

**CHRIST APOSTOLIC CHURCH (MOSEREM)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Ease Accounting Associates UK Limited
Chartered Accountants
61 Ease A A Dartford Business Park
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DA1 5FS

Christ Apostolic Church (MOSEREM)
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Christ Apostolic Church (MOSEREM)
Reference and Administrative Details
For The Year Ended 30 June 2025

Trustees	Mrs Olufunmilayo Taiwo Ige - Chairperson Mr Raphael Olukorede Ibidapo Odulate - Secretary Mr Solomon Olayinka Olanipekun - Member Mr Gabriel Segun Babatunde - Member
Charity Number	1121485
Principal Address	88 Westbrooke Road Welling DA16 1PY
Independent Examiner	Babatunde Akinhanmi ACA Ease Accounting Associates UK Limited Chartered Accountants 61 Ease A A Dartford Business Park Victoria Road Dartford Kent DA1 5FS

Christ Apostolic Church (MOSEREM)
Trustees' Report For The Year Ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025.

Objectives and Activities

Aims and Objectives

The main objectives of the charity are, for the public benefit, as follows:

1. The Advancement of the Christian Faith

The charity exists to promote, practice, and advance the Christian faith in accordance with the teachings of the Holy Bible and the doctrinal beliefs of Christ Apostolic Church – MOSEREM. This will be achieved through:

Regular worship services, prayer meetings, Bible study, and evangelism

Teaching, preaching, and discipleship activities that support spiritual growth

Outreach programmes designed to share the Gospel within the community

Pastoral care, counselling, and spiritual support for individuals and families

Organising Christian conferences, seminars, and youth programmes

Providing Christian literature, online teachings, and other faith-based resources

The aim is to strengthen people's relationship with God, encourage moral and spiritual development, and promote Christian living in accordance with biblical principles.

2. The Relief of Sickness and the Promotion of Health

The charity aims to provide support for individuals facing physical or mental ill-health by offering:

Prayer and pastoral support to those who are unwell

Health awareness sessions and wellbeing programmes

Practical assistance for individuals struggling due to illness

Signposting to healthcare services and working alongside health professionals

Home visits and support for the elderly, isolated, or infirm members of the community

This objective reflects the biblical mandate to care for the sick and show compassion to those in need.

3. The Relief of Poverty and Hardship

In line with Christian compassion and biblical teaching, the charity seeks to relieve poverty by:

Providing food, clothing, temporary assistance, and essential supplies to those in need

Supporting homeless individuals and vulnerable families

Offering counselling, advice, and practical aid to people facing financial hardship

Facilitating access to charitable grants and government support services

Running community outreach initiatives aimed at improving wellbeing and reducing deprivation

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Christ Apostolic Church (MOSEREM)
Trustees' Report (continued)
For The Year Ended 30 June 2025

Aims and Objectives - continued

The charity's work ensures that no one within the community is left without support in times of need.

4. The Advancement of Education

The charity promotes education and personal development with a Christian foundation through:

Providing training programmes, workshops, and mentoring for young people and adults

Supporting biblical education, Sunday school, and Christian teaching ministries

Facilitating learning opportunities that build life skills, leadership, and character

Offering educational support to disadvantaged individuals, including homework clubs or tutoring

Partnering with schools, colleges, and community organisations to improve access to education

The objective is to raise informed, responsible individuals who can contribute positively to society.

5. Additional Charitable Activities

The charity may also undertake other charitable activities consistent with its Christian mission, including community development, youth empowerment, family support services, and such other purposes as the trustees may determine to be charitable under UK law.

Public Benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when planning and carrying out the activities of the Church.

Christ Apostolic Church – MOSEREM exists to advance the Christian faith for the public benefit. All activities undertaken during the year were directed towards achieving this purpose and providing benefit to the wider community.

The church provides public benefit through:

Regular worship services, prayer meetings, and Christian teaching that are open to everyone regardless of background, belief, or circumstance.

Pastoral care and counselling, offered freely to individuals in need of spiritual, emotional, or practical support.

Community outreach, including support for families, the elderly, and those experiencing hardship or social isolation.

Charitable relief, including assistance to people facing poverty, sickness, or financial difficulty, in line with Christian values of compassion and care.

Educational activities, such as Bible study groups, youth mentoring, and teaching programmes that promote Christian understanding and personal development.

No individual or private group benefits more than is incidental to the carrying out of the charity's purposes. The trustees continually review the activities of the church to ensure they provide meaningful public benefit and remain accessible to all.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Christ Apostolic Church (MOSEREM)
Trustees' Report (continued)
For The Year Ended 30 June 2025

Structure, Governance and Management

Trustee Selection Methods

The appointment of trustees for Christ Apostolic Church – MOSEREM was carried out in accordance with the church's Christian values, its internal governance traditions, and principles of good charitable practice.

The initial trustees were recommended by the elders of the church, who are recognised spiritual leaders with responsibility for oversight, pastoral care, and safeguarding the integrity of the church community. The elders identified individuals who demonstrated:

A strong Christian character and commitment to the teachings of Christ

Proven dedication to the ministry and activities of the church

Skills and experience that would support the effective governance of the organisation

A willingness to serve in a position of trust and responsibility

Following these recommendations, the proposed trustees were presented to the church congregation for approval. This process ensured that the appointments were made openly, prayerfully, and with the full knowledge and support of the church membership. The involvement of the wider congregation reflects the church's belief in collective discernment under the guidance of the Holy Spirit.

The trustee appointment process therefore provides:

Transparency, through congregational approval

Accountability, through selection by respected elders

Suitability, by ensuring trustees meet both spiritual and practical requirements

Community legitimacy, as trustees are recognised and supported by the church body

Alignment with the church's mission, ensuring that all trustees are committed to advancing the religious, charitable, and community work of Christ Apostolic Church – MOSEREM

Going forward, all trustee appointments will continue to follow the church's internal governance arrangements as set out in its governing document, while also fully complying with the Charity Commission's legal requirements. All trustees will be required to:

Meet the statutory eligibility criteria

Declare any conflicts of interest

Understand their duties as charity trustees

Be appointed through a documented and compliant process

This approach ensures strong governance rooted in Christian principles and provides confidence that the charity is led by individuals who are spiritually grounded, competent, and dedicated to serving the public benefit.

Christ Apostolic Church (MOSEREM)
Trustees' Report (continued)
For The Year Ended 30 June 2025

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' 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 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Olufunmilayo Taiwo Ige

Trustee

24 November 2025



Mr Raphael Olukorede Ibidapo Odulate

Trustee

Christ Apostolic Church (MOSEREM)
Independent Examiner's Report to the Trustees of Christ Apostolic Church (MOSEREM)
For The Year Ended 30 June 2025

I report to the trustees on my examination of the accounts of Christ Apostolic Church (MOSEREM) (the Trust) for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Babatunde Akinhanmi ACA
24 November 2025
61 Ease A A Dartford Business Park
Victoria Road
Dartford
Kent
DA1 5FS

Christ Apostolic Church (MOSEREM)
Statement of Financial Activities
For The Year Ended 30 June 2025

		2025	2024
		Unrestricted	Unrestricted
	Notes	funds	funds
		£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	27,141	32,517
Charitable activities:			
Governance Activities		685	-
Separate material item of income		-	5,612
		<u>27,827</u>	<u>38,129</u>
EXPENDITURE ON:			
Charitable activities:	5		
Governance Activities		(8,290)	(18,525)
Donation to other Charities		(160)	-
Charity Establishment Cost		(4,950)	(4,415)
		<u>(13,400)</u>	<u>(22,940)</u>
NET INCOME		<u>14,427</u>	<u>15,189</u>
NET MOVEMENT IN FUNDS		<u>14,427</u>	<u>15,189</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		163,160	-
TOTAL FUNDS CARRIED FORWARD	11	<u><u>177,587</u></u>	<u><u>163,160</u></u>

The notes on pages 10 to 17 form part of these financial statements.

Christ Apostolic Church (MOSEREM)
Statement of Financial Position
As At 30 June 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	8	1,363	172
		<u>1,363</u>	<u>172</u>
CURRENT ASSETS			
Debtors	9	5,566	6,306
Cash at bank and in hand		172,318	157,382
		<u>177,884</u>	<u>163,688</u>
Creditors: Amounts Falling Due Within One Year	10	(1,660)	(700)
		<u>176,224</u>	<u>162,988</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>177,587</u>	<u>163,160</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>177,587</u>	<u>163,160</u>
NET ASSETS			
		<u>177,587</u>	<u>163,160</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		177,587	163,160
TOTAL FUNDS	11	<u>177,587</u>	<u>163,160</u>

On behalf of the board



Mrs Olufunmilayo Taiwo Ige

Trustee

24 November 2025



Mr Raphael Olukorede Ibidapo Odulate

Trustee

The notes on pages 10 to 17 form part of these financial statements.

Christ Apostolic Church (MOSEREM)
Statement of Cash Flows
For The Year Ended 30 June 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	16,581	9,641
Opening Brought forward		-	147,741
Net cash generated from operating activities		<u>16,581</u>	<u>157,382</u>
Cash flows from investing activities			
Purchase of tangible assets		<u>(1,645)</u>	<u>-</u>
Increase in cash and cash equivalents		<u>14,936</u>	<u>157,382</u>
Cash and cash equivalents at beginning of year	2	<u>157,382</u>	<u>-</u>
Cash and cash equivalents at end of year	2	<u><u>172,318</u></u>	<u><u>157,382</u></u>

Christ Apostolic Church (MOSEREM)
Notes to the Statement of Cash Flows
For The Year Ended 30 June 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	14,427	15,189
<i>Adjustments for:</i>		
Depreciation of tangible assets	454	58
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	740	(6,306)
Increase in trade and other creditors	960	700
Net cash generated from operations	<u>16,581</u>	<u>9,641</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>172,318</u>	<u>157,382</u>

3. Analysis of changes in net funds

	As at 1 July 2024	Cash flows	As at 30 June 2025
	£	£	£
Cash at bank and in hand	<u>157,382</u>	<u>14,936</u>	<u>172,318</u>

**Christ Apostolic Church (MOSEREM)
Notes to the Financial Statements
For The Year Ended 30 June 2025**

1. General Information

Christ Apostolic Church (MOSEREM) is an unincorporated charity registered with the Charity Commission, registered charity number 1121485. The principal address is 88, Westbrooke Road, Welling, DA16 1PY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

Incoming resources represent all income received by the Church during the financial year to support its charitable activities. All income is recognised when the Church is legally entitled to the funds, the amount can be reliably measured, and receipt is probable, in accordance with the Charities SORP (FRS 102).

Incoming resources for the year comprise:

Voluntary Income

Tithes and Offerings: Regular contributions from church members and attendees during worship services.

Donations: Gifts from individuals and supporters, including one-off and designated donations.

Gift Aid: Tax recoverable on eligible donations under the Gift Aid scheme.

Income from Charitable Activities

Programmes and Ministries: Contributions or fees received for church-run events, conferences, seminars, youth programmes, or educational activities.

Pastoral and Community Support Activities: Any income related to outreach projects, wellbeing programmes, or community-based activities.

Other Income

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Christ Apostolic Church (MOSEREM)
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

2.3. Incoming Resources - continued

Fundraising Activities: Income generated from fundraising events organised by the Church.

Grants Received: Grants from charitable foundations or public bodies to support specific church projects or community work.

Miscellaneous Income: Any other income received that does not fall within the above categories (e.g., sale of literature, room hire when applicable).

All incoming resources are applied to further the Church's charitable purposes: advancement of the Christian faith, relief of poverty, advancement of education, and promotion of health and wellbeing.

2.4. Resources Expended

Resources expended represent all costs incurred by the Church in delivering its charitable purposes. Expenditure is recognised on an accruals basis and is classified under the requirements of the Charities SORP (FRS 102).

Expenditure during the year comprises:

1. Costs of Generating Funds

Fundraising Costs: Expenses incurred in organising fundraising events and activities.

Bank Charges and Merchant Fees: Costs relating to handling donations and card transactions.

2. Expenditure on Charitable Activities

These are costs directly related to advancing the Church's charitable purposes:

a) Advancement of the Christian Faith

Church services and worship activity expenses

Purchase of Christian materials, literature, and supplies

Evangelism, outreach ministry costs, and mission programmes

Honorarium or support for ministers, pastors, and volunteer workers

Music ministry and media/technical support expenses

b) Relief of Poverty and Community Support

Welfare support for individuals or families in need

Food bank or benevolence ministry costs

Grants or assistance to support disadvantaged or vulnerable individuals

c) Advancement of Education

Sunday school materials and training resources

Youth programmes, seminars, and Christian education events

Educational outreach, mentoring, or capacity-building activities

d) Advancement of Health and Wellbeing

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Christ Apostolic Church (MOSEREM)
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

2.4. Resources Expended - continued

Support for counselling, pastoral care, and wellbeing initiatives

Health-related outreach, workshops, or community activities

3. Governance Costs

These are costs associated with the management and administration of the Church, including:

Trustee meeting and training expenses

Professional fees (accounting, legal, safeguarding compliance)

Charity registration and regulatory filing fees

Insurance and risk management costs

4. Support and Administrative Costs

Rent, rates, or mortgage payments for church premises

Utilities (electricity, heating, water, internet)

Repairs, maintenance, and cleaning of facilities

Office expenses and stationery

Technology and communication costs

Depreciation of church assets

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% Reducing balance basis
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2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Christ Apostolic Church (MOSEREM)
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Gift aid	5,565	6,305
Other	21,576	26,212
	<u>27,141</u>	<u>32,517</u>

4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>454</u>	<u>58</u>

5. Analysis of Expenditure

	2025
	Support costs
	(see note 6)
	£
Governance Activities	8,290
Donation to other Charities	160
Charity Establishment Cost	4,950
	<u>13,400</u>
	<u><u>13,400</u></u>
	2024
	Support costs
	(see note 6)
	£
Governance Activities	18,525
Charity Establishment Cost	4,415
	<u>22,940</u>
	<u><u>22,940</u></u>

Christ Apostolic Church (MOSEREM)
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

6. Support Costs

				2025
	Governance Activities	Donation to other Charities	Charity Establishment Cost	Total
	£	£	£	£
Premises expenses	-	-	4,950	4,950
General administration	76	160	-	236
Depreciation	454	-	-	454
Governance costs	7,760	-	-	7,760
	8,290	160	4,950	13,400

				2024
	Governance Activities		Charity Establishment Cost	Total
	£		£	£
Premises expenses	-		4,265	4,265
General administration	70		150	220
Depreciation	58		-	58
Governance costs	18,397		-	18,397
	18,525		4,415	22,940

7. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

8. Tangible Assets

	Computer Equipment £
Cost	
As at 1 July 2024	230
Additions	1,645
As at 30 June 2025	1,875
Depreciation	
As at 1 July 2024	58
Provided during the period	454
As at 30 June 2025	512

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Christ Apostolic Church (MOSEREM)
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

Net Book Value

As at 30 June 2025	1,363
As at 1 July 2024	172

9. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors - Accrued Gift Aids	5,566	6,306

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accrued Accountancy fee	1,660	700

11. Movement in Funds

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	163,160	27,827	(13,400)	177,587
Total funds	163,160	27,827	(13,400)	177,587

	As at 1 July 2023	Prior year adjustment	Income	Expenditure	As at 30 June 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	-	147,971	38,129	(22,940)	163,160
Total funds	-	147,971	38,129	(22,940)	163,160

12. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

Christ Apostolic Church (MOSEREM)
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

2025	2024
£	£
<u><u> </u></u>	<u><u> </u></u>

13. Related Party Disclosures

Christ Apostolic Church (MOSEREM)
Detailed Statement of Financial Activities
For The Year Ended 30 June 2025

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Gift aid	5,565	6,305
Income from donations and legacies -Tithe	20,176	26,212
Income from donations and legacies -Offerings	1,400	-
	<u>27,141</u>	<u>32,517</u>
Charitable Activities:		
Governance Activities		
Other Income from charitable activities	685	-
	<u>685</u>	<u>-</u>
Separate material item of income		
Separate material item of income	-	5,612
	<u>-</u>	<u>5,612</u>
	<u>27,827</u>	<u>38,129</u>
EXPENDITURE ON:		
Charitable Activities:		
Governance Activities		
Bank charges	(76)	(70)
Depreciation	(454)	(58)
Accountancy fees	(720)	(700)
Consultancy fees	(240)	-
Gift / Welfare / Honorarium	(800)	(11,697)
Minister's Honorarium	(6,000)	(6,000)
	<u>(8,290)</u>	<u>(18,525)</u>
Donation to other Charities		
Thirtyone:eight	(160)	-
	<u>(160)</u>	<u>-</u>
Charity Establishment Cost		
Rent	(4,950)	(4,265)
Subscriptions	-	(150)
	<u>(4,950)</u>	<u>(4,415)</u>
	<u>(13,400)</u>	<u>(22,940)</u>
NET INCOME	<u><u>14,427</u></u>	<u><u>15,189</u></u>