

UK PCEA

England & Wales - Charity number 1181416

Details

Status Registered

Legal form Charitable company

Company number [11256448](#)

Registered 2019-01-04

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

Contact

Address 500 High Street North
London
E12 6QN

Phone 01933676101

Email lexington2009@hotmail.co.uk

Activities

Objects: OBJECTS(1) THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE TO THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN THE UNITED KINGDOM AND OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: Religious

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£337,381	£225,888	-	-
2024-03-31	£319,831	£271,934	-	-
2023-03-31	£265,599	£224,647	-	-
2022-03-31	£183,749	£131,117	-	-
2021-03-31	£134,716	£79,826	-	-

Trustees

Name	Role	Appointed
Anne Achola		2023-04-14
Dr Paul Onginjo		2023-04-14
Gladys Ngunjiri		2021-03-28
Peter Muturi Kimani		2018-03-15
Purity Mwangi		2022-04-01
Ruth Muiruri		2021-03-28
Stephen Muchemi Njoroge		2018-03-15
Timothy Karanja Wanjohi		2018-03-15
Veronica Crozier		2024-04-01

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England & Wales - Charity number 1181416

Accounts

UK PCEA

REGISTERED COMPANY NUMBER: 11256448
REGISTERED CHARITY NUMBER: 1181416

UK PCEA

REPORT AND FINANCIAL STATEMENTS FOR

(UNAUDITED)

YEAR ENDED 31ST MARCH 2025

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELINGBOROUGH
NN9 5YF*

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11256448

Registered Charity number

1181416

Registered office

St Matthew's Church,
Dyson Road,
Stratford, London
E15 4JX.

Trustees

Timothy Karanja Wanjohi
Anne Achola
Dr Paul Onginjo
Gladys Ngunjiri
Ruth Muiruri
Purity Mwangi
Peter Muturi Kimani
Stephen Muchemi Njoroge
Ayub Wairia

Treasurer

Stephen Njoroge Muchemi

Secretary

Ruth Muiruri

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

UK PCEA

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a memorandum and articles of association dated 15th March 2018 with company registration number 11256448 and UK registered charity no. 1181416.

The objectives of the charity:

To advance the Christian faith in accordance with the statement of beliefs, in the United Kingdom and Other parts of the world in such ways as the trustees from time to time may think fit, and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £111,493. (2024 surplus £47,897)

Approval

The report was approved by the board of trustees on 2025 and signed on their behalf by:

Ruth Muiruri

Trustee

UK PCEA

Independent Examiner's Report
To the Trustees

UK PCEA

I report on the accounts of the church for the year ended 31st March 2025 set out on pages six to eleven

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

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Statement of financial activities for the year ended 31st March 2025 Incorporating the Income and Expenditure Account

	Note	<u>2025</u>	<u>2024</u>
		£	£
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings		270,308	251,030
Other income		7,571	10,584
Gift aid		56,428	56,005
Interest received		3,074	2,212
Total Incoming Resources	2	<u>337,381</u>	<u>319,831</u>
Resources expended			
<u>Charitable activities</u>			
Rent		43,215	35,358
Subsistence		21,487	23,305
Travel		-	45,956
Misc expenses		-	5,470
Gifts and Donations		1,100	4,425
Insurance		306	306
Professional fees		5,263	9,091
Repairs & Maintenance		4,768	4578
Salaries & Wages		52,572	23,342
Events, Conferences & Refreshment		54,724	69,688
Evangelism & Guest ministers		33,573	41,517
Depreciation of fixed assets		7,980	7,998
Total resources expended		<u>224,988</u>	<u>271,034</u>
Governance costs	3	900	900
		<u>225,888</u>	<u>271,934</u>
Net incoming/ (outgoing) resources		<u>111,493</u>	<u>47,897</u>
Balance carried forward at 31st March 2025		<u>111,493</u>	<u>47,897</u>

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Balance Sheet as at 31st March 2025

	<u>Note</u>	<u>2025</u> £	<u>2024</u> £
Fixed assets			
Tangible fixed assets	4	149,496	146,886
Current assets			
Debtors	5	56,428	56,005
Cash at bank and in hand		230,834	122,374
		<u>287,262</u>	<u>178,379</u>
Creditors - amounts falling due within one year	6	(900)	(900)
Net current assets/(liabilities)		<u>286,362</u>	<u>177,479</u>
Net assets		<u>435,858</u>	<u>324,365</u>
Represented by:			
Funds of the charity			
Reserves		324,365	276,468
Net incoming resources		<u>111,493</u>	<u>47,897</u>
Total funds		<u>435,858</u>	<u>324,365</u>

The financial statements were approved by the Trustees on2025 and signed on their behalf by:

Ruth Muiruri Trustee

UK PCEA

Notes to the financial statements for the year ended 31st March 2025

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using reducing balance method.

Church equipment and Instruments 12%.

Building 1%

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

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Notes to the financial statements for the year ended 31st March 2025

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted £	Restricted £	Total funds 2025 £
Tithes and offerings	270,308	-	270,308
Gift aid – received	56,428	-	56,428
	<u>326,736</u>	<u>-</u>	<u>326,736</u>

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Notes to the financial statements for the year ended 31st March 2025

3. Governance costs

	2025	2024
	£	£
Accountancy fees	900	900
	900	900

4. Tangible fixed assets

	Building	Motor Vehicle	Church Instruments & Equipments	Total
	£	£	£	£
Cost				
At 1 st April 2024	115,000	13,923	33,017	161,940
Additions			10,590	10,590
At 31 st March 2025	115,000	13,923	43,607	172,530
Depreciation				
At 1 st April 2024	3,416	3,481	8,157	15,054
Charge for the year	1,116	2,610	4,254	7,980
At 31 st March 2025	4,532	6,091	12,411	23,034
Net book value 2025	110,468	7,832	31,196	149,496
Net book value 2024	111,584	10,442	24,860	146,886

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Notes to the financial statements for the year ended 31st March 2025

5. Debtors

	<u>2025</u> £	<u>2024</u> £
HMRC	56,428	56,005
	<u>56,428</u>	<u>56,005</u>

6. Creditors – amounts falling due within one year

	<u>2025</u> £	<u>2024</u> £
Other creditors and accruals	900	900
Accountancy fees	<u>900</u>	<u>900</u>

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st March 2025.

Operating lease commitments

The church had no operating lease commitment as at 31st March 2025.

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England & Wales - Charity number 1181416

Accounts

UK PCEA

REGISTERED COMPANY NUMBER: 11256448
REGISTERED CHARITY NUMBER: 1181416

UK PCEA

REPORT AND FINANCIAL STATEMENTS FOR

(UNAUDITED)

YEAR ENDED 31ST MARCH 2024

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
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Registered Company number

11256448

Registered Charity number

1181416

Registered office

St Matthew's Church,
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E15 4JX.

Trustees

Timothy Karanja Wanjohi
Anne Achola
Dr Paul Onginjo
Gladys Ngunjiri
Ruth Muiruri
Purity Mwangi
Peter Muturi Kimani
Stephen Muchemi Njoroge
Ayub Wairia

Treasurer

Stephen Njoroge Muchemi

Secretary

Ruth Muiruri

Accountants

J & T Lexington Services Limited
8 Holme Close
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UK PCEA

Trustees' Report

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Constitution, objective of the charity, principal activity.

The charity is governed under a memorandum and articles of association dated 15th March 2018 with company registration number 11256448 and UK registered charity no. 1181416.

The objectives of the charity:

To advance the Christian faith in accordance with the statement of beliefs, in the United Kingdom and Other parts of the world in such ways as the trustees from time to time may think fit, and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £47,897. (2023 surplus £40,952)

Approval

The report was approved by the board of trustees on 2024 and signed on their behalf by:

Ruth Muiruri

Trustee

UK PCEA

Independent Examiner's Report
To the Trustees

UK PCEA

I report on the accounts of the church for the year ended 31st March 2024 set out on pages six to eleven

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

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- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

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Independent examiner's statement

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1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

UK PCEA

Statement of financial activities for the year ended 31st March 2024 Incorporating the Income and Expenditure Account

	Note	2024	2023
		£	£
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings		251,030	203,167
Other income		10,584	18,636
Gift aid		56,005	43,424
Interest received		2,212	372
Total Incoming Resources	2	319,831	265,599
Resources expended			
<u>Charitable activities</u>			
Rent		35,358	27,528
Subsistence		23,305	27,589
Travel		45,956	2,905
Misc expenses		5,470	-
Gifts and Donations		4,425	11,629
Insurance		306	306
Professional fees		9,091	6,018
Repairs & Maintenance		4,578	
Salaries & Wages		23,342	20,000
Events, Conferences & Refreshment		69,688	96,596
Evangelism & Guest ministers		41,517	27,415
Depreciation of fixed assets		7,998	3,761
Total resources expended		271,034	223,747
Governance costs	3	900	900
		271,934	224,647
Net incoming/ (outgoing) resources		47,897	40,952
Balance carried forward at 31st March 2024		47,897	40,952

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Balance Sheet as at 31st March 2024

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
Fixed assets			
Tangible fixed assets	4	146,886	131,942
Current assets			
Debtors	5	56,005	43,424
Cash at bank and in hand		122,374	102,002
		<u>178,379</u>	<u>145,426</u>
Creditors - amounts falling due within one year	6	(900)	(900)
Net current assets/(liabilities)		<u>177,479</u>	<u>144,526</u>
Net assets		<u>324,365</u>	<u>276,468</u>
Represented by:			
Funds of the charity			
Reserves		276,468	235,516
Net incoming resources		<u>47,897</u>	<u>40,952</u>
Total funds		<u>324,365</u>	<u>276,468</u>

The financial statements were approved by the Trustees on2024 and signed on their behalf by:

Ruth Muiruri Trustee

UK PCEA

Notes to the financial statements for the year ended 31st March 2024

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using reducing balance method.

Church equipment and Instruments 12%.

Building 1%

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

UK PCEA

Notes to the financial statements for the year ended 31st March 2024

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted	Restricted	Total funds
	£	£	2024
	£	£	£
Tithes and offerings	251,030	-	251,030
Gift aid – received	56,005	-	56,005
	<u>307,035</u>	<u>-</u>	<u>307,035</u>

UK PCEA

Notes to the financial statements for the year ended 31st March 2024

3. Governance costs

	2024	2023
	£	£
Accountancy fees	900	900
	900	900

4. Tangible fixed assets

	Building	Motor Vehicle	Church Instruments & Equipments	Total
	£	£	£	£
Cost				
At 1 st April 2023	115,000	-	23,998	138,998
Additions	-	13,923	9,019	22,942
At 31 st March 2024	115,000	13,923	33,017	161,940
Depreciation				
At 1 st April 2023	2,289	-	4,767	7,056
Charge for the year	1,127	3,481	3,390	7,998
At 31 st March 2024	3,416	3,481	8,157	15,054
Net book value 2024	111,584	10,442	24,860	146,886
Net book value 2023	112,711	-	19,231	131,942

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Notes to the financial statements for the year ended 31st March 2024

5. Debtors

	<u>2024</u> £	<u>2023</u> £
HMRC	56,005	43,424
	<u>56,005</u>	<u>43,424</u>

6. Creditors – amounts falling due within one year

	<u>2024</u> £	<u>2023</u> £
Other creditors and accruals	900	900
Accountancy fees	<u>900</u>	<u>900</u>

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st March 2024.

Operating lease commitments

The church had no operating lease commitment as at 31st March 2024.

UK PCEA

England & Wales - Charity number 1181416

Accounts

UK PCEA

REGISTERED COMPANY NUMBER: 11256448
REGISTERED CHARITY NUMBER: 1181416

UK PCEA

REPORT AND FINANCIAL STATEMENTS FOR

(UNAUDITED)

YEAR ENDED 31ST MARCH 2023

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Registered Charity number

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Timothy Karanja Wanjohi

Treasurer

Stephen Njoroge Muchemi

Secretary

Ruth Muiruri

Accountants

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Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a memorandum and articles of association dated 15th March 2018 with company registration number 11256448 and UK registered charity no. 1181416.

The objectives of the charity:

To advance the Christian faith in accordance with the statement of beliefs, in the United Kingdom and Other parts of the world in such ways as the trustees from time to time may think fit, and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £40,952. (2022 surplus £52,632)

Approval

The report was approved by the board of trustees on 2023 and signed on their behalf by:

Ruth Muiruri

Trustee

UK PCEA

Independent Examiner's Report
To the Trustees

UK PCEA

I report on the accounts of the church for the year ended 31st March 2023 set out on pages six to eleven

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

UK PCEA

Statement of financial activities for the year ended 31st March 2023 Incorporating the Income and Expenditure Account

	Note	2023	2022
		£	£
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings		203,167	138,275
Other income		18,636	12,608
Gift aid - accrued		43,424	32,866
Interest received		372	-
Total Incoming Resources	2	265,599	183,749
Resources expended			
<u>Charitable activities</u>			
Rent		27,528	16,436
Subsistence		27,589	30,396
Travel		2,905	-
Misc expenses		-	3,136
Gifts and Donations		11,629	10,146
Insurance		306	306
Professional fees		6,018	10,405
Salaries & Wages		20,000	20,000
Events, Conferences & Refreshment		96,596	28,889
Evangelism & Guest ministers		27,415	7,845
Depreciation of fixed assets		3,761	2,658
Total resources expended		223,747	130,217
Governance costs	3	900	900
		224,647	131,117
Net incoming/ (outgoing) resources		40,952	52632
Balance carried forward at 31st March 2023		40,952	52,632

UK PCEA

Balance Sheet as at 31st March 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
Fixed assets			
Tangible fixed assets	4	131,942	124,910
Current assets			
Debtors	5	43,424	32,866
Cash at bank and in hand		102,002	78,640
		<u>145,426</u>	<u>111,506</u>
Creditors - amounts falling due within one year	6	(900)	(900)
Net current assets/(liabilities)		<u>144,526</u>	<u>110,606</u>
Net assets		<u><u>276,468</u></u>	<u><u>235,516</u></u>
Represented by:			
Funds of the charity			
Reserves		235,516	182,884
Net incoming resources		<u>40,952</u>	<u>52,632</u>
Total funds		<u><u>276,468</u></u>	<u><u>235,516</u></u>

The financial statements were approved by the Trustees on2023 and signed on their behalf by:

Ruth Muiruri **Trustee**

UK PCEA

Notes to the financial statements for the year ended 31st March 2023

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using reducing balance method.

Church equipment and Instruments 12%.

Building 1%

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

UK PCEA

Notes to the financial statements for the year ended 31st March 2023

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted	Restricted	Total funds
	£	£	2023
	£	£	£
Tithes and offerings	203,167	-	203,167
Gift aid – received	43,424	-	43,424
	<u>241,444</u>	<u>-</u>	<u>241,444</u>

UK PCEA

Notes to the financial statements for the year ended 31st March 2023

3. Governance costs

	2023	2022
	£	£
Accountancy fees	900	900
	<u>900</u>	<u>900</u>

4. Tangible fixed assets

	Building	Church Instruments & Equipments	Total
	£	£	£
Cost			
At 1 st April 2022	115,000	13,205	128,205
Additions	-	10,793	10,793
At 31 st March 2023	<u>115,000</u>	<u>23,998</u>	<u>138,998</u>
Depreciation			
At 1 st April 2022	1,150	2,145	3,295
Charge for the year	1,139	2,622	3,761
At 31 st March 2023	<u>2,289</u>	<u>4,767</u>	<u>7,056</u>
Net book value 2023	<u>112,711</u>	<u>19,231</u>	<u>131,942</u>
Net book value 2022	<u>113,850</u>	<u>11,060</u>	<u>124,910</u>

UK PCEA

Notes to the financial statements for the year ended 31st March 2023

5. Debtors

	<u>2023</u> £	<u>2022</u> £
HMRC	43,424	32,866
	<u>43,424</u>	<u>32,866</u>

6. Creditors – amounts falling due within one year

	<u>2023</u> £	<u>2022</u> £
Other creditors and accruals	900	900
Accountancy fees	<u>900</u>	<u>900</u>

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st March 2023.

Operating lease commitments

The church had no operating lease commitment as at 31st March 2023.

UK PCEA

England & Wales - Charity number 1181416

Accounts

UK PCEA

REGISTERED COMPANY NUMBER: 11256448
REGISTERED CHARITY NUMBER: 1181416

UK PCEA

REPORT AND FINANCIAL STATEMENTS FOR

(UNAUDITED)

YEAR ENDED 31ST MARCH 2022

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELINGBOROUGH
NN9 5YF*

UK PCEA

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UK PCEA

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11256448

Registered Charity number

1181416

Registered office

St Matthew's Church,
Dyson Road,
Stratford, London
E15 4JX.

Trustees

Ayub Wairia
Tuesday Chege
Gladys Ngunjiri
Ruth Muiruri
Francis Githinji Mwangi
Purity Mwangi
Peter Muturi Kimani
Stephen Muchemi Njoroge
Timothy Karanja Wanjohi

Treasurer

Stephen Njoroge Muchemi

Secretary

Francis Githinji Mwangi

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

UK PCEA

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a memorandum and articles of association dated 15th March 2018 with company registration number 11256448 and UK registered charity no. 1181416.

The objectives of the charity:

To advance the Christian faith in accordance with the statement of beliefs, in the United Kingdom and Other parts of the world in such ways as the trustees from time to time may think fit, and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £52,632. (2021 surplus £54,890)

Approval

The report was approved by the board of trustees on 2022 and signed on their behalf by:

Francis Githinji Mwangi

Trustee

UK PCEA

Independent Examiner's Report
To the Trustees

UK PCEA

I report on the accounts of the church for the year ended 31st March 2022 set out on pages six to eleven

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

UK PCEA

Statement of financial activities for the year ended 31st March 2022 Incorporating the Income and Expenditure Account

	Note	2022 £	2021 £
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings		138,275	108,897
Other income		12,608	-
Gift aid - accrued		32,866	25,819
Total Incoming Resources	2	183,749	134,716
Resources expended			
<u>Charitable activities</u>			
Rent		16,436	4,950
Travel & Subsistence		30,396	7,924
Recruitment		-	6,845
Misc expenses		3,136	4,194
Gifts and Donations		10,146	6,275
Consultancy – Lead Minister		-	22,100
Insurance		306	306
Professional fees		10,405	8,969
Salaries & Wages		20,000	7,785
Events, Conferences & Refreshment		28,889	3,939
Evangelism & Guest ministers		7,845	5,364
Depreciation of fixed assets		2,658	275
Total resources expended		130,217	78,926
Governance costs	3	900	900
		131,117	79,826
Net incoming/ (outgoing) resources		52,632	54,890
Balance carried forward at 31st March 2022		52,632	54,890

UK PCEA

Balance Sheet as at 31st March 2022

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
Fixed assets			
Tangible fixed assets	4	124,910	2,015
Current assets			
Debtors	5	32,866	25,819
Cash at bank and in hand		78,640	155,950
		<u>111,506</u>	<u>181,769</u>
Creditors - amounts falling due within one year	6	(900)	(900)
Net current assets/(liabilities)		<u>110,606</u>	<u>180,869</u>
Net assets		<u>235,516</u>	<u>182,884</u>
Represented by:			
Funds of the charity			
Reserves		182,884	127,994
Net incoming resources		<u>52,632</u>	<u>54,890</u>
Total funds		<u>235,516</u>	<u>182,884</u>

The financial statements were approved by the Trustees on2022 and signed on their behalf by:

Francis Githinji Mwangi **Trustee**

UK PCEA

Notes to the financial statements for the year ended 31st March 2022

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using reducing balance method.

Church equipment and Instruments 12%.
Building 1%

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

UK PCEA

Notes to the financial statements for the year ended 31st March 2022

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted	Restricted	Total funds
	£	£	2022
	£	£	£
Tithes and offerings	138,275	-	138,275
Gift aid – received	32,866	-	32,866
	<u>171,141</u>	<u>-</u>	<u>171,141</u>

UK PCEA

Notes to the financial statements for the year ended 31st March 2022

3. Governance costs

	2022	2021
	£	£
Accountancy fees	900	900
	900	900

4. Tangible fixed assets

	Buidling	Church Instruments & Equipments	Total
	£	£	£
Cost			
At 1 st April 2021	-	2,652	2,652
Additions	115,000	10,553	125,553
At 31 st March 2021	115,000	13,205	128,205
	115,000	13,205	128,205
Depreciation			
At 1 st April 2020	-	637	637
Charge for the year	1,150	1,508	2,658
At 31 st March 2021	1,150	2,145	3,295
	1,150	2,145	3,295
Net book value 2022	113,850	11,060	124,910
Net book value 2021	-	2,015	2,015

UK PCEA

Notes to the financial statements for the year ended 31st March 2022

5. Debtors

	<u>2022</u> £	<u>2021</u> £
HMRC	32,866	25,819
	<u>32,866</u>	<u>25,819</u>

6. Creditors – amounts falling due within one year

	<u>2022</u> £	<u>2021</u> £
Other creditors and accruals	900	900
Accountancy fees	<u>900</u>	<u>900</u>

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st March 2022.

Operating lease commitments

The church had no operating lease commitment as at 31st March 2022.

UK PCEA

England & Wales - Charity number 1181416

Accounts

UK PCEA

REGISTERED COMPANY NUMBER: 11256448
REGISTERED CHARITY NUMBER: 1181416

UK PCEA

REPORT AND FINANCIAL STATEMENTS FOR

(UNAUDITED)

YEAR ENDED 31ST MARCH 2021

*J & T LEXINGTON SERVICES LIMITED
8 HOLME CLOSE, REDHILL GRANGE
WELINGBOROUGH
NN9 5YF*

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UK PCEA

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11256448

Registered Charity number

1181416

Registered office

St Matthew's Church,
Dyson Road,
Stratford, London
E15 4JX.

Trustees

Amos Chege Kamau
Anne Ochola
Anthony Kariuki Kibuchi
Francis Githinji Mwangi
Marion Catherine Waruguru
Peter Muturi Kimani
Stephen Muchemi Njoroge
Timothy Karanja Wanjohi
Veronica Wairimu Crozier

Treasurer

Stephen Njoroge Muchemi

Secretary

Francis Githinji Mwangi

Accountants

J & T Lexington Services Limited
8 Holme Close
Redhill Grange
Wellingborough
NN9 5YF

UK PCEA

Trustees' Report

The Trustees have pleasure in submitting their report, and accounts for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 9, and comply with the statement of recommended practice.

Constitution, objective of the charity, principal activity.

The charity is governed under a memorandum and articles of association dated 15th March 2018 with company registration number 11256448 and UK registered charity no. 1181416.

The objectives of the charity:

To advance the Christian faith in accordance with the statement of beliefs, in the United Kingdom and Other parts of the world in such ways as the trustees from time to time may think fit, and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

The ministry is involved in Christian outreach programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

Review of the financial position

The charity made a surplus for the year amounting to £54,890. (2020 surplus £67,057)

Approval

The report was approved by the board of trustees on 2021 and signed on their behalf by:

Francis Githinji Mwangi

Trustee

UK PCEA

Independent Examiner's Report
To the Trustees

UK PCEA

I report on the accounts of the church for the year ended 31st March 2021 set out on pages six to eleven

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- 1) Examine the accounts under section 145 of the 2011 Act.
- 2) Follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- 3) To state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joseph Kinuthia CPA, DMS, MBA
J & T Lexington Services Ltd
8 Holme Close, Redhill Grange
Wellingborough
NN9 5YF

UK PCEA

Statement of financial activities for the year ended 31st March 2021 Incorporating the Income and Expenditure Account

	Note	2021 £	2020 £
Incoming Resources			
Incoming resources from generated funds			
Tithes & offerings		108,897	97,286
Other income		-	7,347
Gift aid - accrued		25,819	23,936
Total Incoming Resources	2	134,716	128,569
 Resources expended			
<u>Charitable activities</u>			
Rent		4,950	13,200
Travel & Subsistence		7,924	11,560
Recruitment		6,845	-
Misc expenses		4,194	1,847
Gifts and Donations		6,275	2,809
Consultancy – Lead Minister		22,100	-
Insurance		306	
Professional fees		8,969	2,054
Salaries & Wages		7,785	2,560
Advertising & Publicity		-	280
Events, Conferences & Refreshment		3,939	22,417
Evangelism & Guest ministers		5,364	3,501
Depreciation of fixed assets		275	318
Total resources expended		78,926	60,546
Governance costs	3	900	966
		79,826	61,512
Net incoming/ (outgoing) resources		54,890	67,057
Balance carried forward at 31st March 2021		54,890	67,057

UK PCEA

Balance Sheet as at 31st March 2021

	<u>Note</u>	<u>2021</u> £	<u>2020</u> £
Fixed assets			
Tangible fixed assets	4	2,015	2,290
Current assets			
Debtors	5	25,819	23,936
Cash at bank and in hand		155,950	102,734
		<u>181,769</u>	<u>126,670</u>
Creditors - amounts falling due within one year	6	<u>(900)</u>	(966)
Net current assets/(liabilities)		<u>180,869</u>	<u>125,704</u>
Net assets		<u>182,884</u>	<u>127,994</u>
Represented by:			
Funds of the charity			
Reserves		127,994	60,937
Net incoming resources		<u>54,890</u>	<u>67,057</u>
Total funds		<u>182,884</u>	<u>127,994</u>

The financial statements were approved by the Trustees on2021 and signed on their behalf by:

Francis Githinji Mwangi **Trustee**

UK PCEA

Notes to the financial statements for the year ended 31st March 2021

1. Accounting policies

a) Accounting basis

These accounts have been prepared on the receipts and payments basis under section 42(3) of the Charities Act 1993 and the Statement of Recommended Practice on Accounting by Charities published in March 2008. The adoption of the revised SORP has resulted in reclassification of some items.

b) Incoming resources

i) Voluntary income

Voluntary income is received by way of Tithes offerings, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

c) Resources expended

All expenditure is accounted for on an accruals basis.

d) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life using reducing balance method.

Church equipment and Instruments 12%.

e) Restricted and unrestricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated. Restricted funds are those funds which represent grants and donations for a specific purpose. Upon full performance of the purpose of the grant, any surplus is then retrievable by the donor. Income generated for the objects of the charity without further specified purpose is allocated to unrestricted funds. Accumulated surpluses may be retained by the church and are expendable at the discretion of the trustees in furtherance of the church's objects. There were no restricted funds during the year.

UK PCEA

Notes to the financial statements for the year ended 31st March 2021

1. Accounting policies (continued)

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion. There were no designated funds during the year.

g) Irrecoverable VAT

The church is unable to recover VAT since it does not make taxable supplies. The cost of irrecoverable VAT is not separately analysed in the financial statements.

h) Cash Flow

The church has taken advantage of the exemptions in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small church.

2. Incoming resources from generated funds

	Unrestricted	Restricted	Total funds 2021
	£	£	£
Tithes and offerings	108,386	-	108,386
Other income	-	-	-
Gift aid – received	25,819	-	25,819
	<u>134,205</u>	<u>-</u>	<u>134,205</u>

UK PCEA

Notes to the financial statements for the year ended 31st March 2021

3. Governance costs

	2020	2020
	£	£
Accountancy fees	900	966
	<u>900</u>	<u>966</u>

4. Tangible fixed assets

	Church Instruments & Equipments £	Total £
Cost		
At 1 st April 2020	2,652	2,652
Additions	-	-
At 31 st March 2021	<u>2,652</u>	<u>2,652</u>
Depreciation		
At 1 st April 2020	362	362
Charge for the year	275	275
At 31 st March 2021	<u>637</u>	<u>637</u>
Net book value 2021	<u>2,015</u>	<u>2,015</u>
Net book value 2020	<u>2,290</u>	<u>2,290</u>

UK PCEA

Notes to the financial statements for the year ended 31st March 2021

5. Debtors

	<u>2021</u> £	<u>2020</u> £
HMRC	25,819	23,936
	<u>25,819</u>	<u>23,936</u>

6. Creditors – amounts falling due within one year

	<u>2021</u> £	<u>2020</u> £
Other creditors and accruals	900	966
Accountancy fees	<u>900</u>	<u>966</u>

7. Financial commitments

Capital Commitments

The church had no capital commitments as at 31st March 2021.

Operating lease commitments

The church had no operating lease commitment as at 31st March 2021.