PIERRE DE VIE CHURCH

England & Wales · Charity number 1189999

Details

Status	Registered
Legal form	CIO
Registered	2020-06-18
Register	View on the Charity Commission register

Contact

Address	International House 12 Constance Street London E16 2DQ
Phone	02036528732
Email	pierredeviechurch@yahoo.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN BARKING AND DAGENHAM IN PARTICULAR AND THROUGHOUT THE UK FOR THE PUBLIC BENEFIT, MAINLY BUT NOT EXCLUSIVELY BY PROVIDING A PLACE OF WORSHIP, RELIGIOUS EDUCATION, PASTORAL CARE AND OUTREACH.

Activities: To advance the Christian faith in Barking and Dagenham in particular and throughout the UK for the public benefit, mainly but not exclusively by providing a place of worship, religious education, pastoral care and outreach.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Barking And Dagenham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,049	£7,049	-	-
2024-03-31	£6,643	£4,800	-	-
2023-03-31	£5,071	£4,940	-	-
2022-03-31	£5,321	£5,480	-	-
2021-03-31	£1,412	£1,743	-	-

Trustees

Name	Role	Appointed
Anne Diboto	Chair	2020-04-11
JACKIE MPEMBA MWAKA		2024-03-07
Rev Emmanuel Ngwanga Diboto		2020-06-27
koloto Bokungu		2021-02-06

Accounts

PIERRE DE VIE CHURCH (Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189999

ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

LEGAL AND ADMINISTRATIVE INFORMATION

- CHARITY NUMBER: 1189999
- DATE OF REGISTRATION: 18th June 2020
- START OF FINANCIAL YEAR: 1st April 2024
- END OF FINANCIAL YEAR: 31st March 2025

TRUSTEES AT 31ST MARCH 2025:

- Koloto Bokunga
- Emmanuel Diboto (Chair)
- Anne Diboto
- Jackie Mpemba Mwaka

CORRESPONDENCE ADDRESS: International House 12 Constance Street London E16 2DQ

PRIMARY BANKERS: Barclays Bank UK PLC 1 Churchill Place London E14 5HP

INDEPENDENT EXAMINERS: Pierre de Vie Church Trustees International House 12 Constance Street London E16 2DQ

OBJECTS: To advance the Christian faith in Barking and Dagenham in particular and throughout the UK for the public benefit, mainly but not exclusively by providing a place of worship, religious education, pastoral care and outreach.

ACTIVITIES AND ACHIEVEMENTS During the year ended 31st March 2025, Pierre de Vie Church continued its mission despite financial challenges. The church maintained regular worship services, provided pastoral care to members, and continued its educational programs including drum lessons and other ministry activities. The year saw some changes in the trustee composition with the appointment of Jackie Mpemba Mwaka as a new trustee.

FINANCIAL REVIEW

	2025	**2024**
Incoming Resources	£4,802	£6,643
Resources Expended	£7,049	£4,609
Net Surplus/(Deficit)	(£2,247)	£2,034
Total Funds Carried Forward:		
Unrestricted Funds	(£213)	£2,034
Restricted Funds	-	-
Total Funds	(£213)	£2,034

Key Financial Highlights:

- Incoming resources decreased by 28% to £4,802, reflecting economic challenges
- Resources expended increased to £7,049, including significant expenditure on educational facilities and programs
- The church experienced a net deficit of £2,247 for the year
- Total funds moved from a surplus of £2,034 to a deficit of £213
- All funds remain unrestricted

Reserves Policy: The Trustees aim to maintain free reserves equivalent to 3-6 months of operating costs. The current deficit position of £213 is a concern that the Trustees are actively addressing through increased fundraising efforts and cost management measures.

BALANCE SHEET AS AT 31 MARCH 2025

	2025	**2024**
Fixed Assets		
Tangible Assets	-	-
Investments	-	-
Total Fixed Assets	-	-
Current Assets		
Debtors & Prepayments	-	-
Cash at Bank and in Hand	247	2,034
Total Current Assets	247	2,034
Liabilities		
Creditors: Amounts Falling Due Within One Year	(460)	-

	2025	2024
Net Current Assets/(Liabilities)	(213)	2,034
Total Assets Less Current Liabilities	(213)	2,034
Creditors: Amounts Falling Due After More Than One Year	-	-
Total Net Assets/(Liabilities)	**(213)**	**2,034**
The Funds of the Charity:		
Unrestricted Funds	(213)	2,034
Restricted Funds	-	-
Total Charity Funds	**(213)**	**2,034**

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted	Restricted	Total	Total
	Funds	**Funds**	**2025**	**2024**
INCOMING RESOURCES				
Donations, Grants & Legacies	4,802	-	4,802	6,643
TOTAL INCOMING RESOURCES	**4,802**	**-**	**4,802**	**6,643**
RESOURCES EXPENDED				
Cost of Charitable Activities	6,889	-	6,889	4,459
Governance Costs	160	-	160	150
TOTAL RESOURCES EXPENDED	**7,049**	**-**	**7,049**	**4,609**
NET MOVEMENT IN FUNDS	**(2,247)**	**-**	**(2,247)**	**2,034**
Funds Brought Forward	2,034	-	2,034	-
TOTAL FUNDS CARRIED FORWARD	**(213)**	**-**	**(213)**	**2,034**

TRUSTEE CHANGES DURING THE YEAR The following changes to the Board of Trustees occurred during the financial year:

Resignations:

- Mavuzi Mundele
- Angel Ndengo
- Mingoso Mbongo

Appointments:

- Jackie Mpemba Mwaka

FUTURE PLANS AND GOING CONCERN The Trustees acknowledge the challenging financial position and are implementing the following measures:

- Enhanced fundraising initiatives
- Cost reduction strategies
- Seeking additional grant funding opportunities
- Reviewing all expenditure for necessity and value
- Exploring partnerships with other organizations

The Trustees believe that with these measures, the charity can return to financial stability and continue its charitable activities.

TRUSTEES' RESPONSIBILITIES The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgments and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless inappropriate

The trustees are responsible for keeping proper accounting records and safeguarding the assets of the CIO.

Approved by the Trustees on 10 May 2025

Signed on their behalf by: Rev Emmanuel Diboto - Chair of Trustees

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES The financial statements have been prepared in accordance with the Charities SORP (FRS102) and the Charities Act 2011.

2. INCOMING RESOURCES

	2025	**2024**
Donations and Offerings	4,802	6,643
Total	**4,802**	**6,643**

3. RESOURCES EXPENDED

	2025	**2024**
Educational Programs	3,456	1,200
Rent and Facilities	2,800	2,500
Administrative Costs	633	759
Independent Examination	160	150
Total	**7,049**	**4,609**

4. DEBTORS AND CREDITORS The charity had creditors of £460 at year end, primarily relating to unpaid educational program costs.

5. CASH AT BANK Cash at bank represents the balance with Barclays Bank UK PLC as shown in the bank statements.

6. TRUSTEES' REMUNERATION No trustees received remuneration during the year.

7. RELATED PARTY TRANSACTIONS There were no related party transactions during the year.

INDEPENDENT EXAMINER'S REPORT

Report to the trustees of Pierre De Vie Church on the accounts for the year ended 31st March 2025

Respective responsibilities of trustees and examiner

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

It is my responsibility to examine the accounts under section 145 of the Charities Act, follow the procedures laid down in the general Directions given by the Charity Commission, and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Charities Act and to prepare accounts which accord with the accounting records have not been met.

Pierre de Vie Church Trustees

International House 12 Constance Street London E16 2DQ

Date: 10 May 2025

PIERRE DE VIE CHURCH

England & Wales - Charity number 1189999

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

Charity Registration No: 1189999

Pierre de Vie Church

International
House
776-778 Barking
Road
London

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

E13 9PJ

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PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER:	1189999
DATE OF REGISTRATION:	18th June 2020
START OF FINANCIAL YEAR:	1st April 2024
END OF FINANCIAL YEAR:	31st March 2025

TRUSTEES AT 31ST MARCH 2024: Koloto Bokunga
Emmanuel Diboto
(Chair) Anne Diboto
Jackie
Mpemba Mwaka

LEGAL STATUS Charitable Incorporated Organisation

STRUCTURE, GOVERNANCE AND MANAGEMENT

Pierre de Vie Church is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 18th June 2020. It is governed by a CIO Foundation Model Constitution.

The Trustees are appointed in accordance with the Constitution. New Trustees are identified through the church membership and appointed by resolution of the existing Trustees. An induction and training program is in place for new Trustees.

OBJECTIVES AND ACTIVITIES

The objects of the CIO are to advance the Christian faith in Barking and Dagenham and throughout the UK for the public benefit, mainly but not exclusively by providing a place of worship, religious education, pastoral care and outreach.

In shaping objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit. The Trustees believe that the charity's activities, summarized below, provide benefit to the public in line with its charitable objects:

- Weekly worship services open to all.
- Christian education programs for children, youth, and adults
- Pastoral care provided by clergy and trained volunteers.
- Community outreach events and initiatives
- Partnerships with local charities serving those in need.
- Online services and resources made freely available.

The Trustees are pleased to report that Pierre de Vie Church continued its activities throughout 2023/24 despite ongoing challenges. Key developments included:

- Returning to full in-person services while maintaining an online presence
- Completing building renovations to improve accessibility.
- Launching new outreach programs focused on youth and senior citizens.
- Partnering with local foodbanks and homeless shelters
- Growing the congregation to over 200 regular attendees

PRINCIPAL OFFICE: International House

776-778 Barking Road

PRIMARY BANKERS: Barclays Bank Plc

1 Churchill Place

London

E14 5HP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year 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 these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material 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 charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable 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 charity's constitution. 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 Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 10 May 2024 and signed on their behalf by:

Rev Emmanuel Diboto - Chair of Trustees

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024	**2023**
Incoming Resources	**£6,643**	**£5,071**
Resources Expended	£4,800	£4,940
Net Surplus/(Deficit)	£1,843	£131
Total Funds Carried Forward:		
Unrestricted Funds	£2,034	(£359)
Restricted Funds	–	–
Total Funds	**£2,034**	**(£359)**

Notable points:

- The influx of resources rose by 31% to £6,643 (compared to £5,071 in 2023).
- The amount of resources used reduced somewhat to £4,800 (compared to £4,940 in 2023).
- A net surplus of £1,843 was achieved, which is much more than the £131 achieved in 2023.
- The unrestricted funds increased from a deficit of £359 to a surplus of £2,034.
- Reserves have grown, although they are still below the desired goal level.

Policy on Reserves:

- The objective of the trustees is to maintain a minimum level of free reserves equivalent to three months' worth of operational expenditures.
- The current reserves amount to £2,034, which represents 41% of the desired amount of £5,000.
- Boosting reserves continues to be a crucial financial objective.

BALANCE SHEET

AS AT 31 MARCH 2024

	2024	2023
Fixed Assets	-	-
Tangible Assets	-	-
Investments	-	-
Total Fixed Assets	-	-
Current Assets		
Debtors & Prepayments	-	-
Cash at Bank and in Hand	2,034	191
Total Current Assets	**2,034**	**191**
Liabilities		
Creditors: Amounts Falling Due Within One Year	-	(550)
Net Current Assets/(Liabilities)	2,034	(359)
Total Assets Less Current Liabilities	**2,034**	**(359)**
Creditors: Amounts Falling Due After More Than One Year	-	-

Total Net Assets/(Liabilities)	**2,034**	**(359)**
The Funds of the Charity:		
Unrestricted Funds	2,034	(359)
Restricted Funds	-	-
Total Charity Funds	**2,034**	**(359)**

The Balance Sheet shows a significant improvement in the financial position of Pierre de Vie Church as at 31 March 2024:

- The church continues to have no fixed assets or long-term investments.
- Current assets consist entirely of cash at bank and in hand, which has increased over tenfold from £191 in 2023 to £2,034 in 2024.
- Current liabilities, which previously consisted of the £550 accrual for the independent examiner's fees, are now zero.
- As a result, net current assets have increased from a deficit of £359 in 2023 to a surplus of £2,034 in 2024.
- With no long-term liabilities, the total net assets of the church are equal to the net current assets at £2,034, a significant improvement from the net liabilities of £359 reported in 2023.
- The church's funds consist entirely of unrestricted funds, which have increased from a deficit of £359 in 2023 to a surplus of £2,034 in 2024.

The Balance Sheet reflects the church's much-improved financial performance and position, with a strong increase in cash reserves and the elimination of the previous deficit in unrestricted funds.

While reserves remain below the Trustees' target level of £5,000, the church has made significant progress in increasing its financial resilience. Maintaining a focus on further growing reserves will be a key priority in order to support the church's ongoing mission and ministries.

Approved by the Trustees on **18 May 2024**

Signed on their behalf by Trustee:

Print Name: Emmanuel Diboto

Notes to the Financial Statements

For the Year Ended 31 March 2024

1. Accounting Policies a. Basis of preparation The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities" and applicable UK accounting standards. The financial statements have been prepared under the historical cost convention. b. Fund accounting Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the church. Restricted funds are subject to specific conditions by donors as to how they may be used. c. Income recognition
   All income is recognised once the church has entitlement to the income, it is probable that the income will be received, and the amount can be measured reliably. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. d. Expenditure recognition Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the church to that expenditure, it is probable that settlement will be required, and the

amount of the obligation can be measured reliably. e. Fixed assets The church had no fixed assets during the year.

2. Taxation The church is exempt from tax on income and gains under section 505 of the Taxes Act 1988.
3. Trustees' Remuneration and Expenses The Trustees did not receive any remuneration or reimbursement of expenses during the year.
4. Staff Costs and Numbers The church did not employ any staff during the year.
5. Debtors The church had no debtors at 31 March 2024.
6. Creditors: Amounts Falling Due Within One Year

	2024	**2023**
Independent Examiner's Fees	-	550
Total	-	550

7. Creditors: Amounts Falling Due After More Than One Year The church had no long-term liabilities at 31 March 2024.

8. Analysis of Net Assets Between Funds

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
Current Assets	2,034	-	2,034
Current Liabilities	-	-	-
Net Assets at 31 March 2024	2,034	-	2,034

9. Movement in Funds

	Balance on 1 Apr 2023	**Incoming Resources**	**Resources Expended**	**Transfers**	**Balance on 31 Mar 2024**
Unrestricted Funds	(359)	6,643	(4,800)	550	2,034
Restricted Funds	-	-	-	-	-
Total Funds	(359)	6,643	(4,800)	550	2,034

10. Related Party Transactions There were no related party transactions during the year.

These notes provide additional details and explanations to support the primary financial statements. They cover the key accounting policies, provide breakdowns of certain figures, and include other required disclosures.

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

PIERRE DE VIE
CHURCH

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189999

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

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PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1189999
DATE OF REGISTRATION	18th June 2020
START OF FINANCIAL YEAR	1st April 2022
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	Koloto Bokunga Emmanuel Diboto Mavuzi Mundele Angel Ndengo Anne Diboto Mingoso Mbongo
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 18th June 2020

OBJECTS

To advance the Christian faith in Barking and Dagenham in particular and throughout the UK for the public benefit, mainly but not exclusively by providing a place of worship, religious education, pastoral care and outreach.

CORRESPONDENCE ADDRESS	International House 776-778 Barking Road London E13 9PJ
PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ………

Signed on their behalf by Trustee ……………………………………………………………………………………………………

Printed Name:

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	5,071	-	5,071	5,321
TOTAL INCOMING RESOURCES		**5,071**	**-**	**5,071**	**5,321**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	4,390	-	4,390	4,980
Governance Costs	**4b**	550	-	550	500
TOTAL RESOURCES EXPENDED		**4,940**	**-**	**4,940**	**5,480**
NET INCOMING (OUTGOING) RESOURCES		**131**	**-**	**131**	**(159)**
Funds Brought Forward		(490)	-	(490)	(331)
TOTAL FUNDS CARRIED FORWARD		**(359)**	**-**	**(359)**	**(490)**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Fixed Assets					
Tangible Assets	**2**	-	-	-	-
Investments	**6**	-	-	-	-
Total Fixed Assets		**-**	**-**	**-**	**-**
Current Assets					
Debtors & Prepayments	**8**	-	-	-	-
Cash at Bank and in Hand	**7**	191	-	191	10
Total Current Assets		**191**	**-**	**191**	**10**
Creditors: Amounts falling due within one year	**9**	550	-	550	500
NET CURRENT ASSETS		(359)	-	(359)	(490)
TOTAL ASSETS less current liabilities		**(359)**	**-**	**(359)**	**(490)**
Creditors: Amounts falling due in more than one year	**10**	-	-	-	-
NET ASSETS		**(359)**	**-**	**(359)**	**(490)**
Funds of the Charity					
General Funds		(359)	-	(359)	(490)
Restricted Funds	**5**	-	-	-	-
Total Funds		**(359)**	**-**	**(359)**	**(490)**

Approved by the Trustees on ………

Signed on their behalf by Trustee ……………………………………………………………………………………………………

Printed Name:

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
▪ the charity becomes entitled to the resources;
▪ the trustees are virtually certain they will receive the resources; and
▪ the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2023:None
31st March 2022:None

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOMING RESOURCES

		Unrestricted Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
a) Donations, Grants & Legacies					
Gifts & Donations		5,071	-	5,071	5,321
		5,071	**-**	**5,071**	**5,321**

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	**TOTAL 2022/23** £	**TOTAL 2021/22** £
a) Cost of Charitable Activities					
Insurance Costs		140	-	140	151
Office Costs		531	-	531	1,107
Rent & Rates		3,719	-	3,719	3,722
		4,390	**-**	**4,390**	**4,980**

`

b) Governance Costs					
Independent Examiners Fees	**9**	550	-	550	500
		550	**-**	**550**	**500**

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial year.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial year.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Cash at Bank & in Hand	191	-	191	10
	191	**-**	**191**	**10**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-23 £**	**Total 31-Mar-22 £**
Independent Examiners Fees	550	-	550	500
	550	**-**	**550**	**500**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial year.

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial year.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER’S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Pierre De Vie Church on the accounts for the year ended 31st March 2023 set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner’s statement

My examination was carried out in accordance with 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 the 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:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   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.

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

Date:

Accounts

ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189999

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

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PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1189999
DATE OF REGISTRATION	18th June 2020
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	Koloto Bokunga Emmanuel Diboto Mavuzi Mundele Angel Ndengo Anne Diboto Mingoso Mbongo
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 18th June 2020

OBJECTS

To advance the Christian faith in Barking and Dagenham in particular and throughout the UK for the public benefit, mainly but not exclusively by providing a place of worship, religious education, pastoral care and outreach.

CORRESPONDENCE ADDRESS	International House 776-778 Barking Road London E13 9PJ
PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17 / 05 / 2022

Signed on their behalf by Trustee ....

Printed Name: EMMANUEL ABOTO

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	**3a**	5,321	-	5,321	1,412
TOTAL INCOMING RESOURCES		**5,321**	**-**	**5,321**	**1,412**
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	**4a**	4,980	-	4,980	1,243
Governance Costs	**4b**	500	-	500	500
TOTAL RESOURCES EXPENDED		**5,480**	**-**	**5,480**	**1,743**
NET INCOMING (OUTGOING) RESOURCES		**(159)**	**-**	**(159)**	**(331)**
Funds Brought Forward		(331)	-	(331)	-
TOTAL FUNDS CARRIED FORWARD		**(490)**	**-**	**(490)**	**(331)**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	10	-	10	169
Total Current Assets		**10**	-	**10**	**169**
Creditors: Amounts falling due within one year	9	500	-	500	500
NET CURRENT ASSETS		(490)	-	(490)	(331)
TOTAL ASSETS less current liabilities		**(490)**	-	**(490)**	**(331)**
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		**(490)**	-	**(490)**	**(331)**
Funds of the Charity					
General Funds		(490)	-	(490)	(331)
Restricted Funds	5	-	-	-	-
Total Funds		**(490)**	-	**(490)**	**(331)**

Approved by the Trustees on 17/05/2022

Signed on their behalf by Trustee [signature]

Printed Name: EMMANUEL AIBOTO

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022:None
31st March 2021:None

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOMING RESOURCES

		Unrestricted Funds £	Restricted Funds £	**TOTAL 2021/22** £	**TOTAL 2020/21** £
a) Donations, Grants & Legacies					
Gifts & Donations		5,321	-	5,321	1,412
		5,321	**-**	**5,321**	**1,412**

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	**TOTAL 2021/22** £	**TOTAL 2020/21** £
a) Cost of Charitable Activities					
Insurance Costs		151	-	151	105
Office Costs		1,107	-	1,107	113
Rent & Rates		3,722	-	3,722	1,025
		4,980	**-**	**4,980**	**1,243**

b) Governance Costs					
Independent Examiners Fees	**9**	500	-	500	500
		500	**-**	**500**	**500**

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

5. RESTRICTED FUNDS

The CIO held no restricted funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-22 £**	**Total 31-Mar-21 £**
Cash at Bank & in Hand	10	-	10	169
	10	**-**	**10**	**169**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-22 £**	**Total 31-Mar-21 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-22 £**	**Total 31-Mar-21 £**
Independent Examiners Fees	500	-	500	500
	500	**-**	**500**	**500**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this or the previous financial period.

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this or the previous financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Pierre De Vie Church on the accounts for the year ended 31st March 2022 set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

Date: 23rd May 2022

Accounts

REPORTS AND FINANCIAL STATEMENTS
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1189999

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

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PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1189999
DATE OF REGISTRATION	18th June 2020
START OF FINANCIAL PERIOD	18th June 2020
END OF FINANCIAL PERIOD	31st March 2021
TRUSTEES AT 31ST MARCH 2021	Koloto Bokunga Emmanuel Diboto Mavuzi Mundele Angel Ndengo Anne Diboto Mingoso Mbongo
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 18th June 2020

OBJECTS

To advance the Christian faith in Barking and Dagenham in particular and throughout the UK for the public benefit, mainly but not exclusively by providing a place of worship, religious education, pastoral care and outreach.

CORRESPONDENCE ADDRESS	International House 776-778 Barking Road London E13 9PJ
PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
INDEPENDENT EXAMINERS	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 03-10-2021

Signed on their behalf by Trustee ....

Printed Name: KOLOTO-BOKUNGU

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
INCOMING RESOURCES				
Incoming Resources from Generated Funds				
Donations, Grants & Legacies	**3a**	1,412	-	1,412
TOTAL INCOMING RESOURCES		**1,412**	**-**	**1,412**
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Charitable Activities	**4a**	1,243	-	1,243
Governance Costs	**4b**	500	-	500
TOTAL RESOURCES EXPENDED		**1,743**	**-**	**1,743**
NET INCOMING (OUTGOING) RESOURCES		**(331)**	**-**	**(331)**
Funds Brought Forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		**(331)**	**-**	**(331)**

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £
Fixed Assets				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
Total Fixed Assets		-	-	-
Current Assets				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	169	-	169
Total Current Assets		**169**	-	**169**
Creditors: Amounts falling due within one year	9	500	-	500
NET CURRENT ASSETS		(331)	-	(331)
TOTAL ASSETS less current liabilities		**(331)**	-	**(331)**
Creditors: Amounts falling due in more than one year	10	-	-	-
NET ASSETS		**(331)**	-	**(331)**
Funds of the Charity				
General Funds		(331)	-	(331)
Restricted Funds	5	-	-	-
Total Funds		**(331)**	-	**(331)**

Approved by the Trustees on 03-10-21

Signed on their behalf by Trustee

Printed Name: KOLOTO - BORUNGU

PIERRE DE VIE CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds
These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets
Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis

2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:
31st March 2021:None

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE FIRST PERIOD ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

		Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
a) Donations, Grants & Legacies				
Gifts & Donations		1,412	-	1,412
		1,412	**-**	**1,412**

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
a) Cost of Charitable Activities				
Insurance Costs		105	-	105
Office Costs		113	-	113
Rent & Rates		1,025	-	1,025
		1,243	**-**	**1,243**
b) Governance Costs				
Independent Examiners Fees	**9**	500	-	500
		500	**-**	**500**

5. RESTRICTED FUNDS

The CIO held no restricted funds during this initial financial period

6. INVESTMENTS

The CIO held no fixed assets investments during this initial financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-21 £**
Cash at Bank & in Hand	169	-	169
	169	**-**	**169**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-21 £**
Sundry Debtors	-	-	-
	-	**-**	**-**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**Total 31-Mar-21 £**
Independent Examiners Fees	500	-	500
	500	**-**	**500**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this initial financial period.

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this initial financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

16. COMPARATIVE FIGURES

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity.

PIERRE DE VIE CHURCH

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Pierre De Vie Church on the accounts for the first period ended 31st March 2021 set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   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.

W.M Hall LLB
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

Date: 7th October 2021