

BUILT ON THE ROCK INTERNATIONAL MINISTRIES

England & Wales · Charity number 1073618

Details

Status Registered

Legal form Other

Registered 1999-01-28

Register [View on the Charity Commission register](#)

Contact

Address 140 Boundary Road
Walthamstow
London
E17 8LA

Phone 02085037006

Email admin@botr1.org

Website www.botr1.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENTS OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. C) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: THE MAIN PURPOSE OF THE CHARITY IS TO PROMOTE AND ADVANCE THE CHRISTIAN FAITH. THIS INCLUDES HAVING SUNDAY & TUESDAY CHURCH SERVICES, SUNDAY SCHOOL, YOUTH EVENINGS AND EVANGELISM IN BOTH THE UK AND OVERSEAS. WE HAVE CONFERENCES AND TEACHING SESSIONS ON CHRISTIAN TOPICS AND FAITH-LED LIVING. WE BROADCAST OUR SERVICES ON THE RADIO AND SUPPORT MISSIONS WORLDWIDE.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM AND WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£90,361	£233,711	-	-
2024-04-05	£113,235	£107,566	-	-
2023-04-05	£68,417	£1,021,428	-	-
2022-04-05	£76,868	£148,197	-	-
2021-04-05	£60,892	£153,301	-	-

Trustees

Name	Role	Appointed
Leasa Toni Greaves		2021-10-01
Louis Reid		2017-12-24
Vanessa Brown		2023-03-11

BUILT ON THE ROCK INTERNATIONAL MINISTRIES

England & Wales - Charity number 1073618

Accounts



Built on the Rock International Ministries

Trustees' Report and Accounts 5 April
2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 5 APRIL 2025**

Trustees	1. Mr Louis Reid 2. Miss Lesa Toni Greaves 3. Miss Vanessa Brown
Charity registered Number	1073618
Date of charitable registration	28 January 1999
Principal office	140 Boundary Road Walthamstow London E17 8LA
Secretary	Mrs Valerie Marche
Independent examiners	Carol Williams MAAT
Bankers	Barclays Bank PLC

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2025

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Built on The Rock International Ministries for the year ended 5 April 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities.

Structure, governance and management

The 3 Trustees are:

1. Mr Louis Reid
2. Miss Lesa Toni Greaves
3. Miss Vanessa Brown

Governing document:

Built On the Rock International Ministries is an unincorporated charitable organisation formed on 17 February 1998 and registered as a charity on 28 January 1999. The charity is governed by a declaration of trust dated 17 February 1998 and amended by a deed dated 5 December 2014.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

The trustees are of the opinion that they have complied with the duty in Section 4 of the Charities Act 2011 with regard to public benefit guidance published by the Charity Commission.

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2025

Objectives and activities:

The charity's mission is to collaborate with individuals, empowering them to realise their potential by being guided by spiritual and life values. In doing so, the charity aims to create a positive impact on both their local and global community.

The charity's objectives are:

- To advance the teachings and principles of the Christian faith.
- To aid individuals facing situations of necessity, difficulty or those who are elderly or unwell.
- To alleviate suffering associated with such circumstances.
- To actively encourage and support charitable initiatives that contribute to the well-being of communities in London and across the wider United Kingdom

Activities and Achievements

Throughout the past year, the main activities during the year included.

1. Community Outreach & Support

- Hosting an **Annual Love Day** and food distributed to the local community valentine's weekend.
- Hosting an **Annual Easter programme:** Easter luncheon and the distribution of easter eggs to children.
- **Back to school support:** Provision of school bags and supplies for children and young people.
- **Annual Christmas Luncheon:** Hot meals provided for those experiencing hardship and homelessness.
- **Essential Supplies Delivery:** Groceries and household items delivered to vulnerable individuals.
- Regular visits to hospitals, hospices, prisons and care homes
- Holding a **Macmillan Coffee Morning**,
- Partnering with **The Hornbeam Community Café & Environment Centre** to support individuals experiencing homelessness and Ukrainian refugees, including donations to their soup kitchen and food pantry.
- Conducting hospitals, hospice, nursing home, and prison visits to offer support and companionship.

2. Health & Well-being

- Games Night: (board games and bingo)
- Running a **Dominoes Club** to encourage social interaction and mental stimulation.
- **Clothing drive:** Collection and distribution of clothing to those in need.

3. Educational & Skills Development

- Collaboration with Thomas Gamuel Primary school food pantry
- Free film nights are held during Easter, Black History Month and Christmas.

4. Community Fellowship & Special Events

- Holding an **Annual Family & Friends Picnic/Sports Day**
- Partnership with Waltham Forest Community Living Rooms network, providing residents with free access to welcoming community spaces across the borough
- Joint venture with Morrisons, Walthamstow providing items for Christmas stockings for children in the community.
- Recognition Ceremony: Awards presented to community members in recognition of service and contribution
- Partnership with Waltham Forest Council to deliver a funded Summer Arts and Crafts programme.

5. Religious & Pastoral Services

- Weekly Sunday worship services open to all
- Ceremonial support includes **christenings, weddings, baptisms, and funerals.**
- Running **The Rock Kids Crew and Youth Group**, Men's huddle, women's connection, Seniors club and a Book club. Supporting Adults and children's spiritual and personal growth.

Financial review:

The charity recorded a deficit for the year ended 5 April 2025. This does not indicate that the charity has run out of money or is unable to continue its activities.

The deficit primarily arises from the inclusion of depreciation on the church building and other fixed assets. Depreciation is a non-cash accounting charge required under charity accounting rules to reflect the use of long-term assets over time. It does not involve any cash payment.

During the year, depreciation of £72,702 was charged, the majority of which relates to the church property. This significantly reduced the reported result for the year but had no impact on the charity's cash position.

At the year end, the charity held cash balances of approximately £12,200. In addition, the Balance Sheet includes creditors and accruals totaling £50,074, which relate to costs incurred before the year end but paid shortly afterwards, including utilities, professional fees, repairs and maintenance, and other operating costs.

The trustees note that the charity remains asset-rich, with tangible fixed assets of approximately £1.94 million at the year end. The trustees continue to monitor cash flow carefully and are satisfied that the charity remains a going concern.

Plans for future periods:

To expand our impact, we plan to introduce and enhance several initiatives across three key areas:

1. Building and Facilities Improvements

A key priority for the coming year is the improvement and maintenance of the church building to ensure it remains safe, welcoming, and fit for purpose. Planned works include:

- **Major roof repairs**, supported by funds already raised through the Roof Fundraiser
- **Plumbing repairs and upgrades** to improve reliability and accessibility
- General maintenance to enhance comfort, safety, and energy efficiency

These improvements will enable the building to better support worship, community programmes, and external partnerships.

2. Children, Young People, and Families

The trustees plan to expand provision for children and young people, responding to growing local need. Future activities include:

- **After-school tutoring and homework support**, in partnership with local schools and volunteers
- **School holiday programmes**, offering structured activities, meals, and enrichment during Easter, summer, and Christmas breaks
- Continued delivery of back-to-school support, youth clubs, and children's ministry activities

These initiatives aim to support educational development, wellbeing, and positive social engagement.

3. Older Adults and Social Connection

The **Seniors Club** will be further developed to reduce isolation and promote wellbeing among older members of the community. Plans include additional social activities, guest speakers, wellbeing sessions, and intergenerational events involving young people and families.

4. Community Support and Outreach

The church will continue and, where possible, expand its support for vulnerable individuals and families. Planned activity includes:

- Ongoing food distribution, essential supplies delivery, and clothing support
- Continued partnerships with local schools, community cafés, supermarkets, and Waltham Forest Council
- Participation in borough-wide initiatives such as Community Living Rooms
- Seasonal programmes including Love Day, Easter and Christmas community meals, and cultural film nights

The trustees also intend to strengthen outreach to hospitals, care homes, and other institutions, maintaining a visible and compassionate presence in the wider community.

5. Fundraising and Governance

Fundraising activities will continue to support both general charitable purposes and specific restricted projects, including building works. The trustees will also focus on strengthening governance, volunteer development, and trustee capacity, following the appointment of a new trustee in December 2025 (post year end).

Through these future plans, we remain committed to serving our community by fostering well-being, inclusivity, and spiritual growth. We look forward to another year of impactful work and meaningful engagement.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2025

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 then apply them consistently; observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements 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.
- 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 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 Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

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.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 9, confirm, so far as we are aware, that:

- There is no relevant information of which Charity's independent examiners are unaware; and we have
- taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner are aware of that information.

Independent Examiner:

The Charity's independent examiner, Carol Williams MAAT, (Accountant).

This report was approved on 19th January 2026 by the Trustees on and signed on their behalf by:



.....

Vanessa Brown

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILT ON THE ROCK

I report on the financial statements of the charity for the year ended 5 April 2025 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioners. An examination includes a review of the accounting records kept by the Group/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

– Key Accounting Judgements

- Accounts prepared under Charities SORP (FRS 102), accruals basis
- Depreciation charged in line with accounting policy (£72,702)
- Large deficit driven primarily by non-cash depreciation
- Charity holds significant tangible fixed assets (£1.94m)
- Low cash balance at year end (£12.2k) explained by timing of receipts and payments
- Creditors and accruals (£55,874) represent costs incurred pre-year end and paid post-year end
- No indication of insolvency or going concern issues



Carol Williams

Dated: 19th January 2026

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 5 April 2025

		Unrestricted	Restricted	Total Funds	Total Funds
		2025	2025	2025	2024
	Notes	£	£	£	£
Incoming resources	2				
General offerings		63,263		63,263	102,445
Gift Aid		9,598	-	9,598	10,790
Other Income		11,085	6,415	17,500	-
Total Incoming resources		83,946	6,415	90,361	113,325
Resources expended	3				
Direct charitable expenditure		157,425	-	157,425	104,806
Governance costs		3,584		3,584	2,760
Depreciation		72,702	-	72,702	18,247
Total Resources expended		233,711	-	233,711	125,813
Movement in total fund for the year- Net income / (expenditure) For the year		(160,265)	6,415	(153,850)	(12,578)
Net Gain / (Loss) on investment		-	-	-	-
Fund balance brought forward		2,047,804	1,000	2,048,804	2,061,382
Fund balance carried forward		1,887,539	6,415	1,894,954	2,048,804

BALANCE SHEET
AS AT 5 April 2025

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets			1,938,629		1,995,385
CURRENT ASSETS					
Debtors		-			
Cash at bank		12,199		17,877	
		<u>12,199</u>		<u>17,877</u>	
CREDITORS: amounts falling due within one year		(55,874)		-	
			<u>(43,675)</u>		<u>15,117</u>
NET CURRENT ASSETS					
			1,894,954		2,048,804
TOTAL ASSET LESS CURRENT LIABILITIES					
			<u>1,894,954</u>		<u>2,048,804</u>
NET ASSETS					
CHARITY FUNDS					
Unrestricted funds		1,887,539		2,047,804	
Restricted funds		7,415		1,000	
Designated fund					
TOTAL FUNDS			<u>1,894,954</u>		<u>2,048,804</u>

The financial statements were approved on 19/01/2026 by the Trustees on and signed on their behalf, by:



.....

Vanessa Brown

The notes on pages 11 to 13 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5 APRIL 2025**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (second edition – October 2019).

1.2 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5TH APRIL 2025**

1.5 Tangible Fixed Asset

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

Buildings	2.5% Straight Line
Office and musical equipment	20% on cost
Fixtures and fittings	20% on cost
Computer Equipment.	20% on cost

2. VOLUNTARY INCOME

	2025	2024
	£	£
Donations from individuals	63,263	101,445
Gift Aid	9,598	10,790
Other income	17,500	-
Total Income	<u>90,361</u>	<u>113,235</u>

3. TRUSTEES REMUNERATION & EXPENSES

Mrs Navlette McFarlane Sawyer was employed as Pastor of the church and paid £27,850.92 for the year ended 5 April 2025.



4. DEBTORS

	2025	2024
	£	£
Amount falling due within one year:		
Prepayments & Other Debtors	-	
Amounts falling due after more than one year: Amount receivable on property sale	-	
	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5TH APRIL 2025

5. CREDITORS

	2025	2024
	£	£
Amount falling due within one year:		
Accruals	55,874	2,760
Total	55,874	2,760

Explanation of Creditors and Cash Position

At the year end, the charity held cash balances of approximately £12,200. This does not reflect the total level of expenditure incurred during the year.

Under accrual accounting, costs relating to the year ended 5 April 2025 are recognised even where payment was made after the year end. As a result, the Balance Sheet includes creditors and accruals totaling £55,874, which primarily relate to utilities, professional fees, repairs and maintenance, and other operating costs incurred before the year end.

The trustees note that this position is typical for the charity, which is asset-rich but experiences tight cash flow at certain points during the year. The trustees continue to monitor cash flow closely and are satisfied that the charity remains a going concern.

6. TANGIBLE FIXED ASSET

	Leasehold Property	Office & Musical equipment	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
COST					
At 6 April 2024	2,720,000	41,816	95,175	5,412	2,862,403
Additions	-	-	1,200	-	1,200
Disposal	-		-	-	
At 5 April 2025	2,720,000	41,816	96,375	5,412	2,863,603
DEPRECIATION					
At 6 April 2024	724,615	41,816	95,175	5,412	867,018
Charge for the year	72,462		240		72,702
At 5 April 2025	797,077	41,816	95,415	5,412	939,720
NET BOOK VALUE					
At 5 April 2025	1,922,923		960		1,938,629
At 5 April 2024	1,996,385				1,995,385

**DETAILED INCOME & EXPENDITURE:
FOR THE YEAR ENDED 5 APRIL 2025**

INCOME	2025	2024 comparative
	£	£
Donations and legacies		
General donations	63,263	102,445
Gift Aid	9,598	10,790
Other Income	17,500	
Total incoming resources	90,361	113,235
EXPENDITURE:		
Support costs:		
Wages & Salaries	22,501	26,638
Pension	2,433	2,433
Water rates	663	663
Insurance	3,006	3,006
Light and heat	5,465	5,465
Telephone	238	238
Printing, postage and stationery	3,875	3,875
Advertising	-	-
Computer and internet	463	463
Equipment maintenance	1,480	1,480
Equipment leasing and hire	384	384
Repairs	7,738	7,738
Musicians	20,700	20,700
Travelling and parking permits		60
Subsistence		
Cleaning and waste disposal	6330	6,330
Licenses		159
Subscriptions	1,597	1,597
Sundry expenses	1,118	1,118
Loan repayments		
HR & Secretarial services	5,493	5,493
	86,359	86,359
Finance		
Bank charges		

DETAILED INCOME & EXPENDITURE (Continued) FOR THE YEAR ENDED 5 APRIL 2025	2025	2024 comparative
Other		
Depreciation of Buildings	72,462	17,020
Depreciation of fixtures & fittings	240	875
		552
	<u>72,702</u>	<u>18,247</u>
Governance costs		
Accountancy and payroll	1,100	840
Legal fees	2,484	1,920
	<u>3,584</u>	<u>2,760</u>
Total resource expended	(233,711)	107,556
Net income/(expenditure)	<u><u>(153,850)</u></u>	<u><u>5,669</u></u>

BUILT ON THE ROCK INTERNATIONAL MINISTRIES

England & Wales - Charity number 1073618

Accounts

Registered Charity No - 1073618



Built on the Rock International Ministries

Trustees' Report and Accounts 5 April
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ADVISERS FOR THE YEAR ENDED 5 APRIL 2024**

Trustees	<ol style="list-style-type: none">1. Mrs Navlette McFarlane Sawyer2. Mr Louis Reid3. Miss Lesa Toni Greaves4. Miss Vanessa Brown (Appointed March 2023)
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FOR THE YEAR ENDED 5 APRIL 2024

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- To provide assistance to individuals facing situations of necessity, difficulty or those who are elderly or unwell.
- To alleviate suffering associated with such circumstances.
- To actively encourage and support charitable initiatives that contribute to the well-being of communities in London and across the wider United Kingdom

Activities and Achievements

Throughout the past year, we have carried out various community-based initiatives, including:

1. Community Outreach & Support

- Providing food, clothing, and essential supplies to those experiencing hardship.
- Hosting an **Annual Love Day** and **Christmas Luncheon** for the homeless and vulnerable members of the community.
- Distributing school supplies to children and youth.
- Partnering with **The Hornbeam Community Café & Environment Centre** to support the homeless and Ukrainian refugees.
- Conducting hospital, hospice, nursing home, and prison visits to offer support and companionship.
- Holding a **Macmillan Coffee Morning**, raising £700 for cancer support.

2. Health & Well-being

- Organising an **Annual Exercise & Prayer Walk** to promote physical and spiritual wellness.
- Running a **Dominoes Club** to encourage social interaction and mental stimulation.
- Providing PPE to clinically vulnerable individuals in the community.

3. Educational & Skills Development

- Running **arts & crafts workshops** in partnership with LBWF.
- Hosting free **community film nights** for Easter, Black History Month, and Christmas.

4. Community Fellowship & Special Events

- Holding an **Annual Family & Friends Picnic/Sports Day** to strengthen community ties.
- Organising a **Black History Celebration** to promote cultural awareness.
- Providing a **Community Living Room** in partnership with LBWF, offering a warm space and a hot meal during the winter months.
- Recognising contributions through an **Appreciation Ceremony** for church and community members.

5. Religious & Pastoral Services

- Conducting **christenings, weddings, baptisms, and funerals**.
- Providing house blessings and spiritual support.
- Running **The Rock Kids Crew and Youth Group**, supporting children's spiritual and personal growth.

Financial review:

The largest contribution to the charity for the year came from general offerings.

The Charity has set up a designated building fund and will participate in fund raising activities to raise sufficient funds required for building repairs.

Plans for future periods:

To expand our impact, we plan to introduce and enhance several initiatives across three key areas:

1. Community Support & Development

- **Launch of a Daycare (February 2025)** – In partnership with **Victoria’s Childcare**, offering a safe environment for young children.
- **Expansion of after-school tutoring** – Reaching more students in need of academic support.
- **Introduction of Girl Guides and Boy Scouts groups** – Encouraging leadership and skill development among young people.
- **Growth of food distribution efforts** – Strengthening partnerships to provide more meals and essentials.
- Conducting **sign language** and **self-defence classes** to promote inclusivity and personal safety.

2. Health & Well-being Initiatives

- **Collaboration with Slimmer’s World** – Supporting weight management and promoting healthier lifestyles.
- **Organisation of a Health Fair** – Providing access to medical resources and wellness support.
- **Expansion of exercise classes** – Encouraging physical well-being within the community.
-

3. Community Engagement & Events

- **Increasing the frequency of community activities** – Offering more opportunities for social interaction.
- **Introducing additional community engagement events** – Including workshops, panel discussions, and social gatherings.
- **Developing new fundraising initiatives** – Ensuring sustainability and growth for our charitable activities.

Through these future plans, we remain committed to serving our community by fostering well-being, inclusivity, and spiritual growth. We look forward to another year of impactful work and meaningful engagement.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2024

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 then apply them consistently; observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements 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;
- 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 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 Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

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.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner are aware of that information.

Independent Examiner:

The Charity's independent examiner, Carol Williams MAAT, (Accountant).

This report was approved on 27th January 2025 by the Trustees on and signed on their behalf by:



.....

Navlette McFarlane-Sawyer

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILT ON THE ROCK

I report on the financial statements of the charity for the year ended 5 April 2024 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioners. An examination includes a review of the accounting records kept by the Group/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:

- 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Carol Williams

Dated: 27th January 2025

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 5 April 2024

		Unrestricted	Restricted	Total Funds	Total Funds
		2024	2024	2024	2023
	Notes	£	£	£	£
Incoming resources	2				
General offerings		101,445	1,000	102,445	61,824
Gift Aid		10,790	-	10,790	7,383
Other Income		-		-	-
Total Incoming resources		112,235	1,000	113,235	69,207
Resources expended	3				
Direct charitable expenditure		104,806	-	104,806	132,717
Debtors write off					887,511
Governance costs		2,760	-	2,760	1,200
Total Resources expended		107,566	-	107,566	1,021,428
Movement in total fund for the year- Net income / (expenditure) For the year		4,669	1,000	5,669	(952,221)
Net Gain /(Loss) on investment		-	-	-	-
Fund balance brought forward		2,048,014	790	2,048,804	3,001,025
Fund balance carried forward		2,039,198	1,000	2,040,198	2,048,014

BALANCE SHEET
AS AT 5 April 2024

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets			2,025,081		2,043,821
CURRENT ASSETS					
Debtors		-		887,511	
Cash at bank		17,877		51,446	
		<u>17,877</u>		<u>938,957</u>	
CREDITORS: amounts falling due within one year			2,760	-	
			<u>15,117</u>		<u>4,983</u>
NET CURRENT ASSETS					
TOTAL ASSET LESS CURRENT LIABILITIES			2,040,198		2,048,804
			<u>2,040,198</u>		<u>2,048,804</u>
NET ASSETS					
CHARITY FUNDS					
Unrestricted funds		2,039,198		2,048,014	
Restricted funds		1,000		790	
Designated fund					
TOTAL FUNDS			2,040,198		2,048,804
			<u>2,040,198</u>		<u>2,048,804</u>

The financial statements were approved on 27th January 2025 by the Trustees on and signed on their behalf, by:



.....

Navlette McFarlane-Sawyer

The notes on pages 9 to 13 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5 APRIL 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5TH APRIL 2024**

1.5 Tangible Fixed Asset

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

Office and musical equipment	20% on cost
Fixtures and fittings	20% on cost

2. VOLUNTARY INCOME

	2024	2023
	£	£
Donations from individuals	101,445	61,824
Gift Aid	10,790	7,383
Other income	-	-
Total Income	113,235	69,207

3. TRUSTEES REMUNERATION & EXPENSES

Mrs Navlette McFarlane Sawyer was employed as Pastor of the church and paid £21,588 for the year ended 5 April 2024 (2023: £21,588)

4. DEBTORS

	2024	2023
	£	£
Amount falling due within one year:		
Prepayments & Other Debtors	-	27,511
Amounts falling due after more than one year: Amount receivable on property sale	-	860,000
	<u>-</u>	<u>887,511</u>

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5TH APRIL 2024**

5. CREDITORS

	2024	2023
	£	£
Amount falling due within one year:		
Accruals	2,760	1,200
Total	2,760	1,200

6. TANGIBLE FIXED ASSET

	Leasehold Property	Office & Musical equipment	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
COST					
At 6 April 2023	1,996,385	47,564	100,281	16,779	2,161,009
Additions	-	-	1,000	-	1,000
Disposal	-	493	-	-	493
At 5 April 2024	1,996,385	47,071	101,281	16,779	2,161,516
DEPRECIATION					
At 6 April 2023	-	45,816	55,696	15,676	117,188
Charge for the year	-	875	17,020	552	18,447
At 5 April 2024	-	46,691	72,717	16,228	135,635
NET BOOK VALUE					
At 5 April 2024	1,996,385	380	28,564	551	2,025,881
At 5 April 2023	1,996,385	1,748	44,585	1,103	2,043,821

**DETAILED INCOME & EXPENDITURE:
FOR THE YEAR ENDED 5 APRIL 2024**

INCOME	2024	2023
	£	£
Donations and legacies		
General donations	101,445	68,790
Gift Aid	10,790	8,078
Total incoming resources	113,235	76,868
 EXPENDITURE:		
Support costs:		
Wages	26,638	47,111
Pension	2,433	6,540
Water rates	663	209
Insurance	3,006	2,995
Light and heat	5,465	5,041
Telephone	238	2,460
Printing, postage and stationery	3,875	3,204
Advertising	-	-
Computer and internet	463	1,224
Equipment maintenance	1,480	1,480
Equipment leasing and hire	384	4,441
Repairs	7,738	4,247
Musicians	20,700	13,295
Travelling and parking permits	60	231
Subsistence		6,360
Cleaning and waste disposal	6330	7,697
Licenses	159	159
Subscriptions	1,597	319
Sundry expenses	1,118	998
Loan repayments		
HR & Secretarial services	5,493	3,283
	86,359	111,924
 Finance		
Bank charges		511
		511

**DETAILED INCOME &
EXPENDITURE (Continued)
FOR THE YEAR ENDED 5 APRIL 2024**

Other

Depreciation of fixtures & fittings	17,020	16,820
Depreciation of office and musical equipment	875	875
Depreciation of computer equipment	552	552
	<u>18,447</u>	<u>18,247</u>

Governance costs

Accountancy and payroll	840	1,200
Legal fees	1,920	2,399
	<u>2,760</u>	<u>3,599</u>

Total resource expended	107,566	133,917
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Net income/(expenditure)	<u><u>5,669</u></u>	<u><u>-92,409</u></u>
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BUILT ON THE ROCK INTERNATIONAL MINISTRIES

England & Wales - Charity number 1073618

Accounts

Registered Charity No - 1073618



Built on the Rock International Ministries

Trustees' Report and Accounts 5 April
2023

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Statement of Financial Activities	7
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 5 APRIL 2023**

Trustees	<ol style="list-style-type: none">1. Mrs Navlette McFarlane Sawyer2. Mr Louis Reid3. Miss Lesa Toni Greaves4. Miss Vanessa Brown (Appointed March 2023)
Charity registered Number	1073618
Date of charitable registration	28 January 1999
Principal office	140 Boundary Road Walthamstow London E17 8LA
Secretary	Mrs Valerie Marche
Independent examiners	Patsy Alexander ACMA MSC ACIE
Bankers	Barclays Bank PLC

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2023

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Built On The Rock International Ministries for the year ended 5 April 2023. The Board of Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities.

Structure, governance and management

The 4 Trustees are:

1. Mrs Navlette McFarlane Sawyer
2. Mr Louis Reid
3. Miss Lesa Toni Greaves
4. Miss Vanessa Brown

Governing document:

Built On The Rock International Ministries is an unincorporated charitable organisation formed on 17 February 1998 and registered as a charity on 28 January 1999. The charity is governed by a declaration of trust dated 17 February 1998 and amended by a deed dated 5 December 2014.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

Public Benefit:

The trustees are of the opinion that they have complied with the duty in Section 4 of the Charities Act 2011 with regard to public benefit guidance published by the Charity Commission.

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2023

Objectives and activities:

The charity's mission is to collaborate with individuals, empowering them to realise their potential by being guided by spiritual and life values. In doing so, the charity aims to create a positive impact on both their local and global community.

The charity's objectives are:

- To progress the teachings and principles of the Christian faith.
- To provide assistance to individuals facing situations of necessity, difficulty or those who are elderly or unwell and to alleviate the associated sufferings caused by these conditions.
- To actively encourage and support other charitable endeavours that contribute to the welfare of the community, both in London and across the wider regions of the United Kingdom.

The main activities comprised of:

- Sunday service open to all
- Christenings, weddings, baptisms and funerals
- Community events including Christmas luncheon for the homeless and members of the community experiencing hardship, film nights, games nights picnic and sports day.
- Hosting a McMillan coffee morning which raised £781.
- Working in partnership with The Hornbeam Hub and Waltham Forest's network of Community Living Rooms to provide free access to community spaces across the borough where local residents can socialise and make new connections.
- Setting up a joint venture with Morrisons, Chingford, which provided Christmas stockings to children in the community.

Financial review:

The largest contribution to the charity for the year came from general offerings. The charity was required to write off debtors totalling £887,511 which includes £860,000 which they had anticipated receiving from the sale of their previous building on the completion of a new development.

The Charity has set up a designated building fund and will participate in fund raising activities to raise sufficient funds required for building repairs.

Plans for future periods:

The Charity plans to develop various fundraising strategies to include community outreach. Besides community outreach and events, the charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2023

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 then apply them consistently; observe the methods and principles in the Charities SORP 2019(FRS 102);
- make judgements 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;
- 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 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 Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

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.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner are aware of that information.

Independent Examiner:

The Charity's independent examiner, Patsy Alexander ACMA MSCACIE, has indicated her willingness to continue in office and offer themselves for appointment.

This report was approved on 27th December 2023 by the Trustees on and signed on their behalf by:

NE. McFarlane-Sawyer

.....

Navlette McFarlane-Sawyer

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILT ON THE ROCK

I report on the financial statements of the charity for the year ended 5 April 2023 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioners. An examination includes a review of the accounting records kept by the Group/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:

- 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: *P Alexander*

Dated: 27th December 2023

Patsy Alexander ACMA MSC ACIE

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 5 April 2023

		Unrestricted	Restricted	Total Funds	Total Funds
		2023	2023	2023	2022
	Notes	£	£	£	£
Incoming resources	2				
General offerings		61,034	790	61,824	68,790
Gift Aid		7,383	-	7,383	8,078
Other Income		-		-	-
Total Incoming resources		68,417	790	69,207	76,868
Resources expended	3				
Direct charitable expenditure		132,717	-	132,717	146,377
Debtors write off		887,511		887,511	
Governance costs		1,200	-	1,200	1,820
Total Resources expended		1,021,428	-	1,021,428	148,197
Movement in total fund for the year- Net income / (expenditure) For the year		(953,011)	790	(952,221)	(71,329)
Net Gain /(Loss) on investment		-	-	-	-
Fund balance brought forward		3,001,025	-	3,001,025	3,072,354
Fund balance carried forward		2,048,014	790	2,048,804	3,001,025

BALANCE SHEET
AS AT 5 April 2023

	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets			2,043,821		2,062,068
CURRENT ASSETS					
Debtors		-		887,511	
Cash at bank		6,183		51,446	
			6,183	938,957	
CREDITORS: amounts falling due within one year			1,200	-	
NET CURRENT ASSETS			4,983		938,957
TOTAL ASSET LESS CURRENT LIABILITIES			2,048,804		3,001,025
NET ASSETS			2,048,804		3,001,025
CHARITY FUNDS					
Unrestricted funds		2,048,014		3,001,025	
Restricted funds		-		-	
Designated fund		790			
TOTAL FUNDS			2,048,804		3,001,025

The financial statements were approved on 27th December 2023 by the Trustees on and signed on their behalf, by:

NE. McFarlane-Sawyer

.....

Navlette McFarlane-Sawyer

The notes on pages 9 to 13 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5 APRIL 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5TH APRIL 2023**

1.5 Tangible Fixed Asset

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

Office and musical equipment	20% on cost
Fixtures and fittings	20% on cost

2. VOLUNTARY INCOME

	2023	2022
	£	£
Donations from individuals	61,824	68,790
Gift Aid	7,383	8,078
Other income	-	-
	<hr/>	<hr/>
Total Income	69,207	76,868
	<hr/>	<hr/>

3. TRUSTEES REMUNERATION & EXPENSES

Mrs Navlette McFarlane Sawyer was employed as Pastor of the church and paid £27,851 for the year ended 5 April 2023 (2022: £27,851)

4. DEBTORS

	2022	2021
	£	£
Amount falling due within one year:		
Prepayments & Other Debtors	-	27,511
Amounts falling due after more than one year: Amount receivable on property sale	-	860,000
	<hr/>	<hr/>
	-	887,511
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5TH APRIL 2023

5. CREDITORS

	2023	2021
	£	£
Amount falling due within one year:		
Accruals	1,200	-
Total	1,200	-

6. TANGIBLE FIXED ASSET

	Leasehold Property	Office & Musical equipment	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
COST					
At 6 April 2022	1,996,385	47,564	100,281	16,779	2,161,009
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
At 5 April 2023	1,996,385	47,564	100,281	16,779	2,161,009
DEPRECIATION					
At 6 April 2022	-	44,941	38,876	15,124	98,941
Charge for the year	-	875	16,820	552	18,247
At 5 April 2023	-	45,816	55,696	15,676	117,188
NET BOOK VALUE					
At 5 April 2023	1,996,385	1,748	44,585	1,103	2,043,821
At 5 April 2022	1,996,385	2,623	61,405	1,655	2,062,068

**DETAILED INCOME & EXPENDITURE:
FOR THE YEAR ENDED 5 APRIL 2023**

INCOME	2023	2022
	£	£
Donations and legacies		
General donations	61,824	68,790
Gift Aid	7,838	8,078
Total incoming resources	69,207	76,868
 EXPENDITURE:		
Support costs:		
Wages	47,111	51,415
Pension	6,540	
Water rates	209	211
Insurance	2,995	2,556
Light and heat	5,041	8,870
Telephone	2,460	3,166
Printing, postage and stationery	3,204	3,707
Advertising	-	525
Computer and internet	1,224	2,135
Equipment maintenance	1,480	4,059
Equipment leasing and hire	4,441	8,589
Repairs	4,247	14,238
Musicians	13,925	-
Travelling and parking permits	231	3,123
Subsistence	6,360	2,100
Cleaning and waste disposal	7,697	5,337
Licenses	159	159
Subscriptions	319	750
Sundry expenses	998	1,779
Loan repayments		13620
HR & Secretarial services	3,283	1,280
	111,924	127,619
 Finance		
Bank charges	147	511
	147	511

**DETAILED INCOME &
EXPENDITURE (Continued)
FOR THE YEAR ENDED 5 APRIL 2023**

Other		
Depreciation of fixtures & fittings	16,820	16,820
Depreciation of office and musical equipment	875	875
Depreciation of computer equipment	552	552
	<u>18,247</u>	<u>18,247</u>
Governance costs		
Accountancy and payroll	1,200	1,820
Legal fees	2,399	-
	<u>3,599</u>	<u>1,820</u>
Total resource expended	133,917	148,197
Net income/(expenditure)	<u><u>-92,409</u></u>	<u><u>-35,180</u></u>

BUILT ON THE ROCK INTERNATIONAL MINISTRIES

England & Wales - Charity number 1073618

Accounts

Registered Charity No - 1073618



Built on the Rock International Ministries

Trustees' Report and Accounts 5 April
2022

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 5 APRIL 2022**

Trustees	1. Navlette McFarlane-Sawyer 2. Louis Reid 3. Leasa Toni Greaves
Charity registered Number	1073618
Date of charitable registration	28 January 1999
Principal office	140 Boundary Road Walthamstow London E17 8LA
Secretary	Rev Angela McFarlane
Independent examiners	Patsy Alexander ACMA MSC ACIE C/O -GoodtoGive Ltd
Bankers	Barclays Bank PLC

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Built on the rock for the year ended 5 April 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The 3 Trustees are:

1. Navlette McFarlane-Sawyer
2. Louis Reid
3. Leasa Toni Greaves

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a strong team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

Governing document:

Built on the rock is an unincorporated charitable organisation formed on 17 February 1998 and registered as a charity on 28 January 1999. The charity is governed by a declaration of trust dated 17 February 1998 and amended by a deed dated 5 December 2014.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2022

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

Objectives and activities:

To advance the Christian faith in accordance with the statements of beliefs appearing in the schedule hereto in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in London and in such other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.

To promote and fulfil such other charitable purposes beneficial to the community in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Financial review:

The largest contribution to the charity for the year came from general offerings. The charity has begun its charitable activities from April 2014.

The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

Activities carried out:

During the year we delivered the following initiatives:

1. We partnered with Hornbeam Community Café & Environment Centre on a community feeding program;
2. We facilitated the delivery of food and PPE supplies to members of the community that were less fortunate
3. We provided a free Christmas luncheon for the homeless and members of the community experiencing hardship;
4. We held a clothing drive for the homeless;
5. We held a free summer family film club; and
6. We provided school supplies to the children in the community.

Plans for future periods:

The Charity plans to develop various fundraising strategies to include community outreach. Besides community outreach and events, the charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Statement of Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,

- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees are responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner are aware of that information.

Independent Examiner:

The Charity's independent examiner, Patsy Alexander ACMA MSC ACIE C/o Good to Give LTD, has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:



Dated: 18/12/22

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILT ON THE ROCK

I report on the financial statements of the charity for the year ended 5 April 2022 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- 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 Commissioners. An examination includes a review of the accounting records kept by the Group/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:

- 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated: 20/12/2022

Patsy Alexander ACMA MSC

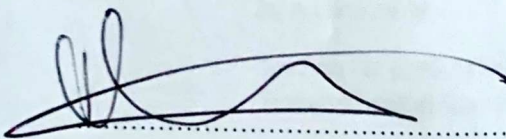
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 5 April 2022

		Unrestricted	Restricted	Total Funds	Total Funds
		2022	2022	2022	2021
	Notes	£	£	£	£
Incoming resources	2				
General offerings		68,790	-	68,790	59,165
Gift Aid		8,078	-	8,078	1,727
Other Income		-	-	-	-
Total Incoming resources		76,868	-	76,868	60,892
Resources expended	3				
Direct charitable expenditure		146,377	-	146,377	151,481
Governance costs		1,820	-	1,820	1,820
Total Resources expended		148,197	-	148,197	153,301
Movement in total fund for the year- Net income / (expenditure) For the year		(71,329)	-	(71,329)	(92,409)
Net Gain /(Loss) on investment		-	-	-	-
Fund balance brought forward		3,072,354	-	3,072,354	3,164,763
Fund balance carried forward		3,001,025	-	3,001,025	3,072,354

BALANCE SHEET
AS AT 5 April 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets			2,062,068		2,006,029
CURRENT ASSETS					
Debtors		887,511		890,609	
Cash at bank		51,446		175,716	
		938,957		1,066,325	
CREDITORS: amounts falling due within one year		-		-	
NET CURRENT ASSETS			938,957		1,066,325
TOTAL ASSET LESS CURRENT LIABILITIES			3,001,025		3,072,354
NET ASSETS			3,001,025		3,072,354
CHARITY FUNDS					
Unrestricted funds		3,004,927		3,072,354	
Restricted funds		-		-	
TOTAL FUNDS			3,004,927		3,072,354

The financial statements were approved by the Trustees on and signed on their behalf, by:



Dated: 20/12/22

The notes on pages 9 to 13 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5 APRIL 2022**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5TH APRIL 2022**

1.5 Tangible Fixed Asset

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

Office and musical equipment	20% on cost
Fixtures and fittings	20% on cost

2. VOLUNTARY INCOME

	2022	2021
	£	£
Donations from individuals	68,790	59,165
Gift Aid	8,078	1,727
Other income	-	-
	<hr/>	<hr/>
Total Income	76,868	60,892
	<hr/>	<hr/>

3. TRUSTEES EXPENSES

There were no Trustee expenses paid for the year ended 5 April 2022 and none paid in 2021.

4. DEBTORS

	2022
	£
Amount falling due within one year:	
Prepayments & Other Debtors	27,511
Amounts falling due after more than one year: Amount receivable on property sale	860,000
	<hr/>
	887,511
	<hr/>

5. CREDITORS

	2022
	£
Amount falling due within one year:	
Taxation and social security	-
	<hr/>
Total	-
	<hr/>

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED 5TH APRIL 2022

6. TANGIBLE FIXED ASSET

	Leasehold Property	Office & Musical equipment	Fixtures & Fittings	Total
	£	£	£	£
COST				
At 6 April 2021	1,996,385	47,564	25,995	2,069,944
Additions	-	-	74,286	74,286
Disposal	-	-	-	-
At 5 April 2022	1,996,385	47,564	100,281	2,144,230
DEPRECIATION				
At 6 April 2021	-	44,066	22,056	66,162
Charge for the year	-	875	16,820	17,695
At 5 April 2022	-	44,941	38,876	83,817
NET BOOK VALUE				
At 5 April 2022	1,996,385	2,623	61,405	2,060,413
At 5 April 2021	1,996,385	3,498	3,939	2,003,822
		Motor Vehicle	Computer Equipment	Total
		£	£	£
COST				
At 6 April 2021		4,400	14,020	18,420
Additions		-	2,759	2,759
Disposal		-	-	-
At 5 April 2022		4,400	16,779	21,179
DEPRECIATION				
At 6 April 2021		4,440	14,572	18,972
Charge for the year		-	552	552
At 5 April 2022		4,400	15,124	19,524
NET BOOK VALUE				
At 5 April 2022		-	1,655	1,655

At 5 April 2021 - 2,207 2,207

**DETAILED PROFIT & LOSS ACCOUNT:
YEAR ENDED 5 APRIL 2022**

INCOME & EXPENDITURE	2022	2021
	£	£
Donations and legacies		
General donations	68,790	59,165
Gift Aid	8,078	1,727
Investment income		
Investment Income	-	-
Total incoming resources	<u>76,868</u>	<u>60,892</u>

EXPENDITURE:

Support costs:	2022	2021
	£	£
Wages	51,415	51,415
Water rates	211	924
Insurance	2,556	3,909
Light and heat	8,870	8,540
Telephone	3,166	5,001
Printing, postage and stationery	3,707	1,954
Advertising	525	525
Computer and internet	2,135	2,186
Equipment maintenance	4,059	1,780
Equipment leasing and hire	8,589	8,714
Repairs	14,238	13,171
Travelling and parking permits	3,123	2,681
Subsistence	2,100	2,750
Cleaning and waste disposal	5,337	5,237
Licenses	159	155
Subscriptions	750	742
Sundry expenses	1,779	1,616
Loan repayments	<u>13,620</u>	<u>33,573</u>
Carried forward	<u><u>126,339</u></u>	<u><u>144,873</u></u>

**DETAILED PROFIT & LOSS ACCOUNT:
YEAR ENDED 5 APRIL 2021**

Brought forward	<u>126,339</u>	<u>144,873</u>
Secretarial services	1,280	1,280
	<u>127,619</u>	<u>132,402</u>
Finance		
Bank charges	511	1,178
	<u>511</u>	<u>1,178</u>
Other		
Depreciation of fixtures & fittings	16,820	1,963
Depreciation of office and musical equipment	875	875
Depreciation of motor vehicles	-	760
Depreciation of computer equipment	552	552
	<u>18,247</u>	<u>4,150</u>
Governance costs		
Accountancy and payroll	1,820	1,820
Legal fees	-	-
	<u>1,820</u>	<u>1,820</u>
Total resource expended	<u>148,197</u>	<u>153,301</u>
Net expenditure before gains and losses	<u>(71,329)</u>	<u>(92,409)</u>
Realised recognised gains and losses		
Realised gains/(losses) on investment property	0	0
	<u>0</u>	<u>0</u>
Net income/(expenditure)	<u><u>(71,329)</u></u>	<u><u>(92,409)</u></u>

BUILT ON THE ROCK INTERNATIONAL MINISTRIES

England & Wales - Charity number 1073618

Accounts

Registered Charity No - 1073618



Built on the Rock International Ministries

Trustees' Report and Accounts 5 April
2021

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 5 APRIL 2021**

Trustees	1. Dr Harold Carl McFarlane 2. Mr Louis Reid 3. Mrs Navlette McFarlane-Sawyer
Charity registered Number	1073618
Date of charitable registration	28 January 1999
Principal office	140 Boundary Road Walthamstow London E17 8LA
Secretary	Rev Angela McFarlane
Independent examiners	Patsy Alexander ACMA MSC C/O -GoodtoGive
Bankers	Barclays Bank PLC

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Built on the rock for the year ended 5 April 2021. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The 3 Trustees are:

1. Dr Harold Carl McFarlane
2. Mr Louis Reid
3. Mrs Navlette McFarlane-Sawyer

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a strong team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

Governing document:

Built on the rock is an unincorporated charitable organisation formed on 17 February 1998 and registered as a charity on 28 January 1999. The charity is governed by a declaration of trust dated 17 February 1998 and amended by a deed dated 5 December 2014.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principle risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

TRUSTEES' REPORT
FOR THE YEAR ENDED 5 APRIL 2021

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

Objectives and activities:

To advance the Christian faith in accordance with the statements of beliefs appearing in the schedule hereto in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

To promote and fulfil such other charitable purposes beneficial to the community in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

Financial review:

The largest contribution to the charity for the year came from general offerings. The charity has begun its charitable activities from April 2014.

The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

Plans for future periods:

The Charity plans to develop various fundraising strategies to include community outreach. Besides community outreach and events, the charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Statement of Board of Trustees' responsibilities

The Board of Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

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TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2021

assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure of information to independent examiner

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- taken all the steps that we ought to have taken as Trustees to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner:

The Charity's independent examiner, Patsy Alexander ACMA MSC C/o Good to Give LTD, has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

A handwritten signature in blue ink, consisting of a large, stylized initial 'P' followed by a series of loops and a horizontal line extending to the right.

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BUILT ON THE ROCK

I report on the financial statements of the charity for the year ended 5 April 2021 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

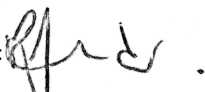
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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:

- 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 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Patsy Alexander ACMA MSC

Dated: 21/03/2022

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 5 APRIL 2021

		Unrestricted	Restricted	Total Funds	Total Funds
		2021	2021	2021	2020
	Notes	£	£	£	£
Incoming resources	2				
General offerings		59,165	-	59,165	93,751
Gift Aid		1,727	-	1,727	11,860
Other Income		-	-	-	40
Total Incoming resources		60,892	-	60,892	105,651
Resources expended	3				
Direct charitable expenditure		151,481	-	151,481	139,011
Governance costs		1,820	-	1,820	1,820
Total Resources expended		153,301	-	153,301	140,831
Movement in total fund for the year- Net income / (expenditure) For the year		(92,409)	-	(92,409)	(35,180)
Net Gain /(Loss) on investment		-	-	-	-
Fund balance brought forward		3,164,763	-	3,164,763	3,199,943
Fund balance carried forward		3,072,354	-	3,072,354	3,164,763

BALANCE SHEET
AS AT 5 APRIL 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets			2,006,029		1,998,123
CURRENT ASSETS					
Debtors		890,609		889,329	
Cash at bank		175,716		277,695	
			<u>1,066,325</u>		<u>1,167,024</u>
CREDITORS: amounts falling due within one year					
		-		384	
			<u>1,066,325</u>		<u>1,166,640</u>
NET CURRENT ASSETS					
			<u>1,066,325</u>		<u>1,166,640</u>
TOTAL ASSET LESS CURRENT LIABILITIES					
			<u>3,072,354</u>		<u>3,164,763</u>
NET ASSETS					
			<u>3,072,354</u>		<u>3,164,763</u>
CHARITY FUNDS					
Unrestricted funds		3,072,354		3,164,763	
Restricted funds		-		-	
TOTAL FUNDS					
			<u>3,072,354</u>		<u>3,164,763</u>

The financial statements were approved by the Trustees on and signed on their behalf, by:



The notes on pages 9 to 13 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 5 APRIL 2021**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Resources expended

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED 5 APRIL 2021

1.5 Tangible Fixed Asset

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

Office and musical equipment	20% on cost
Fixtures and fittings	20% on cost

2. VOLUNTARY INCOME

	2021	2020
	£	£
Donations from individuals	59,165	93,951
Gift Aid	1,727	11,860
Other income	-	40
	<hr/>	<hr/>
Total Income	60,892	105,651
	<hr/>	<hr/>

3. TRUSTEES EXPENSES

There were no Trustee expenses paid for the year ended 5 April 2021 and none paid in 2020.

4. DEBTORS

	2021	2020
	£	£
Amount falling due within one year:		
Prepayments & Other Debtors	30,609	29,329
Amounts falling due after more than one year: Amount receivable on property sale	860,000	860,000
	<hr/>	<hr/>
	890,609	889,329
	<hr/>	<hr/>

5. CREDITORS

	2021	2020
	£	£
Amount falling due within one year:		
Taxation and social security	-	384
	<hr/>	<hr/>
Total	-	384
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENT

FOR THE YEAR ENDED 5 APRIL 2021

6. TANGIBLE FIXED ASSET

	Leasehold Property	Office & Musical equipment	Fixtures & Fittings	Total
	£	£	£	£
COST				
At 6 April 2020	1,996,385	43,191	21,071	2,060,647
Additions	-	4,373	4,924	9,297
Disposal	-	-	-	-
At 5 April 2021	1,996,385	47,564	25,995	2,069,944
DEPRECIATION				
At 6 April 2020	-	43,191	20,093	63,284
Charge for the year	-	875	1,963	2,838
At 5 April 2021	-	44,066	22,056	66,162
NET BOOK VALUE				
At 5 April 2021	1,996,385	3,498	3,939	2,003,822
At 5 April 2020	1,996,385	-	978	1,997,363
		Motor Vehicle	Computer Equipment	Total
		£	£	£
COST				
At 6 April 2020		4,400	14,020	18,420
Additions		-	2,759	2,759
Disposal		-	-	-
At 5 April 2021		4,400	16,779	21,179
DEPRECIATION				
At 6 April 2020		3,640	14,020	17,660
Charge for the year		760	552	1,312
At 5 April 2021		4,400	14,020	18,972
NET BOOK VALUE				
At 5 April 2021		-	2,207	2,207
At 5 April 2020		760	-	760

**DETAILED PROFIT & LOSS ACCOUNT:
YEAR ENDED 5 APRIL 2021**

INCOME & EXPENDITURE	2021	2020
	£	£
Donations and legacies		
General donations	59,65	93,751
Gift Aid	1,727	11,860
Investment income		
Investment Income	-	40
Total incoming resources	60,892	105,651

EXPENDITURE:

Support costs:

Wages	51,415	60,100
Water rates	924	1,881
Insurance	3,909	3,374
Light and heat	8,540	9,636
Telephone	5,001	4,835
Printing, postage and stationery	1,954	1,393
Advertising	525	408
Computer and internet	2,186	2,238
Equipment maintenance	1,780	1,780
Equipment leasing and hire	8,714	9,057
Repairs	13,171	21,826
Travelling and parking permits	2,681	5,724
Subsistence	2,750	2,225
Cleaning and waste disposal	5,237	4,516
Licenses	155	155
Subscriptions	742	360
Sundry expenses	1,616	1,607
Loan repayments	33,573	0
Carried forward	144,873	131,122

**DETAILED PROFIT & LOSS ACCOUNT:
YEAR ENDED 5 APRIL 2021**

Brought forward	<u>144,873</u>	<u>131,122</u>
Secretarial services	1,280	1,280
	<u>132,402</u>	<u>124,777</u>
Finance		
Bank charges	<u>1,178</u>	<u>1,515</u>
	<u>1,178</u>	<u>1,515</u>
Other		
Depreciation of fixtures & fittings	1,963	4,214
Depreciation of office and musical equipment	875	-
Depreciation of motor vehicles	760	880
Depreciation of computer equipment	552	-
	<u>4,150</u>	<u>5,094</u>
Governance costs		
Accountancy and payroll	1,820	1,820
Legal fees	-	-
	<u>1,820</u>	<u>1,820</u>
Total resource expended	153,301	140,831
	<u>153,301</u>	<u>140,831</u>
Net expenditure before gains and losses	(92,409)	(35,180)
Realised recognised gains and losses		
Realised gains/(losses) on investment property	<u>0</u>	<u>0</u>
Net income/(expenditure)	<u>(92,409)</u>	<u>(35,180)</u>