

PENTECOSTAL CITY MISSION CHURCH

England & Wales · Charity number 1159535

Details

Status Registered

Legal form CIO

Registered 2014-12-09

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

Contact

Address Pentecostal City Mission Church
National Headquarters
6 Colworth Road
Leytonstone
London
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Website pcmchurch.org

Activities

Objects: THE OBJECTS OF THE CHURCH ARE, FOR THE PUBLIC BENEFIT:-4.1 TO ADVANCE THE CHRISTIAN RELIGION;4.2 TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE;4.3 TO PROMOTE RACIAL HARMONY AND GOOD RACE RELATIONS; AND4.4 THE RELIEF OF FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, BY BUT NOT LIMITED TO, PROVIDING PEOPLE WITH GOODS OR SERVICES WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS.

Activities: To advance the Christian religion;Performance of marriage, baby dedication, funerals and adult baptism;Delivery of a range of social and leisure activities to engage members and non-members.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£397,797	£427,578	-	-
2024-03-31	£322,874	£359,218	-	-
2023-03-31	£348,644	£331,036	-	-
2022-03-31	£286,740	£186,961	-	-
2021-03-31	£579,385	£108,464	£4,178,066	0

Trustees

Name	Role	Appointed
Andrew Hugh Dwyer	Chair	2020-09-26
Asley John Murphy		2025-02-20
Carol Ann Kissoon		2020-08-20
DEACON PARRIS ANTHONY LOWE		2014-04-01
DEACONESS SEAN MELANIE HANSON		2016-04-01
Lorna Maureen Bailey		2025-02-20
REV DR RUPERT ANTHONY SIMPSON		1997-06-01

PENTECOSTAL CITY MISSION CHURCH

England & Wales - Charity number 1159535

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
PENTECOSTAL CITY MISSION CHURCH

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

PENTECOSTAL CITY MISSION CHURCH

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FOR THE YEAR ENDED 31ST MARCH 2025

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PENTECOSTAL CITY MISSION CHURCH
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2025

TRUSTEES	Reverend A Dwyer (Chairperson) Bishop H Cato (resigned 23.11.24) Revd. Dr R Simpson Reverend C Kissoon Deacon P Lowe (Treasurer) C Griffiths (resigned 31.12.24) Deaconess S Hanson Light Brig L M Bailey (appointed 20.2.25) Deacon A J Murphy (appointed 20.2.25)
PRINCIPAL ADDRESS	6 Colworth Road London E11 1HY
REGISTERED CHARITY NUMBER	1159535
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

1. To advance the Christian religion.
2. To provide facilities and activities that promote social welfare, recreation, and improved quality of life.
3. To promote racial harmony and good race relations.
4. To relieve financial hardship through the provision of services and goods to those in need.

These objectives are achieved through a range of community engagement initiatives, outreach programs, and church services designed to support individuals and families within the local communities where the charity operates.

During the reporting year, the charity completed a full year of operations in which in-person services were made accessible at scheduled weekly opening times to both members and the general public. In addition, online service provision continued to play a vital role in supporting individuals who are house-bound or unable to travel.

Digital platforms, including Zoom, Facebook, and YouTube, were used extensively to connect and engage individuals locally and internationally. These platforms supported worship, education, and social development on a weekly basis.

Regular activities for children, young people, and adults were expanded across more branches, particularly during weekends and school holiday periods. The charity experienced increased expenditure during the year due to rising costs associated with utilities, hall rentals, building maintenance, and hospitality linked to events and community support activities.

The charity's main sources of income remain gifts, donations, and both internal and external fundraising events. Looking ahead, the charity anticipates increased income generation through the expanded rental of church premises to other churches, community groups, and organizations hosting business meetings and social events.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Many of the church's annual activities-including conventions, retreats, baby dedications, and weddings-continued throughout the year. Weekly in-house services included Sunday Worship, Sunday School, Men's and Women's Fellowships, Bible Study, Prayer and Fasting Services, and Young People's Group meetings. These services were regularly attended by members and visitors seeking spiritual guidance, support, and encouragement.

The church also hosted national early-morning prayer meetings, bringing together individuals during a period marked by economic, educational, and health-related challenges. In addition, special training sessions were organized on topics such as mental health and dementia awareness, equipping members with knowledge to support their own wellbeing and that of others.

The conduct of funeral services and bereavement support was a significant aspect of the charity's work during the year. Ongoing pastoral care included home and hospital visits to support the sick and elderly, helping to reduce loneliness and isolation among vulnerable members.

Community engagement activities included continued support for local foodbanks and the distribution of food to individuals and families experiencing financial hardship.

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2025**

Safeguarding and Risk Management

The church is registered with "Strengthening Faith Institutions", which provides guidance and training on health and safety and risk assessment. The charity is also registered with the child protection organization Thirty-one eight. Safeguarding policies are reviewed periodically, Designated Safeguarding Leads are in place, and ongoing training needs are identified to ensure the safety and wellbeing of all participants.

Summary of Achievements

The Trustees consider the charity's performance over the year to be satisfactory and remain committed to supporting the charity in fulfilling its stated objectives. Key achievements include:

1. Continued support for the spiritual wellbeing of members and the wider community through both in-person and online services.
2. The provision of online workshops, seminars, tutorials, and Bible study, enabling learning, testimony sharing, and spiritual growth.
3. Ongoing mental health and wellbeing training to support individuals experiencing personal challenges.
4. The continued expansion of community foodbank initiatives addressing food poverty and financial hardship.
5. Sustained pastoral care for vulnerable, sick, and elderly members, including regular visits, follow-up calls, and prayer support.

Acknowledgments

The Trustees express their sincere gratitude to all members, volunteers, auxiliary leaders, and supporters for their unwavering dedication to the mission of the Pentecostal City Mission Church. The collective efforts of each branch have played a vital role in advancing the charity's objectives and serving the wider community.

FINANCIAL REVIEW

Financial review

The trustees are satisfied with the performance of the charity for the financial year ended 31 March 2025 which reported a deficit of £29,781, (2024 - £36,344) and reserves of £4,242,262 (2024 - £4,272,043). The trustees are satisfied that there are sufficient funds available to meet the day to day operations of the charity.

Investment policy and objectives

It is our policy to invest our funds balances on our Deposit Account to ensure a reasonable return in terms of interest and long-term protection from inflation.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

FUTURE PLANS

The charity intends to:

- Strengthen inter-branch collaboration on shared initiatives such as evangelism and mental health seminars.
- Expand mentorship and leadership development programs for young people and adult members, including group leaders.
- Continue and grow successful partnerships with churches and charities through monthly prayer meetings, food distribution programs, and missionary outreach.

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Pentecostal City Mission Church (PC'S) operates under the constitution first adopted on 1 June 1997 and amended on 18 November 1998. It was reconstituted as a Charitable Incorporated Organization (CIO) on 9 December 2014.

The trustees who served during the year were:

- Reverend A Dwyer (Chairperson)
- Bishop H Cato (Resigned 23/11/2024)
- Reverend Dr R Simpson
- Reverend C Kissoon
- Deacon P Lowe (Treasurer)
- Light Brigade C. Griffiths (resigned 31/12/2024)
- Deaconess S Hanson
- Reverend C Holgate (resigned 23/11/2024)
- Light Brigade Lorna Maureen Bailey (appointed 20/02/2025)
- Deacon Ashe John Murphy (appointed 20/02/2025)

Recruitment and appointment of new trustees

Trustees are appointed based on their expertise, role as ministers, or contributions beneficial to the charity. Appointments are made or reaffirmed during the Annual General Meeting following the National Church Convocation in June.

Organisational structure

The Pentecostal City Mission Church is governed by its Board of Trustees, which is responsible for governance, compliance, and the overall operations of the charity. Spiritual leadership is provided through the National Overseer and the formed Spiritual Council, comprising all ordained members, who offer pastoral oversight and doctrinal guidance across the organization.

Related parties

There were no related parties as none of the trustees receive any financial remuneration or reimbursement of expenses.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to those major risks.

FUNDS HELD AS CUSTODIAN FOR OTHERS

The Charity did not hold funds as custodians on behalf of other in the year ended 31 March 2025.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 30/01/2026 and signed on its behalf by:

.....
Deacon P Lowe - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PENTECOSTAL CITY MISSION CHURCH**

Opinion

We have audited the financial statements of Pentecostal City Mission Church (the 'charity') for the year ended 31st March 2025 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for qualified opinion

The books and records maintained and submitted to us by a number of the Branches are incomplete and do not contain the full description of the nature of income and expenditure. Consequently we were unable to determine whether any adjustment to the figures and classification was necessary. We are also unable to confirm that satisfactory financial policies and procedures are in operation throughout the charity and that adequate accounting records are maintained.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PENTECOSTAL CITY MISSION CHURCH**

Matters on which we are required to report by exception

Arising from the limitation of our work referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept, or returns adequate for our audit have not been received from branches not visited by us.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the financial statements are not in agreement with the accounting records and returns;

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charitable company did not inform us of any known, suspected or alleged fraud.

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: FRS 102, Charities Act 2011(England and Wales) and regulation 8 of the Charities Accounts Regulations 2006 for preparing financial statements, Trustees Act 1925 and 2000, Care Standards Act 2000, Finance Act, Public Interest Disclosure Act 1998, Bribery Act 2010, Data Protect Act, Employer's Liability Insurance, Childcare Act 2006, , Children Act 2004, Employment law and Health and Safety Regulations.

- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.

- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PENTECOSTAL CITY MISSION CHURCH**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date:

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

		2025	2024
		Unrestricted fund	Total funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	388,854	309,904
Investment income	3	<u>8,943</u>	<u>12,970</u>
Total		<u>397,797</u>	<u>322,874</u>
EXPENDITURE ON			
Charitable activities	4		
Church		<u>427,578</u>	<u>359,218</u>
NET INCOME/(EXPENDITURE)		(29,781)	(36,344)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>4,272,043</u>	<u>4,308,387</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>4,242,262</u></u>	<u><u>4,272,043</u></u>

The notes form part of these financial statements

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2025

		2025	2024
		Unrestricted fund	Total funds
		£	£
FIXED ASSETS			
Tangible assets	8	3,438,291	3,512,948
CURRENT ASSETS			
Cash at bank		849,874	827,893
CREDITORS			
Amounts falling due within one year	9	(41,960)	(55,010)
NET CURRENT ASSETS		<u>807,914</u>	<u>772,883</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,246,205	4,285,831
CREDITORS			
Amounts falling due after more than one year	10	(3,943)	(13,788)
NET ASSETS		<u>4,242,262</u>	<u>4,272,043</u>
FUNDS			
Unrestricted funds	12	<u>4,242,262</u>	<u>4,272,043</u>
TOTAL FUNDS		<u>4,242,262</u>	<u>4,272,043</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/01/2026 and were signed on its behalf by:

.....
Deacon P Lowe - Trustee

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	14	<u>31,324</u>	<u>38,825</u>
Net cash provided by operating activities		<u>31,324</u>	<u>38,825</u>
Cash flows from investing activities			
Interest received		<u>501</u>	<u>266</u>
Net cash provided by investing activities		<u>501</u>	<u>266</u>
Cash flows from financing activities			
Loan repayments in year		<u>(9,844)</u>	<u>(8,629)</u>
Net cash used in financing activities		<u>(9,844)</u>	<u>(8,629)</u>
Change in cash and cash equivalents in the reporting period			
		21,981	30,462
Cash and cash equivalents at the beginning of the reporting period		<u>827,893</u>	<u>797,431</u>
Cash and cash equivalents at the end of the reporting period		<u>849,874</u>	<u>827,893</u>

The notes form part of these financial statements

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

Freehold property - 2% on cost
Fixtures & fittings - 20% on cost
Motor vehicles - 20% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

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

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

INVESTMENTS

Investments comprise investments in unquoted equity instruments which are measured at fair value. Changes in fair value are recognised in the profit or loss.

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. DONATIONS AND LEGACIES	2025	2024
	£	£
Donations	352,642	297,644
Gift aid	36,212	11,260
Building Fund	-	1,000
	<u>388,854</u>	<u>309,904</u>
3. INVESTMENT INCOME	2025	2024
	£	£
Rents received	7,770	12,704
Dividend received	672	-
Deposit account interest	501	266
	<u>8,943</u>	<u>12,970</u>
4. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 5)
		£
Church		<u>427,578</u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES	2025	2024
	£	£
Missionary and hospitality	57,179	38,569
Ministerial expenses	25,077	25,232
Functions and retreats	50,867	39,088
Lighting and heating	31,610	43,046
Bank charges and interest	143	2,496
Subscription and donations	4,036	755
Hall hire	34,738	24,129
Equipment expenses	764	5,053
Insurance	18,197	20,856
Legal and professional fees	15,411	2,541
Repairs and maintenance	91,754	65,357
Postage Printing & Stationery	3,677	531
Rent	369	566
Telephone	6,271	5,437
Motor and travel expense	7,335	4,407
Statutory Audit fees	5,493	5,593
Sundry Expenses	-	229
Depreciation	74,657	75,333
	<u>427,578</u>	<u>359,218</u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

Several Ministers of the Church who are also trustees were paid a stipend and this is disclosed in the cost of Ministerial expenses in the financial statements.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestrictive fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	309,904
Investment income	<u>12,970</u>
Total	<u>322,874</u>
 EXPENDITURE ON	
Charitable activities	
Church	<u>359,218</u>
 NET INCOME/(EXPENDITURE)	(36,344)
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>4,308,387</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>4,272,043</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2024 and 31st March 2025	<u>3,609,961</u>	<u>122,934</u>	<u>28,141</u>	<u>57,422</u>	<u>3,818,458</u>
 DEPRECIATION					
At 1st April 2024	212,583	7,375	28,135	57,417	305,510
Charge for year	<u>72,199</u>	<u>2,458</u>	<u>-</u>	<u>-</u>	<u>74,657</u>
At 31st March 2025	<u>284,782</u>	<u>9,833</u>	<u>28,135</u>	<u>57,417</u>	<u>380,167</u>
 NET BOOK VALUE					
At 31st March 2025	<u><u>3,325,179</u></u>	<u><u>113,101</u></u>	<u><u>6</u></u>	<u><u>5</u></u>	<u><u>3,438,291</u></u>
At 31st March 2024	<u><u>3,397,378</u></u>	<u><u>115,559</u></u>	<u><u>6</u></u>	<u><u>5</u></u>	<u><u>3,512,948</u></u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 11)	11,418	11,418
Other Creditors	25,050	35,000
Accrued expenses	<u>5,492</u>	<u>8,592</u>
	<u>41,960</u>	<u>55,010</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other loans (see note 11)	<u>3,943</u>	<u>13,788</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>11,418</u>	<u>11,418</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>3,943</u>	<u>13,788</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	4,272,043	(29,781)	4,242,262
	<u>4,272,043</u>	<u>(29,781)</u>	<u>4,242,262</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	397,797	(427,578)	(29,781)
	<u>397,797</u>	<u>(427,578)</u>	<u>(29,781)</u>
TOTAL FUNDS			

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	4,308,387	(36,344)	4,272,043
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>4,308,387</u>	<u>(36,344)</u>	<u>4,272,043</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	322,874	(359,218)	(36,344)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>322,874</u>	<u>(359,218)</u>	<u>(36,344)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

14. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of financial activities)	(29,781)	(36,344)
Adjustments for:		
Depreciation charges	74,657	75,333
Interest received	(501)	(266)
Cash adjustment	-	1
(Decrease)/increase in creditors	<u>(13,051)</u>	<u>101</u>
Net cash provided by operations	<u>31,324</u>	<u>38,825</u>

15. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>827,893</u>	<u>21,981</u>	<u>849,874</u>
	<hr/>	<hr/>	<hr/>
	<u>827,893</u>	<u>21,981</u>	<u>849,874</u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

15. ANALYSIS OF CHANGES IN NET FUNDS - continued

Debt			
Debts falling due within 1 year	(11,418)	-	(11,418)
Debts falling due after 1 year	<u>(13,788)</u>	<u>9,845</u>	<u>(3,943)</u>
	<u>(25,206)</u>	<u>9,845</u>	<u>(15,361)</u>
Total	<u>802,687</u>	<u>31,826</u>	<u>834,513</u>

16. PROPERTY RESERVES

The reserves held in relation to those properties that have been revalued stood at ££2,728,500 as at 31 March 2025.

PENTECOSTAL CITY MISSION CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	352,642	297,644
Gift aid	36,212	11,260
Building Fund	<u>-</u>	<u>1,000</u>
	388,854	309,904
Investment income		
Rents received	7,770	12,704
Dividend received	672	-
Deposit account interest	<u>501</u>	<u>266</u>
	<u>8,943</u>	<u>12,970</u>
Total incoming resources	397,797	322,874
EXPENDITURE		
Charitable activities		
Missionary and hospitality	57,179	38,569
Ministerial expenses	25,077	25,232
Functions and retreats	50,867	39,088
Lighting and heating	31,610	43,046
Bank charges and interest	143	2,496
Subscription and donations	4,036	755
Hall hire	34,738	24,129
Equipment expenses	764	5,053
Insurance	18,197	20,856
Legal and professional fees	15,411	2,541
Repairs and maintenance	91,754	65,357
Postage Printing & Stationery	3,677	531
Rent	369	566
Telephone	6,271	5,437
Motor and travel expense	7,335	4,407
Statutory Audit fees	5,493	5,593
Sundry Expenses	-	229
Depreciation of tangible fixed assets	<u>74,657</u>	<u>75,333</u>
	<u>427,578</u>	<u>359,218</u>
Total resources expended	<u>427,578</u>	<u>359,218</u>
Net expenditure	<u>(29,781)</u>	<u>(36,344)</u>

This page does not form part of the statutory financial statements

PENTECOSTAL CITY MISSION CHURCH

England & Wales - Charity number 1159535

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
FOR
PENTECOSTAL CITY MISSION CHURCH

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

PENTECOSTAL CITY MISSION CHURCH

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FOR THE YEAR ENDED 31ST MARCH 2022

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PENTECOSTAL CITY MISSION CHURCH
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2022

TRUSTEES	Bishop H Cato Rev Dr R Simpson Deacon P Lowe C Griffiths Ms S Hanson Rev A Dwyer Rev C Kissoon
PRINCIPAL ADDRESS	6 Colworth Road London E11 1HY
REGISTERED CHARITY NUMBER	1159535
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

1. To advance the Christian religion;
2. To advance and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life;
3. To promote racial harmony and good race relations; and
4. The relief of financial hardship, either generally or individually, by but not limited to, providing people with goods or services which they could not otherwise afford through lack of means.

The charity has the aim to contribute to the quality of life of the people in its local community where the charity operates and the surrounding areas, through spreading the Christian message and providing help, support and educational challenges for the young and the vulnerable of our society. The charity actively promotes racial harmony and good race relations amongst all people in the diverse communities in which it is located.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Due to the after effect of the COVID 19 pandemic all church activities were not in full operation, as we returned to the buildings with restricted service time and face to face events. During this transition back to inhouse worship we continue with some online delivery of church services and activities for children, young people and adults on social media platforms such as Zoom, Facebook and YouTube. The trustees are encouraged by the attendance at the various events held online and the return to inhouse activities locally and internationally with associated churches during the year. Full details of all the church activities can be obtained by visiting the website at www.pcmchurch.org. However, a brief summary is provided below:

PENTECOSTAL CITY MISSION CHURCH

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

The transition from the COVID lockdown was challenging one for the church membership and community at large. Many of the church's annual activities such as Conventions and Retreat; baby dedications and weddings, fundraising events and trips were at reduce capacity, with some modification of time schedule to adjust for this transition. Church buildings were open, and all branch carryout their weekly scheduled services inhouse and online consisting of Sunday Worship, Sunday School, Women and Men's Fellowships, Bible Study, Prayer and Fasting Services and Young Peoples Group meetings. These services were attended regularly by members with reduce capacity but notably with increased visitors seeking spiritual consolation after the pandemic.

We continue with our National Sunday Evening Worship and Prayer Meetings brought people together for worship and spiritual encouragement at a time of huge uncertainties for health, education, and employment in the country. The online Christmas Carol Service and Watch Night Service were very successful with large numbers of participants by strengthening the faith of believers and inspiring hope to those who have yet to commit to the Christian faith.

Special training sessions were organised on mental health to help members, especially young people cope with the adverse impact the lockdown had on their wellbeing with home working and home schooling. The conduct of funerals and bereavement support to families fully resume with the lifting of Government restrictions.

The church resume missionary activities to attend support and pray for the sick and elderly through regular travelling attendance and calls due to the COVID restrictions placed on home and hospital visits. This ensured vulnerable members experiencing loneliness and isolation were followed up and supported. Community engagement activities consisted of the Headquarters' church operation of a monthly Foodbank distributing food to local people suffering financial hardship and in need of basic necessities. The Foodbank was funded with donations from a local benefactor and volunteers of the church assisting with food distribution. Branches in other localities collected and donated food to local Foodbanks to assist disadvantaged people in the community.

The church continued with Health and Safety Risk Assessment and registered with "Strengthening Faith Institutions" which provided guidance and training on its implementation. Safeguarding policies were in place and Designated Safeguarding Leads received up to date training. The church is registered with the Child Protection organization Thirty-one eight.

There was limited opportunity for income generation through rental of church premises to other Christian organizations for worship and social events in Birmingham and Bristol due to the lockdown and imposed restrictions. The church adapted very well to the use of online social media platforms in carrying out its Christian objectives during one of the most challenging year.

PENTECOSTAL CITY MISSION CHURCH

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider the achievements and performance over the year to be satisfactory and they will continue despite the COVID pandemic and the difficult health and economic conditions in the country.

The church undertook a number of successful activities including:

1. Continued to cater for the spiritual wellbeing of its members and the community through a range of scheduled online weekly worship services, prayer meetings, evangelistic and social events
2. Adapted well to the post COVID transitions on places of worship and life events. The continued use of worship services and evangelism on line using various social media platforms such as Zoom, YouTube and Facebook allowed the Christian message to reach many more people both nationally and internationally .
3. The performance of public services to members and the community in terms of increased funerals and bereavement support brought about by the pandemic .
4. Continued to operate an active online Children, Youth, Women's and Men's ministry to engage all sections of the church membership and promote the Christian faith. The provision of training on mental health and wellbeing to support those experiencing difficulties from the pandemic and post pandemic period.
5. A community engagement Foodbank project for members of the community experiencing food poverty and worsened by financial hardship due to unemployment and the after effect of the pandemic
6. Effective support of vulnerable, sick and elderly members with regular follow up telephone calls and prayer to ensure their physical and spiritual wellbeing.

FINANCIAL REVIEW

Financial review

The trustees are satisfied with the performance of the charity for the financial year ended 31 March 2022 which reported a surplus of £112,713 (2021 - £470,921) and reserves of £4,290,779 (2021 - £4,178,066). The trustees are satisfied that there are sufficient funds available to meet the day to day operations of the charity.

Investment policy and objectives

It is our policy to invest our funds balances on our Deposit Account to ensure a reasonable return in terms of interest and long-term protection from inflation.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by its constitution adopted on the 1st day of June 1997 as amended on 18 November 1998. It has adopted a new constitution and registered as a Charitable Incorporated Organisation on the 9 December 2014.

The trustees who served during the year were:

Bishop H Cato - Chairperson
Rev Dr R Simpson
Deacon P Lowe - Treasurer
Worker C Griffiths
Sister S Hanson
Rev C Kissoon
Rev A Dwyer

PENTECOSTAL CITY MISSION CHURCH

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees were appointed on the criteria of being a minister, officer or the expertise offered to the organisation. The trustees are nominated, appointed or re-elected at the Annual General Meeting held in June. The trustee board consist of six members and administer the charity. The board meets at least three times yearly to discuss the operation of the charity and current issues arising in the church. Special meetings are called as and when required but must have a quorum of 75%of charity trustees.

Organisational structure

The Pentecostal City Mission UK Church is governed by its Board of Trustees comprising of elected members, and is responsible for the overall operation, and governance of the Church. The spiritual leadership of the Church rests with the Spiritual Council and comprises all ordained members of the Church.

Related parties

There were no related parties as none of the trustees receive any financial remuneration or reimbursement of expenses.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to those major risks.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

FUNDS HELD AS CUSTODIAN FOR OTHERS

The Charity did not hold funds as custodians on behalf of other in the year ended 31 March 2022.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to


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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Approved by order of the board of trustees on27-01-2022..... and signed on its behalf by:


.....
Deacon P Lowe - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PENTECOSTAL CITY MISSION CHURCH**

Opinion

We have audited the financial statements of Pentecostal City Mission Church (the 'charity') for the year ended 31st March 2022 which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for disclaimer of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence is sufficient and appropriate to provide a basis for our opinion. In seeking to form an opinion on the financial statements we consider the implications of the Limitation of Scope in the following areas:

The books and records maintained and submitted to us by a number of the Branches are incomplete and do not contain the full description of the nature of income and expenditure. We are also unable to confirm that satisfactory financial policies and procedures are in operation throughout the charity and that adequate accounting records are maintained.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PENTECOSTAL CITY MISSION CHURCH**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charitable company did not inform us of any known, suspected or alleged fraud.

-We obtained an understanding of the legal and regulatory frameworks applicable to the charity. We determined that the following were most relevant: FRS 102, Charities Act 2011(England and Wales) and regulation 8 of the Charities Accounts Regulations 2006 for preparing financial statements, Trustees Act 1925 and 2000, Care Standards Act 2000, Finance Act, Public Interest Disclosure Act 1998, Bribery Act 2010, Data Protect Act, Employer's Liability Insurance, Childcare Act 2006, , Children Act 2004, Employment law and Health and Safety Regulations.

-We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.


-Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PENTECOSTAL CITY MISSION CHURCH

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ebenezer Okai, (BSc), FCCA
On behalf of
Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: 30th January 2023

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

		2022	2021
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	286,740	567,232
Investment income	3	<u>12,934</u>	<u>12,153</u>
Total		<u>299,674</u>	<u>579,385</u>
EXPENDITURE ON			
Charitable activities	4		
Church		<u>186,961</u>	<u>108,464</u>
NET INCOME		<u>112,713</u>	<u>470,921</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>4,178,066</u>	<u>3,707,145</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>4,290,779</u></u>	<u><u>4,178,066</u></u>

The notes form part of these financial statements

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF FINANCIAL POSITION

31ST MARCH 2022

		2022	2021
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	8	3,663,531	3,551,839
CURRENT ASSETS			
Debtors	9	970	2,610
Cash at bank and in hand		<u>718,993</u>	<u>680,095</u>
		719,963	682,705
CREDITORS			
Amounts falling due within one year	10	(50,394)	(5,329)
		<u>669,569</u>	<u>677,376</u>
NET CURRENT ASSETS			
		<u>669,569</u>	<u>677,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,333,100	4,229,215
CREDITORS			
Amounts falling due after more than one year	11	(42,321)	(51,149)
		<u>4,290,779</u>	<u>4,178,066</u>
NET ASSETS			
		<u>4,290,779</u>	<u>4,178,066</u>
FUNDS	13		
Unrestricted funds		<u>4,290,779</u>	<u>4,178,066</u>
TOTAL FUNDS		<u>4,290,779</u>	<u>4,178,066</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27-01-2023 and were signed on its behalf by:



.....
Deacon P Lowe - Trustee

The notes form part of these financial statements

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	16	<u>170,352</u>	<u>359,924</u>
Net cash provided by operating activities		<u>170,352</u>	<u>359,924</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(122,934)	-
Interest received		<u>308</u>	<u>303</u>
Net cash (used in)/provided by investing activities		<u>(122,626)</u>	<u>303</u>
Cash flows from financing activities			
Loan repayments in year		<u>(8,828)</u>	<u>(7,090)</u>
Net cash used in financing activities		<u>(8,828)</u>	<u>(7,090)</u>
Change in cash and cash equivalents in the reporting period			
		38,898	353,137
Cash and cash equivalents at the beginning of the reporting period		<u>680,095</u>	<u>326,958</u>
Cash and cash equivalents at the end of the reporting period		<u>718,993</u>	<u>680,095</u>

The notes form part of these financial statements

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

Freehold property - 2% on cost
Fixtures & fittings - 20% on cost
Motor vehicles - 20% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

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

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

INVESTMENTS

Investments comprise investments in unquoted equity instruments which are measured at fair value. Changes in fair value are recognised in the profit or loss.

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

2. DONATIONS AND LEGACIES	2022	2021
	£	£
Donations	271,701	244,874
Gift aid	3,349	11,558
Legacies - KCM Ltd	-	290,800
Food bank	-	20,000
Building Fund	<u>11,690</u>	<u>-</u>
	<u><u>286,740</u></u>	<u><u>567,232</u></u>
3. INVESTMENT INCOME	2022	2021
	£	£
Rents received	12,626	11,850
Deposit account interest	<u>308</u>	<u>303</u>
	<u><u>12,934</u></u>	<u><u>12,153</u></u>
4. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 5) £
Church		<u><u>186,961</u></u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES	2022	2021
	£	£
Missionary and hospitality	29,635	2,541
Ministerial expenses	18,411	6,143
Functions and retreats	21,728	100
Lighting and heating	14,876	10,145
Bank charges and interest	1,407	3,268
Subscription and donations	12,639	5,692
Hall hire	9,310	736
Equipment expenses	3,857	406
Insurance	13,868	14,541
Legal and professional fees	1,551	300
Repairs and maintenance	21,548	28,409
Postage Printing & Stationery	784	2,468
Rent	5,615	12,764
Telephone	2,736	2,623
Motor and travel expense	9,877	5,397
Training	413	518
Statutory Audit fees	7,465	3,630
Depreciation	<u>11,241</u>	<u>8,783</u>
	<u><u>186,961</u></u>	<u><u>108,464</u></u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

Several Ministers of the Church who are also trustees were paid a stipend and this is disclosed in the cost of Ministerial expenses in the financial statements.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	567,232
Investment income	<u>12,153</u>
Total	<u>579,385</u>
EXPENDITURE ON	
Charitable activities	
Church	108,464
NET INCOME	470,921
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>3,707,145</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>4,178,066</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2021	3,609,961	-	28,141	57,422	3,695,524
Additions	<u>-</u>	<u>122,934</u>	<u>-</u>	<u>-</u>	<u>122,934</u>
At 31st March 2022	<u>3,609,961</u>	<u>122,934</u>	<u>28,141</u>	<u>57,422</u>	<u>3,818,458</u>
DEPRECIATION					
At 1st April 2021	62,839	-	26,108	54,738	143,685
Charge for year	<u>5,345</u>	<u>2,458</u>	<u>676</u>	<u>2,763</u>	<u>11,242</u>
At 31st March 2022	<u>68,184</u>	<u>2,458</u>	<u>26,784</u>	<u>57,501</u>	<u>154,927</u>
NET BOOK VALUE					
At 31st March 2022	<u>3,541,777</u>	<u>120,476</u>	<u>1,357</u>	<u>(79)</u>	<u>3,663,531</u>
At 31st March 2021	<u>3,547,122</u>	<u>-</u>	<u>2,033</u>	<u>2,684</u>	<u>3,551,839</u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Loans to members	<u>970</u>	<u>2,610</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Other Creditors	42,000	-
Accrued expenses	<u>8,394</u>	<u>5,329</u>
	<u>50,394</u>	<u>5,329</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2022	2021
	£	£
Other loans (see note 12)	<u>42,321</u>	<u>51,149</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>42,321</u>	<u>51,149</u>

13. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	4,178,066	112,713	4,290,779
	<u>4,178,066</u>	<u>112,713</u>	<u>4,290,779</u>
TOTAL FUNDS			
	<u>4,178,066</u>	<u>112,713</u>	<u>4,290,779</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	299,674	(186,961)	112,713
	<u>299,674</u>	<u>(186,961)</u>	<u>112,713</u>
TOTAL FUNDS			
	<u>299,674</u>	<u>(186,961)</u>	<u>112,713</u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	3,707,145	470,921	4,178,066
TOTAL FUNDS	<u>3,707,145</u>	<u>470,921</u>	<u>4,178,066</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	579,385	(108,464)	470,921
TOTAL FUNDS	<u>579,385</u>	<u>(108,464)</u>	<u>470,921</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

15. POST BALANCE SHEET EVENTS - COVID-19

The Board have continued to take steps to consider the impact that the COVID-19 pandemic may have on the Charity and consider that the Charity has adequate resources and sufficient sources of funds available for the foreseeable future. Therefore the Board believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31 March 2022.

16. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of financial activities)	112,713	470,921
Adjustments for:		
Depreciation charges	11,242	8,783
Interest received	(308)	(303)
Decrease in debtors	1,640	11,999
Increase/(decrease) in creditors	<u>45,065</u>	<u>(131,476)</u>
Net cash provided by operations	<u>170,352</u>	<u>359,924</u>

17.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
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PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

17.. ANALYSIS OF CHANGES IN NET FUNDS - continued

	£	£	£
Net cash			
Cash at bank and in hand	<u>680,095</u>	<u>38,898</u>	<u>718,993</u>
	<u>680,095</u>	<u>38,898</u>	<u>718,993</u>
Debt			
Debts falling due after 1 year	<u>(51,149)</u>	<u>8,828</u>	<u>(42,321)</u>
	<u>(51,149)</u>	<u>8,828</u>	<u>(42,321)</u>
Total	<u>628,946</u>	<u>47,726</u>	<u>676,672</u>

18. PROPERTY RESERVES

The reserves held in relation to those properties that have been revalued stood at ££2,728,500 as at 31 March 2022.

PENTECOSTAL CITY MISSION CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	271,701	244,874
Gift aid	3,349	11,558
Legacies - KCM Ltd	-	290,800
Food bank	-	20,000
Building Fund	<u>11,690</u>	<u>-</u>
	286,740	567,232
Investment income		
Rents received	12,626	11,850
Deposit account interest	<u>308</u>	<u>303</u>
	<u>12,934</u>	<u>12,153</u>
Total incoming resources	299,674	579,385
EXPENDITURE		
Charitable activities		
Missionary and hospitality	29,635	2,541
Ministerial expenses	18,411	6,143
Functions and retreats	21,728	100
Lighting and heating	14,876	10,145
Bank charges and interest	1,407	3,268
Subscription and donations	12,639	5,692
Hall hire	9,310	736
Equipment expenses	3,857	406
Insurance	13,868	14,541
Legal and professional fees	1,551	300
Repairs and maintenance	21,548	28,409
Postage Printing & Stationery	784	2,468
Rent	5,615	12,764
Telephone	2,736	2,623
Motor and travel expense	9,877	5,397
Training	413	518
Statutory Audit fees	7,465	3,630
Depreciation of tangible fixed assets	<u>11,241</u>	<u>8,783</u>
	<u>186,961</u>	<u>108,464</u>
Total resources expended	<u>186,961</u>	<u>108,464</u>
Net income	<u>112,713</u>	<u>470,921</u>

This page does not form part of the statutory financial statements

PENTECOSTAL CITY MISSION CHURCH

England & Wales - Charity number 1159535

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
PENTECOSTAL CITY MISSION CHURCH

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

PENTECOSTAL CITY MISSION CHURCH

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FOR THE YEAR ENDED 31ST MARCH 2021

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PENTECOSTAL CITY MISSION CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2021

TRUSTEES	Bishop H Cato Rev Dr R Simpson Deacon P Lowe C Griffiths Ms S Hanson Rev A Dwyer (appointed 26.9.20) Rev C Kissoon (appointed 20.8.20)
PRINCIPAL ADDRESS	6 Colworth Road London E11 1HY
REGISTERED CHARITY NUMBER	1159535
INDEPENDENT EXAMINER	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

1. To advance the Christian religion;
2. To advance and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life;
3. To promote racial harmony and good race relations; and
4. The relief of financial hardship, either generally or individually, by but not limited to, providing people with goods or services which they could not otherwise afford through lack of means.

The charity has the aim to contribute to the quality of life of the people in its local community where the charity operates and the surrounding areas, through spreading the Christian message and providing help, support and educational challenges for the young and the vulnerable of our society. The charity actively promotes racial harmony and good race relations amongst all people in the diverse communities in which it is located.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Due to the COVID 19 pandemic lockdown and restrictions on face-to-face gatherings, all church activities were changed to online delivery in compliance with the regulations for places of worship. Church services and activities for children, young people and adults were transferred online using a number of social media platforms such as Zoom, Facebook and YouTube. The trustees are encouraged by the attendance at the various events held online and the opportunity to engage locally and internationally with associated churches during the year. Full details of all the church activities can be obtained by visiting the website at www.pcmchurch.org. However, a brief summary is provided below:

The COVID lockdown was challenging for the church membership and community at large. Many of the church's annual activities such as Conventions and Retreat; baby dedications and weddings, fundraising events and trips were cancelled. Church buildings were closed, and all branches transferred their weekly scheduled services online consisting of Sunday Worship, Sunday School, Women and Men's Fellowships, Bible Study, Prayer and Fasting Services and Young Peoples Group meetings. These services were attended regularly by members and increased visitors seeking spiritual consolation during the pandemic.

The introduction of National Sunday Evening Worship and Prayer Meetings brought people together for worship and spiritual encouragement at a time of huge uncertainties for health, education, and employment in the country. The online Christmas Carol Service and Watch Night Service were very successful with large numbers of participants by strengthening the faith of believers and inspiring hope to those who have yet to commit to the Christian faith.

Special training sessions were organised on mental health to help members, especially young people cope with the adverse impact the lockdown had on their wellbeing with home working and home schooling. The conduct of funerals and bereavement support to families were in line with Government restrictions and guidelines. The limit put on numbers attending funeral services was particularly difficult for those who lost loved ones due to COVID and other circumstances.

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The church continued its missionary activities to support and pray for the sick and elderly through regular telephone calls due to the COVID restrictions placed on home and hospital visits. This ensured vulnerable members experiencing loneliness and isolation were followed up and supported. Community engagement activities consisted of the Headquarters' church operation of a monthly Foodbank distributing food to local people suffering financial hardship and in need of basic necessities. The Foodbank was funded with donations from a local benefactor and volunteers of the church assisting with food distribution. Branches in other localities collected and donated food to local Foodbanks to assist disadvantaged people in the community.

The church produced a COVID Health and Safety Risk Assessment and registered with "Strengthening Faith Institutions" which provided guidance and training on its implementation. Safeguarding policies were in place and Designated Safeguarding Leads received up to date training. The church is registered with the Child Protection organization Thirty-one eight.

There was limited opportunity for income generation through rental of church premises to other Christian organizations for worship and social events in Birmingham and Bristol due to the lockdown and imposed restrictions. The church adapted very well to the use of online social media platforms in carrying out its Christian objectives during one of the most challenging years.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider the achievements and performance over the year to be satisfactory and they will continue despite the COVID pandemic and the difficult health and economic conditions in the country.

The church undertook a number of successful activities including:

1. Continued to cater for the spiritual wellbeing of its members and the community through a range of scheduled online weekly worship services, prayer meetings, evangelistic and social events
2. Adapted well to the lockdown and COVID restrictions on places of worship and life events such as funerals. The transfer of worship services and evangelism on line using various social media platforms such as Zoom, YouTube and Facebook allowed the Christian message to reach many more people both nationally and internationally.
3. The performance of public services to members and the community in terms of increased funerals and bereavement support brought about by the pandemic.
4. Continued to operate an active online Children, Youth, Women's and Men's ministry to engage all sections of the church membership and promote the Christian faith. The provision of training on mental health and wellbeing to support those experiencing difficulties with the lockdown.
5. A community engagement Foodbank project for members of the community experiencing food poverty and worsened by financial hardship due to furlough and unemployment during the lockdown.
6. Effective support of vulnerable, sick and elderly members with regular follow up telephone calls and prayer to ensure their physical and spiritual wellbeing in the absence of home and hospital visits.

FINANCIAL REVIEW

Financial review

The trustees are satisfied with the performance of the charity for the financial year ended 31 March 2021 which reported a surplus of £470,921 (2020 - £77,147) and reserves of £4,178,066 (2020 - £3,707,145). The trustees are satisfied that there are sufficient funds available to meet the day to day operations of the charity.

Investment policy and objectives

It is our policy to invest our funds balances on our Deposit Account to ensure a reasonable return in terms of interest and long-term protection from inflation.

PENTECOSTAL CITY MISSION CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by its constitution adopted on the 1st day of June 1997 as amended on 18 November 1998. It has adopted a new constitution and registered as a Charitable Incorporated Organisation on the 9 December 2014.

The trustees who served during the year were:

Bishop H Cato - Chairperson

Rev Dr R Simpson

Rev A Francis

Deacon P Lowe - Treasurer

Worker C Griffiths

Sister S Hanson

Rev C Kissoon (appointed 20/08/2020)

Rev A Dwyer (appointed 26/09/2020)

Recruitment and appointment of new trustees

The trustees were appointed on the criteria of being a minister, officer or the expertise offered to the organisation. The trustees are nominated, appointed or re-elected at the Annual General Meeting held in June. The trustee board consist of six members and administer the charity. The board meets at least three times yearly to discuss the operation of the charity and current issues arising in the church. Special meetings are called as and when required but must have a quorum of 75%of charity trustees.

Organisational structure

The Pentecostal City Mission UK Church is governed by its Board of Trustees comprising of elected members, and is responsible for the overall operation, and governance of the Church. The spiritual leadership of the Church rests with the Spiritual Council and comprises all ordained members of the Church.

Related parties

There were no related parties as none of the trustees receive any financial remuneration or reimbursement of expenses.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. They have assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to those major risks.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

FUNDS HELD AS CUSTODIAN FOR OTHERS

The Charity did not hold funds as custodians on behalf of other in the year ended 31 March 2021.

Approved by order of the board of trustees on ~~14~~¹⁶ February 2022 and signed on its behalf by:



.....
Deacon P Lowe

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PENTECOSTAL CITY MISSION CHURCH**

Independent examiner's report to the trustees of Pentecostal City Mission Church

I report to the charity trustees on my examination of the accounts of Pentecostal City Mission Church (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member the Association of Chartered Certified Accountants which is one of the listed bodies.

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

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

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



.....
Ebenezer Okai, (BSc), FCCA
On behalf of
Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: ^{15th}..... February 2022

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	567,232	220,945
Investment income	3	12,153	7,407
Other income		-	27,250
Total		<u>579,385</u>	<u>255,602</u>
EXPENDITURE ON			
Charitable activities	4		
Church		108,464	178,455
		<u>108,464</u>	<u>178,455</u>
NET INCOME		470,921	77,147
RECONCILIATION OF FUNDS			
Total funds brought forward		3,707,145	3,629,998
		<u>3,707,145</u>	<u>3,629,998</u>
TOTAL FUNDS CARRIED FORWARD		<u>4,178,066</u>	<u>3,707,145</u>

The notes form part of these financial statements

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	3,551,839	3,560,622
CURRENT ASSETS			
Debtors	9	2,610	14,609
Cash at bank and in hand		<u>680,095</u>	<u>326,958</u>
		682,705	341,567
CREDITORS			
Amounts falling due within one year	10	(5,329)	(6,029)
NET CURRENT ASSETS		<u>677,376</u>	<u>335,538</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,229,215	3,896,160
CREDITORS			
Amounts falling due after more than one year	11	(51,149)	(189,015)
NET ASSETS		<u>4,178,066</u>	<u>3,707,145</u>
FUNDS	12		
Unrestricted funds		<u>4,178,066</u>	<u>3,707,145</u>
TOTAL FUNDS		<u>4,178,066</u>	<u>3,707,145</u>

The financial statements were approved by the Board of Trustees and authorised for issue on **February 2022** and were signed on its behalf by:


.....
Rev Dr R Simpson
Trustee

14th February 2022

PENTECOSTAL CITY MISSION CHURCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2021

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations 15	<u>352,834</u>	<u>(80,147)</u>
Net cash provided by/(used in) operating activities	<u>352,834</u>	<u>(80,147)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(3,377)
Sale of tangible fixed assets	-	175,250
Interest received	<u>303</u>	<u>1,015</u>
Net cash provided by investing activities	<u>303</u>	<u>172,888</u>
Change in cash and cash equivalents in the reporting period		
	<u>353,137</u>	<u>92,741</u>
Cash and cash equivalents at the beginning of the reporting period	<u>326,958</u>	<u>234,217</u>
Cash and cash equivalents at the end of the reporting period	<u>680,095</u>	<u>326,958</u>

The notes form part of these financial statements

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

Freehold property - 2% on cost
Fixtures & fittings - 20% on cost
Motor vehicles - 20% on cost

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

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

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

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

INVESTMENTS

Investments comprise investments in unquoted equity instruments which are measured at fair value. Changes in fair value are recognised in the profit or loss.

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

2. DONATIONS AND LEGACIES	2021	2020
	£	£
Donations	244,874	214,351
Gift aid	11,558	6,047
Legacies - KCM Ltd	290,800	-
Food bank	20,000	-
Retreat Funds	-	547
	<u>567,232</u>	<u>220,945</u>
 3. INVESTMENT INCOME	 2021	 2020
	£	£
Rents received	11,850	5,630
Dividend received	-	762
Deposit account interest	303	1,015
	<u>12,153</u>	<u>7,407</u>
 4. CHARITABLE ACTIVITIES COSTS		Direct
		Costs (see
		note 5)
		£
Church		<u>108,464</u>
 5. DIRECT COSTS OF CHARITABLE ACTIVITIES	 2021	 2020
	£	£
Missionary and hospitality	2,541	3,911
Ministerial expenses	6,143	23,750
Functions and retreats	100	27,661
Lighting and heating	10,145	16,102
Bank charges and interest	3,268	5,384
Subscription and donations	5,692	6,833
Examiners fees	3,630	3,630
Hall hire	736	16,195
Equipment expenses	406	-
Insurance	14,541	15,716
Legal and professional fees	300	10,906
Repairs and maintenance	28,409	17,300
Postage Printing & Stationery	2,468	2,254
Rent	12,764	6,244
Advertising and publicity	-	145
Telephone	2,623	3,248
Motor and travel expense	5,397	10,393
Training	518	-
Depreciation	8,783	8,783
	<u>108,464</u>	<u>178,455</u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

Several Ministers of the Church who are also trustees were paid a stipend and this is disclosed in the cost of Ministerial expenses in the financial statements.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	220,945
Investment income	7,407
Other income	<u>27,250</u>
Total	255,602
EXPENDITURE ON	
Charitable activities	
Church	178,455
	<hr/>
NET INCOME	77,147
RECONCILIATION OF FUNDS	
Total funds brought forward	3,629,998
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u><u>3,707,145</u></u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2020 and 31st March 2021	<u>3,609,961</u>	<u>28,141</u>	<u>57,422</u>	<u>3,695,524</u>
DEPRECIATION				
At 1st April 2020	57,494	25,433	51,975	134,902
Charge for year	<u>5,345</u>	<u>675</u>	<u>2,763</u>	<u>8,783</u>
At 31st March 2021	<u>62,839</u>	<u>26,108</u>	<u>54,738</u>	<u>143,685</u>
NET BOOK VALUE				
At 31st March 2021	<u>3,547,122</u>	<u>2,033</u>	<u>2,684</u>	<u>3,551,839</u>
At 31st March 2020	<u>3,552,467</u>	<u>2,708</u>	<u>5,447</u>	<u>3,560,622</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Loans to members	<u>2,610</u>	<u>14,609</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Willesden Loan	-	2,000
Accrued expenses	<u>5,329</u>	<u>4,029</u>
	<u>5,329</u>	<u>6,029</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
The Kingston City Mission Ltd	-	130,776
Bank loans & Overdrafts	<u>51,149</u>	<u>58,239</u>
	<u>51,149</u>	<u>189,015</u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	3,707,145	470,921	4,178,066
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,707,145</u>	<u>470,921</u>	<u>4,178,066</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	579,385	(108,464)	470,921
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>579,385</u>	<u>(108,464)</u>	<u>470,921</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	3,629,998	77,147	3,707,145
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,629,998</u>	<u>77,147</u>	<u>3,707,145</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,602	(178,455)	77,147
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>255,602</u>	<u>(178,455)</u>	<u>77,147</u>

PENTECOSTAL CITY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

14. POST BALANCE SHEET EVENTS - COVID-19

The Board have taken initial steps to consider the impact that the COVID-19 pandemic may have on the Charity and consider that the Charity has adequate resources and sufficient sources of funds available for the foreseeable future. Therefore the Board believe that it is appropriate for this reason to continue to adopt the going concern basis in preparing the financial statements for the year ended 31 March 2021.

15. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of financial activities)	470,921	77,147
Adjustments for:		
Depreciation charges	8,783	8,783
Profit on disposal of fixed assets	-	(27,250)
Interest received	(303)	(1,015)
Decrease in debtors	11,999	20,390
Decrease in creditors	<u>(138,566)</u>	<u>(158,202)</u>
Net cash provided by/(used in) operations	<u><u>352,834</u></u>	<u><u>(80,147)</u></u>

16. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>326,958</u>	<u>353,137</u>	<u>680,095</u>
	<u>326,958</u>	<u>353,137</u>	<u>680,095</u>
Total	<u><u>326,958</u></u>	<u><u>353,137</u></u>	<u><u>680,095</u></u>

17. PROPERTY RESERVES

The reserves held in relation to those properties that have been revalued stood at ££2,728,500 as at 31 March 2021.

PENTECOSTAL CITY MISSION CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	244,874	214,351
Gift aid	11,558	6,047
Legacies - KCM Ltd	290,800	-
Food bank	20,000	-
Retreat Funds	-	547
	<u>567,232</u>	<u>220,945</u>
Investment income		
Rents received	11,850	5,630
Dividend received	-	762
Deposit account interest	303	1,015
	<u>12,153</u>	<u>7,407</u>
Other income		
Gain on sale of tangible fixed assets	-	27,250
	<u>-</u>	<u>27,250</u>
Total incoming resources	579,385	255,602
EXPENDITURE		
Charitable activities		
Missionary and hospitality	2,541	3,911
Ministerial expenses	6,143	23,750
Functions and retreats	100	27,661
Lighting and heating	10,145	16,102
Bank charges and interest	3,268	5,384
Subscription and donations	5,692	6,833
Examiners fees	3,630	3,630
Hall hire	736	16,195
Equipment expenses	406	-
Insurance	14,541	15,716
Legal and professional fees	300	10,906
Repairs and maintenance	28,409	17,300
Postage Printing & Stationery	2,468	2,254
Rent	12,764	6,244
Advertising and publicity	-	145
Telephone	2,623	3,248
Motor and travel expense	5,397	10,393
Training	518	-
Depreciation of tangible fixed assets	8,783	8,783
	<u>108,464</u>	<u>178,455</u>
Total resources expended	108,464	178,455
Net income	<u>470,921</u>	<u>77,147</u>

This page does not form part of the statutory financial statements