

Registered Charity No - 1073618



Built on the Rock International Ministries

Trustees' Report and Accounts 5 April
2024

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND
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)
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 2024

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 2024. 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 2024

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 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.
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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:



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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			<u>2,760</u>	<u>-</u>	
NET CURRENT ASSETS			<u>15,117</u>		<u>4,983</u>
TOTAL ASSET LESS CURRENT LIABILITIES			<u>2,040,198</u>		<u>2,048,804</u>
NET ASSETS			<u>2,040,198</u>		<u>2,048,804</u>
CHARITY FUNDS					
Unrestricted funds		2,039,198		2,048,014	
Restricted funds		1,000		790	
Designated fund					
TOTAL FUNDS			<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:



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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
	-	887,511

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	<u>113,235</u>	<u>76,868</u>

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
	<u>86,359</u>	<u>111,924</u>

Finance

Bank charges	<u></u>	<u>511</u>
		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>5,669</u>	<u>-92,409</u>
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