

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022**  
**FOR**  
**PENTECOST FIRE RESTORATION CHURCH INTERN**

Appiatse & Associates  
Chartered Certified Accountants  
191 Waltham Way  
Chingford  
London  
E4 8AG

**PENTECOST FIRE RESTORATION CHURCH INTERN**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

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**PENTECOST FIRE RESTORATION CHURCH INTERN**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MAY 2022**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1178224

**Principal address**

24 Keats Close  
Enfield  
EN3 4ST

**Trustees**

E A Bimpong  
Ms R Osei-Wusu  
Ms C Achiaa

**Independent Examiner**

Appiatse & Associates  
Chartered Certified Accountants  
191 Waltham Way  
Chingford  
London  
E4 8AG

Approved by order of the board of trustees on 28 May 2023 and signed on its behalf by:

E A Bimpong - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**PENTECOST FIRE RESTORATION CHURCH INTERN**

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**Independent examiner's report to the trustees of Pentecost Fire Restoration Church Intern**

I report to the charity trustees on my examination of the accounts of Pentecost Fire Restoration Church Intern (the Trust) for the year ended 31 May 2022.

**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**

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.

Ekow Appiatse, FCCA

Appiatse & Associates  
Chartered Certified Accountants  
191 Waltham Way  
Chingford  
London  
E4 8AG

28 May 2023

**PENTECOST FIRE RESTORATION CHURCH INTERN**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MAY 2022**

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	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>19,182</b>	3,412
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable		<b>16,093</b>	3,332
<b>NET INCOME</b>		<b>3,089</b>	80
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>(3,003)</b>	(3,083)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>86</b>	(3,003)

The notes form part of these financial statements

**PENTECOST FIRE RESTORATION CHURCH INTERN**

**BALANCE SHEET**  
**31 MAY 2022**

		<b>31.5.22</b>	31.5.21
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Cash at bank		<b>836</b>	-
<b>CREDITORS</b>			
Amounts falling due within one year	4	<b>(750)</b>	(3,003)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>86</b>	(3,003)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>86</b>	(3,003)
<b>NET ASSETS/(LIABILITIES)</b>		<b>86</b>	(3,003)
<b>FUNDS</b>	6		
Unrestricted funds		<b>86</b>	(3,003)
<b>TOTAL FUNDS</b>		<b>86</b>	(3,003)

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2023 and were signed on its behalf by:

E A Bimpong - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**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.

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**Trustees' expenses**

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

**PENTECOST FIRE RESTORATION CHURCH INTERN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	3,412
	<hr/>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable	3,332
	<hr/>
<b>NET INCOME</b>	80
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	(3,083)
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	(3,003)
	<hr/> <hr/>

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

	31.5.22 £	31.5.21 £
Bank loans and overdrafts (see note 5)	-	3,003
Other creditors	750	-
	<hr/>	<hr/>
	750	3,003
	<hr/> <hr/>	<hr/> <hr/>

**5. LOANS**

An analysis of the maturity of loans is given below:

	31.5.22 £	31.5.21 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	3,003
	<hr/> <hr/>	<hr/> <hr/>



**PENTECOST FIRE RESTORATION CHURCH INTERN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

**6. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	(3,003)	3,089	86
<b>TOTAL FUNDS</b>	<u>(3,003)</u>	<u>3,089</u>	<u>86</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,182	(16,093)	3,089
<b>TOTAL FUNDS</b>	<u>19,182</u>	<u>(16,093)</u>	<u>3,089</u>

**Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	(3,083)	80	(3,003)
<b>TOTAL FUNDS</b>	<u>(3,083)</u>	<u>80</u>	<u>(3,003)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,412	(3,332)	80
<b>TOTAL FUNDS</b>	<u>3,412</u>	<u>(3,332)</u>	<u>80</u>

**PENTECOST FIRE RESTORATION CHURCH INTERN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**6. MOVEMENT IN FUNDS - continued**

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

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	(3,083)	3,169	86
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(3,083)</u>	<u>3,169</u>	<u>86</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,594	(19,425)	3,169
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>22,594</u>	<u>(19,425)</u>	<u>3,169</u>

**7. RELATED PARTY DISCLOSURES**

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

**PENTECOST FIRE RESTORATION CHURCH INTERN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MAY 2022**

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>19,182</b>	3,412
<b>Total incoming resources</b>	<b>19,182</b>	3,412
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent of church premises	<b>7,700</b>	-
Ministry expenses	<b>6,877</b>	3,332
Website expenses	<b>416</b>	-
Keyboard lessons	<b>350</b>	-
	<b>15,343</b>	3,332
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<b>750</b>	-
<b>Total resources expended</b>	<b>16,093</b>	3,332
<b>Net income</b>	<b>3,089</b>	80

This page does not form part of the statutory financial statements