

ROCK OF SALVATION APOSTOLIC CHURCH

England & Wales · Charity number 1131471

Details

Status Registered

Legal form Charitable company

Company number [06844328](#)

Registered 2009-09-02

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

Contact

Address Unit 25
Orion Business Centre
Surrey Canal Road
London
SE14 5RT

Phone 07508811653

Email rosaclondon@yahoo.com

Website rockofsalvation.co.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION IN THE UK FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS PRODUCING AND/OR DISTRIBUTING LITERATURE ON CHRISTIANITY TO ENLIGHTEN OTHERS ABOUT THE SAID RELIGION

Activities: CHRISTIAN WORSHIP SERVICES LOCAL COMMUNITY-FOCUSED EVENTS COMMUNITY OUTREACH EVENTS

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£118,661	£122,029	-	-
2024-03-31	£71,816	£88,911	-	-
2023-03-31	£118,911	£23,337	-	-
2022-03-31	£77,682	£72,729	-	-
2021-03-31	£104,531	£67,585	-	-

Trustees

Name	Role	Appointed
Bhordey ZANNU		2022-07-07
Solomon Mobolaji OLUBORI		2025-03-29

ROCK OF SALVATION APOSTOLIC CHURCH

England & Wales - Charity number 1131471

Accounts

Rock of Salvation Apostolic Church Worldwide

Report and Accounts

31 March 2025

Company Registration Number - 06844328

The Charity Registration Number - 1131471

Rock of Salvation Apostolic Church Worldwide

Report and accounts for the year ended 31 March 2025

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Rock of Salvation Apostolic Church Worldwide

Company Registration Number - 06844328

Trustees' annual report for the year ended 31 March 2025

The trustees present their report and accounts for the year ended 31 March 2025, which also comprises the directors' report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Rock of Salvation Apostolic Church Worldwide.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1131471.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 11 March 2009

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity

Unit 25, Orion Business Centre,
Surrey, Canal Road,
London, SE14 5RT.
Telephone: +447508811653
Email Address rosaclondon@yahoo.com
Webaddressrockofsalvation.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The trustees in office on the date the report was approved were:-

Solomon Mobolaji Olubori
Bhordey Zannu

Rock of Salvation Apostolic Church Worldwide

Company Registration Number - 06844328

Trustees' annual report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity continue to be:

- 1) The advancement of Christian religion and education
- 2) Counselling re marriage, youth, career, parenting, bereavement
- 3) Support for families
- 4) Training leaders
- 5) Enhancing social and community integration

It pursues these objects by the operation of a Christian worship centre at a facility located at Unit 25, Orion Business Centre, Surrey Canal Road, London, SE14 5RT.

□

The main activities undertaken in relation to those purposes during the year.

Significant activities that contributed to the achievement of these objectives were:

1. Events organised during the year to promote the Christian faith include distribution of leaflets with Christian messages, organising Sunday services, deliverance services, all night vigils, special prayers and counselling.
2. Other activities to help raise the profile of the charity in the local community included picnics, Mothers' day and Fathers' day celebrations.
3. Specific activities for relief of poverty are in the areas of training and mentoring of the unemployed to start their own businesses and passing job information to job seekers.

The contribution of volunteers during the year.

The trustees consider that the performance of the charity this year has been most satisfactory. A total of 100 new members joined the church during the period.

The church would not be able to operate without the continued support of a large number of willing support staff who give their services voluntarily, to assist the church on a freelance basis.

Rock of Salvation Apostolic Church Worldwide

Company Registration Number - 06844328

Trustees' annual report for the year ended 31 March 2025

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are elected on the basis of the contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity commission's guidance to trustees and given an introduction to the activities of the charity by the existing board.

The policies and procedures for the induction and training of trustees.

Existing trustees are provided with training as and when required.

The charity's organisational structure.

The trustees are responsible for making all decisions regarding allocation of fund and activities.

Bankers	HSBC UK
Accountants	Crownwise Consult Ltd 1A Town Square Erith, Kent. DA8 1RE

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	(177,005)	1,003
	<hr/>	<hr/>
Total funds	<hr/> 1,043	<hr/> 178,048

Rock of Salvation Apostolic Church Worldwide

Company Registration Number - 06844328

Trustees' annual report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

During the year, income of £118,632 (£135,017 in 2024) mainly received as voluntary donations. The net movement in funds for the period, as shown in the statement of financial activities, for the period was a deficit of £3,368 (Surplus £1,003 in 2024). The value of Rock of Salvation Apostolic Church Worldwide's net assets as at 31 March 2025 is £1,043 (£178,048) in 2024.

A long standing debtor balance of £173,637, relating to unfulfilled pledges, which, represent accrued unrealised profits was written off against the reserve in full.

Policies on reserves.

Restricted funds are to be used for specific purposes as specified within the objects of the charity. Expenditure which meets these criteria, will be identified to the fund, together with a fair allocation of management and support costs.

Unrestricted funds: Unrestricted funds are donations and other incomes received or generated for the objects of the charity without further specified purpose and are available for general funds.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

The trustees make and hold investments using the general funds of the charity, but no such investments are presently held.

Details of the independent examiner

Adeniyi Zaccheus

Chartered Certified Accountant

1A Town Square

Erith

DA8 1RE

Rock of Salvation Apostolic Church Worldwide

Company Registration Number - 06844328

Trustees' annual report for the year ended 31 March 2025

Statement of the directors' and trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Rock of Salvation Apostolic Church Worldwide

Company Registration Number - 06844328

Trustees' annual report for the year ended 31 March 2025

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 21.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 20 July 2025.

A handwritten signature in black ink, consisting of a dense, circular scribble with a long horizontal line extending to the right, ending in a small dot.

Solomon Mobolaji Olubori
Director and Trustee

Rock of Salvation Apostolic Church Worldwide

Report of the independent examiner to the trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the trustees on my examination of the financial statements of the charitable company on pages 8 to 20 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Rock of Salvation Apostolic Church Worldwide

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent examiner's statement, report and opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Adeniyi Zaccheus - Independent examiner

Chartered Certified Accountant

1A Town Square

Erith

DA8 1RE

This report was signed on 20 July 2025

Rock of Salvation Apostolic Church Worldwide - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£
Income				
Donations	118,632	-	118,632	135,017
Investments	29	-	29	12
Total income	<u>118,661</u>	<u>-</u>	<u>118,661</u>	<u>135,029</u>
Expenditure on:				
Charitable activities	122,029	-	122,029	134,026
Total expenditure	<u>122,029</u>	<u>-</u>	<u>122,029</u>	<u>134,026</u>
Net income for the year	<u>(3,368)</u>	<u>-</u>	<u>(3,368)</u>	<u>1,003</u>
Transfers between funds	<u>(173,637)</u>	<u>-</u>	<u>(173,637)</u>	<u>-</u>
Net income after transfers	<u>(177,005)</u>	<u>-</u>	<u>(177,005)</u>	<u>1,003</u>
Net movement in funds	<u>(177,005)</u>	<u>-</u>	<u>(177,005)</u>	<u>1,003</u>
Reconciliation of funds:-				
Total funds brought forward	178,048	-	178,048	177,045
Total funds carried forward	<u>1,043</u>	<u>-</u>	<u>1,043</u>	<u>178,048</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 12 to 21 form an integral part of these accounts.

Rock of Salvation Apostolic Church Worldwide - Statement of Financial Activities for the year ended 31 March 2025

Rock of Salvation Apostolic Church Worldwide - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Resources applied on functional fixed assets	<u>(200)</u>	<u>-</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Last year Total funds 2024 £
Accumulated funds brought forward	178,048	-	178,048	177,045
Recognised gains and losses before transfers	<u>(3,368)</u>	<u>-</u>	<u>(3,368)</u>	<u>1,003</u>
	174,680	-	174,680	178,048
(From)/To unrestricted revenue funds	(173,637)	-	(173,637)	-
Closing revenue funds	<u>1,043</u>	<u>-</u>	<u>1,043</u>	<u>178,048</u>

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	<u>1,043</u>	-	<u>1,043</u>	<u>178,048</u>

The notes attached on pages 12 to 21 form an integral part of these accounts.

Rock of Salvation Apostolic Church Worldwide - Statement of Financial Activities for the year ended 31 March 2025

**Rock of Salvation Apostolic Church Worldwide
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	118,632	135,017
Investment income		
Interest receivable	29	12
Gross income in the year including exceptional items	<u>118,661</u>	<u>135,029</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	119,399	131,686
Depreciation	1,880	1,840
Governance costs	750	500
Total expenditure in the year	<u>122,029</u>	<u>134,026</u>
Retained surplus for the financial year	<u>(3,368)</u>	<u>1,003</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 21 form an integral part of these accounts.

Rock of Salvation Apostolic Church Worldwide - Balance Sheet as at 31

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	5,682	7,362
Current assets			
Debtors	9	-	173,637
Cash at bank and in hand		348	3,291
Total current assets		348	176,928
Creditors: amounts falling due within one year	10	(4,987)	(6,242)
Net current assets		(4,639)	170,686
The total net assets of the charity		1,043	178,048

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Revenue Funds	14	1,043	178,048
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Solomon Mobolaji Olubori
Trustee

Approved by the board of trustees on 20 July 2025

The notes attached on pages 12 to 21 form an integral part of these accounts.

Rock of Salvation Apostolic Church Worldwide

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2020, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Rock of Salvation Apostolic Church Worldwide

Notes to the Accounts for the year ended 31 March 2025

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery 20 % straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Rock of Salvation Apostolic Church Worldwide

Notes to the Accounts for the year ended 31 March 2025

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,880	1,840

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 12 Volunteers who donated their time stewarding events. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs

	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	38,335	19,200
The average number of part time staff employed in the year was	2	1

Remuneration and payments to trustees and persons connected with them

Rock of Salvation Apostolic Church Worldwide

Notes to the Accounts for the year ended 31 March 2025

8 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	30,000	71,350	-	101,350
Additions	-	200	-	200
At 31 March 2025	30,000	71,550	-	101,550
Depreciation				
At 1 April 2024	29,999	63,989	-	93,988
Charge for the year	-	1,880	-	1,880
At 31 March 2025	29,999	65,869	-	95,868
Net book value				
At 31 March 2025	1	5,681	-	5,682
At 31 March 2024	1	7,361	-	7,362

9 Debtors

	2025	2024
	£	£
Other debtors	-	173,637

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	750	-
PAYE, NIC VAT and other taxes	-	1,035
Other creditors	4,237	5,207
	4,987	6,242

11 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	178,048	177,045
Transfers in for the year	(173,637)	-
At 1 April 2024	4,411	177,045
Surplus after tax for the year	(3,368)	1,003
At 31 March 2025	1,043	178,048

Rock of Salvation Apostolic Church Worldwide

Notes to the Accounts for the year ended 31 March 2025

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible fixed assets	5,682	-	-	5,682
Current assets	348	-	-	348
Current liabilities	(4,987)	-	-	(4,987)
	1,043	-	-	1,043

At 1 April 2024	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds
	£	£	£	£
Tangible fixed assets	7,362	-	-	7,362
Current assets	176,928	-	-	176,928
Current liabilities	(6,242)	-	-	(6,242)
	178,048	-	-	178,048

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 15 £	See Note 16 £	£

Unrestricted and designated funds:-

Unrestricted Revenue Funds	178,048	(3,368)	(173,637)	1,043
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15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted revenue funds	118,661	(122,029)	-	(3,368)

16 Details of transfers between funds in

The transfers shown in note 14 above are:-

	2025 £
consistent with the principles of prudence and faithful representation under UK Generally Accepted Accounting Practice (UK GAAP) and is supported by the provisions of IFRS 9 (regarding expected credit losses) and IFRS 15 (governing revenue recognition)	(173,637)

The debtor balance of £173,637 represents historical unfulfilled pledges made by members over a number of years. A substantial portion of these pledges originated from individuals who have since departed from the ministry. Despite reasonable efforts to recover the amounts, it has become evident that collection is highly improbable. Consequently, the full balance was written off ensuring that the financial records reflect a realistic and current position.

Rock of Salvation Apostolic Church Worldwide

Notes to the Accounts for the year ended 31 March 2025

17 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Rock of Salvation Apostolic Church Worldwide

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

12 Donations, Grants and Legacies

	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	118,632	-	118,632	135,017

13 Investment income

	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Bank Interest Receivable	29	-	29	12

14 Expenditure on charitable activities - Direct spending

	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Current year				
Gross wages and salaries - charitable activities	38,335	-	38,335	19,200
Travel and Subsistence - Charitable Activities	-	-	-	19,425
Music	660	-	660	210
Event	21,745	-	21,745	800
Honorarium	-	-	-	2,000
Welfare	-	-	-	1,556
Pilgrimage	-	-	-	35,550
Total direct spending	60,740	-	60,740	78,741

Rock of Salvation Apostolic Church Worldwide

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

15 Support costs for charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior year
	Unrestricted	Restricted	Total funds	Total funds
	funds	funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Premises expenses				
Rates and water charges	8,723	-	8,723	-
Room Hire	44,037	-	44,037	45,195
Light heat and power	2,400	-	2,400	4,876
Cleaning and waste management	240	-	240	-
Premises repairs, renewals and maintenance	1,713	-	1,713	-
Property insurance	-	-	-	982
Administrative overheads				
Telephone, fax and internet	1,097	-	1,097	1,021
Stationery and printing	100	-	100	-
Sundry expenses	32	-	32	594
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	109	-	109	-
Financial costs				
Bank charges	208	-	208	277
Depreciation & Amortisation in	1,880	-	1,880	1,840
Total support costs - Current year	60,539	-	60,539	54,785
The basis of allocation of costs between activities is described under accounting policies				-
				-
Premises expenses				
Room Hire	45,195	-	45,195	
Light heat and power	4,876	-	4,876	
Property insurance	982	-	982	
Administrative overheads				
Telephone, fax and internet	1,021	-	1,021	
Sundry expenses	594	-	594	
Financial costs				
Bank charges	277	-	277	
Depreciation	1,840	-	1,840	
Support costs before reallocation	54,785	-	54,785	
The basis of allocation of costs between activities is described under accounting policies				

Rock of Salvation Apostolic Church Worldwide

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

16 Other expenditure - Governance costs

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Independent examiner's fees	750	-	750	500
Total Governance costs	750	-	750	500

All the expenditure in the prior year was unrestricted.

17 Total charitable expenditure

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Total direct spending	60,740	-	60,740	78,741
Total support costs	60,539	-	60,539	54,785
Total Governance costs	750	-	750	500
Total charitable expenditure	122,029	-	122,029	134,026

ROCK OF SALVATION APOSTOLIC CHURCH

England & Wales - Charity number 1131471

Accounts

Charity No: 1131471

**ROCK OF SALVATION APOSTOLIC CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

ROCK OF SALVATION APOSTOLIC CHURCH

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ROCK OF SALVATION APOSTOLIC CHURCH

Trustees O Adekoya (Resigned May 2023)
A Toluwalaju
B Zannu (Appt Jul 2023)

Charity offices Unit 25, Orion Business Centre
Surrey Canal Road
London
SE14 5RT

Independent Examiner Lance Kadiri
333 Edgware road
London
NW9 6TD

Bankers HSBC
Woolwich
London

ROCK OF SALVATION APOSTOLIC CHURCH

Trustees' Report for the year ended 31 March 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Trustees

The following were the trustees for the period under consideration. They were appointed by the elders of the church.

O Adekoya – resigned May
2023
B Zannu – appointed July 2023
A Toluwalaju

The principal custodian of the charity is the pastor in charge.

Appointment of trustees is governed by The Trust deed of the charity. The Board of Trustees is authorized to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Investment Powers

The Trust Deed authorizes the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Constitution, objects and policies

The Charity's governing document is the trust deed, which is kept at the charity's principal address.

The objects of the charity continue to be:

- (i) The advancement of Christian religion and education
- (ii) Counselling re marriage, youth, career, parenting, bereavement
- (iii) Support for families
- (iv) Training leaders
- (v) Enhancing social and community integration

Development, activities and achievements

The trustees consider that the performance of the charity this year has been most satisfactory. A total of 150 new members joined the church during the period.

The church would not be able to operate without the continued support of a large number of willing support staff who give their services voluntarily, to assist the church on a freelance basis.

Financial review

A substantial increase in donations by individuals was achieved this year, mainly due to the publicity we received on local radio, which featured the church's activities in one of their programs. In addition, our fundraising activities continue to be successful, thanks mainly to the kind donations of members. Office overheads were generally unchanged this year. Funds available are sufficient to permit the Trust to continue in operation in the medium term.

Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Future Developments

The trustees are in the process of searching for a new building to house the church. It is hoped that the new building will be ready by the year 2026.

Report of the trustees for the year ended 31 March 2024

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgments and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 2011. 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.

Approval

This report was approved by the trustees on January 2025 and signed on their behalf.

A Toluwalaju
Trustee

ROCK OF SALVATION APOSTOLIC CHURCH

Report of the Independent Examiner to the Trustees of Rock of Salvation Apostolic Church On accounts for the year ended 31 March 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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:

- (vi) Examine the accounts (under section 145 of the Charities Act);
- (vii) 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
- (viii) To state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention that:

- (i) which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act and
 - to prepare accounts which accord with the accounting records and company with the accounting requirements of the Charities Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lance Kadiri
333 Edgware road
London
NW9 6TD

January 2025

ROCK OF SALVATION APOSTOLIC CHURCH

Statements of Financial Activities For the year ended 31 March 2024

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<u>Incoming Resources</u>				
Tithes & offering	-	135,017	135,017	71,621
Interest received	-	12	12	-
	-	135,029	135,029	71,621
<u>Resources Expanded</u>				
Rent and rates	-	45,195	45,195	34,929
Light and heat	-	4,876	4,876	2,941
Wages and salaries	-	19,200	19,200	19,200
Instrumentalist	-	210	210	860
Events and activities	-	800	800	250
Telephone and fax	-	1,021	1,021	463
Bank charges	-	277	277	154
Travel and subsistence	-	19,425	19,425	7,148
Depreciation	-	1,840	1,840	2,300
Sundry expenses	-	594	594	5,220
Accountancy fees	-	500	500	500
Repairs and renewals	-	-	-	126
Donations	-	-	-	1,200
Honorarium	-	2,000	2,000	-
Insurance	-	982	982	-
Pilgrimage	-	35,550	35,550	-
Hospitality	-	1,556	1,556	-
	-	134,026	134,026	75,291
Surplus / (Deficit) for the year	-	1,003	1,003	(3,670)

There were no recognized gains or losses for 2023 and 2024 other than those included in the Statements of Financial Activities.

ROCK OF SALVATION APOSTOLIC CHURCH

Balance Sheet As at 31 March 2024

	Note	£	2024	£	£	2023	£
Fixed Assets							
Tangible Assets	2			7,362			9,202
Current assets							
Debtors	3	173,637			172,320		
Cash at bank and in hand		<u>3,291</u>			<u>2,522</u>		
		176,928			174,842		
Creditors: amounts falling due within one year	4	<u>(6,242)</u>			<u>(6,999)</u>		
Net current assets				170,686			167,843
Total assets less current liabilities				<u>178,048</u>			<u>177,045</u>
Funds							
Restricted funds	5			-			-
Unrestricted funds	5			178,048			177,045
Accumulated unrestricted funds				<u>178,048</u>			<u>177,045</u>

Approved by the trustees in January 2025 and signed on their behalf.

A Toluwalaju
Trustee

Notes to the accounts for the year ended 31 March 2024

1. Accounting policies

1.1 Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The particular accounting policies adopted are set out below.

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 church 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 which have been raised by the church for particular purposes. The cost 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.

Investment income, capital gains and losses are allocated to the appropriate fund.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid is recognized at the time of the donation.

1.4 Resources expended

All 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.

1.5 Tangible fixed assets for use by the charity and depreciation.

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment and furniture	25% reducing balance method
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ROCK OF SALVATION APOSTOLIC CHURCH

Notes to the accounts for the year ended 31 March 2024

2.	Tangible fixed assets for use by the Charity	Land & Buildings	Plant & Machinery	Total	
		£	£	£	
	Cost				
	1 April 2023	30,000	71,350	101,350	
	Additions	-	-	-	
	31 March 2024	30,000	71,350	101,350	
	Depreciation				
	1 April 2023	29,999	62,149	92,148	
	Charge for the year	-	1,840	1,840	
	31 March 2024	29,999	63,989	93,988	
	Net book value				
	31 March 2024	1	7,361	7,362	
	31 March 2023	1	9,201	9,202	
3.	Debtors and prepayments		2024	2023	
			£	£	
	Other debtors		173,637	172,320	
			173,637	172,320	
4.	Creditors: Amounts falling due with one year		2024	2023	
			£	£	
	Other taxes and social security costs		1,035	1,959	
	Other creditors		5,207	5,040	
			6,242	6,999	
5.	Statement of funds	Opening balance	Incoming resources	Resources Expended	Closing Balance
		£	£	£	£
	Unrestricted funds				
	General fund	177,045	135,029	(134,026)	178,048
	Restricted fund				
	Building fund	-	-	-	-
		177,045	135,029	(134,026)	178,048

ROCK OF SALVATION APOSTOLIC CHURCH

England & Wales - Charity number 1131471

Accounts

Charity No: 1131471

**ROCK OF SALVATION APOSTOLIC CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

SPEARMANS
333 EDGWARE ROAD
LONDON
NW9 6TD

ROCK OF SALVATION APOSTOLIC CHURCH

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ROCK OF SALVATION APOSTOLIC CHURCH

Trustees

O Adekoya
A Toluwalaju
B Zannu

Charity offices

Unit 25, Orion Business Centre
Surrey Canal Road
London
SE14 5RT

Independent Examiner

Lance Kadiri
333 Edgware road
London
NW9 6TD

Bankers

HSBC
Woolwich
London

ROCK OF SALVATION APOSTOLIC CHURCH

Trustees' Report for the year ended 31 March 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Trustees

The following were the trustees for the period under consideration. They were appointed by the elders of the church.

O Adekoya – resigned
18/05/23
B Zannu – appointed July 2023
A Toluwalaju

The principal custodian of the charity is the pastor in charge.

Appointment of trustees is governed by The Trust deed of the charity. The Board of Trustees is authorized to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Investment Powers

The Trust Deed authorizes the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Constitution, objects and policies

The Charity's governing document is the trust deed, which is kept at the charity's principal address.

The objects of the charity continue to be:

- (i) The advancement of Christian religion and education
- (ii) Counselling re marriage, youth, career, parenting, bereavement
- (iii) Support for families
- (iv) Training leaders
- (v) Enhancing social and community integration

Development, activities and achievements

The trustees consider that the performance of the charity this year has been most satisfactory. A total of 150 new members joined the church during the period.

The church would not be able to operate without the continued support of a large number of willing support staff who give their services voluntarily, to assist the church on a freelance basis.

Financial review

A substantial increase in donations by individuals was achieved this year, mainly due to the publicity we received on local radio, which featured the church's activities in one of their programmes. In addition, our fundraising activities continue to be successful, thanks mainly to the kind donations of members. Office overheads were generally unchanged this year. Funds available are sufficient to permit the Trust to continue in operation in the medium term.

Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Future Developments

The trustees are in the process of searching for a new building to house the church. It is hoped that the new building will be ready by the year 2024.

Report of the trustees for the year ended 31 March 2023

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgments and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 2011. 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.

Approval

This report was approved by the trustees on January 2024 and signed on their behalf.

A Toluwalaju
Trustee

Report of the Independent Examiner to the Trustees of Rock of Salvation Apostolic Church On accounts for the year ended 31 March 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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:

- (vi) Examine the accounts (under section 145 of the Charities Act);
- (vii) 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
- (viii) To state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention that:

- (i) which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act and
 - to prepare accounts which accord with the accounting records and company with the accounting requirements of the Charities Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lance Kadiri
333 Edgware road
London
NW9 6TD

January 2024

ROCK OF SALVATION APOSTOLIC CHURCH

Statements of Financial Activities For the year ended 31 March 2023

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<u>Incoming Resources</u>				
Tithes & offering	-	71,621	71,621	69,533
Other operating income	-	-	-	8,149
	-	71,621	71,621	77,682
<u>Resources Expanded</u>				
Rent and rates	-	34,929	34,929	36,826
Light and heat	-	2,941	2,941	992
Wages and salaries	-	19,200	19,200	19,200
Instrumentalist	-	860	860	1,000
Events and activities	-	250	250	5,014
Telephone and fax	-	463	463	802
Bank charges	-	154	154	0
Repairs and renewals	-	126	126	2,638
Travel and subsistence	-	7,148	7,148	661
Depreciation	-	2,300	2,300	2,875
Sundry expenses	-	5,220	5,220	192
Accountancy fees	-	500	500	500
Donations	-	1,200	1,200	600
Employer's NI	-	-	-	1,429
Total resources expanded	-	75,291	75,291	72,729
(Deficit)/Surplus for the year	-	(3,670)	(3,670)	4,953

There were no recognized gains or losses for 2022 and 2023 other than those included in the Statements of Financial Activities.

ROCK OF SALVATION APOSTOLIC CHURCH

Balance Sheet As at 31 March 2023

	Note	£	2023	£	£	2022	£
Fixed Assets							
Tangible Assets	2			9,202			11,502
Current assets							
Debtors	3	172,320			162,045		
Cash at bank and in hand		<u>2,522</u>			<u>12,371</u>		
		174,842			174,416		
Creditors: amounts falling due within one year	4	<u>(6,999)</u>			<u>(5,203)</u>		
Net current assets				167,843			169,213
Total assets less current liabilities				<u>177,045</u>			<u>180,715</u>
Funds							
Restricted funds	5			-			-
Unrestricted funds	5			177,045			180,715
Accumulated unrestricted funds				<u>177,045</u>			<u>180,715</u>

Approved by the trustees in January 2024 and signed on their behalf.

A Toluwalaju
Trustee

Notes to the accounts for the year ended 31 March 2023

1. Accounting policies

1.1 Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The particular accounting policies adopted are set out below.

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 church 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 which have been raised by the church for particular purposes. The cost 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.

Investment income, capital gains and losses are allocated to the appropriate fund.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid is recognized at the time of the donation.

1.4 Resources expended

All 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.

1.5 Tangible fixed assets for use by the charity and depreciation.

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment and furniture	25% reducing balance method
-------------------------	-----------------------------

ROCK OF SALVATION APOSTOLIC CHURCH

Notes to the accounts for the year ended 31 March 2023

2.	Tangible fixed assets for use by the Charity	Land & Buildings	Plant & Machinery	Total	
		£	£	£	
	Cost				
	1 April 2022	30,000	71,350	101,350	
	Additions	-	-	-	
	31 March 2023	30,000	71,350	101,350	
	Depreciation				
	1 April 2022	29,999	59,849	89,848	
	Charge for the year	-	2,300	2,300	
	31 March 2023	29,999	62,149	92,148	
	Net book value				
	31 March 2023	1	9,201	9,202	
	31 March 2022	1	11,501	11,502	
3.	Debtors and prepayments		2023	2022	
			£	£	
	Other debtors		172,320	162,045	
			172,320	162,045	
4.	Creditors: Amounts falling due with one year		2023	2022	
			£	£	
	Other taxes and social security costs		1,959	1,959	
	Other creditors		5,040	3,244	
			6,999	5,203	
5.	Statement of funds	Opening balance	Incoming resources	Resources Expended	Closing Balance
		£	£	£	£
	Unrestricted funds				
	General fund	180,715	71,621	(75,291)	177,045
	Restricted fund				
	Building fund	-	-	-	-
		180,715	71,621	(75,291)	177,045

ROCK OF SALVATION APOSTOLIC CHURCH

England & Wales - Charity number 1131471

Accounts

Charity No: 1131471

**ROCK OF SALVATION APOSTOLIC CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

SPEARMANS
333 EDGWARE ROAD
LONDON
NW9 6TD

ROCK OF SALVATION APOSTOLIC CHURCH

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ROCK OF SALVATION APOSTOLIC CHURCH

Trustees

O Adekoya
A Toluwalaju

Charity offices

Unit 25, Orion Business Centre
Surrey Canal Road
London
SE14 5RT

Independent Examiner

Lance Kadiri
333 Edgware road
London
NW9 6TD

Bankers

HSBC
Woolwich
London

ROCK OF SALVATION APOSTOLIC CHURCH

Trustees' Report for the year ended 31 March 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Trustees

The following were the trustees for the period under consideration. They were appointed by the elders of the church.

O Adekoya
A Toluwalaju

The principal custodian of the charity is the pastor in charge.

Appointment of trustees is governed by The Trust deed of the charity. The Board of Trustees is authorized to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Investment Powers

The Trust Deed authorizes the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

Constitution, objects and policies

The Charity's governing document is the trust deed, which is kept at the charity's principal address.

The objects of the charity continue to be:

- (i) The advancement of Christian religion and education
- (ii) Counselling re marriage, youth, career, parenting, bereavement
- (iii) Support for families
- (iv) Training leaders
- (v) Enhancing social and community integration

Development, activities and achievements

The trustees consider that the performance of the charity this year has been most satisfactory. A total of 150 new members joined the church during the period.

The church would not be able to operate without the continued support of a large number of willing support staff who give their services voluntarily, to assist the church on a freelance basis.

Financial review

A substantial increase in donations by individuals was achieved this year, mainly due to the publicity we received on local radio, which featured the church's activities in one of their programmes. In addition, our fundraising activities continue to be successful, thanks mainly to the kind donations of members. Office overheads were generally unchanged this year. Funds available are sufficient to permit the Trust to continue in operation in the medium term.

Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Future Developments

The trustees are in the process of searching for a new building to house the church. It is hoped that the new building will be ready by the year 2023.

Report of the trustees for the year ended 31 March 2022

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgments and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 2011. 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.

Approval

This report was approved by the trustees on January 2023 and signed on their behalf.

O Adekoya
Trustee

Report of the Independent Examiner to the Trustees of Rock of Salvation Apostolic Church On accounts for the year ended 31 March 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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:

- (vi) Examine the accounts (under section 145 of the Charities Act);
- (vii) 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
- (viii) To state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention that:

- (i) which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act and
 - to prepare accounts which accord with the accounting records and company with the accounting requirements of the Charities Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lance Kadiri
333 Edgware road
London
NW9 6TD

January 2023

ROCK OF SALVATION APOSTOLIC CHURCH

Statements of Financial Activities For the year ended 31 March 2022

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<u>Incoming Resources</u>				
Tithes & offering	-	69,533	69,533	71,828
Other operating income	-	8,149	8,149	32,703
	-	77,682	77,682	104,531
<u>Resources Expanded</u>				
Rent and rates	-	36,826	36,826	36,509
Light and heat	-	992	992	948
Wages and salaries	-	19,200	19,200	16,000
Ministers allowance	-	-	-	-
Instrumentalist	-	1,000	1,000	1,200
Events and activities	-	5,014	5,014	4,911
Men and women's ministries	-	-	-	-
Telephone and fax	-	802	802	765
Bank charges	-	-	-	-
Stationery and printing	-	-	-	-
Repairs and renewals	-	2,638	2,638	1,364
Travel and subsistence	-	661	661	622
Depreciation	-	2,875	2,875	3,594
Sundry expenses	-	192	192	176
Accountancy fees	-	500	500	300
Donations	-	600	600	200
TV Media	-	-	-	-
Bad debts	-	-	-	-
Legal & Professional	-	-	-	-
Gift aid	-	-	-	-
Honorarium	-	-	-	-
Credit card	-	-	-	-
Employer's NI	-	1,429	1,429	996
Total resources expanded	-	72,729	72,729	67,585
Surplus for the year	-	4,953	4,953	36,946

There were no recognized gains or losses for 2021 and 2022 other than those included in the Statements of Financial Activities.

ROCK OF SALVATION APOSTOLIC CHURCH

Balance Sheet As at 31 March 2022

	Note	2022	2021
		£	£
Fixed Assets			
Tangible Assets	2	11,502	14,377
Current assets			
Debtors	3	162,045	151,718
Cash at bank and in hand		<u>12,371</u>	<u>14,665</u>
		174,416	166,383
Creditors: amounts falling due within one year	4	<u>(5,203)</u>	<u>(4,998)</u>
Net current assets		169,213	161,385
Total assets less current liabilities		<u>180,715</u>	<u>175,762</u>
Funds			
Restricted funds	5	-	-
Unrestricted funds	5	180,715	175,762
Accumulated unrestricted funds		<u>180,715</u>	<u>175,762</u>

Approved by the trustees in January 2023 and signed on their behalf.

O Adekoya
Trustee

Notes to the accounts for the year ended 31 March 2022

1. Accounting policies

1.1 Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The particular accounting policies adopted are set out below.

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 church 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 which have been raised by the church for particular purposes. The cost 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.

Investment income, capital gains and losses are allocated to the appropriate fund.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid is recognized at the time of the donation.

1.4 Resources expended

All 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.

1.5 Tangible fixed assets for use by the charity and depreciation.

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment and furniture	25% reducing balance method
-------------------------	-----------------------------

ROCK OF SALVATION APOSTOLIC CHURCH

Notes to the accounts for the year ended 31 March 2022

2.	Tangible fixed assets for use by the Charity	Land & Buildings	Plant & Machinery	Total	
		£	£	£	
	Cost				
	1 April 2021	30,000	71,350	101,350	
	Additions	-	-	-	
	31 March 2022	30,000	71,350	101,350	
	Depreciation				
	1 April 2021	29,999	56,974	83,379	
	Charge for the year	-	2,875	3,594	
	31 March 2022	29,999	59,849	86,973	
	Net book value				
	31 March 2022	1	11,501	11,502	
	31 March 2021	1	14,376	14,377	
3.	Debtors and prepayments		2022	2021	
			£	£	
	Other debtors		162,045	151,718	
			162,045	151,718	
4.	Creditors: Amounts falling due with one year		2022	2021	
			£	£	
	Other taxes and social security costs		1,959	2,504	
	Other creditors		3,244	2,494	
			5,203	4,998	
5.	Statement of funds	Opening balance	Incoming resources	Resources Expended	Closing Balance
		£	£	£	£
	Unrestricted funds				
	General fund	175,762	77,682	(72,729)	180,715
	Restricted fund				
	Building fund	-	-	-	-
		175,762	77,682	(72,729)	180,715

ROCK OF SALVATION APOSTOLIC CHURCH

England & Wales - Charity number 1131471

Accounts

Charity No: 1131471

**ROCK OF SALVATION APOSTOLIC CHURCH
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

SPEARMANS
333 EDGWARE ROAD
LONDON
NW9 6TD

ROCK OF SALVATION APOSTOLIC CHURCH

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ROCK OF SALVATION APOSTOLIC CHURCH

Trustees

O Adekoya
A Toluwalaju

Charity offices

Unit 25, Orion Business Centre
Surrey Canal Road
London
SE14 5RT

Independent Examiner

Lance Kadiri
333 Edgware road
London
NW9 6TD

Bankers

HSBC
Woolwich
London

ROCK OF SALVATION APOSTOLIC CHURCH

Trustees' Report for the year ended 31 March 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Trustees

The following were the trustees for the period under consideration. They were appointed by the elders of the church.

O Adekoya
A Toluwalaju

The principal custodian of the charity is the pastor in charge.

Appointment of trustees is governed by The Trust deed of the charity. The Board of Trustees is authorized to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

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The Trust Deed authorizes the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

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The Charity's governing document is the trust deed, which is kept at the charity's principal address.

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- (i) The advancement of Christian religion and education
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The trustees consider that the performance of the charity this year has been most satisfactory. A total of 150 new members joined the church during the period.

The church would not be able to operate without the continued support of a large number of willing support staff who give their services voluntarily, to assist the church on a freelance basis.

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A substantial increase in donations by individuals was achieved this year, mainly due to the publicity we received on local radio, which featured the church's activities in one of their programmes. In addition, our fundraising activities continue to be successful, thanks mainly to the kind donations of members. Office overheads were generally unchanged this year. Funds available are sufficient to permit the Trust to continue in operation in the medium term.

Risk Management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

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The trustees are in the process of searching for a new building to house the church. It is hoped that the new building will be ready by the year 2022.

Report of the trustees for the year ended 31 March 2021

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least this level throughout the year.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgments and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 2011. 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.

Approval

This report was approved by the trustees on January 2022 and signed on their behalf.

O Adekoya
Trustee

Report of the Independent Examiner to the Trustees of Rock of Salvation Apostolic Church On accounts for the year ended 31 March 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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:

- (vi) Examine the accounts (under section 145 of the Charities Act);
- (vii) 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
- (viii) To state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention that:

- (i) which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act and
 - to prepare accounts which accord with the accounting records and company with the accounting requirements of the Charities Acthave not been met; or
- (ii) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lance Kadiri
333 Edgware road
London
NW9 6TD

January 2022

ROCK OF SALVATION APOSTOLIC CHURCH

Statements of Financial Activities For the year ended 31 March 2021

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<u>Incoming Resources</u>				
Tithes & offering	-	71,828	71,828	110,342
Other operating income	-	32,703	32,703	28,211
	-	104,531	104,531	138,553
<u>Resources Expanded</u>				
Rent and rates	-	36,509	36,509	37,193
Light and heat	-	948	948	1,338
Wages and salaries	-	16,000	16,000	15,600
Ministers allowance	-	-	-	14,400
Instrumentalist	-	1,200	1,200	6,975
Events and activities	-	4,911	4,911	15,279
Men and women's ministries	-	-	-	3,361
Telephone and fax	-	765	765	738
Bank charges	-	-	-	30
Stationery and printing	-	-	-	-
Repairs and renewals	-	1,364	1,364	6,611
Travel and subsistence	-	622	622	11,678
Depreciation	-	3,594	3,594	4,493
Sundry expenses	-	176	176	91
Accountancy fees	-	300	300	350
Donations	-	200	200	1,620
TV Media	-	-	-	-
Bad debts	-	-	-	-
Legal & Professional	-	-	-	-
Gift aid	-	-	-	-
Honorarium	-	-	-	-
Credit card	-	-	-	-
Employer's NI	-	996	996	962
Total resources expanded	-	67,585	67,585	120,719
Surplus for the year	-	36,946	36,946	17,834

There were no recognized gains or losses for 2020 and 2021 other than those included in the Statements of Financial Activities.

ROCK OF SALVATION APOSTOLIC CHURCH

Balance Sheet As at 31 March 2021

	Note	2021	2020
		£	£
Fixed Assets			
Tangible Assets	2	14,377	17,971
Current assets			
Debtors	3	151,718	125,393
Cash at bank and in hand		<u>14,665</u>	<u>839</u>
		166,383	126,232
Creditors: amounts falling due within one year	4	<u>(4,998)</u>	<u>(5,387)</u>
Net current assets		161,385	120,845
Total assets less current liabilities		<u>175,762</u>	<u>138,816</u>
Funds			
Restricted funds	5	-	-
Unrestricted funds	5	175,762	138,816
Accumulated unrestricted funds		<u>175,762</u>	<u>138,816</u>

Approved by the trustees in January 2022 and signed on their behalf.

O Adekoya
Trustee

Notes to the accounts for the year ended 31 March 2021

1. Accounting policies

1.1 Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The particular accounting policies adopted are set out below.

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 church 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 which have been raised by the church for particular purposes. The cost 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.

Investment income, capital gains and losses are allocated to the appropriate fund.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid is recognized at the time of the donation.

1.4 Resources expended

All 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.

1.5 Tangible fixed assets for use by the charity and depreciation.

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment and furniture	25% reducing balance method
-------------------------	-----------------------------

ROCK OF SALVATION APOSTOLIC CHURCH

Notes to the accounts for the year ended 31 March 2021

2.	Tangible fixed assets for use by the Charity	Land & Buildings	Plant & Machinery	Total	
		£	£	£	
	Cost				
	1 April 2020	30,000	71,350	101,350	
	Additions	-	-	-	
	31 March 2021	30,000	71,350	101,350	
	Depreciation				
	1 April 2020	29,999	53,380	83,379	
	Charge for the year	-	3,594	3,594	
	31 March 2021	29,999	56,974	86,973	
	Net book value				
	31 March 2021	1	14,376	14,377	
	31 March 2020	1	17,970	17,971	
3.	Debtors and prepayments		2021	2020	
			£	£	
	Other debtors		151,718	125,393	
			151,718	125,393	
4.	Creditors: Amounts falling due with one year		2021	2020	
			£	£	
	Other taxes and social security costs		2,504	2,365	
	Other creditors		2,494	3,022	
			4,998	5,387	
5.	Statement of funds	Opening balance	Incoming resources	Resources Expended	Closing Balance
		£	£	£	£
	Unrestricted funds				
	General fund	138,816	104,531	(67,585)	175,762
	Restricted fund				
	Building fund	-	-	-	-
		138,816	104,531	(67,585)	175,762