

Charity Registration No. 1187588

Company Registration No. CE020455 (England and Wales)

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D A Hall J Hall E S Hall A Mckenzie
Charity number	1187588
Company number	CE020455
Registered office	Mission House 6 Craven Park Harlesden London NW10 8SY England
Independent examiner	Newton & Garner Limited Building 2 30 Friern Park North Finchley London N12 9DA

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

CONTENTS

	Page
Trustees' report	1 - 9
Independent examiners' report	10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 - 15

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is governed by a board of Trustees appointed as determined by the Constitution. The Pentecostal City Mission Church (Willesden), projects and entities and operations are governed by the body of Trustees delegating the day-to-day functions and leadership to appointed managers.

The charity has appropriate policies in place for health and safety, safeguarding, equal opportunities and data protection.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr D A Hall

J Hall

E S Hall

A Mckenzie

The Pentecostal City Mission (Willesden), (PCMC) income is made up of donations from individuals, donations from City Mission Hub Ltd, grants and project income and through gift aid.

Affiliations and connections

Since its establishment in 1964, PCMC has worked in association with the International Pentecostal City Mission (also referred to as Pentecostal City Mission Inc), being an international religious body. The International Church sets the overarching strategy, the country Church's and branches operate independently governed at a local level by the missionary goals and ethos of the International Church. There is no financial Interdependency between the main UK Church and the branches. PCMC (Willesden) has a separate charity number and has full control over its business development strategy, finance and assets.

The main office bearers of the charity are the Chairman, Secretary and Treasurer (who are members of the Church Council). The Senior Pastor is the Chairman and is responsible for ensuring that the daily activities of the charity are in accordance with the charity objectives

THE PENTECOSTAL CITY MISSION CHURCH (WILLESSEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Our board is made up of 4 trustees who provide the leadership to ensure that the organisation's systems and processes operate in an effective, efficient, accountable and transparent way to achieve its mission and charitable objectives. The board meets quarterly as a minimum. The sub committees including finance and safeguarding meets monthly.

As a registered charitable, we have maintained our commitment to transparency and accountability by adhering to all relevant regulations and guidelines. Throughout the year, we continued to foster positive relationships with various stakeholders, including donors, partners, and community members.

As part of their work throughout the year, the Trustees continue to conduct reviews and make informed decisions in respect of the following:

- **Risk Management**, our organisation recognises the importance of effective risk management. The Board of Trustees regularly reviews and updates the risk management framework to identify and mitigate potential risks that could affect the achievement of our objectives. This includes updates to the risk register which shows key risks, likelihood and Impact, and the steps to be taken by management in mitigation of these risks; The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees meet monthly and constantly review any principal risks and uncertainties. The charities financial system is adequate to ensure appropriate supervision. Non-financial risks are also reviewed monthly.
- **Statutory and other key policies**, are administered and reviewed to standards that ensure they are up to date and implemented through effective procedures and ongoing staff and volunteer training. We have established and maintained a comprehensive set of policies that govern our operations, ensuring compliance with all relevant laws and regulations. These policies encompass areas such as safeguarding, privacy, diversity and equality and inclusion, and financial management.
- **A modest reserves policy**, in line with our commitment to long-term sustainability, we have adopted a prudent reserves policy. This policy ensures that we maintain a reasonable level of reserves to meet unexpected challenges while ensuring that the majority of funds are dedicated to supporting our charitable activities.

Objectives and activities

In the fiscal year ending March 2023, our organisation remained steadfast in its commitment to serving the community and addressing the diverse needs of individuals in wards and neighbourhoods we serve. We continued to pursue our mission through a range of key objectives and impactful activities. As set out in its constitution the objects of the charity are:

- to advance the Christian faith in accordance with the Statement and in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or sendees of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time think fit; and
- to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council form time to time may think fit.

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

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In the past 14 years, our Charity has become an integral part of the North Hammersmith and South Brent communities, actively responding to the evolving needs of its residents. Our commitment to enhancing the social welfare of those in College Park, Harlesden, Old Oak, Kensal Rise, Stonebridge, and surrounding areas has driven us to respond and provide valuable services and project activities to meet needs and fill gaps in local provision. We firmly believe in the power of community engagement and inclusivity, which is the core principle of our approach.

To ensure our services remain relevant and effective, we actively encourage input and participation from the community. Our engagement plan fosters equal access and active involvement from our core service groups and all residents in the neighbourhoods we serve. This philosophy is reflected in the composition of our sub-committees, staff, and volunteers, who are all drawn from the local community. Their invaluable knowledge and experiences help shape our services to address the specific needs of our beneficiaries.

We take pride in utilising community feedback to design and tailor our projects, especially when applying for funding. By doing so, we ensure that our endeavours remain responsive to the current and future needs of the area. Our activities promote inclusivity, granting equal access to all residents, while actively involving the community in the decision-making process.

As we look forward to the future, we are committed to continuously improving our services, with a focus on community-driven initiatives and projects that serve the best interests of our beneficiaries. The Charity is dedicated to building on its strong foundation within the community, fostering a sense of belonging, and making a lasting positive impact on the lives of those we serve.

- **Meetings and ministries**

Throughout the year, we actively engaged with the local community providing access to regular meetings and ministries. These interactions allowed us to gain valuable insights into the pressing issues and challenges faced by individuals in our community. By maintaining an open line of communication, we were better equipped to tailor our services to meet the specific needs of those we serve. We conducted regular meetings and ministries to engage with community members, understand their concerns, and deliver services that address their specific requirements. It is said that "The Church is not a building or an institution but a people – a people who are called to be salt and light in every sphere of life. This means that we need to be both faithful to our calling and flexible in our methods." Post pandemic we continue to adapt our methods of meetings and outreach to address the economic impacts, the mental health crisis, and offering a route through worship for those experiencing a spiritual hunger.

- **Pastoral care**

Our pastoral care program remained a cornerstone of our efforts to support individuals and families facing difficult times, post pandemic, and then exacerbated by the financial hardships caused by a cost of living crisis. Through compassionate guidance and practical assistance, we offered a source of comfort and empowerment to those dealing with various life challenges. The programme's success is reflected in the positive feedback received from beneficiaries who found solace and renewed hope in their journey toward healing and resilience. We continued to adapt our methods of delivery forced by COVID-19 social distancing by providing pastoral care, social support, and practical help to the isolated, vulnerable, and bereaved through phone calls, emails, letters, and our foodbank door drop deliveries.

- **City Mission Child Contact Centre**

The Pentecostal City Mission Church (Willesden) has been working with children and families since 1995. The Child Contact Centre was created to build on our knowhow and experience by providing support for children to have contact with their non - resident parent. We provide a neutral, clean, and multi-faceted facility where parents and children/young people can spend quality time in a neutral, caring environment assisted with an unbiased staff team who work with the family. Since being accredited by the National Association of Child Contact Centres (NACCC) in 2020, we now provide services to Kensington & Chelsea, Brent, Ealing, and Barking & Dagenham local authorities. Our Centre is fully equipped for providing contact sessions with children in mind, providing toys, games, and facilities for children of different ages. By providing a safe and nurturing environment for these interactions, we promoted healthy family relationships and contributed to the overall well-being of the children involved. The centre's professional staff and supportive atmosphere ensures that each visit was a positive and constructive experience for the families we served in the year under review.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESSEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- **The City Mission Food Aid Partnership**

During the year we expanded our distribution in response to increased demand from users affected by economic hardships which pushed groups of people into food poverty. The demand for our food distributions rose during the harsh winter months of 2022, and continued to rise in the first quarter of 2023. This was largely caused by the inflationary pressures on food and energy costs. Our experience is on a par with the patterns witnessed by other providers across the food aid networks. It had the worst effects on our clients who are on low income, already reliant on benefits, suffering ill health, elderly, or a combination of factors of disadvantage. Currently our foodbank distributes twice weekly to over 900 individuals and families. We also distribute weekly to local primary schools, and to foodbanks in Hackney who serve 300 users per week. We have achieved this with the support of the food networks including the Felix Project and City Harvest and with the help of our team of committed volunteers

- **Youth mentoring**

Our youth mentoring programmes provided mentorship and guidance to young individuals, empowering them to make positive life choices and achieve their full potential during the year. We delivered two integrated pilot programmes providing mentor support and access to advice about personal development and career pathways into employment, business, and sport. The pilots featured inputs into the use of digital technology skills in the workplace; personal and life skills development including conflict resolution; the option to participate in a football player development centre – training allied to mentoring to educate participants about the technical, personal skills and resilience required to succeed in a highly competitive sports industry; Google Mentoring: which provided 14 young people with the opportunity to gain technology career based mentoring by a professional Google staffer. Access to this support proved invaluable to Black young school people, many of whom start from a position of disadvantage in entering the workplace and realising their future career ambitions. The interactions with mentors helped to inspire and to raise the level of their potential achievement horizons and what is possible with making the most of their talent, given the opportunity and hard with hard work. Google mentor feedback about how meaningful it was for them to pay back and pay forward in helping young people by imparting their knowledge and lived experiences was testament to the impact of the sessions.

- **Elderly health and wellbeing**

Recognising the unique challenges faced by the elderly and isolated in our community, we reinforced our commitment to improving their health and overall well-being. The focus of our provision is providing free access to weekly social sessions that help to combat the loneliness and cognitive and physical activities, which help to improve cardiovascular health, muscle strength, balance, coordination, and mood. We saw a noticeable improvement in the mental, emotional, and physical health of the elderly individuals we assisted.

- **Our Impact**

Throughout the year, we were humbled by the positive impact our organisation had on the lives of countless individuals. Whether it was providing a warm meal to a hungry family, offering mentorship to a young person in need of guidance, or supporting elderly members of the community, each effort contributed to the betterment of society.

- **Looking Ahead**

As we move forward, our commitment to serving the community remains unwavering. Over the next 12 months, we will build on our achievements and strive for even greater impact. We are determined to enhance our outreach efforts, diversify funding sources, embrace technology for improved efficiency, and foster collaborations with other organisations to create a lasting and positive change in the lives of those we serve.

- **Acknowledgments**

We extend our heartfelt gratitude to our dedicated team, generous donors, community partners, and volunteers who wholeheartedly supported our mission. Their unwavering belief in our cause has been instrumental in driving our success, and we look forward to continuing this journey together. Together, we can create a stronger, more compassionate community that empowers everyone to thrive.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Building for the future.

Having navigated the challenges of Covid-19 and the subsequent recovery period. The charity itself and our service users faced the impacts of rising utility bills and inflation reminiscent of the 1970s. The effect has been a squeeze on income and a rising costs base in an environment where the competition for grant income and donations has become more difficult.

One of the major affects has been the hard decision to close the City Mission Day nursery. The operation was no longer financially sustainable. Like many other nurseries that have been forced the close the reasons were a combination of the government's early years grant funding not covering the real costs of delivery resulting in year on year operating losses or breaking at best. The school term retrospective funding payments also created severe cashflow strains in servicing monthly fixed and variable costs. We faced ever higher costs due to Covid-19 safety measures, temporary closures, reduced attendance, and staff absences. The furlough grants made little difference in softening the impacts during COVID and there have been no subsidies from Government to help nurseries rebuild. Nurseries face a recruitment and retention crisis; we struggled like others in the sector to recruit and retain qualified staff. The government's review of nursery ratios of staff to children is generally considered by the industry to be shortsighted and will put more pressure on the workforce and place children at risk. After over two decades of providing nursery care to communities in West London this decision has not been taken lightly by the trustees. We recognise that closures are devastating to local communities, parents, and children, especially in the most deprived areas, which we serve, where the attainment gap will only widen as a result. We will focus instead on building capacity to in supporting children's wellbeing through our child contact centre. Here we can make a difference by helping children maintain a positive relationship with both parents, which is important for their emotional and social development. They also help children cope with the changes and challenges of parental separation.

While recognising the shifting and challenging landscape, the trustees also see an opportunity to harness the strong sense of community, volunteering, and pro-social energy that emerged during and post the pandemic. It's a chance to reimagine how the church engages in partnerships and projects to deliver positive outcomes while upholding our core evangelical values and mission.

Over the next 12 months, the Board of Trustees has outlined several key priorities to strengthen and expand our impact within the community by continuing:

- to deliver our mission mandate to preach the word of God to educate, nurture and to spiritually strengthen and equip those we reach through the gospel.
- to provide access to community resources and support to improve the life chances of residents. We work in partnership with statutory agencies, other charities, and local community organisations to address disadvantage, marginalisation, and support neighbourhood renewal.
- to identify and develop training projects aimed at developing the talents and skills and opportunities for young people.
- to identify and seek grants, fundraise, partnerships, sponsorship and use donations to meet a range of urgent and ongoing needs in the communities we serve. We will use funding to help us to build capacity to become a responsive agent for change improving the livelihood and life chances of the neighbourhoods we serve.
- to ensure that our service provision is appropriate, relevant, and accessible to all groups of people represented in the community and neighbourhoods we serve.
- to empowering our valued volunteers. At PCMC, our dedicated volunteers are vital to the work of our charity, and in 2022/3, they continued to play a pivotal role in delivering four distinct services. As we move forward, we remain committed to nurturing and empowering our volunteers, recognising that their passion and dedication are fundamental to the success of our activities. We will seek to invest in their training to better equip them to enrich the lives of our beneficiaries and the wider community. Together with our incredible volunteers, we look forward to making an even greater impact in the year ahead.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESSEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- **City Mission Food Aid Partnership:** we will seek funding to transition our foodbank from a core project activity into a fully constituted non-profit entity. The new entity will retain a connection to the Charity tapping into operational support and governance from the management team and trustees who have been key to the development of the foodbank. Our aim is to be in the vanguard of a growing social movement around innovative management of food surplus and food waste. The funding will help us to expand our capacity for distribution to meet rising demand, secure dedicated premises for storage, collections and delivery, a kitchen, administration and to innovate with partners to provide a more holistic support to address the underlying issues driving local food poverty. Post Pandemic we are aiming to tackle the wider cause of food insecurity. This will be achieved by deepening and extending our partnerships, by the coordinating of purchasing, distributions, deliveries, and volunteers with the local surplus food network. With support we will invest in a "Beyond the foodbank" model of provision. Such as, developing a community pantry/supermarket, increasing food deliveries to door, subscription and pay as you feel café, recipe/ fresh food boxes in partnership with community gardens and farmers markets. The causes of food insecurity are multifaceted, it is the manifestation of a much greater need. To better deal with the wider causes of food insecurity we will offer training to give people skills to cook nutritious surplus food. We will also work with partners to provide access to help with associated issues such as physical and mental health, housing, and advice with the management of fuel and utility bills. Our aim is to contribute to a cohesive community response through partnership to increase food resilience in the locality.
- **Youth mentoring:** The engagement with Google has been a valuable sandbox from which to test a model of mentoring young disadvantaged black school children with an interest in a career in fast growth and dynamic technology sectors. Our years of project interactions with young people has informed our understanding about the many challenges that affect their life chances and lived experience. The resilience of young people has been tested by the recent Pandemic lockdowns which caused disrupted schooling, lost employment, and severed social contact with peer groups. This has led to an increase in low self-esteem and mental health issues. The effects and uncertainty are still being felt because of the long tail of the COVID-19 impacts. We will seek funding to extend the learning into a wider programme to benefit more young people in the sub region including Brent, Hammersmith & Fulham, and Ealing. The aim is to provide a package of support interventions that will raise the aspirational horizons of disadvantaged young people through the transfer of education and life skills using a menu of training, e-mentoring, coaching, counselling, and events. A key objective of the interventions is the transfer of the attributes and skills that underpin a personal growth mindset that will help equip participants with the resilience tools required to navigate positive pathways into further education, employment, and enterprise.
- **Child Contact Centre:** There are around 350 child contact centres across the UK, run by a network of nearly 4,000 volunteers. According to the NACCC, more than a million children have no contact whatsoever with one of their parents after separation. The demand for our services may increase, as experienced during the pandemic when there was a rise in families experience separation or divorce or face other challenges that affect contact arrangements. Our plan is to maintain high quality standards of delivery being endorsed and accredited at the enhanced level by the NACCC. We will aim to sustainably expand our referral, funding, and service provision through a mix of increasing the number of local authorities, charitable grants, and donations. Most importantly we will aim to continue to have a positive impact and outcomes for children and families who use our services (e.g., parenting skills, maternal/paternal mental health) as measured by attendance rates, satisfaction levels, client feedback, case studies and any independent evaluation.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESSEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Elderly Health and wellbeing:

We will seek to increase the frequency where safe and viable of the number and type of sessions offered to our groups of elderly users. This may include activities such as:

- Yoga, which is an activity with low impact on the joints that increases flexibility, stability, balance, and core strength. Yoga is known to help reduce stress, anxiety, and depression.
- Meditation, which can be useful improving mental health and brain capacity by enhancing attention memory, creativity, and emotional regulation.
- Meaningful activity that offers users a chance to learn new skills and increase independence. Such as physical, social and leisure activities, both structured and spontaneous, individually or in groups, that may also involve family and friends and making links with the wider community.
- Reminiscence work, which involves sharing life experiences and stories from the past with photos, objects, video, and music clips. This can help preserve personal identity, enhance mood and wellbeing, and strengthen social bonds.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

PCMC derives its income from individual donations, donations from the City Mission Hub Ltd, rent from the use of its premises and gift aid. The Trustees are grateful for the donations received and are prepared to use reserves to continue the much-needed work of the charity.

Income received for the year totalled £ 141,676. Direct charitable expenses totalled £139,437 resulting in a surplus of £2,239. This represents a 10.5% drop in income from the previous year.

DIRECTOR'S RESPONSIBILITIES:

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- i) Select suitable accounting policies and then apply them consistently,
- ii) Make judgements and estimates that are reasonable and prudent,
- iii) Prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business,
- iv) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Investment policy & objectives set

The Trustees have established a clear investment policy that outlines the principles for managing the organization's financial assets. The objectives of this policy are to preserve capital, generate income, and ensure that funds are available to support our charitable activities.

- The trustees of the charity have delegated decision making on investment matters to the finance sub committee.
- The trustees of the charity are governed by the Trustee Act 2000 which sets out the general power of investment.
- Where investment is considered, the Charity seeks to produce the best financial return within an acceptable level of risk. As the assets held are spent in the short term, capital preservation is of paramount importance.
- The charity's assets should be held in cash or near cash investments denominated in sterling.
- The charity's cash balances should be deposited with institutions with a minimum rating of A
- The charity's assets should be invested in line with its aims. The trustees do not wish to adopt an exclusionary policy, but individual investments may be excluded if perceived to conflict with the charity's purpose.
- The finance sub-committee has responsibility for agreeing strategy and monitoring the investment of assets.
- The charity will continue to fundraise to meet future capital and delivery project costs. The entire asset base, has a time horizon of less than three years.
- The Charity will manage its own cash deposits and has nominated a list of authorised signatories, two of which are required to sign instructions to the deposit taking institution. The Finance Manager will monitor the cash position and prospective cash flow schedule and report this to the Board of Trustees at each meeting.
- The investment policy is prepared by the finance sub- committee to provide a framework for the management of its investment assets. It is reviewed on an annual basis to ensure continuing appropriateness.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Policy on Reserves

The Trustees have adopted a modest reserves policy, which aims to maintain a prudent level of reserves to safeguard against unforeseen circumstances while directing the majority of funds towards fulfilling our charitable objectives.

Restricted funds

Throughout the year, we have managed restricted funds in accordance with the specific donor restrictions and applicable regulatory requirements, ensuring that these funds are used exclusively for their designated purposes.

Going Concern

Having thoroughly reviewed our financial position and future projections, the Trustees have reasonable expectations that the organisation will continue to operate as a going concern for the foreseeable future.

As at the date of approval of this report, and the financial accounts, the Trustees have assessed, in compliance with paragraph 25 of IAS 1 (International Accounting Standards), that the accounts of "The Pentecostal City Mission (Willesden)" have been prepared on a "Going Concern" basis. The Trustees have no intention of liquidating the charity's assets or to cease functioning.

Statement of disclosure of the Independent Examination

We engaged an independent examiner to conduct an examination of our financial statements, ensuring compliance with applicable accounting standards and regulatory requirements. In so far as the Trustees are aware at the time of approving our Trustee's annual report, there is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of which the Independent Examiner is unaware.

The Trustees believe that this report is a fair, balanced and an understandable review of the charity's structure, legal purposes, objectives and activities, financial performance & financial position.

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

On behalf of the board of trustees

Mr D A Hall

Trustee

Dated: 22 August 2023

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 11 to 15.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN) 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:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Newton & Garner Limited

ICAEW
Building 2
30 Friern Park
North Finchley
London
N12 9DA

Dated: 23 August 2023

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
<u>Incoming resources from generated funds</u>			
Donations and legacies	2	121,063	66,662
Incoming resources from charitable activities	3	20,613	91,684
Total incoming resources		141,676	158,346
<u>Resources expended</u>	4		
Charitable activities			
Direct Expenses		26,247	17,269
Governance costs		113,190	129,183
Total resources expended		139,437	146,452
Net income for the year/ Net movement in funds		2,239	11,894
Fund balances at 1 April 2022		36,266	24,372
Fund balances at 31 March 2023		38,505	36,266

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESSEN)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Investments	7		1		1
Current assets					
Debtors	8	85,419		85,085	
Cash at bank and in hand		633		1,180	
Net current assets			86,052		86,265
Total assets less current liabilities			86,053		86,266
Creditors: amounts falling due after more than one year	9		(47,548)		(50,000)
Net assets			38,505		36,266
Income funds					
Unrestricted funds			38,505		36,266
			38,505		36,266

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Board on 22 August 2023

Mr D A Hall
Trustee

Company Registration No. CE020455

THE PENTECOSTAL CITY MISSION CHURCH (WILLESSEN)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Incoming resources

All income is accounted in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gift Aid relief in relation to donated income is recognised at the time the donation income is receivable.

Income from granted funds are recognised as above when receivable.

Invested income is accounted for when receivable.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Central overhead costs are allocated on the basis of staff time attributable to particular activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with enabling the charity to comply with external regulation, constitutional and statutory requirements and in providing support to the trustees in the discharge of their statutory duties.

1.4 Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

1.5 Accumulated funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in notes to the financial statements.

2 Donations and legacies

	2023 £	2022 £
Donations and gifts	121,063	66,662

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Incoming resources from charitable activities

	2023 £	2022 £
Grants	12,000	52,300
Hall Hire	8,613	39,384
	<u>20,613</u>	<u>91,684</u>

4 Total resources expended

	2023 £	2022 £
Charitable activities		
<u>Direct Expenses</u>		
Activities undertaken directly	26,247	17,269
Governance costs	113,190	129,183
	<u>139,437</u>	<u>146,452</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

6 Employees

There were no employees during the year.

7 Fixed asset investments

	£
Market value at 1 April 2022 and at 31 March 2023	<u>1</u>

The investment is in City Mission Hub Ltd, a 100% owned operating subsidiary that runs a nursery.

THE PENTECOSTAL CITY MISSION CHURCH (WILLESDEN)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8	Debtors	2023	2022
		£	£
	Amounts owed by group undertakings	85,419	85,085
		<u><u> </u></u>	<u><u> </u></u>

9	Creditors: amounts falling due after more than one year	2023	2022
		£	£
	Bank loans	47,548	50,000
		<u><u> </u></u>	<u><u> </u></u>