	<u>108,583</u>	<u>115,854</u>
c) Investments					
Interest receivable		407	191	598	357
		<u>407</u>	<u>191</u>	<u>598</u>	<u>357</u>
d) Other Trading activities					
Fundraising events		3,430	2,430	5,860	7,598
		<u>3,430</u>	<u>2,430</u>	<u>5,860</u>	<u>7,598</u>
e) Other Income					
Book Sales		137	-	137	-
Insurance Claim		-	-	-	1,682
Refund of Business Rates		-	-	-	128
		<u>137</u>	<u>-</u>	<u>137</u>	<u>1,810</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

3. EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
Charitable activities				
a) Direct Costs				
Staff costs	163,124	64,538	227,662	222,876
Staff training	454	620	1,074	4,802
Travel and subsistence	2,975	45,685	48,660	44,526
Giving out and Compassion Project	10,572	50,289	60,861	11,612
Refreshments	6,722	368	7,090	9,472
Other ministry costs	732	2,678	3,410	14,789
Sings! And UK Sings! Expenses	428	1,833	2,261	4,334
Sings! tour costs	-		-	12,813
Cost of Goods Sold	-	12,076	12,076	13,093
Youth and Children	1,201	-	1,201	-
b) Governance costs				
Accountancy and Bookkeeping (includes accounts software)	608	-	608	128
Independent Examiners Fees	2,280	-	2,280	2,220
Share of support costs (note 4)	103,199	56,301	159,500	142,488
	<u>292,295</u>	<u>234,388</u>	<u>526,683</u>	<u>483,153</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

4. ANALYSIS OF EXPENDITURE BY TYPE

	Support costs		TOTAL	TOTAL
	Unrestricted Funds	Restricted Funds		
	£	£	2025 £	2024 £
Advertising	9,670	275	9,945	1,691
Audio Visual costs	1,551	256	1,807	2,083
Bibles	280	556	836	-
Book Sales paid over	107	-	107	75
Bank charges	66	844	910	1,290
Depreciation	8,852	871	9,723	7,264
Entertainment	1,180	1,413	2,593	1,627
Events incl. hire and music costs	1,152	4,443	5,595	-
Groups and Courses	-	30	30	-
Insurance	3,373	2,513	5,886	1,724
IT and Computer costs	16	576	592	2,383
Legal and professional fees	1,707	-	1,707	1,090
Light and heat	4,538	6,263	10,801	17,902
Operating lease charges and rent	51,360	18,302	69,662	68,846
Premises cleaning and waste collection	2,935	480	3,415	3,319
Printing, postage and stationery	1,789	319	2,108	3,270
Rates and water		4,593	4,593	3,082
Repairs and maintenance	5,467	3,145	8,612	10,606
Staff expenses	20	6	26	
Subscriptions and licences	4,484	2,381	6,865	9,807
Sundries	1	-	1	69
Telephone	4,651	1,815	6,466	6,360
Vehicle Expenses (incl. lease charges)	-	7,220	7,220	-
Total 2025	<u>103,199</u>	<u>56,301</u>	<u>159,500</u>	<u>142,488</u>
Total 2024		<u>36,367</u>		<u>142,488</u>

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	TOTAL 2025 £	TOTAL 2024 £
Independent Examiners Fees	<u>2,280</u>	<u>2,220</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

6. TANGIBLE FIXED ASSETS

		Ashford Sings	Beehive	General	General	
		Restricted	Restricted	Unrestricted	Unrestricted	
		Fund	Fund	Fund	Fund	
		Plant and	Plant and	Plant and	Leasehold	Total
		Equipment	Equipment	Equipment	Improvements	
		£	£	£	£	£
Cost	01-Apr-24	-	7,876	46,562	134,439	188,877
Additions		5,096	30	6,682	-	11,808
Transfers		(5,096)	-	5,096	-	-
Cost at	31-Mar-25	-	7,906	58,340	134,439	200,685
Depreciation	01-Apr-24	-	3,559	34,385	134,439	172,383
Disposals		-	-	-	-	-
Charge		-	871	8,852	-	9,723
Depreciation at	31-Mar-25	-	4,430	43,237	134,439	182,106
Net Book Value	31-Mar-25	-	3,476	15,103	-	18,579
Net Book Value	31-Mar-24	-	4,317	12,177	-	16,494

7. DEBTORS AND PREPAYMENTS

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31-Mar-25	31-Mar-24
	£	£	£	£
Prepayments	3,949	-	3,949	-
Other debtors	23	-	23	5,030
	3,972	-	3,972	5,030

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31-Mar-25	31-Mar-24
	£	£	£	£
Accruals and deferred income	3,000	-	3,000	3,000
Independent Examiners Fees	2,280	-	2,280	2,220
Payroll Liabilities	262	-	262	117
Social Security costs	3,266	-	3,266	2,632
	8,808	-	8,808	7,969

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

8.a) DEFERRED INCOME

The charitable company did not have any deferred income in 2025.

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2025	2024
	£	£
Gross Wages and Salaries	213,206	210,255
Casual Wages	80	40
Social Security Costs	10,543	8,857
Employer's Pension Costs	3,833	3,725
	227,662	222,876

The average number of persons employed by the company during the year was as follows:

	2025	2024
Activities in furtherance of organisation's objectives	8	10
Administration	2	2

There were 11 staff members at the start and the end of the year.

No employees received emoluments in excess of £60,000 (2024: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £61,100 (2024: £85,092)

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,833 (2024: £3,725).

In this financial period the charity has paid trustees remuneration and benefits (including Employer NI and Employer Pension contributions) for their roles as Church Pastor and Site Manager as follows:

<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2025 Total	2024 Total
		£	£	£	£
C Kimmance (Church Pastor)	Governing document	50,372	7,017	57,389	53,885
R Tomsett (Site Manager)	Governing document	3,705	6	3,711	8,752
		54,077	7,023	61,100	62,637

Trustee R Tomsett also received £40 (2024: £40) in payments for hosting outside events using the Warehouse facilities. This is unrelated to both her employment and trusteeship, and is paid on a casual basis.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (continued)

No trustees were remunerated for their role as a trustee. Two trustees received reimbursement for purchases made on behalf of the charity totalling £2,489 (2024: Three Trustees received reimbursements totalling £1,914).

In the period the charity has paid trustees expenses as follows:

	2025	2024
Number of trustees who were paid expenses	-	1

Amount Paid

	2025	2024
	Total	Total
	£	£
Travel, mileage and subsistence	-	460
Total amount paid	<u>£ -</u>	<u>460</u>

Seven Trustees donated an aggregate amount of £32,674 during this financial year. There were no conditions attached to these donations.

10. RELATED PARTY TRANSACTIONS

In the period the charity has paid £0 remuneration to a related party, for their roles as Church Pastor and Beehive Project Administrator as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2025 Total	2024 Total
		£	£	£	£
N Kimmance (Church Pastor)	C Kimmance (Trustee)	-	-	-	22,456
		<u>-</u>	<u>-</u>	<u>-</u>	<u>22,456</u>

A related party to Trustee R Eason (his grandson) received a gift of £1,390. The gift was given via voluntary Sunday morning donations from the congregation to support him during his internship at Chroma Church, Leicester.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

11. STATEMENT OF FUNDS

Statement of Funds

	Current Year - 2025				
	Balance 01-Apr-24	Income	Expenditure	Transfers	Balance 31-Mar-25
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	9,599	268,982	(292,295)	5,096	(8,618)
<u>Restricted funds</u>					
Mens Shed	982	-	-	-	982
Compassion	31,452	93,677	(91,692)	-	33,437
Ashford Sings!	32,707	56,883	(53,864)	(5,096)	30,629
Beehive	18,746	74,021	(88,832)	-	3,935
	83,887	224,581	(234,388)	(5,096)	68,984
TOTAL FUNDS	93,486	493,563	(526,683)	-	60,366

The Transfer of £5,096 shown above represents fixed assets purchased from restricted funds. The terms of the restriction were fulfilled upon purchase, allowing the asset to be transferred to general fund to be used for any charitable purpose.

Restricted Funds are represented by:

	AS Sings! bank	Beehive bank/PayPal	Main church bank/s	Debtors	Creditors	Fixed Assets	31-Mar-25 TOTAL
	£	£	£	£	£	£	£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	33,436	-	-	-	33,436
Ashford Sings!	3,461	-	27,169	-	-	-	30,630
Beehive	-	6,042	(5,583)	-	-	3,476	3,935
	3,461	6,042	56,004	-	-	3,476	68,984

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

11. STATEMENT OF FUNDS

Statement of Funds

	Prior Year - 2024				
	Balance 01-Apr-23	Income	Expenditure	Transfers	Balance 31-Mar-24
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	7,734	284,046	(282,181)	-	9,599
<u>Restricted funds</u>					
Mens Shed	982	-	-	-	982
Compassion	1,235	62,698	(32,481)	-	31,452
Ashford Sings!	50,652	52,524	(70,469)	-	32,707
Beehive	4,844	111,923	(98,022)	-	18,746
	57,713	227,145	(200,972)	-	83,887
TOTAL FUNDS	65,447	511,191	(483,153)	-	93,486

Restricted Funds are represented by:

	AS Sings! bank	Beehive bank/PayPal	Main church bank/s	Debtors	Creditors	Fixed Assets	31-Mar-24 TOTAL
	£	£	£	£	£	£	£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	31,452	-	-	-	31,452
Ashford Sings!	14,007	-	18,700	-	-	-	32,707
Beehive	-	15,264	(837)	-	-	4,318	18,746
	14,007	15,264	50,297	-	-	4,318	83,887

Purpose of Restricted Funds:

Mens Shed	The Men's Shed Fund is used to provide opportunities for men to participate in practical group activities such as engineering projects, woodworking or gardening, where they can share and learn new skills by working 'shoulder to shoulder' to support one another. The Men's Shed project was closed in the summer of 2020. With the agreement of the Men's Sheds organisation, the physical items bought with grant money were donated to other, local groups who were providing a similar facility. The Trustees intend to seek to reallocate any remaining cash funds to a current project with similar aims.
Compassion	Compassion is the arm of the church that helps to support and empower the local community to lead more fulfilled lives. This embodies a number of projects. The main project is "Renew", which has received generous funding from Ashford Borough Council. Again, the WHH Meals was a time limited project during Covid Lockdown, which has now ended; as was the Covid-19 Relief Fund.
Ashford Sings!	Ashford Sings! is a community choir sponsored and operated by Pneuma Church. It offers weekly rehearsals, arranges quizzes and concerts in aid of local causes, and does an annual tour to Europe.
Beehive	The Beehive is a secondhand clothing boutique that offers a personal shopping service to ladies who come in for clothing. Some ladies are referred to The Beehive by social services or GPs etc and will then be given clothes for free. The Beehive also runs life-skills groups from its property in Ashford.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

12. SUMMARY OF FUNDS

Summary of funds

	Current year - 2025				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-24				31-Mar-25
	£	£	£	£	£
General funds	9,599	268,982	(292,295)	5,096	(8,618)
Restricted funds	83,887	224,581	(234,388)	(5,096)	68,984
	93,486	493,563	(526,683)	-	60,366

	Prior Year - 2024				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-23				31-Mar-24
	£	£	£	£	£
General funds	7,734	284,046	(282,181)	-	9,599
Restricted funds	57,713	227,145	(200,972)	-	83,887
	65,447	511,191	(483,153)	-	93,486

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year - 2025		
	Unrestricted	Restricted	Total
	Fund	Fund	2025
	£	£	£
Tangible assets	15,103	3,476	18,579
Current assets	(14,913)	65,508	50,595
Creditors due within one year	(8,808)	-	(8,808)
	(8,618)	68,984	60,366

	Prior year - 2024		
	Unrestricted	Restricted	Total
	Fund	Fund	2024
	£	£	£
Tangible assets	12,177	4,317	16,494
Current assets	(20,782)	105,743	84,961
Creditors due within one year	(7,969)	-	(7,969)
	(16,574)	110,060	93,486

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

14. OTHER DISCLOSURES

The charity does not have any commitments not provided for in the accounts.

The charity has not given any guarantees.

The charity has not received any loans secured on any of its assets.

At the year end the charity did not have any contingent liabilities.

15. RISK ASSESSMENT

The trustees are aware of the need to properly manage and mitigate the risks faced by the company. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on risk assessment when adopting and implementing policies for the charity

16. PUBLIC BENEFIT

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. DECLARATIONS

Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions imposed.

The trustees have not changed the year end date nor length of the charity's financial year.

The charity did not make any material ex-gratia payments during the year.

The trustees confirm that there is no relevant information of which the Independent Examiner is unaware.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Cash provided by/(used in) operating activities	(22,098)	24,049
Cash used from investing activities		
Interest income	598	357
Purchase of tangible fixed assets	(11,808)	(4,075)
Cash provided by/(used in) investing activities	(11,210)	(3,718)
Cash flows from financing activities		
Introduction/(Repayment) of long term borrowing	-	-
Cash used in financing activities	-	-
Increase/(decrease) in cash and cash equivalents in the year	(33,308)	20,331
Cash and cash equivalents at the start of the year	79,931	59,600
TOTAL cash and cash equivalents at the end of the year	46,623	79,931

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	(33,120)	28,038
Add back depreciation charge	9,723	7,264
Deduct interest income shown in investing activities	(598)	(357)
Decrease/(increase) in debtors	1,058	(396)
Increase/(decrease) in creditors	839	(10,500)
Net cash provided by/(used in) operating activities	(22,098)	24,049

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

(b) Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	46,623	79,931
Fixed Term Bond	-	-
Total cash and cash equivalents	46,623	79,931

(c) Analysis of changes in net debt

	At start of year	Cash flows	Acquisition/ disposal of subsidiaries	New finance leases	Fair value movements	Foreign exchange movements	At end of year
	£	£	£	£	£	£	£
Cash	79,931	(33,308)	-	-	-	-	46,623
Cash Equivalents	-	-	-	-	-	-	-
Overdraft repayable on demand	-	-	-	-	-	-	-
Finance lease obligations	-	-	-	-	-	-	-
TOTAL	79,931	(33,308)	-	-	-	-	46,623

PNEUMA CHURCH

England & Wales - Charity number 1156319

Accounts

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2024**

CHARITY REGISTRATION No: 1156319

COMPANY REGISTRATION No: 08824457

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

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**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY NAME	Pneuma Church (formerly Ashford Vineyard Church)
CHARITY NUMBER	1156319
COMPANY REGISTRATION NUMBER	8824457
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2024	Mr C M Kimmance Mrs R Tomsett (nee Jenkins) Mr I Witts (resigned 14 December 2023) Mrs E Davies Mr R M L Eason Mr J K Henderson (resigned 25 March 2024) Mrs L Mitchell
COMPANY SECRETARY	Mr R M L Eason
REGISTERED ADDRESS	Units 1 & 9 Ashford Works Cobbswood Industrial Estate Brunswick Road Ashford Kent TN23 1EH
DATE OF INCORPORATION	23rd December 2013, as amended 13 April 2022
GOVERNING DOCUMENT	Memorandum and Articles of Association
BANKERS	Metro Bank One Southampton Row London WC1B 5HA CAF Bank Limited 25 Kings Hill Avenue Kings Hill ME19 4JQ
INDEPENDENT EXAMINERS	Independent Examiners Limited Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Companies Act 2006.

Who we are

Pneuma Church is a family on a mission who create spaces for people to encounter God, be equipped to bring life to the city and experience the outworking of this in their day-to-day.

What we're like

'The environment we curate to nurture the things we wish to see'

We have 11 main headings of our culture and underneath sit other statements that help shape who we are. The 11 main culture statements are below:

1. God is good
2. We live in God's presence
3. God is always working
4. God has a plan for our lives
5. God has placed us to bring life where we are
6. Pneuma Church is family
7. We look to love people well
8. All are invited!
9. God's word is powerful in changing lives
10. We celebrate risk as we pursue the 'impossible'
11. Faith is relationship, not religious ritual

Objectives and Activities

Our culture is designed to practically reflect our objectives and guide planning for our activities. The trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance and worked with our leadership team to deliver our objectives.

The Charity's objectives (the Objects) are for the public benefit and are restricted to the following:

- (a) to advance the Christian faith in accordance with the statement of beliefs in the schedule to the articles hereto attached including but not by way of limitation through the planting of other Pneuma churches in such ways and in such parts of Ashford, the United Kingdom or the world as the trustees from time to time may think fit;
- (b) to further Christian education in such parts of Ashford, the United Kingdom and the world as the trustees may from time to time think fit;
- (c) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills and support in such parts of Ashford, the United Kingdom or the world as the trustees from time to time may think fit;
- (d) to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

'Bringing life to the city'

We have interpreted and simplified these Objects as the differences and changes we aim to achieve for people and communities as follows:

Increasing people's connection to God as Father:

- Increasing opportunities for people to encounter God
- Encouraging decisions of yes to Jesus
- Helping people grow in their relationship with God

Improving health and well-being:

- Reducing symptoms of illness
- Creating spaces where people feel they belong and can contribute

Reducing the impact of poverty:

- Equipping people to break the cycles of poverty
- Providing everyday essentials

Developing leaders:

- Be continually raising leaders within Pneuma Church to strengthen the church and the town
- Offering encouragement, support and training to leaders town-wide

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Improving aspirations and opportunities for children & young people:

- Building confidence and self-esteem in children and young people
- Equipping young people with life-skills

Strengthening families:

- Helping marriages thrive
- Strengthening family relationships

Our strategy:

Our overall strategy for achieving our aims and objectives is summarised as:

Encounter – that people would be 'seen', valued and loved as individuals, motivated by our relationship with God, as modelled by Jesus – and thus encounter God for themselves.

Equip – that by receiving this offer of love, in both practical and relational forms, they will be equipped to tackle life and achieve their full potential, for themselves and others.

Experience – that each would have an ongoing experience of fullness of life and help others have a similar experience.

We achieve this by setting up programmes that address people's needs, primarily by creating mutually supportive communities – to work WITH people and NOT to do TO people. Needs can include material needs, food, clothing and household items, advice and signposting, training and support groups.

We measure the impact through gathering general statistics on quantity of services and items provided, actual changes in people's life circumstances (e.g. out of debt, got a job, new housing, reduced or stopped substance misuse, healed etc.) – this is backed up with actual stories of the impact our work has had on people's lives.

Activities and programmes

Our activities and programs are driven by our strategy based on our vision and objectives as follows:

Pneuma Sundays

Pneuma Sundays are an important part of the life of Pneuma Church, where we gather as a family to encounter God and connect with each other.

KIDS & YOUTH

We are passionate about raising up and equipping our children and young people to walk in their true identity as carriers of God's love.

- **KIDS** is a place where kids are welcome to come as they are and explore all about Jesus and what He has to offer them.

We believe that kids have full access to the Holy Spirit, and we are expectant that He will show up on a Sunday morning, and whenever we gather together!

At Pneuma Kids we play, explore the bible, and worship Jesus as He is present throughout our time together!

- **YOUTH** gathers as a community of young people who are growing together in connection with Jesus, and having fun along the way!

Everyone is invited to come as they are at Pneuma Youth! We are passionate about creating spaces to encounter Jesus, know Father God and experience the Holy Spirit. We do that through worship, prayer, discovering the Bible and tackling 'hot topics' together.

We believe that our youth are the 'now' generation and we want to help them step out into this world knowing who God is and who they are, equipped with a toolkit that will enable them to live out God's plans for their lives.

FEAST - "Family around a table"

The heart of Feast is family around a table in a home sharing food together. This brings people together to contribute and share across the generations, modelling good family relational dynamics.

GROUPS

- **DISCIPLESHIP GROUPS**

Reflect:Grow:Pray

These are groups made up of 3-6 people, meeting for around 1 hour once a week, designed to do a few things:

1. Inspire each person in their own discipleship to Jesus.
2. Create intentional community, building relationships to know and be known by others over time, encouraging each other on.
3. Grow in the knowledge and love of God, through reading and reflecting on the Bible.

**PNEUMA CHURCH
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**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

- **Small Groups**

A space to know, be known and be inspired to deeper intimacy with Jesus.

These are led, slightly larger groups meeting regularly with a focus on deepening relationship with Jesus. A place to be known, delve into the Bible and find community.

COMPASSION

Working with the local community to support and empower people. Everyone is welcome to access our services. This sometimes starts with a bit of practical help such as hot meals, free school uniform, or financial guidance and support.

- **Storehouse** offers clothes and equipment for children and babies

These items are free of charge to anyone who needs them. We also have school uniform, toiletries, and small household supplies (such as kitchen necessities, bedside tables, and sometimes beds themselves).

- **Compassion Café** runs from 10am – 12pm on the last Saturday of each month for friendship and an opportunity to access our Compassion projects.

- **Support Worker**

We have a fantastic support worker whose job is to support families we meet in whatever way we can!

This could include helping them to access other Pneuma Church projects, accompanying people to appointments, signposting to other services across Ashford or simply having coffee and checking in with people.

- **RENEW** is a membership programme aimed at empowering people to achieve a renewed vision for food, finance, and lasting stability. Membership brings access to food and other provisions for their family at a vastly reduced cost. All whilst accessing one to one, personalised support to reach goals set by members themselves.

Once goals are set, we ensure that someone walks alongside each family cheering them on and encouraging them as they step into a renewed vision for their lives.

- **Emergency Food**

Family Food Bank boxes available for those who are in need of emergency food.

No one should go hungry during a crisis. These free, pre-packed emergency Food Boxes are designed to provide short-term, emergency support for anyone in need.

- **Money Management Help – CAP**

(In partnership with CAP: Christians Against Poverty, in Ashford.)

CAP offers free, impartial advice and support to become debt free. People can get in touch with CAP on 0800 328 0006 to book an appointment with a debt coach in Ashford. We also offer free 3-week courses that help individuals learn how to better manage their money.

THE BEEHIVE

A second-hand women's clothing boutique (not a 'charity shop'), community café and training hub in the heart of Ashford with a passion about creating space for people to thrive.

Our aim has always been, that every woman who enters our shop is made to feel beautiful, valued and that they matter; whether that is a volunteer, customer or client.

At the very heart of The Beehive is a place where women who can't afford clothing can be referred by local services to come and get clothes for free.

It is a place of dignity and beauty where paying customers and referred women, share the very same boutique experience – the difference is that when the clothes are scanned into the till, our referred women's total clocks up to £0.

The café offers a space where people can sit and enjoy coffee and cake; have a rest and catch their breath.

Coffee Club

Building community one mug of coffee (or tea) at a time. Coffee Club meets on the morning of the third Wednesday of the month at The Beehive. It's a great place to meet new people over coffee and cake.

Beehive Book Club

A very relaxed chat in The Beehive about a different book each month.

Ashford Sings! community choir

Ashford Sings! is made up of local people – no auditions required. The aim of the choir is simple – have fun singing together and then take our voices to various locations around Ashford, the surrounding area and beyond, to spread a little joy!

Partnerships

We work closely with several local bodies such as **Ashford Borough Council** where we support a number of their homeless residents. We also receive referrals from **Kent County Council Social Services** and the local **NHS Health Visitors**. In addition, we link with several **local schools** who refer families facing difficulties. Related to these, **Ashford Street Pastors** also refer individuals they encounter who need additional support.

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**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Other partners where we support their work are **Home for Good**, a fostering and adoption agency, where we both promote their work, give money and have several families who foster children; **Compassion UK** who work with families in the developing world and some of us sponsor young people through them. We also support Street Pastors, Ashford with funds and volunteer recruitment. Finally, we sponsor **Every Life**, an agency working with families in the poorest communities in Uganda.

Achievements and Performance

Through 2023-24 we connected with over 3,300 individuals through our range of activities. These are served by a core of 11 staff and 150 volunteers. We are constantly striving to grow in all areas of our charity, with attendance increasing on Sunday mornings, and the numbers of families being impacted by our **Compassion** projects and the **Beehive** steadily increasing.

Over the course of the reporting period Pneuma Compassion has had over 4,000 interactions with 600 families and individuals. This includes supplying food parcels, members of our 'Renew' social supermarket, those receiving children's clothes and equipment along with furniture and other support. We currently employ 2 members of staff (1.33FTE) who oversee the running of the multiple projects and meet with clients one to one to help guide them to a place where they no longer require our services. Grant funding has been spent on meeting people's needs encountered from both food and furniture poverty, with £2,000 being spent on food, alongside donations we receive from local supermarkets and individuals.

The Beehive has seen many women attending courses centred around coaching and opportunities to grow in self-confidence and wellbeing. We have offered free shopping appointments to 98 women referred from many different sources, including the NHS and Social Services with the average cost per appointment, where a lady receives clothing as well as a drink and cake, being £60. During the reporting period we employed 3 staff (2.1 FTE), to oversee the running of the project. The cost of the lease on the shop is a key expense which is £16,800/year. All clothing stock is donated.

Pneuma Sundays saw an average of around 100 adults, 30 primary school age and 15 secondary school age children on a Sunday morning. Numbers have gradually increased throughout the year, and we are looking at opportunities to further facilitate this growth. Regarding children and young people; in January 2024 we employed a pastor to specifically work with children and young people and their families and by the end of the financial year this had led to growth in the numbers of secondary school aged children accessing Sunday mornings as well as our other youth provision in the week.

Ashford Sings! is a community choir sponsored by Pneuma Church. This has a membership of 217 with an average of 136 attending each Sunday evening for practice and sections of the choir meeting regularly to practice their parts. They have performed around 10 'gigs' throughout the year at various locations across Ashford and, at Christmas, in Trafalgar Square. AS! also took 105 'on tour' to Holland in April 2023 where they performed several times each day over the three day trip. They have raised £411 for Pilgrims Hospice, through donations at 'gigs' and their annual Quiz Night. AS! is a strong community, regularly meeting together for social events outside of 'gigs'.

Volunteers play a central part in the delivery of our aims and objectives. We have around 150 volunteers covering roles at every level of the charity. These include hospitality, technical systems, guest services, finance, administration, Kids and Youth work, building maintenance, appointment facilitators in the Beehive and Storehouse, musicians and trustees. Most volunteers give 3-4 hours per week and the total number of volunteer hours given over the year is approximately 12,000.

Over the last year we have baptised 24 people of different ages, some at the Warehouse and some at Dymchurch beach. This is an increase on the previous year. Our **Family Feast** started in late 2023 and is well attended with over 100 people coming together for lunch each month. This enables people to connect and feel part of community.

Financial Review

The charity achieved a surplus of £28,038 in this financial year. This is in comparison to the deficit of £35,230 from the year before. Both income and expenditure have increased over this period. General giving income and donations have increased by a small percentage in comparison to last year. Grant funding received increased from £16,364 to £73,316 with grants being provided to purchase a van to support our Compassion projects and a large grant from the National Lottery to support in the running of the food bank. There are also grants in place which pay annually to the Beehive and Compassion projects. The introduction of asking for a donation to our Life to the City gathering has proved successful with people willing to contribute for those events, alongside other children's and youth one off events.

The charity has a policy for holding reserves (see Finance Policy, section 4.9). The Trustees agreed to hold reserves covering approximately one month's expenditure to allow for a temporary shortfall in income, or unexpected expenditure, thereby ensuring that the charity will be able to continue to fulfil its charitable objectives. Throughout the last financial year work has been done to build up the reserves and this work will continue into the next financial year following the deficit last year. The unrestricted net current assets (also known as free reserves) currently show a small deficit of £2,578. The aim is to bring this back to a positive position in the next financial year.

The Trustees will endeavor not to set aside funds unnecessarily. The trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate exposure to the major risks.

Funds held as custodian trustees on behalf of others

None

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, Governance and Management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C M Kimmance	Mr J K Henderson (Resigned 25 March 2024)
Mrs R Tomsett (nee Jenkins)	Mrs L Mitchell
Mrs E Davies	Mr I Witts (resigned 14 December 2023)
Mr R M L Eason	

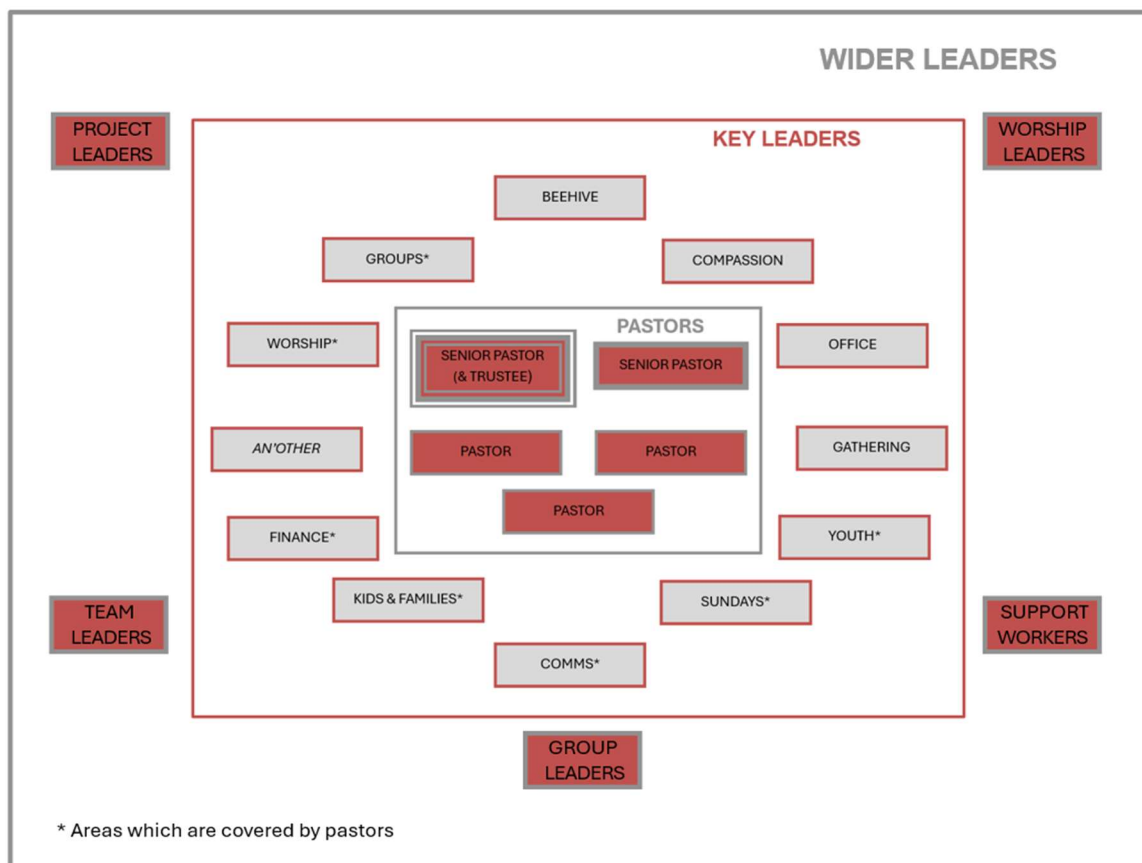
None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are recruited in accordance with our [Trustee Recruitment Policy](#) based in skills and experience. After attending an initial Trustees meeting they are 'buddied' with an experienced trustee until they are familiar with our operations. Following this, each Trustee will take on a portfolio. These cover Finance, HR, Health & Safety, Safeguarding, Risk and Governance.

The trustees monitor from the outside, working with the leaders to revise policies where necessary and checking that these policies are understood and implemented to the best ability of the leaders.

Organisational Structure

The charity employs a staff team who are led by the Senior Pastors (see Organisational Structure), one of which is also a trustee. Each Trustee holds an oversight portfolio and, alongside their staff counterparts, reports to the Trustees quarterly through the year.



Definitions & Roles

Senior Pastors

The people that carry the Pneuma Church name and are ultimately accountable before God for carrying the vision that God has given to Pneuma Church in bringing life to Ashford and beyond.

Pastors

People who carry some of that wider vision and can create something out of nothing, heal wounds, carry vision, see the whole, see what God is doing and more. With the Senior Pastors, they make up the pastors. The aim of this team is to be the people authorising decisions, discerning what God is saying/doing and championing the key leaders. All types of wonderings/decisions will come to that team. 'We think God might be saying this' or how we have gone back and forth between the pastorate and the

**PNEUMA CHURCH
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**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Key Leaders over the reimagining of our aims and culture.

Key Leaders

These are key in making the vision of Pneuma Church happen and carry an overall responsibility for key areas of church life. Each key leader has 'a piece of the pie'. They are a crucial and precious part of what God is doing in Ashford through Pneuma Church. They are from all areas covered by the vision of Pneuma Church, working to bring their area of responsibility to life and see it be as effective it can be. As a team, we meet together to better understand the whole, to worship together, to chew over big decisions and to move forward in unity that can be brought about only by God's Spirit.

Wider Leaders

These are people that lead a team, or a circle, or lead worship or a project or are a support worker. The wider leaders are an incredible group of people that are on the ground week after week and serve God and the people of Ashford with their leadership. They will all have a key leader that champions them.

NB: 'Another' on the above grid would be taken by seasonal roles. These would include Christmas and then maybe also in the future we would look to include the chair of Trustees and see the Kingdom Academy represented too.

Decision Making

Operations and annual planning

As above, most day-to-day decisions and vision development are made by the Pastors and Key Leaders in response to needs and God's leading. However, for the wider strategic planning and budgets, the Leadership Team prepares these annually for presentation to the Trustees before or at the beginning of the financial year for approval. All agreed budgets then require no further approval. The finance committee, which includes a nominated trustee, meets monthly, with reports available to Trustees and monthly budget figures openly available to Trustees. A full report is presented at the quarterly Trustees' meetings. Any unbudgeted expenditure over £5k must be approved by Trustees.

Pay and remuneration

Pneuma Church is committed to being a Real Living Wage employer for all people over 25 as per the guidance outlined by the Living Wage Foundation.

People's salaries have been set according to several factors:

- What their salary is in their previous job (if they are changing job)
- What similar roles are paid in other setting (churches, third sector and business)
- Adjustments according to location (what people are paid around this area)
- What other people are paid within Pneuma Church
- The level of responsibility, particularly whether they oversee other people.

The current staff/roles pay bands and increments have been set by the leadership, communicated with staff and agreed by Trustees. See: policy [here](#)

Long- and Short-Term Goals

Our goals are focused on expanding our vision of 'Bringing Life to the City' through our six areas of focus:

- Increasing people's connection to God as Father
- Improving health and well-being
- Reducing the impact of poverty
- Developing leaders
- Improving aspirations and opportunities for children & young people
- Strengthening families

Generally, in the **short term** we plan to continue with our current programmes, which are effective in fulfilling our Objects and Vision. However, one short term challenge is that the lease on our current premises is due to expire in June 2025, which we could extend but, we are finding the premises are too small for our current activities and definitely not big enough for our longer-term goals. This will require us to raise funds to cover the likely increased cost of a new building, which may initially be a short lease on a bigger unit, potentially increasing our rent towards £100,000/year or above. Another short(ish) term goal is to start 'Pneuma to the Nations', which is a programme of hosting and placing people with partners in other locations (UK and abroad) to learn from the partners and to replicate our successes in those places – this is part of our wider 'Bringing Life to the City' vision.

For the **longer term** we want to expand our work to include an 'academy' and supported social accommodation. In addition, we need a larger auditorium and dedicated space for our Compassion work, KIDS and Youth, and possibly incorporate The Beehive, where their lease is due for renewal in October 2025. For this we would prefer our own building, which may include accommodation, but this could be elsewhere. The cost of this is likely to be around £4 million which will require active fundraising and probably a mortgage. The accommodation aspect could be largely covered by a partnership with [Green Pastures](#) or [Hope Into Action](#), who work with local churches to buy premises for the homeless. We will also need more staff, but we will recruit these in line with achieving our fundraising and grants targets, which have been effective to date.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 16th December 2024 and signed on their behalf by:



Richard Eason

Trustee, on behalf of the Board

PNEUMA CHURCH

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF PNEUMA CHURCH

I report to the trustees on my examination of the accounts of Pneuma Church for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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).

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.


Independent examiner's statement

I have completed my examination. I confirm that apart from the matter disclosed below, no other material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

The Examiner has drawn to the attention of the charity management the fact that some of the restricted funds held (namely Mens Shed) relates to a project that finished many years ago. The Trustees have been advised to attempt to contact the original donors to obtain permission for the restriction to be lifted or transferred to another similar project, or failing that, to contact the Charity Commission for further guidance.

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.

Signed: 

Name: J Irvine-Smith FCIE

Date: 18 December 2024

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Income from:					
Donations and legacies	2a	270,225	115,347	385,572	317,560
Charitable activities	2b	11,427	104,427	115,854	61,471
Investments	2c	143	214	357	220
Other Trading activities	2d	2,123	5,475	7,598	2,149
Other Income	2e	128	1,682	1,810	-
Total income		284,046	227,145	511,191	381,400
Expenditure on:					
Charitable activities	3a, 3b	282,181	200,972	483,153	416,630
Total Expenditure		282,181	200,972	483,153	416,630
Net income/expenditure before other recognised gains and losses		1,865	26,173	28,038	(35,230)
Transfers between funds	11	-	-	-	-
Net movement in funds		1,865	26,173	28,038	(35,230)
Reconciliation of funds:					
Total Funds Brought Forward		7,734	57,714	65,448	100,678
Total Funds Carried Forward		9,599	83,887	93,486	65,448

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 26 form part of these financial statements.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

Reg. company no.08824457

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	31.3.24 Total £	31.3.23 Total £
Fixed Assets:					
Tangible assets	6	12,177	4,317	16,494	19,683
Current Assets:					
Debtors	7	5,030	-	5,030	4,634
Cash at bank and in hand		361	79,570	79,931	59,600
Total Current Assets		5,391	79,570	84,961	64,234
Creditors: amounts falling due within one year	8	(7,969)	-	(7,969)	(18,469)
NET CURRENT ASSETS		(2,578)	79,570	76,992	45,765
TOTAL ASSETS less current liabilities		9,599	83,887	93,486	65,448
NET ASSETS		9,599	83,887	93,486	65,448
Funds of the Charity	11				
General Unrestricted Funds		9,599	-	9,599	7,734
Restricted Funds		-	83,887	83,887	57,714
Total Funds		9,599	83,887	93,486	65,448

Directors' Responsibilities:

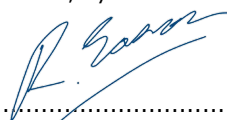
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Trustees on Monday 16th December 2024 and signed on their behalf, by:



.....
Trustee, on behalf of the Board

R Eason

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pneuma Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

b) Changes to accounting estimates

There have been no changes to accounting estimates in the reporting period.

c) Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

d) Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

e) Income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

f) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

h) Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

i) Government Grants

The charity has received government grants totalling £28,256 in the reporting period.

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

j) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

k) Expenditure

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

l) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

m) Operating leases

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

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Legal status of the charity

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 £1 per member of the charity.

p) Redundancy payments

The charity made no redundancy payments during the period.

q) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

r) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

s) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

t) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Leasehold improvements 10% on cost until 31.3.20. From 1.4.20: 35% on cost
Plant and equipment 20% on reducing balance
Fixtures and fittings 20% on reducing balance
Computers 33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

2. INCOME FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations and legacies					
Compassion gifts		-	9,831	9,831	202
Donations and gifts		263,988	38,437	302,425	300,993
Grants - local government		1,237	27,019	28,256	8,189
Grants - other trusts and foundations		5,000	40,060	45,060	8,175
		<u>270,225</u>	<u>115,347</u>	<u>385,572</u>	<u>317,560</u>
b) Charitable activities					
Charitable rental income		1,674	580	2,254	5,215
Sales within charitable activities		61	61,015	61,076	49,395
Ashford Sings Income		-	9,930	9,930	-
Tour Payments		9,692	32,902	42,594	6,861
		<u>11,427</u>	<u>104,427</u>	<u>115,854</u>	<u>61,471</u>
c) Investments					
Interest receivable		143	214	357	220
		<u>143</u>	<u>214</u>	<u>357</u>	<u>220</u>
d) Other Trading activities					
Fundraising events		2,123	5,475	7,598	2,149
		<u>2,123</u>	<u>5,475</u>	<u>7,598</u>	<u>2,149</u>
e) Other Income					
Insurance Claim		-	1,682	1,682	-
Refund of Business Rates		128	-	128	-
		<u>128</u>	<u>1,682</u>	<u>1,810</u>	<u>-</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

3. EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Charitable activities				
a) Direct Costs				
Staff costs	159,061	63,815	222,876	244,561
Staff training	3,931	871	4,802	2,829
Travel and subsistence	1,516	43,010	44,526	6,744
Giving out and Compassion	6,314	5,298	11,612	6,793
Piano Costs	-	-	-	-
Refreshments	5,979	3,493	9,472	11,458
Other ministry costs	4,897	9,892	14,789	18,896
Sings! And UK Sings! Expenses	106	4,228	4,334	3,761
Sings! tour costs	-	12,813	12,813	-
Cost of Goods Sold	-	13,093	13,093	6,640
b) Governance costs				
Accountancy and Bookkeeping (includes accounts software)	128	-	128	421
Independent Examiners Fees	2,220	-	2,220	2,160
Share of support costs (note 4)	98,029	44,459	142,488	112,367
	<u>282,181</u>	<u>200,972</u>	<u>483,153</u>	<u>416,630</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

4. ANALYSIS OF EXPENDITURE BY TYPE

	Support costs		TOTAL	TOTAL
	Unrestricted	Restricted		
	Funds	Funds	2024	2023
	£	£	£	£
Advertising	577	1,114	1,691	864
Audio Visual costs	879	1,204	2,083	1,312
Book Sales paid over	75	-	75	-
Bank charges	112	1,178	1,290	969
Depreciation	6,217	1,047	7,264	4,674
Entertainment	1,048	579	1,627	1,874
Insurance	1,246	478	1,724	1,544
Legal and professional fees	1,063	27	1,090	1,649
Light and heat	13,274	4,628	17,902	13,795
Operating lease charges and rent	51,458	17,388	68,846	51,800
Premises cleaning and waste collection	2,855	464	3,319	1,620
Printing, postage and stationery	5,096	4,515	9,611	11,149
Rates and water	3,082	-	3,082	3,274
Repairs and maintenance	1,981	8,625	10,606	5,764
Subscriptions and licences	4,259	1,590	5,849	7,006
Sundries	13	56	69	-
Telephone	4,794	1,566	6,360	5,073
Total 2024	98,029	44,459	142,488	112,367
Total 2023	76,000	36,367		112,367

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	TOTAL	TOTAL
	2024	2023
	£	£
Independent Examiners Fees	2,220	2,160

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

6. TANGIBLE FIXED ASSETS

		Fit for Purpose		Beehive	General	General	Total
		Restricted	Restricted	Restricted	Unrestricted	Unrestricted	
		Fund	Fund	Fund	Fund	Fund	
		Leasehold	Plant and	Fixtures and	Plant and	Leasehold	
		Improvements	Equipment	Fittings	Equipment	Improvements	
		£	£	£	£	£	£
Cost	01-Apr-23	-	-	6,870	43,493	134,439	184,802
Additions		-	-	1,006	3,069	-	4,075
Disposals		-	-	-	-	-	-
Cost at	31-Mar-24	-	-	7,876	46,562	134,439	188,877
Depreciation	01-Apr-23	-	-	2,556	28,124	134,439	165,119
Disposals		-	-	-	-	-	-
Charge		-	-	1,003	6,261	-	7,264
Depreciation at	31-Mar-24	-	-	3,559	34,385	134,439	172,383
Net Book Value	31-Mar-24	-	£ -	4,317	12,177	-	16,494
Net Book Value	31-Mar-23	-	-	4,314	15,369	-	19,683

7. DEBTORS AND PREPAYMENTS

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.24	31.3.23
	£	£	£	£
Prepayments	-	-	-	694
Other debtors	5,030	-	5,030	3,940
	5,030	-	5,030	4,634

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.24	31.3.23
	£	£	£	£
Accruals and deferred income	3,000	-	3,000	12,612
Independent Examiners Fees	2,220	-	2,220	2,160
Payroll Liabilities	117	-	117	47
Pension Contributions	-	-	-	705
Social Security costs	2,632	-	2,632	2,945
	7,969	-	7,969	18,469

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

8.a) DEFERRED INCOME

Deferred income brought forward 1st April 2023	9,612
Utilised in the year	(9,612)
	-
Receipts in 2023/2024	-
Deferred income as at 31st March 2024	-

Deferred Income represents funds received in advance for a tour that was postponed due to the Covid-19 pandemic.

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2024	2023
	£	£
Gross Wages and Salaries	210,255	232,231
Casual Wages	40	104
Social Security Costs	8,857	8,789
Employer's Pension Costs	3,725	3,437
	222,876	244,561

The average number of persons employed by the company during the year was as follows:

	2024	2023
Activities in furtherance of organisation's objectives	10	14
Administration	2	2

No employees received emoluments in excess of £60,000 (2023: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £85,092 (2023: £89,008)

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,725 (2023: £3,437).

In this financial period the charity has paid trustees remuneration and benefits (including Employer NI and Employer Pension contributions) for their roles as Church Pastor and Site Manager as follows:

<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2024 Total	2023 Total
		£	£	£	£
C Kimmance (Church Pastor)	Governing document	47,369	6,516	53,885	53,840
R Tomsett (Site Manager)	Governing document	8,752	-	8,752	8,665
		56,121	6,516	62,637	62,505

Trustee R Tomsett also received £40 (2023: £104) in payments for hosting outside events using the Warehouse facilities. This is unrelated to both her employment and trusteeship, and is paid on a casual basis.

Trustee C Kimmance was reimbursed £383 for the cost of Wildfire event tickets that he paid personally.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (continued)

No trustees were remunerated for their role as a trustee. Two trustees received reimbursement for purchases made on behalf of the charity totalling £1,914 (2023: Three Trustees received reimbursements totalling £2,913).

In the period the charity has paid trustees expenses as follows:

	2024	2023
Number of trustees who were paid expenses	1	-
 <u>Amount Paid</u>		
	2024	2023
	Total	Total
	£	£
Travel, mileage and subsistence	460	-
Total amount paid	<u>£ 460</u>	<u>-</u>

10. RELATED PARTY TRANSACTIONS

In the period the charity has paid remuneration to a related party, for their roles as Church Pastor and Beehive Project Administrator as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2024 Total	2023 Total
		£	£	£	£
N Kimmance (Church Pastor)	C Kimmance (Trustee)	20,255	2,201	22,456	26,504
		<u>20,255</u>	<u>2,201</u>	<u>22,456</u>	<u>26,504</u>

The Trustees granted C and N Kimmance a sabbatical period during the 2023-2024 financial year. Members of the church donated a total of £1,100 to enable them to travel as part of that sabbatical. This amount was paid over to C and N Kimmance at the start of their sabbatical.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

11. STATEMENT OF FUNDS

Statement of Funds

	Current Year - 2024				
	Balance 01-Apr-23	Income	Expenditure	Transfers	Balance 31-Mar-24
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	7,734	284,046	(282,181)	-	9,599
<u>Restricted funds</u>					
Mens Shed	982	-	-	-	982
Compassion	1,235	62,698	(32,481)	-	31,452
Ashford Sings!	50,652	52,524	(70,469)	-	32,707
Beehive	4,844	111,923	(98,022)	-	18,746
	57,714	227,145	(200,972)	-	83,887
TOTAL FUNDS	65,448	511,191	(483,153)	-	93,486

Restricted Funds are represented by:

	AS Sings! bank	Beehive bank/PayPal	Main church bank/s	Debtors	Creditors	Fixed Assets	31-Mar-24 TOTAL
	£	£	£	£	£	£	£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	31,452	-	-	-	31,452
Ashford Sings!	14,007	-	17,146	-	-	1,555	32,707
Beehive	-	15,264	170	-	-	3,312	18,746
	14,007	15,264	49,749	-	-	4,867	83,887

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

11. STATEMENT OF FUNDS

Statement of Funds

	Prior Year - 2023				
	Balance 01-Apr-22	Income	Expenditure	Transfers	Balance 31-Mar-23
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	35,386	256,915	(280,933)	(3,634)	7,734
<u>Restricted funds</u>					
Mens Shed	982	-	-	-	982
Compassion	25,849	16,800	(41,414)	-	1,235
Ashford Sings!	26,305	34,884	(10,537)	-	50,652
Beehive	6,158	72,800	(83,746)	9,632	4,844
Fit for Purpose *	5,998	-	-	(5,998)	-
	65,292	124,484	(135,697)	3,634	57,714
TOTAL FUNDS	100,678	381,399	(416,630)	-	65,448

Restricted Funds are represented by:

	AS Sings!	Beehive	Main church				31-Mar-23
	bank	bank	bank/s	Debtors	Creditors	Fixed Assets	TOTAL
	£			£	£	£	£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	1,235	-	-	-	1,235
Ashford Sings!	39,697	-	10,262	694	-	-	50,653
Beehive	-	530	-	-	-	4,314	4,844
	39,697	530	12,479	694	-	4,314	57,714

* The Fit for Purpose Fund was declared finished in 2018. The restriction placed on fixed assets purchased from those funds was fulfilled once the asset had been purchased. The assets have therefore been transferred to the general unrestricted fund.

Purpose of Restricted Funds:

Mens Shed	The Men's Shed Fund is used to provide opportunities for men to participate in practical group activities such as engineering projects, woodworking or gardening, where they can share and learn new skills by working 'shoulder to shoulder' to support one another. The Men's Shed project was closed in the summer of 2020. With the agreement of the Men's Sheds organisation, the physical items bought with grant money were donated to other, local groups who were providing a similar facility. The Trustees intend to seek to reallocate any remaining cash funds to a current project with similar aims.
Compassion	Compassion is the arm of the church that helps to support and empower the local community to lead more fulfilled lives. This embodies a number of projects. The main project is "Renew", which has received generous funding from Ashford Borough Council. Again, the WHH Meals was a time limited project during Covid Lockdown, which has now ended; as was the Covid-19 Relief Fund.
Ashford Sings!	Ashford Sings! is a community choir sponsored and operated by Pneuma Church. It offers weekly rehearsals, arranges quizzes and concerts in aid of local causes, and does an annual tour to Europe.
Beehive	The Beehive is a secondhand clothing boutique that offers a personal shopping service to ladies who come in for clothing. Some ladies are referred to The Beehive by social services or GPs etc and will then be given clothes for free. The Beehive also runs life-skills groups from its property in Ashford.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

12. SUMMARY OF FUNDS

Summary of funds

	Current year - 2024				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-23				31-Mar-24
	£	£	£	£	£
General funds	7,734	284,046	(282,181)	-	9,599
Restricted funds	57,714	227,145	(200,972)	-	83,887
	65,448	511,191	(483,153)	-	93,486

	Prior Year - 2023				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-22				31-Mar-23
	£	£	£	£	£
General funds	35,386	256,915	(280,933)	(3,634)	7,734
Restricted funds	65,292	124,485	(135,697)	3,634	57,714
	100,678	381,400	(416,630)	-	65,448

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year - 2024		
	Unrestricted	Restricted	Total
	Fund	Fund	2024
	£	£	£
Tangible assets	12,177	4,317	16,494
Current assets	5,391	79,570	84,961
Creditors due within one year	(7,969)	-	(7,969)
	9,599	83,887	93,486

	Prior year - 2023		
	Unrestricted	Restricted	Total
	Fund	Fund	2023
	£	£	£
Tangible assets	15,369	4,314	19,683
Current assets	10,834	53,400	64,234
Creditors due within one year	(18,469)	-	(18,469)
	7,734	57,714	65,448

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

14. OTHER DISCLOSURES

The charity does not have any commitments not provided for in the accounts.

The charity has not given any guarantees.

The charity has not received any loans secured on any of its assets.

At the year end the charity did not have any contingent liabilities.

15. RISK ASSESSMENT

The trustees are aware of the need to properly manage and mitigate the risks faced by the company. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on risk assessment when adopting and implementing policies for the charity

16. PUBLIC BENEFIT

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. DECLARATIONS

Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions imposed.

The trustees have not changed the year end date nor length of the charity's financial year.

The charity did not make any material ex-gratia payments during the year.

The trustees confirm that there is no relevant information of which the Independent Examiner is unaware.

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024/23	2023/22
	£	£
Cash provided by/(used in) operating activities	24,049	(29,997)
Cash used from investing activities		
Interest income	357	220
Purchase of tangible fixed assets	(4,075)	(5,277)
Cash provided by/(used in) investing activities	(3,718)	(5,057)
Cash flows from financing activities		
Introduction/(Repayment) of long term borrowing	-	-
Cash used in financing activities	-	-
Increase/(decrease) in cash and cash equivalents in the year	20,331	(35,054)
Cash and cash equivalents at the start of the year	59,600	94,654
TOTAL cash and cash equivalents at the end of the year	79,931	59,600

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2024/23	2023/22
	£	£
Net movement in funds	28,038	(35,230)
Add back depreciation charge	7,264	4,675
Deduct interest income shown in investing activities	(357)	(220)
Decrease/(increase) in debtors	(396)	-
Increase/(decrease) in creditors	(10,500)	778
Net cash provided by/(used in) operating activities	24,049	(29,997)

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

(b) Analysis of cash and cash equivalents

	2024/23	2023/22
	£	£
Cash at bank and in hand	79,931	59,600
Fixed Term Bond	-	-
Total cash and cash equivalents	79,931	59,600

(c) Analysis of changes in net debt

	At start of year	Cash flows	Acquisition/ disposal of subsidiaries	New finance leases	Fair value movements	Foreign exchange movements	At end of year
	£	£	£	£	£	£	£
Cash	59,600	20,331	-	-	-	-	79,931
Cash Equivalents	-	-	-	-	-	-	-
Overdraft repayable on demand	-	-	-	-	-	-	-
Finance lease obligations	-	-	-	-	-	-	-
TOTAL	59,600	20,331	-	-	-	-	79,931

PNEUMA CHURCH

England & Wales - Charity number 1156319

Accounts

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

**TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023**

CHARITY REGISTRATION No: 1156319

COMPANY REGISTRATION No: 08824457

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

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Page 2	Reference and administrative details of the charity, its trustees and advisors
Pages 3 to 5	Trustees' report
Page 6	Independent examiner's report
Page 7	Statement of financial activities
Page 8	Balance sheet
Pages 9 to 20	Notes to the financial statements

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY NAME	Pneuma Church (formerly Ashford Vineyard Church)	
CHARITY NUMBER	1156319	
COMPANY REGISTRATION NUMBER	8824457	
START OF FINANCIAL YEAR	1st April 2022	
END OF FINANCIAL YEAR	31st March 2023	
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2023	Mr C M Kimmance Mrs R Tomsett (nee Jenkins) Mr I Witts Mrs E Davies Mr R M L Eason Mr J K Henderson Mrs L Mitchell (appointed December 2022) Mrs J Morton (resigned March 2023) Mrs P Duncan (resigned September 2022)	
COMPANY SECRETARY	Mrs J Morton (resigned March 2023) Mr R M L Eason (appointed March 2023)	
REGISTERED ADDRESS	Units 1 & 9 Ashford Works Cobbswood Industrial Estate Brunswick Road Ashford Kent TN23 1EH	
DATE OF INCORPORATION	23rd December 2013	
GOVERNING DOCUMENT	Memorandum and Articles of Association	
BANKERS	Metro Bank One Southampton Row London WC1B 5HA	CAF Bank Limited 25 Kings Hill Avenue Kings Hill ME19 4JQ
INDEPENDENT EXAMINERS	Independent Examiners Limited Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF	

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives and Activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

The Charity's objectives (the objects) are for the public benefit and are restricted to the following:

- (a) to advance the Christian faith in accordance with the statement of beliefs in the schedule to the articles hereto attached, including but not by way of limitation through the planting of other Churches in such ways and in the Borough of Ashford, such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- (b) to further Christian education in Ashford, the United Kingdom and the world as the Trustees from time to time may think fit;
- (c) to relieve sickness and financial hardship and to promote and preserve good health and wholeness by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills, emotional support through belonging and support in Ashford or such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- (d) to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstance with the objective of improving their conditions of life;
- (e) to help bring a fullness of life to the people of Ashford and beyond as the trustees see fit, creating an environment where people do not have to believe in order to belong and where those who consider themselves to be a part of Pneuma Church are focused on bringing this fullness of life to others both locally and beyond.

Having ceased to be a Vineyard church at the beginning of the financial year, the first part of the year involved rebranding, a new website and a focus throughout the year on exploring the new Pneuma Church Culture with 60 people attending 13 Culture Groups.

Whilst the Covid pandemic had formally ended, the after-effects were still evident with reduced numbers returning to attend 'in person'. However, many continued to watch services online. Through the year we had 6,109 individual connections with Pneuma Sundays with an average of 117 a week, of which approximately 23% of these were online via YouTube, Facebook and Church Online. This was from a start of around 70 attending at the beginning of the year and an average growth rate of about 1% per week.

Otherwise, much of our broader activity has continued as the previous year with our volunteers making an enormous contribution in seeing us fulfil our aims. We have around 200 volunteers who contribute in a variety of ways, from the food bank/Renew programme to The Beehive, on Sundays, children's work, in youth and more.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Achievements and Performance

As part of our endeavours to re-connect people and build 'family', Feast was established as a bi-weekly mid-week event to gather people to eat together around a table at the Warehouse.

We have had 905 separate bookings of our rooms and spaces at the Warehouse during the year, both internal and external. These bookings have included addiction recovery groups, baby massage, parenting groups, prayer meetings, children and youth events, school uniform events, birthday parties and fundraising quiz nights. The space was also used as an alternative to a contact centre on more than one occasion.

Compassion has seen:

- 14 clients completed the CAP (Christians Against Poverty) money course,
- 439 Family Food Bank boxes given out, in association with Fareshare,
- Renew, our 'social supermarket' shop was accessed 303 times during the year, and;
- We hosted 150 appointments, giving away baby clothes and equipment.

The Beehive:

- Volunteers: 79 with 7 going on into meaningful employment
- Referrals: 182 appointments (+78%) giving £7,371 value of clothing
- Social media: 2021 Face book followers (+273), 1425 Instagram followers (+193)
- 1 podcast, 10 episodes, 678 listeners
- Café: 511 iced drinks, 631 hot chocolates, 1,373 cakes, 3,416 coffees, 765 teas
- Shop: 16,765 visitors, 304 items of merchandise, 7,906 items clothing, 898 items sold on ebay, £3,465 in donations
- Hub: 26 events – 966 people at 46 Ukrainian coffee mornings, 139 people at other coffee mornings
- New initiatives: Sponsor an appointment, venue hire, virtual office

Financial Review

The charity has achieved a deficit of £35,230 for the year, compared to the deficit of £90,770 the previous year. The charity received grants and donations in response to the COVID-19 pandemic that are still being used and make up a portion of the reserved funds. The income across the charity has increased (£381,400 compared to £338,954 in 2022) and the expenses decreased over this financial year. There has been a marked increase in general donations (£300,933 compared to £242,971 in the previous year) however grant funding remains reduced on previous years. The finance team is working to explore further income streams for the next financial year.

The charity has a policy for holding reserves (see Finance Policy, section 4.9). The Trustees agreed to hold reserves covering approximately one month's expenditure to allow for a temporary shortfall in income, or unexpected expenditure, thereby ensuring that the charity will be able to continue to fulfil its charitable objectives. However, during the financial year the unrestricted net current assets (also known as free reserves) ended at £7,635 in deficit as a result of support needed by the Beehive for salary and rent payments, partly as a knock-on effect from the COVID-19 pandemic and increases in energy costs. The reserves are now being re-built.

The Trustees will endeavor not to set aside funds unnecessarily. The trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate exposure to the major risks.

It should be noted that the Church is continuing to go through a period of transition, following the change to Pneuma Church, and is closely monitoring income and expenditure.

Structure, governance and management

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.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C M Kimmance	Mr J K Henderson
Mrs R Tomsett (nee Jenkins)	Mrs L Mitchell (appointed December 2022)
Mr I Witts (resigned December 2023)	Mrs J Morton (resigned March 2023)
Mrs E Davies	Mrs P Duncan (resigned September 2022)
Mr R M L Eason	

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are selected, supported and trained in accordance with the Pneuma Church Trustee Criteria and Recruitment Policy.

The trustees monitor from the outside, working with the leaders to revise policies where necessary and checking that these policies are understood and being implemented to the best of the ability of the leaders.

Funds held as custodian trustees on behalf of others

None

Trustees Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

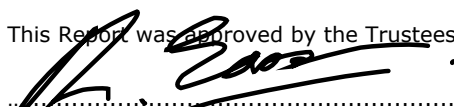
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 30th January 2024 and signed on their behalf by:


.....
Trustee, on behalf of the Board

R M L Eason

PNEUMA CHURCH

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF PNEUMA CHURCH

I report to the trustees on my examination of the accounts of Pneuma Church for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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).

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that apart from the matter disclosed below, no other material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

The Examiner has drawn to the attention of the charity management the fact that some of the restricted funds held (namely Mens Shed) relate to projects that finished many years ago. The Trustees have been advised to attempt to contact the original donors to obtain permission for the restriction to be lifted or transferred to another similar project, or failing that, to contact the Charity Commission for further guidance.

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.

Signed: 

Name: J Irvin Smith FCIE

Date: 31st January 2024

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Income from:					
Donations and legacies	2a	250,942	66,618	317,560	300,553
Charitable activities	2b	5,313	56,158	61,471	37,475
Investments	2c	184	36	220	13
Other Trading activities	2d	477	1,672	2,149	913
Total income		<u>256,915</u>	<u>124,485</u>	<u>381,400</u>	<u>338,954</u>
Expenditure on:					
Charitable activities	3a, 3b	280,933	135,697	416,630	429,724
Total Expenditure		<u>280,933</u>	<u>135,697</u>	<u>416,630</u>	<u>429,724</u>
Net income/expenditure before other recognised gains and losses		(24,018)	(11,212)	(35,230)	(90,770)
Transfers between funds	10	(3,634)	3,634	-	-
Net movement in funds		<u>(27,652)</u>	<u>(7,578)</u>	<u>(35,230)</u>	<u>(90,770)</u>
Reconciliation of funds:					
Total Funds Brought Forward		35,386	65,292	100,678	191,448
Total Funds Carried Forward		<u>7,734</u>	<u>57,714</u>	<u>65,448</u>	<u>100,678</u>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 20 form part of these financial statements.

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

Reg. company no.08824457

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	31.3.23 Total £	31.3.22 Total £
Fixed Assets:					
Tangible assets	6	15,369	4,314	19,683	19,081
Current Assets:					
Debtors	7	3,940	694	4,634	4,634
Cash at bank and in hand		6,894	52,706	59,600	94,654
Total Current Assets		10,834	53,400	64,234	99,288
Creditors: amounts falling due within one year	8	(18,469)	-	(18,469)	(17,691)
NET CURRENT ASSETS		(7,635)	53,400	45,765	81,597
TOTAL ASSETS less current liabilities		7,734	57,714	65,448	100,678
NET ASSETS		7,734	57,714	65,448	100,678
Funds of the Charity					
General Unrestricted Funds		7,734	-	7,734	35,386
Restricted Funds	9	-	57,714	57,714	65,292
Total Funds		7,734	57,714	65,448	100,678

Directors' Responsibilities:

The company was entitled to exemption from audit under s477 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Trustees on 30th January 2024 and signed on their behalf, by:



Trustee, on behalf of the Board

R M L Eason

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pneuma Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

b) Changes to accounting estimates

There have been no changes to accounting estimates in the reporting period.

c) Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

d) Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

e) Income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

f) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

h) Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

i) Government Grants

The charity has received government grants in the reporting period.

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

j) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

k) Expenditure

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

l) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

m) Operating leases

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

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Legal status of the charity

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 £1 per member of the charity.

p) Redundancy payments

The charity made no redundancy payments during the period.

q) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

r) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

s) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

t) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Leasehold improvements 10% on cost until 31.3.20. From 1.4.20: 35% on cost
Plant and equipment 20% on reducing balance
Fixtures and fittings 20% on reducing balance
Computers 33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

2. INCOME FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations and legacies					
Compassion gifts		202	-	202	-
Donations and gifts		247,685	53,308	300,993	242,971
Grants - HMRC job retention scheme		-	-	-	218
Grants - local government		3,030	5,159	8,189	40,849
Grants - other trusts and foundations		24	8,151	8,175	16,515
		<u>250,942</u>	<u>66,618</u>	<u>317,560</u>	<u>300,553</u>
b) Charitable activities					
Charitable rental income		3,915	1,300	5,215	4,019
Sales within charitable activities		1,398	47,997	49,395	33,456
Tour Payments (refunded)		-	6,861	6,861	-
		<u>5,313</u>	<u>56,158</u>	<u>61,471</u>	<u>37,475</u>
c) Investments					
Interest receivable		184	36	220	13
		<u>184</u>	<u>36</u>	<u>220</u>	<u>13</u>
d) Other Trading activities					
Fundraising events		477	1,672	2,149	913
		<u>477</u>	<u>1,672</u>	<u>2,149</u>	<u>913</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

3. EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Charitable activities				
a) Direct Costs				
Staff costs	173,255	71,306	244,561	226,020
Staff training	2,519	309	2,829	3,948
Travel and subsistence	1,567	5,177	6,744	3,016
Giving out	6,017	776	6,794	16,150
Refreshments	5,144	6,314	11,458	7,259
Other ministry costs	12,636	6,260	18,896	18,864
Sings! And UK Sings! Expenses	1,134	2,627	3,761	717
Sings! tour costs (2022: includes refunds given)	-	-	-	1,400
Cost of Goods Sold	80	6,560	6,640	5,548
Youth	-	-	-	373
b) Governance costs				
Accountancy and Bookkeeping (includes accounts software)	421	-	421	453
Independent Examiners Fees	2,160	-	2,160	2,112
Share of support costs (note 4)	76,000	36,367	112,367	143,864
	<u>280,933</u>	<u>135,697</u>	<u>416,630</u>	<u>429,724</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

4. ANALYSIS OF EXPENDITURE BY TYPE

	Support costs		TOTAL	TOTAL
	Unrestricted Funds	Restricted Funds		
	£	£	2023 £	2022 £
Depreciation	3,595	1,079	4,674	36,342
Entertainment	1,734	140	1,874	981
Operating lease charges and rent	35,000	16,800	51,800	55,986
Rates and water	315	-	315	3,295
Insurance	1,111	434	1,544	1,524
Light and heat	10,409	3,386	13,795	8,634
Telephone	4,763	309	5,073	4,081
Printing, postage and stationery	6,161	4,987	11,149	8,302
Advertising	481	383	864	1,662
Sundries	1,611	10	1,621	3,876
Subscriptions and licences	3,973	3,033	7,006	5,238
Repairs and maintenance	5,092	4,943	10,035	11,852
Bank charges	106	863	969	973
Legal and professional fees	1,649	-	1,649	1,118
Total 2023	<u>76,000</u>	<u>36,367</u>	<u>112,367</u>	<u>143,864</u>
Total 2022	<u>70,292</u>	<u>73,572</u>		<u>143,864</u>

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	TOTAL 2023 £	TOTAL 2022 £
Independent Examiners Fees	<u>2,160</u>	<u>2,112</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

6. TANGIBLE FIXED ASSETS

		Fit for Purpose		Beehive	General	General	Total
		Restricted	Restricted	Restricted	Unrestricted	Unrestricted	
		Fund	Fund	Fund	Fund	Fund	
		Leasehold	Plant and	Fixtures and	Plant and	Leasehold	
		Improvements	Equipment	Fittings	Equipment	Improvements	
		£	£	£	£	£	£
Cost	01-Apr-22	134,439	21,998	6,870	16,218	-	179,525
Additions		-	-	-	5,277	-	5,277
Disposals		-	-	-	-	-	-
Transfer (note 11)		(134,439)	(21,998)	-	21,998	134,439	-
Cost at	31-Mar-23	-	-	6,870	43,493	134,439	184,802
Depreciation	01-Apr-22	133,642	16,796	1,477	8,529	-	160,444
Disposals		-	-	-	-	-	-
Charge		-	-	1,079	2,799	797	4,675
Transfer (note 11)		(133,642)	(16,796)	-	16,796	133,642	-
Depreciation at	31-Mar-23	-	-	2,556	28,124	134,439	165,119
Net Book Value	31-Mar-23	-	£ -	4,314	15,369	-	19,683
Net Book Value	31-Mar-22	797	5,202	5,393	7,689	-	19,081

7. DEBTORS AND PREPAYMENTS

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.23	31.3.22
	£	£	£	£
Prepayments	-	694	694	694
Other debtors	3,940	-	3,940	3,940
	3,940	694	4,634	4,634

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.23	31.3.22
	£	£	£	£
Accruals and deferred income	12,612	-	12,612	12,786
Independent Examiners Fees	2,160	-	2,160	2,112
Payroll Liabilities	47	-	47	-
Pension Contributions	705	-	705	-
Social Security costs	2,945	-	2,945	2,793
	18,469	-	18,469	17,691

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

8.a) DEFERRED INCOME

Deferred income brought forward 1st April 2022	9,612
Utilised in the year	-
	-
Receipts in 2022/2023	-
Deferred income as at 31st March 2023	9,612

Deferred Income represents funds received in advance for a tour that was postponed due to the Covid-19 pandemic.

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2023	2022
	£	£
Gross Wages and Salaries	232,231	213,504
Casual Wages	104	2,397
Social Security Costs	8,789	7,250
Employer's Pension Costs	3,437	2,869
	244,561	226,020

The average number of persons employed by the company during the year was as follows:

	2023	2022
Activities in furtherance of organisation's objectives	14	15
Administration	2	2

No employees received emoluments in excess of £60,000 (2022: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £89,008 (2022: £85,848)

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,437 (2022: £2,869).

In this financial period the charity has paid trustees remuneration and benefits (including Employer NI and Employer Pension contributions) for their roles as Church Pastor and Site Manager as follows:

<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2023 Total	2022 Total
		£	£	£	£
C Kimrance (Church Pastor)	Governing document	46,749	7,091	53,840	51,604
R Tomsett (Site Manager)	Governing document	8,665	-	8,665	8,413
		55,414	7,091	62,505	60,017

Trustee R Tomsett also received £104 in payments for hosting outside events using the Warehouse facilities. This is unrelated to both her employment and trusteeship, and is paid on a casual basis.

No trustees were remunerated for their role as a trustee. Three trustees received reimbursement for purchases made on behalf of the charity totalling £2,913 (2022: Two Trustees received reimbursements totalling £1,972).

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL (continued)

In the period the charity has paid trustees expenses as follows:

	2023	2022
Number of trustees who were paid expenses	0	1

Amount Paid

	2023	2022
	Total	Total
	£	£
Travel, mileage and subsistence	0	540
Total amount paid	£ 0	540

Four Trustees were reimbursed a total of £2,913 for items purchased on behalf of the charity.

10. RELATED PARTY TRANSACTIONS

In the period the charity has paid remuneration to related parties to trustees, for their roles as Church Pastor and Beehive Project Administrator as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2023 Total	2022 Total
		£	£	£	£
N Kimmance (Church Pastor)	C Kimmance (Trustee)	23,686	2,818	26,504	25,452
L Anderson (Administrator)	R Anderson (Trustee until 28th June 2021)	0	-	0	379
		<u>23,686</u>	<u>2,818</u>	<u>26,504</u>	<u>25,831</u>

Note: only the salary for L Anderson for the period up to the resignation of R Anderson as a Trustee on 28th June 2021 is shown above for 2022.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

11. STATEMENT OF FUNDS

Statement of Funds

	Current Year				
	Balance 01-Apr-22	Income	Expenditure	Transfers	Balance 31-Mar-23
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	35,386	256,915	(280,933)	(3,634)	7,734
<u>Restricted funds</u>					
Mens Shed	982	-	-	-	982
Compassion	25,849	16,800	(41,414)	-	1,235
Ashford Sings!	26,305	34,884	(10,537)	-	50,652
Beehive	6,158	72,800	(83,746)	9,632	4,844
Fit for Purpose *	5,998	-	-	(5,998)	-
	<u>65,292</u>	<u>124,485</u>	<u>(135,697)</u>	<u>3,634</u>	<u>57,714</u>
TOTAL FUNDS	<u>100,678</u>	<u>381,400</u>	<u>(416,630)</u>	<u>-</u>	<u>65,448</u>

Restricted Funds are represented by:

	AS Sings!	Beehive	Main church	Debtors	Creditors	Fixed Assets	31-Mar-23
	bank	bank	bank/s				TOTAL
	£	£	£				£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	1,235	-	-	-	1,235
Ashford Sings!	39,697	-	10,262	694	-	-	50,653
Beehive	-	530	-	-	-	4,314	4,844
	<u>39,697</u>	<u>530</u>	<u>12,479</u>	<u>694</u>	<u>-</u>	<u>4,314</u>	<u>57,714</u>

* The Fit for Purpose Fund was declared finished in 2018. The restriction placed on fixed assets purchased from those funds was fulfilled once the asset had been purchased. The assets have therefore been transferred to the general unrestricted fund.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

11. STATEMENT OF FUNDS

Statement of Funds

	Prior Year				Balance 31-Mar-22 £
	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	
<u>Unrestricted funds</u>					
General Unrestricted Funds	60,462	226,775	(249,666)	(2,185)	35,386
<u>Restricted funds</u>					
Mens Shed	982	-	-	-	982
Compassion	40,312	37,371	(51,834)	-	25,849
Ashford Sings!	23,007	7,877	(4,579)	-	26,305
Beehive	26,336	66,931	(89,294)	2,185	6,158
Fit for Purpose	40,349	-	(34,351)	-	5,998
	130,986	112,179	(180,058)	2,185	65,292
TOTAL FUNDS	191,448	338,954	(429,724)	-	100,678

Restricted Funds are represented by:

	AS Sings! bank £	Beehive bank	Main church bank/s	Debtors £	Creditors £	Fixed Assets £	31-Mar-22 TOTAL £
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	25,849	-	-	-	25,849
Ashford Sings!	19,743	-	5,868	694	-	-	26,305
Beehive	-	765	-	-	-	5,393	6,158
Fit for Purpose	-	-	-	-	-	5,998	5,998
	19,743	765	32,699	694	-	11,391	65,292

Purpose of Restricted Funds:

Mens Shed	The Men's Shed Fund is used to provide opportunities for men to participate in practical group activities such as engineering projects, woodworking or gardening, where they can share and learn new skills by working 'shoulder to shoulder' to support one another. The Men's Shed project was closed in the summer of 2020. With the agreement of the Men's Sheds organisation, the physical items bought with grant money were donated to other, local groups who were providing a similar facility. The Trustees intend to seek to reallocate any remaining cash funds to a current project with similar aims.
Compassion	Compassion is the arm of the church that helps to support and empower the local community to lead more fulfilled lives. This embodies a number of projects. The main project is "Renew", which has received generous funding from Ashford Borough Council. Again, the WHH Meals was a time limited project during Covid Lockdown, which has now ended; as was the Covid-19 Relief Fund.
Ashford Sings!	Ashford Sings! is a community choir sponsored and operated by Pneuma Church. It offers weekly rehearsals, arranges quizzes and concerts in aid of local causes, and does an annual tour to Europe.
Beehive	The Beehive is a secondhand clothing boutique that offers a personal shopping service to ladies who come in for clothing. Some ladies are referred to The Beehive by social services or GPs etc and will then be given clothes for free. The Beehive also runs life-skills groups from its property in Ashford.
Fit for Purpose	This fund was for Pneuma Church's project to acquire its own premises, known as The Warehouse. This includes donations received, expenses incurred as part of the project, as well as capital expenditure on the warehouse. The fund was closed and declared finished in December 2018, and the balance held at 31st March 2022 represents the net book value of fixed assets (for the warehouse) that were purchased with those funds. As the terms of the restriction were fulfilled on purchase of the asset, the asset was transferred to general fund in 2023.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

12. SUMMARY OF FUNDS

Summary of funds

	Current year				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-22				31-Mar-23
	£	£	£	£	£
General funds	35,386	256,915	(280,933)	(3,634)	7,734
Restricted funds	65,292	124,485	(135,697)	3,634	57,714
	100,678	381,400	(416,630)	-	65,448

	Prior Year				
	Balance	Income	Expenditure	Transfers	Balance
	01-Apr-21				31-Mar-22
	£	£	£	£	£
General funds	60,462	226,775	(249,666)	(2,185)	35,386
Restricted funds	130,986	112,179	(180,058)	2,185	65,292
	191,448	338,954	(429,724)	-	100,678

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year		
	Unrestricted	Restricted	Total
	Fund	Fund	2023
	£	£	£
Tangible assets	15,369	4,314	19,683
Current assets	10,834	53,400	64,234
Creditors due within one year	(18,469)	-	(18,469)
	7,734	57,714	65,448

	Prior year		
	Unrestricted	Restricted	Total
	Fund	Fund	2022
	£	£	£
Tangible assets	7,689	11,392	19,081
Current assets	45,388	53,900	99,288
Creditors due within one year	(17,691)	-	(17,691)
	35,386	65,292	100,678

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

14. OTHER DISCLOSURES

The charity does not have any commitments not provided for in the accounts.

The charity has not given any guarantees.

The charity has not received any loans secured on any of its assets.

At the year end the charity did not have any contingent liabilities.

15. RISK ASSESSMENT

The trustees are aware of the need to properly manage and mitigate the risks faced by the company. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on risk assessment when adopting and implementing policies for the charity

16. PUBLIC BENEFIT

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. DECLARATIONS

Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions imposed.

The trustees have not changed the year end date nor length of the charity's financial year.

The charity did not make any material ex-gratia payments during the year.

The trustees confirm that there is no relevant information of which the Independent Examiner is unaware.

PNEUMA CHURCH

England & Wales - Charity number 1156319

Accounts

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2022

CHARITY REGISTRATION No: 1156319

COMPANY REGISTRATION No: 08824457

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

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Page 2	Reference and administrative details of the charity, its trustees and advisors
Pages 3 to 5	Trustees' report
Page 6	Independent examiner's report
Page 7	Statement of financial activities
Page 8	Balance sheet
Pages 9 to 19	Notes to the financial statements

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY NAME	Pneuma Church (formerly Ashford Vineyard Church)	
CHARITY NUMBER	1156319	
COMPANY REGISTRATION NUMBER	8824457	
START OF FINANCIAL YEAR	1st April 2021	
END OF FINANCIAL YEAR	31st March 2022	
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2022	Mr C M Kimmance Mrs R Tomsett (nee Jenkins) Mr I Witts Mrs J Morton Mr R Anderson (resigned 28th June 2021) Mrs E Davies Mrs P Duncan Mr R M L Eason (as of 31st December 2021) Mr J K Henderson (as of 31st December 2021)	
COMPANY SECRETARY	Mrs J Morton	
REGISTERED ADDRESS	Units 1 & 9 Ashford Works Cobbswood Industrial Estate Brunswick Road Ashford Kent TN23 1EH	
DATE OF INCORPORATION	23rd December 2013	
GOVERNING DOCUMENT	Memorandum and Articles of Association	
BANKERS	Metro Bank One Southampton Row London WC1B 5HA	CAF Bank Limited 25 Kings Hill Avenue Kings Hill ME19 4JQ
INDEPENDENT EXAMINERS	Independent Examiners Limited Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF	

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives and Activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

The Charity's objectives (the objects) are for the public benefit and are restricted to the following:

- (a) to advance the Christian faith in accordance with the statement of beliefs in the schedule to the articles hereto attached, including but not by way of limitation through the planting of other Vineyard Churches in such ways and in the Borough of Ashford, such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- (b) to further Christian education in Ashford, the United Kingdom and the world as the Trustees from time to time may think fit;
- (c) to relieve sickness and financial hardship and to promote and preserve good health and wholeness by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills, emotional support through belonging and support in Ashford or such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- (d) to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstance with the objective of improving their conditions of life;
- (e) to help bring a fullness of life to the people of Ashford and beyond as the trustees see fit, creating an environment where people do not have to believe in order to belong and where those who consider themselves to be a part of Pneuma Church are focused on bringing this fullness of life to others both locally and beyond.

The volunteers at Pneuma Church make an enormous contribution in seeing us fulfil our aims. We have around 200 volunteers who contribute in a variety of ways, from the food bank to The Beehive, on Sundays and in youth and more. Utilising the volunteers has been tricky this year and while a number have had to isolate or quarantine, there have still been many people who have stepped up and volunteered many hours.

Achievement and Performance

Throughout lockdown and the period of Covid-19, Pneuma Church has been consistently present to support people. This has been done through social media with daily output to encourage people and help reduce isolation. Also, many groups moved online and continued to operate (such as Coffee Club) and others, such as Ashford Sings! had to be flexible and instead create online spaces for many a "Singsalong!" and for quizzes etc.

Sunday services began streaming without a break in Sundays and a food bank was started immediately. This continues to gather food from various sources and link in with the council to bring much needed supplies to hard-hit families. This project developed into a social supermarket programme. Clothes and baby supplies were distributed throughout this time as part of our Storehouse.

Pneuma Church continued a meals programme supplying meals to the local hospital for frontline staff. This utilised home kitchens then local chefs to provide over 4,000 meals which were delivered daily, along with brand new microwaves and a fridge for the storage and preparation of food at the hospital.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Aside from our consistent income that is provided by personal donations, our fundraising team were able to seize many opportunities afforded by the various bodies who were making grants available. We employ an income generator whose aim is to bring in £20,000 across the year. The final figure in this financial year was £52,580.

Financial Review

The charity has achieved a deficit of £90,770 for the year, compared to a surplus of £58,202 for 2021. The year has been unusual, due to recovery from the impact of COVID-19. General donations were up slightly (£243,171 compared to £234,917 in the previous year). Grant income was significantly down. Local government grants were £40,849 compared to £61,916 in the previous year. The main difference is that the previous year included significant grants from other trusts and charitable foundations, for support during the COVID-19 period and were ring-fenced for specific use. These grants have decreased to £16,515 from £118,436 the previous year. Finally the previous accounts include funds received for the COVID-19 Job Retention Scheme totalling £9,586, compared to £218 this year.

The charity has a policy for holding reserves (see Finance Policy, section 9). The Trustees agreed to hold reserves covering approximately one month's expenditure to allow for a temporary shortfall in income, or unexpected expenditure, thereby ensuring that the charity will be able to continue to fulfil its charitable objectives. The reserves held at the end of this year are £12,000.

The Trustees will endeavour not to set aside funds un-necessarily. The trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate exposure to the major risks.

It should be noted that the Church is going through a period of transition, post-COVID-19, and changing to Pneuma Church, and is closely monitoring income and expenditure.

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C M Kimmance (Chair)
Mrs R Tomsett (nee Jenkins)
Mr I Witts
Mrs J Morton
Mr R Anderson (resigned 28th June 2021)
Mrs E Davies
Mrs P Duncan
Mr R M L Eason (as of 31st December 2021)
Mr J K Henderson (as of 31st December 2021)

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees report was approved by the Board of Trustees.

Trustees are selected, supported and trained in accordance with the Pneuma Church Trustee Criteria and Recruitment Policy.

The charity during this accounting period was a member of VCUKI (Vineyard Churches of United Kingdom and Ireland) and is structured as follows:

Senior Pastors lead the Church. They delegate to and support:
Pastors, who delegate to and support:
Key Leaders, who delegate to and support:
Wider Leaders.

The trustees monitor from the outside, working with the leaders to revise policies where necessary and checking that these policies are understood and being implemented to the best of the ability of the leaders.

Funds held as custodian trustees on behalf of others

None

Trustees Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 26/9/22 and signed on their behalf by:



Mr CM Kimmance
Trustee

PNEUMA CHURCH

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF PNEUMA CHURCH

I report to the trustees on my examination of the accounts of Pneuma Church for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.


Independent examiner's statement

I have completed my examination. I confirm that apart from the matter disclosed below, no other material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

The Examiner has drawn to the attention of the charity management the fact that some of the restricted funds held (namely Mens Shed and Fit for Purpose) relate to projects that finished many years ago. The Trustees have been advised to attempt to contact the original donors to obtain permission for the restriction to be lifted or transferred to another similar project, or failing that, to contact the Charity Commission for further guidance.

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.

Signed: 

Name: J Irvin Smith FCIE

Date: 8th November 2022

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Income from:					
Donations and legacies	2a	222,855	77,698	300,553	424,855
Charitable activities	2b	3,736	33,739	37,475	3,034
Investments	2c	8	5	13	24
Other Trading activities	2d	176	737	913	-
Total income		226,775	112,179	338,954	427,913
Expenditure on:					
Charitable activities	3a, 3b	249,666	180,058	429,724	369,712
Total Expenditure		249,666	180,058	429,724	369,712
Net income/expenditure before other recognised gains and losses		(22,891)	(67,879)	(90,770)	58,202
Transfers between funds	10	(2,185)	2,185	-	-
Net movement in funds		(25,076)	(65,694)	(90,770)	58,202
Reconciliation of funds:					
Total Funds Brought Forward		60,462	130,986	191,448	133,246
Total Funds Carried Forward		35,386	65,292	100,678	191,448

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 19 form part of these financial statements.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

Reg.company no.08824457

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	31.3.22 Total £	31.3.21 Total £
Fixed Assets:					
Tangible assets	6	7,689	11,392	19,081	48,792
Current Assets:					
Debtors	7	3,740	894	4,634	4,634
Cash at bank and in hand		41,648	53,006	94,654	155,418
Total Current Assets		45,388	53,900	99,288	160,052
Creditors: amounts falling due within one year	8	(17,691)	-	(17,691)	(17,396)
NET CURRENT ASSETS		27,697	53,900	81,597	142,656
TOTAL ASSETS less current liabilities		35,386	65,292	100,678	191,448
NET ASSETS					
Funds of the Charity		35,386	-	35,386	60,462
General Unrestricted Funds		35,386	-	35,386	60,462
Restricted Funds	9	-	65,292	65,292	130,986
Total Funds		35,386	65,292	100,678	191,448

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The financial statements were approved and authorised for issue by the Trustees on 26/9/22 and signed on their behalf, by:



Mr CM Kimmance

Trustee

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Pneuma Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

b) Changes to accounting estimates

There have been no changes to accounting estimates in the reporting period.

c) Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

d) Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

e) Income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

f) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

h) Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

i) Government Grants

The charity has received government grants in the reporting period.

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

j) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

k) Expenditure

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

l) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

m) Operating leases

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

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Legal status of the charity

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 £1 per member of the charity.

p) Redundancy payments

The charity made no redundancy payments during the period.

q) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

r) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

s) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

t) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Leasehold improvements 10% on cost until 31.3.20. From 1.4.20: 35% on cost
Plant and equipment 20% on reducing balance
Fixtures and fittings 20% on reducing balance
Computers 33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

2. INCOME FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Donations and legacies					
Donations and gifts		216,855	26,116	242,971	234,917
Grants - local government		5,500	35,349	40,849	61,916
Grants - other trusts and foundations		500	16,015	16,515	118,436
Grants - HMRC job retention scheme		-	218	218	9,586
		<u>222,855</u>	<u>77,698</u>	<u>300,553</u>	<u>424,855</u>
b) Charitable activities					
Sales within charitable activities		-	33,456	33,456	442
Charitable rental income		3,736	283	4,019	2,592
		<u>3,736</u>	<u>33,739</u>	<u>37,475</u>	<u>3,034</u>
c) Investments					
Interest receivable		8	5	13	24
		<u>8</u>	<u>5</u>	<u>13</u>	<u>24</u>
d) Other Trading activities					
Fundraising events		176	737	913	-
		<u>176</u>	<u>737</u>	<u>913</u>	<u>-</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

3. EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
Charitable activities				
a) Direct Costs				
Staff costs	152,714	73,306	226,020	177,941
Staff training	2,074	1,874	3,948	1,456
Travel and subsistence	1,741	1,275	3,016	549
Giving out	12,695	3,455	16,150	10,926
Piano Costs	-	-	-	2,000
Refreshments	3,656	3,603	7,259	4,926
Other ministry costs	3,557	15,307	18,864	18,863
Sings! And UK Sings! Expenses (2021: includes refunds received)	-	717	717	16,335
Sings! tour costs (2022: includes refunds given)	-	1,400	1,400	600
Cost of Goods Sold	-	5,548	5,548	-
Youth	373	-	373	-
b) Governance costs				
Accountancy and Bookkeeping (includes accounts software)	453	-	453	430
Independent Examiners Fees	2,112	-	2,112	2,610
Share of support costs (note 4)	70,292	73,572	143,864	133,076
	249,666	180,058	429,724	369,712

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

4. ANALYSIS OF EXPENDITURE BY TYPE

	Support costs		TOTAL	TOTAL
	Unrestricted	Restricted		
	Funds	Funds	2022	2021
	£	£	£	£
Depreciation	1,090	35,252	36,342	52,625
Entertainment	874	107	981	-
Operating lease charges and rent	34,541	21,445	55,986	40,305
Rates and water	2,857	438	3,295	2,226
Insurance	1,102	422	1,524	1,054
Light and heat	6,642	1,992	8,634	4,408
Telephone	3,345	736	4,081	3,814
Printing, postage and stationery	4,635	3,667	8,302	6,539
Advertising	1,242	420	1,662	2,190
Sundries	3,330	546	3,876	2,572
Subscriptions and licences	2,213	3,025	5,238	5,871
Repairs and maintenance	7,166	4,686	11,852	7,342
Bank charges	135	838	973	1,209
Legal and professional fees	1,119	(1)	1,118	2,921
Total 2022	<u>70,292</u>	<u>73,572</u>	<u>143,864</u>	<u>133,076</u>
Total 2021	<u>110,514</u>	<u>-</u>		<u>133,076</u>

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	TOTAL	TOTAL
	2022	2021
	£	£
Independent Examiners Fees	<u>2,112</u>	<u>2,100</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

6. TANGIBLE FIXED ASSETS

		Fit for Purpose			Beehive	General	Total
		Restricted	Restricted	Restricted	Restricted	Unrestricted	
		Fund	Fund	Fund	Fund	Fund	
		Leasehold	Plant and	Fixtures and	Fixtures and	Computer	
		Improvements	Equipment	Fittings	Fittings	Equipment	
		£	£	£	£	£	£
Cost	01-Apr-21	134,439	19,182	2,816	2,880	13,577	172,894
Additions		-	-	-	3,990	2,641	6,631
Disposals		-	-	-	-	-	-
Cost at	31-Mar-22	134,439	19,182	2,816	6,870	16,218	179,525
Depreciation	01-Apr-21	100,592	13,417	2,078	576	7,439	124,102
Disposals		-	-	-	-	-	-
Charge		33,050	1,153	148	901	1,090	36,342
Depreciation at	31-Mar-22	133,642	14,570	2,226	1,477	8,529	160,444
Net Book Value	31-Mar-22	797	4,612	590	5,393	7,689	19,081
Net Book Value	31-Mar-21	33,847	5,765	738	2,304	6,138	48,792

During the 2021 financial year the Trustees assessed the remaining useful life of the leasehold improvements and have concluded that a more appropriate rate of depreciation is 35%. Accordingly as from 1st April 2020, the depreciation rate on this category of fixed assets was uplifted from 10% to 35%.

7. DEBTORS AND PREPAYMENTS

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.22	31.3.21
	£	£	£	£
Prepayments	-	694	694	694
Other debtors	3,740	200	3,940	3,940
	3,740	894	4,634	4,634

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.22	31.3.21
	£	£	£	£
Accruals and deferred income	12,786	-	12,786	12,612
Independent Examiners Fees	2,112	-	2,112	2,100
Social Security costs	2,793	-	2,793	2,684
	17,691	-	17,691	17,396

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2022	2021
	£	£
Gross Wages and Salaries	213,504	168,847
Casual Wages	2,397	140
Social Security Costs	7,250	6,367
Employer's Pension Costs	2,869	2,587
	226,020	177,941

The average number of persons employed by the company during the year was as follows:

	2022	2021
Activities in furtherance of organisation's objectives	15	13
Administration	2	2

No employees received emoluments in excess of £60,000 (2021: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £85,848 (2021: £82,254)

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,869 (2021: £2,620).

In this financial period the charity has paid trustees remuneration and benefits (including Employer NI and Employer Pension contributions) for their roles as Church Pastor and Site Manager as follows:

<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2022 Total	2021 Total
		£	£	£	£
C Kimmance (Church Pastor)	Governing document	45,387	6,217	51,604	51,365
R Tomsett (Site Manager)	Governing document	8,413	-	8,413	5,553
		53,800	6,217	60,017	56,918

No trustees were remunerated for their role as a trustee. Two trustees received reimbursement for purchases made on behalf of the charity totalling £1,972 (2021: £1,010).

In the period the charity has paid trustees expenses as follows:

	2022	2021
Number of trustees who were paid expenses	1	-
<u>Amount Paid</u>		
	2022	2021
	Total	Total
	£	£
Travel, mileage and subsistence	540	-
Total amount paid	£ 540	-

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

10. RELATED PARTY TRANSACTIONS

In the period the charity has paid remuneration to related parties to trustees, for their roles as Church Pastor and Beehive Project Administrator as follows:

<u>Name of related party</u>	<u>Related party to</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2022 Total	2021 Total
		£	£	£	£
N Kimmance (Church Pastor)	C Kimmance (Trustee)	22,996	2,456	25,452	25,336
L Anderson (Administrator)	R Anderson (Trustee until 28th June 2021)	379	-	379	1,477
		<u>23,375</u>	<u>2,456</u>	<u>25,831</u>	<u>26,813</u>

Note: only the salary for L Anderson for the period up to the resignation of R Anderson as a Trustee on 28th June 2021 is shown above for 2022.

11. STATEMENT OF FUNDS

Statement of Funds

	Current Year				
	Balance 01-Apr-21	Income	Expenditure	Transfers	Balance 31-Mar-22
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	60,462	226,775	(249,666)	(2,185)	35,386
<u>Restricted funds</u>					
Mens Shed	982	-	-	-	982
Compassion	40,312	37,371	(51,834)	-	25,849
Ashford Sings!	23,007	7,877	(4,579)	-	26,305
Beehive	26,336	66,931	(89,294)	2,185	6,158
Fit for Purpose	40,349	-	(34,351)	-	5,998
	<u>130,986</u>	<u>112,179</u>	<u>(180,058)</u>	<u>2,185</u>	<u>65,292</u>
TOTAL FUNDS	<u>191,448</u>	<u>338,954</u>	<u>(429,724)</u>	<u>-</u>	<u>100,678</u>

Statement of Funds

	Prior Year				
	Balance 01-Apr-20	Income	Expenditure	Transfers	Balance 31-Mar-21
	£	£	£	£	£
<u>Unrestricted funds</u>					
General Unrestricted Funds	(4,881)	288,121	(235,392)	12,614	60,462
<u>Restricted funds</u>					
Mens Shed	1,324	-	-	(342)	982
Compassion	300	79,148	(39,136)	-	40,312
Ashford Sings!	23,570	13	(576)	-	23,007
Beehive	11,633	60,631	(45,928)	-	26,336
Fit for Purpose	101,300	-	(48,679)	(12,272)	40,349
	<u>138,127</u>	<u>139,792</u>	<u>(134,319)</u>	<u>(12,614)</u>	<u>130,986</u>
TOTAL FUNDS	<u>133,246</u>	<u>427,913</u>	<u>(369,711)</u>	<u>-</u>	<u>191,448</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

Purpose of Restricted Funds:

Mens Shed	The Men's Shed Fund is used to provide opportunities for men to participate in practical group activities such as engineering projects, woodworking or gardening, where they can share and learn new skills by working 'shoulder to shoulder' to support one another. The Men's Shed project was closed in the summer of 2020. With the agreement of the Men's Sheds organisation, the physical items bought with grant money were donated to other, local groups who were providing a similar facility. The Trustees intend to seek to reallocate any remaining cash funds to a current project with similar aims.
Compassion	Compassion is the arm of the church that helps to support and empower the local community to lead more fulfilled lives. This embodies a number of projects. The main project is "Renew", which has received generous funding from Ashford Borough Council. Again, the WHH Meals was a time limited project during Covid Lockdown, which has now ended; as was the Covid-19 Relief Fund.
Ashford Sings!	Ashford Sings! is a community choir sponsored and operated by Pneuma Church. It offers weekly rehearsals, arranges quizzes and concerts in aid of local causes, and does an annual tour to Europe.
Beehive	The Beehive is a secondhand clothing boutique that offers a personal shopping service to ladies who come in for clothing. Some ladies are referred to The Beehive by social services or GPs etc and will then be given clothes for free. The Beehive also runs life-skills groups from its property in Ashford.
Fit for Purpose	This fund was for Pneuma Church's project to acquire its own premises, known as The Warehouse. This includes donations received, expenses incurred as part of the project, as well as capital expenditure on the warehouse. The fund was closed and declared finished in December 2018, and the balance held at 31st March 2022 represents the net book value of fixed assets (for the warehouse) that were purchased with those funds.

Restricted Funds are represented by:

	AS Sings! bank	Beehive bank	Main church bank/s	Debtors	Creditors	Fixed Assets	31-Mar-22 TOTAL
	£	£	£	£	£	£	£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	25,849	-	-	-	25,849
Ashford Sings!	19,743	-	5,868	694	-	-	26,305
Beehive	-	765	-	-	-	5,393	6,158
Fit for Purpose	-	-	-	-	-	5,998	5,998
	<u>19,743</u>	<u>765</u>	<u>32,699</u>	<u>694</u>	<u>-</u>	<u>11,391</u>	<u>65,292</u>
	AS Sings! bank	Beehive bank	Main church bank/s	Debtors	Creditors	Fixed Assets	31-Mar-21 TOTAL
	£	£	£	£	£	£	£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	40,312	-	-	-	40,312
Ashford Sings!	6,401	-	15,912	694	-	-	23,007
Beehive	-	21,499	2,533	-	-	2,304	26,336
Fit for Purpose	-	-	-	-	-	40,349	40,349
	<u>6,401</u>	<u>21,499</u>	<u>59,739</u>	<u>694</u>	<u>-</u>	<u>42,653</u>	<u>130,986</u>

PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022

12. SUMMARY OF FUNDS

Summary of funds

	Current year				
	Balance 01-Apr-21	Income	Expenditure	Transfers	Balance 31-Mar-22
	£	£	£	£	£
General funds	60,462	226,775	(249,666)	(2,185)	35,386
Restricted funds	130,986	112,179	(180,058)	2,185	65,292
	<u>191,448</u>	<u>338,954</u>	<u>(429,724)</u>	<u>-</u>	<u>100,678</u>

	Prior Year				
	Balance 01-Apr-20	Income	Expenditure	Transfers	Balance 31-Mar-21
	£	£	£	£	£
General funds	(4,881)	288,121	(235,392)	12,614	60,462
Restricted funds	138,127	139,792	(134,319)	(12,614)	130,986
	<u>133,246</u>	<u>427,913</u>	<u>(369,711)</u>	<u>-</u>	<u>191,448</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year		
	Unrestricted Fund	Restricted Fund	Total 2022
	£	£	£
Tangible assets	7,689	11,392	19,081
Current assets	45,388	53,900	99,288
Creditors due within one year	(17,691)	-	(17,691)
	<u>35,386</u>	<u>65,292</u>	<u>100,678</u>

	Prior year		
	Unrestricted Fund	Restricted Fund	Total 2021
	£	£	£
Tangible assets	5,799	42,993	48,792
Current assets	72,059	87,993	160,052
Creditors due within one year	(17,396)	-	(17,396)
	<u>60,462</u>	<u>130,986</u>	<u>191,448</u>

**PNEUMA CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

14. OTHER DISCLOSURES

The charity does not have any commitments not provided for in the accounts.

The charity has not given any guarantees.

The charity has not received any loans secured on any of its assets.

At the year end the charity did not have any contingent liabilities.

15. RISK ASSESSMENT

The trustees are aware of the need to properly manage and mitigate the risks faced by the company. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on risk assessment when adopting and implementing policies for the charity

16. PUBLIC BENEFIT

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. DECLARATIONS

Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions imposed.

The trustees have not changed the year end date nor length of the charity's financial year.

The charity did not make any material ex-gratia payments during the year.

The trustees confirm that there is no relevant information of which the Independent Examiner is unaware.

PNEUMA CHURCH

England & Wales - Charity number 1156319

Accounts

ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021

CHARITY REGISTRATION No: 1156319

COMPANY REGISTRATION No: 08824457

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

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Pages 9 to 18	Notes to the financial statements

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE INFORMATION

CHARITY NAME	Ashford Vineyard Church	
CHARITY NUMBER	1156319	
COMPANY REGISTRATION NUMBER	8824457	
START OF FINANCIAL YEAR	1st April 2020	
END OF FINANCIAL YEAR	31st March 2021	
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2021	Mr C M Kimmance Mrs R Jenkins Mr I Witts Ms J Morton Mr R Anderson (resigned 28th June 2021) Ms E Davies Ms P Duncan	
COMPANY SECRETARY	Ms J Morton	
REGISTERED ADDRESS	Units 1 & 9 Ashford Works Cobbswood Industrial Estate Brunswick Road Ashford Kent TN23 1EH	
DATE OF INCORPORATION	23rd December 2013	
GOVERNING DOCUMENT	Memorandum and Articles of Association	
BANKERS	Metro Bank One Southampton Row London WC1B 5HA	CAF Bank Limited 25 Kings Hill Avenue Kings Hill ME19 4JQ
INDEPENDENT EXAMINERS	Independent Examiners Limited Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF	

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Objectives and Activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

The Charity's objectives (the objects) are for the public benefit and are restricted to the following:

- (a) to advance the Christian faith in accordance with the statement of beliefs in the schedule to the articles hereto attached, including but not by way of limitation through the planting of other Vineyard Churches in such ways and in the Borough of Ashford, such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- (b) to further Christian education in Ashford, the United Kingdom and the world as the Trustees from time to time may think fit;
- (c) to relieve sickness and financial hardship and to promote and preserve good health and wholeness by the provision of funds, goods or services of any kind, including through the provision of counselling, training in life skills, emotional support through belonging and support in Ashford or such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- (d) to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstance with the objective of improving their conditions of life;
- (e) to help bring a fullness of life to the people of Ashford and beyond as the trustees see fit, creating an environment where people do not have to believe in order to belong and where those who consider themselves to be a part of Ashford Vineyard are focused on bringing this fullness of life to others both locally and beyond.

The volunteers at Ashford Vineyard make an enormous contribution in seeing us fulfil our aims. We have around 200 volunteers who contribute in a variety of ways, from the food bank to The Beehive, on Sundays and in youth and more. Utilising the volunteers has been tricky this year and while a number have had to isolate or quarantine, there have still been many people who have stepped up and volunteered many hours.

Achievement and Performance

Throughout lockdown and the period of Covid-19, Ashford Vineyard has been consistently present to support people. This has been done through social media with daily output to encourage people and help reduce isolation. Also, many groups moved online and continued to operate (such as Coffee Club) and others, such as Ashford Sings! had to be flexible and instead create online spaces for many a "Singsalong!" and for quizzes etc.

Sunday services began streaming without a break in Sundays and a food bank was started immediately. This continues to gather food from various sources and link in with the council to bring much needed supplies to hard-hit families. This project developed into a social supermarket programme. Clothes and baby supplies were distributed throughout this time as part of our Storehouse.

Ashford Vineyard set up a meals programme supplying meals to the local hospital for frontline staff. This utilised home kitchens then local chefs to provide over 4,000 meals which were delivered daily, along with brand new microwaves and a fridge for the storage and preparation of food at the hospital.

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Aside from our consistent income that is provided by personal donations, our fundraising team were able to seize many opportunities afforded by the various bodies who were making grants available. We employ an income generator whose aim is to bring in £20,000 across the year. The final figure in this financial year was £55,700 although some of this is being carried over to provide continuity for our Compassion projects.

Financial Review

The charity has achieved a surplus of £58,202 for the year, compared to a surplus of £17,883 for 2020. The year has been unusual, due to the impact of COVID-19. General donations were down (£234,917 compared to £260,183 in the previous year), but a significant amount of income was received in the form of grants (£189,938 compared to £10,548 in the previous year). A large proportion of the grant funding was for restricted use. (See note 2).

The charity has a policy for holding reserves (see Finance Policy, section 9). The Trustees agreed to hold reserves covering approximately one month's expenditure to allow for a temporary shortfall in income, or unexpected expenditure, thereby ensuring that the charity will be able to continue to fulfil its charitable objectives. The reserves held at the end of this year are £12,000.

The Trustees will endeavour not to set aside funds un-necessarily. The trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate exposure to the major risks.

It should be noted that funds for this year have been primarily from grants, from a variety of sources. This is very unusual and is due to the impact of COVID-19. It is expected that funds will revert to being sourced primarily from general donations.

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C M Kimmance
Ms R Jenkins
Mr I Witts
Mrs J Morton
Mr R Anderson (resigned 28th June 2021)
Mrs E Davis
Mrs P Duncan

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees report was approved by the Board of Trustees.

Trustees are selected, supported and trained in accordance with the AV Trustee Criteria and Recruitment Policy.

The charity is a member of VCUKI (Vineyard Churches of United Kingdom and Ireland) and is structured as follows:

Senior Pastors lead the Church. They delegate to and support:
Pastors, who delegate to and support:
Key Leaders, who delegate to and support:
Wider Leaders.

The trustees monitor from the outside, working with the leaders to revise policies where necessary and checking that these policies are understood and being implemented to the best of the ability of the leaders.

Funds held as custodian trustees on behalf of others

None

Trustees Responsibilities

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This Report was approved by the Trustees on 13th December 2021 and signed on their behalf by:

Mr CM Kimmance
Trustee

ASHFORD VINEYARD CHURCH

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF ASHFORD VINEYARD

I report to the trustees on my examination of the accounts of Ashford Vineyard for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the charitable company (who are also the directors of the company 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 charitable company are not required to be audited for this year 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.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a member of The Association of Charity Independent Examiners.

Independent examiner's statement

I have completed my examination. I confirm that apart from the matter disclosed below, no other material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

The Examiner has drawn to the attention of the charity management the fact that some of the restricted funds held (namely Mens Shed and Fit for Purpose) relate to projects that finished many years ago. The Trustees have been advised to attempt to contact the original donors to obtain permission for the restriction to be lifted or transferred to another similar project, or failing that, to contact the Charity Commission for further guidance.

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.

Signed J Irvinesmith

Name JIrvinesmith FCIE

Date: 4th January 2022

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Income from:					
Donations and legacies	2a	285,518	139,337	424,855	270,731
Charitable activities	2b	2,592	442	3,034	45,234
Investments	2c	11	13	24	57
Other Trading activities	2d	-	-	-	23,487
Total income		288,121	139,792	427,913	339,509
Expenditure on:					
Charitable activities	3a, 3b	235,392	134,319	369,711	321,626
Total Expenditure		235,392	134,319	369,711	321,626
Net income/expenditure before other recognised gains and losses		52,729	5,473	58,202	17,883
Transfers between funds	10	12,614	(12,614)	-	-
Net movement in funds		65,343	(7,141)	58,202	17,883
Reconciliation of funds:					
Total Funds Brought Forward		(4,881)	138,127	133,246	115,363
Total Funds Carried Forward		60,462	130,986	191,448	133,246

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 18 form part of these financial statements.

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

Reg. company no.08824457

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	31.3.21 Total £	31.3.20 Total £
Fixed Assets:					
Tangible assets	6	5,799	42,993	48,792	90,847
Current Assets:					
Debtors	7	3,940	694	4,634	8,716
Cash at bank and in hand		68,119	87,299	155,418	59,546
Total Current Assets		<u>72,059</u>	<u>87,993</u>	<u>160,052</u>	<u>68,262</u>
Creditors: amounts falling due within one year	8	(17,396)	-	(17,396)	(25,863)
NET CURRENT ASSETS		54,663	87,993	142,656	42,399
TOTAL ASSETS less current liabilities		<u>60,462</u>	<u>130,986</u>	<u>191,448</u>	<u>133,246</u>
NET ASSETS		<u>60,462</u>	<u>130,986</u>	<u>191,448</u>	<u>133,246</u>
Funds of the Charity					
General Unrestricted Funds		60,462	-	60,462	(4,881)
Restricted Funds	9	-	130,986	130,986	138,127
Total Funds		<u>60,462</u>	<u>130,986</u>	<u>191,448</u>	<u>133,246</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 6.

The financial statements were approved and authorised for issue by the Trustees on 13th December 2021 and signed on their behalf, by:

Mr CM Kimmance
Trustee

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. Accounting policies

a) Basis of preparation

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ashford Vineyard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

b) Changes to accounting estimates

As detailed in note 6 to these accounts, there has been a change in depreciation rate of the assets falling under the class of leasehold improvements. The rate has been changed from 10% (until 31st March 2020) to 35% as from 1st April 2020. This will be reviewed at each year end. The Trustees believe that there is minimal, actual value to be accrued from the improvements made to the Warehouse. Should the lease be terminated, all of the financial investment in the building will be worthless.

No other changes to accounting estimates have occurred in the reporting period

c) Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

d) Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

f) Income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

c) Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

d) Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

e) Tax Reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

f) Government Grants

The charity has received government grants in the reporting period.

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

g) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

h) Expenditure

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

i) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

j) Operating leases

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

k) Taxation

The charity is exempt from tax on its charitable activities.

l) Legal status of the charity

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 £1 per member of the charity.

m) Redundancy payments

The charity made no redundancy payments during the period.

n) Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

o) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

p) Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

q) Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Leasehold improvements 10% on cost until 31.3.20. From 1.4.20: 35% on cost
Plant and equipment 20% on reducing balance
Fixtures and fittings 20% on reducing balance
Computers 33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

2. INCOME FROM:	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations and legacies					
Donations and gifts		222,500	12,417	234,917	260,183
Grants - local government		30,416	31,500	61,916	-
Grants - other trusts and foundations		32,602	85,834	118,436	10,548
Grants - HMRC job retention scheme		-	9,586	9,586	-
		<u>285,518</u>	<u>139,337</u>	<u>424,855</u>	<u>270,731</u>
b) Charitable activities					
Sales within charitable activities		-	442	442	41,787
Charitable rental income		2,592	-	2,592	3,447
		<u>2,592</u>	<u>442</u>	<u>3,034</u>	<u>45,234</u>
c) Investments					
Interest receivable		11	13	24	57
		<u>11</u>	<u>13</u>	<u>24</u>	<u>57</u>
d) Other Trading activities					
Fundraising events		-	-	-	23,487
		<u>-</u>	<u>-</u>	<u>-</u>	<u>23,487</u>

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

3. EXPENDITURE ON

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Charitable activities				
a) Direct Costs				
Staff costs	130,860	47,081	177,941	149,967
Staff training	1,080	376	1,456	3,402
Travel and subsistence	430	119	549	5,834
Giving out	8,327	2,599	10,926	13,231
Sundays	2,159	4,767	6,926	14,083
Other ministry costs	3,175	15,688	18,863	16,153
Sings! And UK Sings! Expenses (2021: includes refunds received)	17,276	(941)	16,335	5,382
Sings! tour costs	-	600	600	-
b) Governance costs				
Independent Examiners Fees	3,041	-	3,041	3,060
Share of support costs (note 4)	69,045	64,030	133,075	110,514
	<u>235,392</u>	<u>134,319</u>	<u>369,711</u>	<u>321,626</u>

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

4. ANALYSIS OF EXPENDITURE BY TYPE

	Support costs	Governance costs	TOTAL	TOTAL
	£	£	2021 £	2020 £
Depreciation	3,370	49,255	52,625	17,836
Operating lease charges	35,021	5,284	40,305	51,059
Rates and water	2,226	-	2,226	5,134
Insurance	1,054	-	1,054	1,077
Light and heat	3,656	752	4,408	9,888
Telephone	3,309	505	3,814	3,900
Printing, Postage and Stationery	6,009	530	6,539	11,400
Advertising	1,280	910	2,190	-
Sundries	2,572	-	2,572	3,005
Subscriptions	3,597	2,274	5,871	764
Repairs and maintenance	5,887	1,455	7,342	2,782
Bank charges	81	1,128	1,209	1,378
Legal and professional fees	984	1,937	2,921	2,291
Total 2021	<u>69,045</u>	<u>64,030</u>	<u>133,075</u>	<u>110,514</u>
Total 2020	<u>110,514</u>	<u>-</u>	<u>110,514</u>	<u>110,514</u>

5. NET INCOME/(EXPENDITURE)

This is stated after charging:

	TOTAL 2021 £	TOTAL 2020 £
Independent Examiners Fees	<u>2,100</u>	<u>3,060</u>

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

6. TANGIBLE FIXED ASSETS

		Fit for Purpose			General	Total
		Restricted	Restricted	Restricted	Unrestricted	
		Fund	Fund	Fund	Fund	
		Leasehold	Plant and	Fixtures and	Computer	
		Improvements	Equipment	Fittings	Equipment	£
		£	£	£	£	£
Cost	01-Apr-20	134,439	19,606	2,816	5,463	162,324
Additions		-	-	2,880	7,690	10,570
Disposals		-	-	-	-	-
Cost at	31-Mar-21	<u>134,439</u>	<u>19,606</u>	<u>5,696</u>	<u>13,153</u>	<u>172,894</u>
Depreciation	01-Apr-20	53,539	12,061	1,893	3,984	71,477
Disposals		-	-	-	-	-
Charge		47,053	1,441	761	3,370	52,625
Depreciation at	31-Mar-21	<u>100,592</u>	<u>13,502</u>	<u>2,654</u>	<u>7,354</u>	<u>124,102</u>
Net Book Value	31-Mar-21	<u>33,847</u>	<u>6,104</u>	<u>3,042</u>	<u>5,799</u>	<u>48,792</u>
Net Book Value	31-Mar-20	80,900	7,545	923	1,479	90,847

During the year the Trustees have assessed the remaining useful life of the leasehold improvements and have concluded that a more appropriate rate of depreciation is 35%. Accordingly as from 1st April 2020, the depreciation rate on this category of fixed assets has been uplifted from 10% to 35%.

7. DEBTORS AND PREPAYMENTS

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.21	31.3.20
	£	£	£	£
Trade debtors	-	694	694	2,219
Other debtors	3,940	-	3,940	6,497
	<u>3,940</u>	<u>694</u>	<u>4,634</u>	<u>8,716</u>

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted	Restricted	Total	Total
	Fund	Fund	31.3.21	31.3.20
	£	£	£	£
Accruals and deferred income	12,612	-	12,612	20,812
Independent Examiners Fees	2,100	-	2,100	2,550
Social Security costs	2,684	-	2,684	2,501
	<u>17,396</u>	<u>-</u>	<u>17,396</u>	<u>25,863</u>

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2021	2020
	£	£
Gross Wages and Salaries	162,745	139,797
Social Security Costs	6,369	7,580
Employer's Pension Costs	2,620	2,590
	171,734	149,967

The average number of persons employed by the company during the year was as follows:

	2021	2020
Activities in furtherance of organisation's objectives	13	7
Administration	2	2

No employees received emoluments in excess of £60,000 (2020: Nil)

The key management personnel of the charity comprise the Trustees and Senior Management Team. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the charity were £82,254 (2020: £85,089)

The charity offers a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity, in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,620 (2020: £2,590).

In this financial period the charity has paid trustees remuneration and benefits (including Employer NI and Employer Pension contributions) for their roles as Church Pastor and Site Manager as follows:

<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2021 Total	2020 Total
		£	£	£	£
C Kimmance (Church Pastor)	Governing document	45,175	6,190	51,365	50,890
R Jenkins (Site Manager)	Governing document	5,553	0	5,553	5,460
		50,728	6,190	56,918	56,350

No trustees were remunerated for their role as a trustee. Three trustees received reimbursement for purchases made on behalf of the charity totalling £1,010.

In the period the charity has paid trustees expenses as follows:

	2021	2020
Number of trustees who were paid expenses	0	1
<u>Amount Paid</u>		
	2021	2020
	Total	Total
	£	£
Travel and subsistence	0	1,483
Total amount paid	£ 0	1,483

**ASHFORD VINEYARD CHURCH
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

10. RELATED PARTY TRANSACTIONS

In the period the charity has paid remuneration to related parties to trustees, for their roles as Church Pastor and Beehive Project Administrator as follows:

Name of related party	Related party to	Amounts paid or benefit value			
		Remuneration	Employer NI and Pension	2021 Total	2020 Total
		£	£	£	£
N Kimmance (Church Pastor)	C Kimmance (Trustee)	22,890	2,446	25,336	29,121
L Anderson (Administrator)	R Anderson (Trustee)	1,477	0	1,477	1,053
		<u>24,367</u>	<u>2,446</u>	<u>26,813</u>	<u>30,174</u>

11. STATEMENT OF FUNDS

Statement of Funds

	Current Year				
	Balance 01-Apr-20	Income	Expenditure	Transfers	Balance 31-Mar-21
	£	£	£	£	£
Unrestricted funds					
General Unrestricted Funds	(4,881)	288,121	(235,392)	12,614	60,462
Restricted funds					
Mens Shed	1,324	-	-	(342)	982
Compassion	300	79,148	(39,136)	-	40,312
Ashford Sings!	23,570	13	(576)	-	23,007
Beehive	11,633	60,631	(45,928)	-	26,336
Fit for Purpose	101,300	-	(48,679)	(12,272)	40,349
	<u>138,127</u>	<u>139,792</u>	<u>(134,319)</u>	<u>(12,614)</u>	<u>130,986</u>
TOTAL FUNDS	<u>133,246</u>	<u>427,913</u>	<u>(369,711)</u>	<u>-</u>	<u>191,448</u>

Statement of Funds

	Prior Year				
	Balance 01-Apr-19	Income	Expenditure	Transfers	Balance 31-Mar-20
	£	£	£	£	£
Unrestricted funds					
General Unrestricted Funds	(12,676)	306,905	(299,110)	-	(4,881)
Restricted funds					
Mens Shed	1,324	-	-	-	1,324
Compassion	300	-	-	-	300
Ashford Sings!	13,482	23,544	(13,456)	-	23,570
Beehive	11,633	9,060	(9,060)	-	11,633
Fit for Purpose	101,300	-	-	-	101,300
	<u>128,039</u>	<u>32,604</u>	<u>(22,516)</u>	<u>-</u>	<u>138,127</u>
TOTAL FUNDS	<u>115,363</u>	<u>339,509</u>	<u>(321,626)</u>	<u>-</u>	<u>133,246</u>

**ASHFORD VINEYARD CHURCH
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Purpose of Restricted Funds:

Mens Shed	The Men's Shed Fund is used to provide opportunities for men to participate in practical group activities such as engineering projects, woodworking or gardening, where they can share and learn new skills by working 'shoulder to shoulder' to support one another. The Men's Shed project was closed in the summer of 2020. With the agreement of the Men's Sheds organisation, the physical items bought with grant money were donated to other, local groups who were providing a similar facility. The Trustees intend to seek to reallocate any remaining cash funds to a current project with similar aims.
Compassion	Compassion is the arm of the church that helps to support and empower the local community to lead more fulfilled lives. This embodies a number of projects. The main project is "Renew", which has received generous funding from Ashford Borough Council. Again, the WHH Meals was a time limited project during Covid Lockdown, which has now ended; as was the Covid-19 Relief Fund.
Ashford Sings!	Ashford Sings! is a community choir sponsored and operated by Ashford Vineyard. It offers weekly rehearsals, arranges quizzes and concerts in aid of local causes, and does an annual tour to Europe.
Beehive	The Beehive is a secondhand clothing boutique that offers a personal shopping service to ladies who come in for clothing. Some ladies are referred to The Beehive by social services or GPs etc and will then be given clothes for free. The Beehive also runs life-skills groups from its property in Ashford.
Fit for Purpose	This fund was for Ashford Vineyard's project to acquire its own premises, known as The Warehouse. This includes donations received, expenses incurred as part of the project, as well as capital expenditure on the warehouse. The fund was closed and declared finished in December 2018, and the balance held at 31st March 2021 represents the net book value of fixed assets (for the warehouse) that were purchased with those funds.

Transfers between funds

Mens Shed	The transfer between funds of £342 represents three successive months of container storage fees, each of £114.40 in financial year end 31st March 2017 which was originally charged to general funds, but should have been charged to Mens Shed restricted fund.
Fit for Purpose	The transfer between funds of £12,272 represents £16,272 depreciation of restricted fixed assets for the warehouse, that should have been charged to this fund in 2020 but was allocated to general funds, less a loan repayment of £4,000 that was repaid in 2020.

Restricted Funds are represented by:

	AS Sings! bank	Beehive bank	Main church bank/s	Debtors	Creditors	Fixed Assets	31-Mar-21 TOTAL
	£	£	£	£	£	£	£
Mens Shed	-	-	982	-	-	-	982
Compassion	-	-	40,312	-	-	-	40,312
Ashford Sings!	6,401	-	15,912	694	-	-	23,007
Beehive	-	21,499	2,533	-	-	2,304	26,336
Fit for Purpose	-	-	-	-	-	40,349	40,349
	6,401	21,499	59,739	694	-	42,653	130,986

	AS Sings! bank	Beehive bank	Main church bank/s	Debtors	Creditors	Fixed Assets	31-Mar-20 TOTAL
	£	£	£	£	£	£	£
Mens Shed	-	-	1,324	-	-	-	1,324
Compassion	-	-	-	300	-	-	300
Ashford Sings!	7,584	-	15,986	-	-	-	23,570
Beehive	-	9,781	9,172	-	(7,320)	-	11,633
Fit for Purpose	-	-	-	-	(4,000)	105,300	101,300
	7,584	9,781	26,482	300	(11,320)	105,300	138,127

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

12. SUMMARY OF FUNDS

Summary of funds

	Current year				
	Balance 01-Apr-20	Income	Expenditure	Transfers	Balance 31-Mar-21
	£	£	£	£	£
General funds	(4,881)	288,121	(235,392)	12,614	60,462
Restricted funds	138,127	139,792	(134,319)	(12,614)	130,986
	<u>133,246</u>	<u>427,913</u>	<u>(369,711)</u>	<u>-</u>	<u>191,448</u>

	Prior Year				
	Balance 01-Apr-19	Income	Expenditure	Transfers	Balance 31-Mar-20
	£	£	£	£	£
General funds	(12,676)	306,905	(299,110)	-	(4,881)
Restricted funds	128,039	32,604	(22,516)	-	138,127
	<u>115,363</u>	<u>339,509</u>	<u>(321,626)</u>	<u>-</u>	<u>133,246</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Current year		
	Unrestricted Fund	Restricted Fund	Total 2021
	£	£	£
Tangible assets	5,799	42,993	48,792
Current assets	72,059	87,993	160,052
Creditors due within one year	(17,396)	-	(17,396)
	<u>60,462</u>	<u>130,986</u>	<u>191,448</u>

	Prior year		
	Unrestricted Fund	Restricted Fund	Total 2020
	£	£	£
Tangible assets	1,479	89,368	90,847
Current assets	19,503	48,759	68,262
Creditors due within one year	(25,863)	-	(25,863)
	<u>(4,881)</u>	<u>138,127</u>	<u>133,246</u>

**ASHFORD VINEYARD CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

14. OTHER DISCLOSURES

The charity does not have any commitments not provided for in the accounts.

The charity has not given any guarantees.

The charity has not received any loans secured on any of its assets.

At the year end the charity did not have any contingent liabilities.

15. RISK ASSESSMENT

The trustees are aware of the need to properly manage and mitigate the risks faced by the company. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on risk assessment when adopting and implementing policies for the charity

16. PUBLIC BENEFIT

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or "aims" that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' Report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. DECLARATIONS

Sufficient resources are held in appropriate form to enable each fund to be applied in accordance with any restrictions imposed.

The trustees have not changed the year end date nor length of the charity's financial year.

The charity did not make any material ex-gratia payments during the year.

The trustees confirm that there is no relevant information of which the Independent Examiner is unaware.