

Charity Number: 1195872

EVANGEL PENTECOSTAL CHURCH

REPORT & INCOME AND EXPENDITURE STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

EVANGEL PENTECOSTAL CHURCH

Reports and Accounts

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EVANGEL PENTECOSTAL CHURCH

ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES

CHARITY NUMBER: 1195872

Board of Trustees

Paul Toun
Zipere Comfort Toun
Iheanyi Ejiogu
Nwabuludike Anthony Omezie
Chris Oshiorenuwa Adams
Adebanjo Ganiyu Toluwalawi
Eitare Otrofanowei

Principal office address

Suite 11
George Street
Croydon
CR0 1PE

EVANGEL PENTECOSTAL CHURCH

Report of Trustees

The trustees present their report and accounts for the year ended 30 June 2025

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (Revised 2005) in preparing the annual report and financial statements of the charity.

Objective of the charity as laid down by the Trust Deed

The Core objects of the charity continue to be:

- 1 To establish churches, ministries and community events
- 2 To organise conventions, conferences and seminars
- 3 To carry out missionary activities and
- 4 To promote festivals, celebrations and exhibitions.

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

THE FINANCIAL STATEMENTS

The statement of financial activities is set out on page 6 of the financial statements.

Income Generation

The main source of income is from tithes, offerings and donations from members.

Investment Policy

At present the Trustees have decided to leave all surplus funds in the account with their principal bankers.

Fundraising Activities

The charity relies solely on contributions from its members. The charity does not employ any professional fundraising bodies.

Restricted Funds

There are restricted funds operated by the charity. The restricted funds are solely for the purchase of church own building

All other funds are available for use at the discretion of the Trustees

EVANGEL PENTECOSTAL CHURCH

Reserves Policy

The Trustees have decided to spend as much money as possible on furthering the core objects of the charity whilst maintaining sufficient cash funds to ensure the sustainability of the charity. To achieve this, the Trustees have decided to maintain an amount in the bank account to cover at least a minimum of three months of normal expenditure in addition to any known additional expenditure.

Review of charity activities

The charity has continued to undertake activities in line with its objectives and has seen growth in giving to its work.

Governance and Internal Control

Appointment of Trustees are done by the existing Trustees with consultation of the view of the church members as to trustworthiness of each person.

Risk Assessment

The Trustees consider the key operational, financial and strategic risks that may have a bearing on the activities of the charity. Suitable management information is available to the Trustees on a regular basis to monitor these risks and allow any mitigating action to be taken to address them.

Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give true and fair view of the state of affairs of the charity and of its financial activities for the year.

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

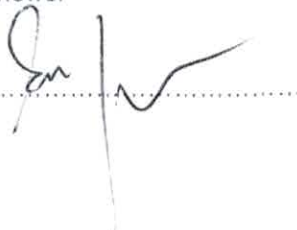
- 1 select suitable accounting policies and apply them consistently;
- 2 make judgements and estimates that are reasonable and prudent;
- 3 state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 4 prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will not continue in operation.

The Trustees are responsible for keeping accounting and financial records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Acts 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The report was approved by the Board on the 28 April 2026 and signed on its behalf by

Ebitare OtofanoWei

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Trustee



EVANGEL PENTECOSTAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNTS) FOR THE YEAR ENDED 30 June 2025

	UNRESTRICTED FUNDS	
	2025	2024
NOTE	£	£
INCOMING RESOURCES		
Tithes, offerings and similar income resources	13,577	14,577
Investment income	-	
TOTAL INCOMING RESOURCES	13,577	14,577
RESOURCES EXPENDED		
Charitable activities	4,923	1,000
Governance costs	11,408	9,846
TOTAL RESOURCES EXPENDED	16,331	10,846
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME(EXPENDITURE) FOR THE YEAR	(2,754)	3,731
 TOTAL FUNDS AS AT 30 June 2024	 9,909	 6178
TOTAL FUNDS AS AT 30 June 2025	7,155	9,909

EVANGEL PENTECOSTAL CHURCH

BALANCE SHEET AS AT 30 June 2025

	Notes	2025	2024
	£	£	£
FIXED ASSETS			
TANGIBLE FIXED ASSETS		-	-
CURRENT ASSETS			
Deposits and Cash at Bank	7,655	10,909	
	7,655	10,909	
LIABILITIES			
Creditors: Amounts falling due within one year	(500)	(1,000)	
Net current assets		7,155	9,909
TOTAL ASSETS LESS CURRENT LIABILITIES		7,155	9,909
Creditors: amounts falling due after more than one year		-	-
CHARITY FUNDS			
Unrestricted funds		7,155	9,909
TOTAL FUNDS/(DEFICITS)		7,155	9,909

We approve these accounts which comprise the Receipts & Payments, Statements of Assets & Liabilities and related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation.

Trustee

Dated

Trustee

Dated

On behalf of the Charity

EVANGEL PENTECOSTAL CHURCH

Profit And Loss Account

For the year ended 30 June 2025

	2025	2024
	£	
Income Tithe & offerings	13,577	14,577
Total income	13,577	14,577
 Direct Charitable Expenditure		
Donations	750	
Licensing fees (Applications)	3,325	
Ministry expenses	-	1,000
Music ministry	300	-
Welfare	548	
	4,923	1,000
 Other Expenditure		
Expenses		
Bank charges	-	-
Bookkeeping fees	500	500
Sign Board	198	-
Insurance	-	146
Legal and professional	52	2,000
Rent	7,200	7,200
Stationery & printing	208	-
Travel and subsistence	3,250	-
	11,408	9,846
Total expenditure	16,331	10,846
Surplus/(deficit) fund	(2,754)	3,731
 Fund balance carried forward	(2,754)	3,731

EVANGEL PENTECOSTAL CHURCH

Notes to the financial statements for the year ended 30 June 2025

1 TANGIBLE FIXED ASSETS

	Furniture, fitting and equipment £		Total £
2 COST			
At 1 July 2024	-	-	-
Additions	-	-	-
As 30 June 2025	-	-	-
DEPRECIATION			
At 1 July 2024	-	-	-
Charge for the year	-	-	-
As 30 June 2025	-	-	-
NET BOOK VALUE			
As 30 June 2025	-	-	-
As 30 June 2024	-	-	-

STATEMENT OF FUNDS

	BROUGHT FORWARD £	INCOMING RESOURCES £	RESOURCES EXPENDITURED £	CARRIED FORWARD £
Unrestricted funds	9,909			9,909
Restricted funds	-	-		-
General funds	-	13,577	(16,331)	(2,754)
	<u>9,909</u>	<u>13,577</u>	<u>(16,331)</u>	<u>7,155</u>

EVANGEL PENTECOSTAL CHURCH
Notes to the Accounts
for the year ended 30 June 2025

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared in accordance with applicable accounting standards using the Historical Cost Convention.

The financial statements reflect the requirements of the revised Statement of Recommended Practice "Accounting for Charities" (SORP). The Charity complied with best practice at the time of preparing these accounts.

Tangible Fixed Assets

All fixed assets are capitalised. The charge for depreciation is calculated to write off the cost of the fixed assets over their useful lives on the following bases:

Equipment 20% on the reducing balance

GENERAL

These Accounts have been prepared on the receipts and payments basis and in accordance with applicable Accounting Standards and the Charitable SORP. (Statement of Recommended Practice on Accounting by Charities).

Income

Income is accounted for on accruals basis, except for donations, which are credited when received. These represents gifts, donations, tithes, offerings, pledges and bank interest given to the Charity during the year.

2 Charitable Donations & Gifts to Missions

These represent amounts given to various individuals, organisations and other charitable trusts. Honorarium to visiting speakers and remittances for missionary work.

Expenditure

All expenditure are accounted for on an accruals basis.

Resources expended on charitable activities comprise all the resources applied by the charity in underkating its work to meet its charitable objectives. These costs include the direct costs of the charitable activities with those support costs incurred that enable these activities to be undertaken.

Expenditure on governance costs are the costs incurred by the charity to operate and to generate the information required for public accountability.

Funds

The charity's funds are unrestricted and are available for use at the discretion of the Board of Trustees.

Board of Trustees Remuneration and expenses

No remuneration directly or indirectly out of the funds was paid or payable to any of the Trustees for their duties as trustees.