

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023
FOR
PENTECOST FIRE RESTORATION CHURCH INT.

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

PENTECOST FIRE RESTORATION CHURCH INT.

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

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

PENTECOST FIRE RESTORATION CHURCH INT.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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
Scotland Green Road
Enfield
EN3 4SF

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 6 August 2024 and signed on its behalf by:

E A Bimpong - Trustee

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

Independent examiner's report to the trustees of Pentecost Fire Restoration Church Int.

I report to the charity trustees on my examination of the accounts of Pentecost Fire Restoration Church Int. (the Trust) for the year ended 31 May 2023.

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

6 August 2024

PENTECOST FIRE RESTORATION CHURCH INT.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>22,024</u>	<u>19,182</u>
EXPENDITURE ON			
Charitable activities			
Charitable		<u>23,205</u>	<u>16,093</u>
NET INCOME/(EXPENDITURE)		(1,181)	3,089
RECONCILIATION OF FUNDS			
Total funds brought forward		86	(3,003)
TOTAL FUNDS CARRIED FORWARD		<u>(1,095)</u>	<u>86</u>

The notes form part of these financial statements

PENTECOST FIRE RESTORATION CHURCH INT.

BALANCE SHEET
31 MAY 2023

		31.5.23	31.5.22
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		405	836
CREDITORS			
Amounts falling due within one year	4	(1,500)	(750)
NET CURRENT ASSETS/(LIABILITIES)		(1,095)	86
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,095)	86
NET ASSETS		(1,095)	86
FUNDS	5		
Unrestricted funds		(1,095)	86
TOTAL FUNDS		(1,095)	86

The financial statements were approved by the Board of Trustees and authorised for issue on 6 August 2024 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 2023

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 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

PENTECOST FIRE RESTORATION CHURCH INT.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Other creditors	1,500	750
	<hr/> <hr/>	<hr/> <hr/>

5. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At
	£	£	31.5.23
			£
Unrestricted funds			
General fund	86	(1,181)	(1,095)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	86	(1,181)	(1,095)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

PENTECOST FIRE RESTORATION CHURCH INT.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,024	(23,205)	(1,181)
TOTAL FUNDS	22,024	(23,205)	(1,181)

Comparatives for movement in funds

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

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

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

PENTECOST FIRE RESTORATION CHURCH INT.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023

5. MOVEMENT IN FUNDS - continued

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	(3,003)	1,908	(1,095)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(3,003)</u>	<u>1,908</u>	<u>(1,095)</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 £
Unrestricted funds			
General fund	41,206	(39,298)	1,908
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,206</u>	<u>(39,298)</u>	<u>1,908</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

PENTECOST FIRE RESTORATION CHURCH INT.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,024	19,182
Total incoming resources	22,024	19,182
EXPENDITURE		
Charitable activities		
Rent of church premises	6,300	7,700
Sundries	22	-
Ministry expenses	13,536	6,877
Website expenses	286	416
Keyboard lessons	2,181	350
Transportation	130	-
	22,455	15,343
Support costs		
Governance costs		
Accountancy and legal fees	750	750
Total resources expended	23,205	16,093
Net (expenditure)/income	(1,181)	3,089

This page does not form part of the statutory financial statements