

Pentecostal International Fellowship

England & Wales · Charity number 1182933

Details

Other names	INTERNATIONAL FELLOWSHIP OF ONENESS PENTECOSTAL CHURCHES, FRATERNIDAD INTERNACIONAL DE IGLESIAS PENTECOSTALES UNICITARIAS, FRATERNITÉ INTERNATIONALE D'ÉGLISES PENTECÔTISTES UNICISTES, INTERNATIONALE BROEDERSCHAP VAN EENHEID PINKSTERGEMEENTEN
Status	Registered
Legal form	Charitable company
Company number	10106247
Registered	2019-04-10
Register	View on the Charity Commission register

Contact

Address	4th floor south 224-236 Walworth Road London SE17 1JE
Phone	07984496602
Email	admin@pifellowship.org
Website	www.pifellowship.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:2.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN SCHEDULE 2 IN SUCH WAYS AND IN SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME THINK FIT;2.3 TO ADVANCE THEOLOGICAL EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE REST OF THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND2.4 TO ADVANCE SUCH PURPOSES AS MAY BE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AND ARE NOT, IN THE OPINION OF THE TRUSTEES, INCONSISTENT WITH ADVANCING THE OBJECTS SET OUT IN ARTICLES 2.1 TO 2.3.

Activities: The Charity is an umbrella organisation for the United Pentecostal Oneness Church worldwide, facilitating the supervision and co-ordination of the local churches in countries around the world to ensure that they are consistent in their approach to doctrinal and pastoral matters through periodic training, accrediting and supervising pastors, and providing funds to churches in financial need.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Argentina
- Aruba
- Austria
- Belgium
- Bonaire
- Brazil
- Cape Verde
- Chile
- Colombia
- Costa Rica
- Denmark
- Dominican Republic
- El Salvador
- Equatorial Guinea
- France
- French Guiana
- Germany
- Guadeloupe
- Guatemala
- Guinea-bissau
- Haiti
- Honduras
- Israel
- Italy
- Japan
- Mozambique
- Netherlands
- Nicaragua
- Panama
- Paraguay
- Philippines
- Poland
- Portugal
- Sint Maarten

- South Africa
- Spain
- Suriname
- Sweden
- Switzerland
- Tanzania
- Trinidad And Tobago
- Uruguay
- Venezuela
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£16,660	£17,280	-	-
2024-04-30	£0	£7,206	-	-
2023-04-30	£0	£11,753	-	-
2022-04-30	£0	£1,374	-	-
2021-04-30	£40,848	£600	-	-

Trustees

Name	Role	Appointed
Rev Vicente Arango Varela	Chair	2023-04-17
Mark Allistair Scott Lamont		2023-04-17
Pastor Marco Tulio Pabon Duarte		2016-04-06
Pastor Ramiro Rativa Marin		2016-04-06
Pastor Sixto Antonio Silva Mera		2016-04-06

Pentecostal International Fellowship

England & Wales - Charity number 1182933

Accounts

International Fellowship of Oneness Pentecostal Churches

Company Limited by Guarantee
Charity Registration Number: 1182933
Company Registration Number: 10106247

Annual Report and Financial Statements

For the year ended 30 April 2021

Tandem Accounting
Chartered Accountants
17 Heathville Road
London N19 3AL

International Fellowship of Oneness Pentecostal Churches

Annual Report and Financial Statements For the year ended 30 April 2021

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International Fellowship of Oneness Pentecostal Churches

Legal and administrative information For the year ended 30 April 2021

Charity Name	International Fellowship of Oneness Pentecostal Churches
Charity Registration	1182933. Charity was registered with the Charity Commission on 10 April 2019.
Company Registration	10106247. The company was incorporated on 6 April 2016.
Registered Office	4th floor south, 224-236 Walworth Road, London SE17 1JE.
Governing Document	The Charity's governing document is the Memorandum and Articles of Association dated 6 April 2016.
Objectives	<p>The objects of the charity are:</p> <ul style="list-style-type: none">• 2.1 to advance the Christian faith in accordance with the statement of faith set out in schedule 2 in such ways and in such parts of the world as the trustees from time to time may think fit;• 2.2 to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the world as the trustees from time to time think fit;• 2.3 to advance theological education in such ways and in such parts of the united kingdom or the rest of the world as the trustees from time to time may think fit; and• 2.4 to advance such purposes as may be charitable according to the laws of England and Wales and are not, in the opinion of the trustees, inconsistent with advancing the objects set out in articles 2.1 to 2.3.
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <p>Pastor Ramiro Rativa Marin Pastor Marco Tulio Pabon Duarte Pastor Alvaro Jesus Torres Forero Pastor Sixto Antonio Silva Mera</p>
Key Management Personnel	Those in charge of directing, controlling, running and operating the Charity on a day to day basis are the Trustees.
Bankers	Barclays Bank Plc Leicester LE87 2BB

International Fellowship of Oneness Pentecostal Churches

Report of the Trustees For the year ended 30 April 2021

The Trustees submit their report and the financial statements of International Fellowship of Oneness Pentecostal Churches (“the Charity”) for the year ended 30 April 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

I. Structure, Governance & Management

I.1. Trustees

The Trustees aim to meet 4 times annually to discuss a full range of matters relating to strategy, project work, recruitment, finance and general administration.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- the Memorandum and Articles of Association
- the most recent financial statements
- the Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Charity, they have established effective systems and procedures to mitigate those risks.

2. Activities & Public Benefit

In preparing this report, the trustees have had due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that the charity provides identifiable benefits which relate directly to its objectives as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay.

The Charity is an umbrella organisation for the United Pentecostal Oneness Church worldwide, facilitating the supervision and co-ordination of the local churches in countries around the world to ensure that they are consistent in their approach to doctrinal and pastoral matters through periodic training, accrediting and supervising pastors, and providing funds to churches in financial need.

3. Achievements and Performance

The Charity commenced to establish effective systems and procedures during this period.

4. Financial Review

Funding for the Charity came from grants from Iglesia Pentecostal Unida De Colombia.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 6 and 7 respectively. The Charity’s reserves increased by £40,248 during the year. The balance sheet shows total net assets of £40,248 (2020: £0).

International Fellowship of Oneness Pentecostal Churches

Report of the Trustees For the year ended 30 April 2021

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves. The Trustees consider that, free reserves should be equivalent to approximately 3 months general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 30 April 2021 the Charity had net free reserves of £40,248 (2020: £0). The free reserves requirement was £0 (2020: £0).

5. Plans for Future Periods

The Trustees are working towards the Charity becoming fully operational.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables 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 governing document. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 30 January 2023 and signed on their behalf by:



Pastor Sixto Antonio Silva Mera
Trustee

International Fellowship of Oneness Pentecostal Churches

Report of the Independent Examiner to the Trustees of International Fellowship of Oneness Pentecostal Churches

I report on the accounts of the Charity for the period ended 30 April 2021, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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 needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 statement below.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



John Helm ACA
17 Heathville Road, London N19 3AL

30 January 2023

International Fellowship of Oneness Pentecostal Churches

Statement of Financial Activities (incorporating the income and expenditure account) For the year ended 30 April 2021

	Note	2021 £	2020 £
Income from:			
Donations and legacies	2	40,848	-
Charitable activities		-	-
Other		-	-
Total Income		40,848	0
Expenditure on:			
Raising funds		-	-
Charitable activities	3	600	-
Total expenditure		600	0
Net income/(expenditure) before tax		40,248	0
Tax payable	4	-	-
Net income/(expenditure) after tax		40,248	0
Other recognised gains and losses		-	-
Net movement in funds		40,248	0
Reconciliation of funds			
Total funds brought forward		0	-
Total funds carried forward		40,248	0

International Fellowship of Oneness Pentecostal Churches

Balance Sheet As at 30 April 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets		-	-
Investments		-	-
		0	0
Current Assets			
Stock		-	-
Debtors		-	-
Cash At Bank And In Hand		40,848	-
		40,848	0
Creditors - Amounts Falling Due Within One Year	5	600	-
Net Current Assets		40,248	-
Net Assets		40,248	0
Represented By:			
Unrestricted Reserves		40,248	0

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 30 April 2021 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

The financial statements were approved by the Trustees on 30 January 2023 and signed on their behalf by:



Pastor Sixto Antonio Silva Mera
Trustee

Company registration 10106247.

International Fellowship of Oneness Pentecostal Churches

Notes to the Financial Statements For the year ended 30 April 2021

I. Accounting Policies

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

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

International Fellowship of Oneness Pentecostal Churches

Notes to the Financial Statements For the year ended 30 April 2021

2. Income

	2021 £	2020 £
Voluntary income		
Donations	40,848	-

3. Expenditure – Charitable Activities

	2021 £	2020 £
Independent examination	600	-

4. Taxation

As a charity, International Fellowship of Oneness Pentecostal Churches is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

5. Creditors - Amounts Falling Due Within One Year

	2021 £	2020 £
Accruals	600	-

6. Related Party Transactions

There were no related party transactions.

7. Members' Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £10 in the event of a winding up.