PENTECOSTAL MISSIONARY CHURCH OF CHRIST - 4TH WATCH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

Company Number 05953041

Charity Number 1138429

Pentecostal Missionary Church of Christ - 4TH WATCH

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Year ended 31 October 2025

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Pentecostal Missionary Church of Christ - 4TH WATCH
Trustees' report for the year ended 31 October 2025

The trustees present their report and unaudited financial statements of the church for the year ended 31 October 2025. The trustees have adopted the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 in preparing the Annual Report and the Financial Statements of the church

Legal Status, Governance and Management
Pentecostal Missionary Church of Christ - 4TH WATCH's govering document is a Memmorandum and Articles of Association that was incorporated 02 October 2006. The charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position

Principal Activities
The principal activities of the church during the period were as follows:

To advance the Christian Faith worldwide in accordance with the doctrines set out in the statement of faith

To relief poverty, sickness and distress by the provision of such things as financial support, medical missions, rehab centres, food, befriending service, advise, scholarships, mentoring and counselling.

Achievment and Performance
The church continues to hold Christian worship meetings through out the year in which individuals were equipped and educated on the principles of the Christian faith. The church also continued to support its Christian outreaches in the community

Review of Financial Activities
The net incoming resources of the church for the year ended 31 October 2025 amounted to £5,759 (2024 - £10,112).

It is the policy of the trustees that the free reserves of the church should be held as current assets, in order to meet future requirements of its activities

At 31 October 2025, the reserves of the church were £32,812 (2024 - £27,053).

Future Plans

The church plans to continue its outreach and charitable activities in the community through its worship services and regular conferences. It also plans to continue planting churches worlwide through its mission outreaches

Risk Management

The church has assessed all the major risk to which it is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks

Trustees

The trustees who served during the period to the date of this report were:

Rhandy Dancel
Amparo Aggblos
Cherry Sotero
Glenda Robles

Statement of Trustees' Responsibilities in Relation to the Financial Statements

Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity during the year and of its financial position at the end of each year. In preparing the financial statements, the trustees are required to:

1) select suitable accounting policies and apply them consistently;

2) observe the methods and principles in the Charities SORP;

3) make judgements and estimates that are reasonable and prudent;

4) 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Rhandy Dancel
Date: 10 Apr 2026

Pentecostal Missionary Church of Christ - 4TH WATCH
Independent Examiners Report to the trustees

We have examined the financial statements for the year ended 31 October 2025 on pages 5 to 9, which have been prepared in accordance with the accounting policies set out on page 7

Respective responsibilities of Trustees and Independent Examiner

As described on page 2, the trustees are responsible for the preparation of the financial statements of the church. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

examine the financial statements under section 145 of the 2011 Act;

follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

state whether particular matters have come to our attention.

We have been appointed under section 145 of the Charities Act 2011 and report in accordance with the regulations under that Act.

Basis of independent examiner's report

My examination was conducted 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and the seeking of explanations from the trustees concerning such matters. The procedures undertaken do not provide all of the evidence that would be required by an audit and, consequently, no opinion is given as to whether the financial statements present a 'true & fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

During the course of our examination, nothing has come to our attention which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

a) proper accounting records have been kept in accordance with Section 130 of the Charities Act 2011; and

b) the financial statements for the year ended 31 October 2025 are in accordance with those records and comply with the accounting requirements of Charity Act 2011 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2014).

Further, during the course of our examination, nothing has come to our attention that, in our opinion, should be drawn to your attention in order to enable a proper understanding of the financial statements to be reached.

Date: 10 Apr 2026
Topmost Accountancy Services

Pentecostal Missionary Church of Christ - 4TH WATCH

Statement of Financial Activities
For the year ended 31 October 2025

	Notes	31.10.25 Restricted fund	31.10.25 Unrestricted fund	31.10.25 Total	31.10.24
				£	£
Incoming resources					
Voluntary income	2		187,218	187,218	230,663
Gift aid		-	7,896	7,896	12,883
Total incoming resources		-	195,114	195,114	243,545
Resources expended					
Charitable activities	3		3,502	3,502	4,622
Administrative expenses	4	-	185,854	185,854	228,812
Total resources expended		-	189,355	189,355	233,434
Net incoming resources for the year		**-**	**5,759**	**5,759**	**10,112**
Funds brought forward			27,053	27,053	16,941
Total funds carried forward		**-**	**32,812**	**32,812**	**27,053**

The notes form part of these financial statements

Pentecostal Missionary Church of Christ - 4TH WATCH

Balance Sheet
At 31 October 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible	5	15,045	18,575
Current Assets			
Debtors	6	195	280
Cash at bank	7	20,205	9,222
Total current assets		**20,400**	**9,502**
Current Liabilities			
Creditors	8	2,633	1,025
Net Current Asset (Liabilities)		17,767	8,477
Total Net Assets		**32,812**	**27,052**
Funds	9	32,812	37,164
Total funds		**32,812**	**37,164**

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF:

Rhandy Dancel
Date: 10 Apr 2026

The notes form part of these financial statements

Pentecostal Missionary Church of Christ - 4TH WATCH

Notes to the financial statements for the year ended 31 October 2025

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities in accordance with with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in July 2014

Accounting convention

The financial statements have been prepared under the historical cost convention

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment : 33.33% on cost
Musical instrument : 33.33% on cost
Motor vehicle: 25% written down value

Cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small undertaking

Incoming resources

Incoming resources represent offertory, pledges, donations, tithes and self generated income

Reserve policy

The trustees have a free reserve policy whereby the free reserves of the church will be sufficient to continue the current activities should there be a significant fall in offertory levels. This will need to be sufficient to sustain the church whilst alternate funding is sought or other arrangements are made.

2 Voluntary income

	2025 Restricted	2025 Unrestricted	2025 £	As restated 2024 £
Tithes and offering	-	230,663	230,663	230,663
	-	**230,663**	**230,663**	**230,663**

3 Charitable activities

	2025 £	2023 £
Gifts & donations	3,502	4,622
	3,502	**4,622**

Notes to the financial statements for the year ended 31 October 2025 (continued)

4 Administrative expenses	**2025** **£**	**2024** **£**
Advertising and marketing	-	591
Accountancy fees	3,984	3,676
Bank charges	497	529
Cleaning	618	1,067
Insurance	1,393	4,934
Office expenses	1,286	931
Fines and penalties	-	1,890
Equipment expensed	6,924	3,779
Uniforms and costumes	31	3,953
Computer and internet expenses	575	215
Light and heat	21,445	23,924
Rent	80,098	80,983
Water rates	990	910
Motor vehicle expenses	6,673	5,292
Pension cost	496	510
Printing and stationery	333	400
Wages and salaries	36,717	36,228
Travel and subsistence	1,431	27,946
Evangelism and special event	545	18,062
Depreciation	6,893	4,839
Telephone	1,094	1,247
Sundry	303	535
Repairs and renewals	13,527	6,370
	185,854	**228,812**

5 Tangible fixed assets

	2025 **£**	**2024** **£**
Computer Equipment	2,173	3,875
Musical Instruments	7,464	7,490
Motor vehicles	5,407	7,210
	15,045	**18,575**

6 Debtors: Amounts falling due within one year

Other debtors	195	280.00
	195	**280.00**

7 Cash at bank and in hand	**2025**	**2024**
	£	**£**
Current account	20,205	9,222
	20,205	**9,222**

8 Creditors: Amounts falling due within one year	**2025**	**2024**
	£	**£**
Trade creditors	714	-
ICAD	926	926
other creditors	927	-
Pension payable	66	99
	2,633	**1,025**

9 Movement in funds	**At 01.11.25**	**Net movement in funds**	**At 31.10.25**
	£		**£**
Unrestricted funds	27,053	5,759	32,812
Restricted	-	-	-
Total funds	**27,053**	**5,759**	**32,812**

Net movement in funds, included in the above are as follows:	**Incoming resources**	**Resources expended**	**Movement in funds**
	£	**£**	**£**
Unrestricted funds	195,114	(189,355)	5,759
Restricted	-	-	-
Total funds	**195,114**	**(189,355)**	**5,759**