

CHRIST GOSPEL APOSTOLIC CHURCH

England & Wales - Charity number 1161917

Details

Status Registered

Legal form CIO

Registered 2015-06-01

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

Contact

Address 73 Whitehill Road
Crayford
Dartford
DA1 4AB

Phone 01322226160

Email pastorisaac4u@gmail.com

Activities

Objects: THE OBJECT OF THE CIO IS FOR THE BENEFIT OF THE PUBLIC: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: Religious activities

Classification

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

Geography

- Lewisham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		£0	£0	-
2023-12-31		£0	£0	-
2022-12-31		£0	£0	-
2021-12-31	£22,970	£22,820		-
2020-12-31	£22,970	£22,820		-

Trustees

Name	Role	Appointed
VICTOR OGIEFO	Chair	2015-06-01
Abiodun Hezekiah Olawunmi		2021-06-01
PASTOR ISAAC OYEWOLE		2015-06-01

CHRIST GOSPEL APOSTOLIC CHURCH

England & Wales - Charity number 1161917

Accounts

Christ Gospel Apostolic Church

For The Year Ended 31 December 2024

**Citi Accountancy Ltd
6 Wilson Court, 6 Union Road
Romford, Essex
RM7 0GR**

Christ Gospel Apostolic Church

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Christ Gospel Apostolic Church

I report on the accounts For The Year Ended 31 December 2024 set out on pages four to eight.

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 2011 Act)) examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Citi Accountancy Ltd

6 Wilson Court, 6 Union Road
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Christ Gospel Apostolic Church

Statement of Financial Activities

For The Year Ended 31 December 2024

		2024	2023
	Notes	Unrestricted Fund £	Unrestricted Fund £
INCOMING RESOURCES			
Incoming resources from generated			
Voluntary income		-	-
Investment income	4	-	-
Total Incoming resources		<u><u>0</u></u>	<u><u>0</u></u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Fundraising trading: cost of goods sold and other costs		-	-
Governance costs		-	-
Other resources expended		-	-
Support Management costs		-	-
Finance cost		-	-
Total resources expended		<u><u>0</u></u>	<u><u>0</u></u>
NET INCOMING RESOURCES		0	0
RECONCILIATION OF FUNDS			
Total funds brought forward		0	0
TOTAL FUNDS CARRIED FORWARD		<u><u>0</u></u>	<u><u>0</u></u>

The notes form part of these financial statements

Christ Gospel Apostolic Church

Balance Sheet

as at 31 December 2024

		2024	2023
	Note	Unrestricted Fund £	Unrestricted Fund £
Fixed Assets			
Tangible assets	8	-	-
Current Assets			
Cash at bank and in hand	3	-	-
Debtors	4	-	-
		<u>-</u>	<u>-</u>
Creditors: amounts falling due within one year		0	0
		<u>-</u>	<u>-</u>
Net current assets		-	-
Total assets less current liabilities			
		-	-
Creditors: amounts falling due after more than one year		0	-
		<u>0</u>	<u>0</u>
Net assets		<u><u>0</u></u>	<u><u>0</u></u>
FUNDS			
Unrestricted funds		-	-
		<u>-</u>	<u>-</u>
TOTAL FUNDS		<u><u>0</u></u>	<u><u>0</u></u>

The financial statements were approved by the Board of Trustees on 31 October 2025 and were signed on its behalf by:

Pastor Isaac Oyewole – Trustee

The notes form part of these financial statements

Christ Gospel Apostolic Church

Notes to the Financial Statements

For The Year Ended 31 December 2024

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:
Fixtures and fittings 20% straight-line method

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives, at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. GRANT

	2024 £	2023 £
Grants/furlough	-	-

3. BANK

Cash at hand	-	-
	-	-

4. DEBTOR

Accrual	-	-
	-	-

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	-	-
	<u>-</u>	<u>-</u>

6. INVESTMENT INCOME

Interest receivable	-	-
Rents received	-	-
	<u>-</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits For The Year Ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid For The Year Ended 31 December 2024.

8. STAFF COSTS

Wages and salaries	-
	<u>-</u>

The average monthly number of employees during the year was as follows:

<u>-</u>

No employees received emoluments in excess of £60,000.00

9. TANGIBLE FIXED ASSETS

	Freehold Property	Improvements to Property	Fixtures & Fittings	Totals
COST	£	£	£	£
At 18 May 2023	-	-	-	-
Additions	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPRECIATION				
At 18 May 2023	-	-	-	-
Charged for the year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Loans -

11. MOVEMENT IN FUNDS

	01.01.2024	Net movement in funds	At 31.12.2024
Unrestricted funds			
General fund	0	-	-
Total funds	<u>-</u>	<u>-</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted funds			
General fund	-	0	-
Total funds	<u>-</u>	<u>0</u>	<u>-</u>

Christ Gospel Apostolic Church

Detailed Statement of Financial Activities

For The Year Ended 31 December 2024

INCOMING RESOURCES

	2024	2023
	£	£
Voluntary income		
Donations	-	-
Collections	-	-
Grants & furlough	-	-
Other income	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Investment income		
Interest receivable-trading	-	-
Rents received	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total incoming resources	<u>-</u>	<u>-</u>

RESOURCE EXPENDED

Costs of generating voluntary income		
Bank charges	-	-
General and Water Rates	-	-
Household and cleaning	-	-
Insurance	-	-
Legal and professional fees	-	-
Light and heat	-	-
Repairs and renewals	-	-
Stationery and printing	-	-
Telephone	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Fundraising trading: cost of goods sold and other costs		
Bank loan interest	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Governance costs		
Donations made	-	-
	<u>-</u>	<u>-</u>
Other resources expended		
Rent and Rates	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total resources expended	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net income	<u>-</u>	<u>-</u>

CHRIST GOSPEL APOSTOLIC CHURCH

England & Wales - Charity number 1161917

Accounts

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For The Year Ended 31 December 2023

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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 2011 Act)) examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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Christ Gospel Apostolic Church

Statement of Financial Activities

For The Year Ended 31 December 2023

		2023	2022
	Notes	Unrestricted Fund £	Unrestricted Fund £
INCOMING RESOURCES			
Incoming resources from generated			
Voluntary income		-	-
Investment income	4	-	-
Total Incoming resources		<u><u>0</u></u>	<u><u>0</u></u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Fundraising trading: cost of goods sold and other costs		-	-
Governance costs		-	-
Other resources expended		-	-
Support Management costs		-	-
Finance cost		-	-
Total resources expended		<u><u>0</u></u>	<u><u>0</u></u>
NET INCOMING RESOURCES		0	0
RECONCILIATION OF FUNDS			
Total funds brought forward		0	0
TOTAL FUNDS CARRIED FORWARD		<u><u>0</u></u>	<u><u>0</u></u>

The notes form part of these financial statements

Christ Gospel Apostolic Church

Balance Sheet

as at 31 December 2023

		2023	2022
	Note	Unrestricted Fund	Unrestricted Fund
		£	£
Fixed Assets			
Tangible assets	8	-	-
Current Assets			
Cash at bank and in hand	3	-	-
Debtors	4	-	-
		<hr/>	<hr/>
		-	-
Creditors: amounts falling due within one year		0	0
		<hr/>	<hr/>
Net current assets		-	-
Total assets less current liabilities			
Creditors: amounts falling due after more than one year		0	-
		<hr/>	<hr/>
Net assets		0	0
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Unrestricted funds		-	-
		<hr/>	<hr/>
TOTAL FUNDS		0	0
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees on 31 October 2025 and were signed on its behalf by:

Pastor Isaac Oyewole – Trustee

The notes form part of these financial statements

Christ Gospel Apostolic Church

Notes to the Financial Statements

For The Year Ended 31 December 2023

1 ACCOUNTING POLICIES

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Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:
Fixtures and fittings 20% straight-line method

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives, at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. GRANT

	2023	2022
	£	£
Grants/furlough	-	-

3. BANK

Cash at hand	-	-
	-	-

4. DEBTOR

Accrual	-	-
	-	-

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	-	-
	<u>-</u>	<u>-</u>

6. INVESTMENT INCOME

Interest receivable	-	-
Rents received	-	-
	<u>-</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits For The Year Ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid For The Year Ended 31 December 2023.

8. STAFF COSTS

Wages and salaries	-
	<u>-</u>

The average monthly number of employees during the year was as follows:

<u>-</u>

No employees received emoluments in excess of £60,000.00

9. TANGIBLE FIXED ASSETS

	Freehold Property	Improvements to Property	Fixtures & Fittings	Totals
COST	£	£	£	£
At 18 May 2022	-	-	-	-
Additions	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEPRECIATION				
At 18 May 2022	-	-	-	-
Charged for the year	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE				
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Loans	<u>-</u>
-------	----------

11. MOVEMENT IN FUNDS

	01.01.2023	Net movement in funds	At 31.12.2023
Unrestricted funds			
General fund	0	-	-
Total funds	<u>-</u>	<u>-</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted funds			
General fund	-	0	-
Total funds	<u>-</u>	<u>0</u>	<u>-</u>

Christ Gospel Apostolic Church

Detailed Statement of Financial Activities

For The Year Ended 31 December 2023

INCOMING RESOURCES

	2023	2022
	£	£
Voluntary income		
Donations	-	-
Collections	-	-
Grants & furlough	-	-
Other income	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Investment income		
Interest receivable-trading	-	-
Rents received	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total incoming resources	<u>-</u>	<u>-</u>

RESOURCE EXPENDED

Costs of generating voluntary income		
Bank charges	-	-
General and Water Rates	-	-
Household and cleaning	-	-
Insurance	-	-
Legal and professional fees	-	-
Light and heat	-	-
Repairs and renewals	-	-
Stationery and printing	-	-
Telephone	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Fundraising trading: cost of goods sold and other costs		
Bank loan interest	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Governance costs		
Donations made	-	-
	<u>-</u>	<u>-</u>
Other resources expended		
Rent and Rates	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total resources expended	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net income	<u>-</u>	<u>-</u>

CHRIST GOSPEL APOSTOLIC CHURCH

England & Wales - Charity number 1161917

Accounts

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For The Year Ended 31 December 2022

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Christ Gospel Apostolic Church

Statement of Financial Activities

For The Year Ended 31 December 2022

	Notes	2022 Unrestricted Fund £
INCOMING RESOURCES		
Incoming resources from generated		
Voluntary income		-
Investment income	4	-
Total Incoming resources		<u><u>0</u></u>
RESOURCES EXPENDED		
Costs of generating funds		
Costs of generating voluntary income		-
Fundraising trading: cost of goods sold and other costs		-
Governance costs		-
Other resources expended		-
Support Management costs		-
Finance cost		-
Total resources expended		<u><u>0</u></u>
NET INCOMING RESOURCES		0
RECONCILIATION OF FUNDS		
Total funds brought forward		0
TOTAL FUNDS CARRIED FORWARD		<u><u>0</u></u>

The notes form part of these financial statements

Christ Gospel Apostolic Church

Balance Sheet

as at 31 December 2022

	Note	2022 Unrestricted Fund £
Fixed Assets		
Tangible assets	8	-
Current Assets		
Cash at bank and in hand	3	-
Debtors	4	-
		<hr/>
		-
Creditors: amounts falling due within one year		0
		<hr/>
Net current assets		-
Total assets less current liabilities		
Creditors: amounts falling due after more than one year		-
		<hr/>
Net assets		<u>0</u>
		<hr/> <hr/>
FUNDS		
Unrestricted funds		-
		<hr/>
TOTAL FUNDS		<u>0</u>
		<hr/> <hr/>

The financial statements were approved by the Board of Trustees on 31 October 2025 and were signed on its behalf by:

Pastor Isaac Oyewole – Trustee

The notes form part of these financial statements

Christ Gospel Apostolic Church

Notes to the Financial Statements

For The Year Ended 31 December 2022

1 ACCOUNTING POLICIES

Accounting convention

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Tangible fixed assets

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Fixtures and fittings 20% straight-line method

Taxation

The charity is exempt from tax on its charitable activities.

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Unrestricted funds can be used in accordance with the charitable objectives, at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. GRANT

	2022
	£
Grants/furlough	-

3. BANK

Cash at hand	-
--------------	---

4. DEBTOR

Accrual	-
---------	---

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	-
	<hr/>
	-
	<hr/>

6. INVESTMENT INCOME

Interest receivable	-
Rents received	-
	<hr/>
	-
	<hr/>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits For The Year Ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid For The Year Ended 31 December 2022.

8. STAFF COSTS

Wages and salaries	-
	<hr/>
	-
	<hr/>

The average monthly number of employees during the year was as follows:

	-
	<hr/>

No employees received emoluments in excess of £60,000.00

9. TANGIBLE FIXED ASSETS

	Freehold Property	Improvements to Property	Fixtures & Fittings	Totals
COST	£	£	£	£
At 18 May 2022	-	-	-	-
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 18 May 2022	0.00	0.00	0	-
Charged for the year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2022	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Loans 0

11. MOVEMENT IN FUNDS

	01.01.2022	Net movement in funds	At 31.12.2022
Unrestricted funds			
General fund	0	-	-
Total funds	<u>-</u>	<u>-</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in Funds
Unrestricted funds			
General fund	-	0	-
Total funds	<u>-</u>	<u>0</u>	<u>-</u>

Christ Gospel Apostolic Church

Detailed Statement of Financial Activities

For The Year Ended 31 December 2022

INCOMING RESOURCES

	2022 £
Voluntary income	
Donations	-
Collections	-
Grants & furlough	-
Other income	-
	<hr/>
	-
	<hr/>
Investment income	
Interest receivable-trading	-
Rents received	-
	<hr/>
	-
	<hr/>
Total incoming resources	<hr/>
	-
	<hr/>

RESOURCE EXPENDED

Costs of generating voluntary income	
Bank charges	-
General and Water Rates	-
Household and cleaning	-
Insurance	-
Legal and professional fees	-
Light and heat	-
Repairs and renewals	-
Stationery and printing	-
Telephone	-
	<hr/>
	-
	<hr/>
Fundraising trading: cost of goods sold and other costs	
Bank loan interest	-
	<hr/>
	-
	<hr/>
Governance costs	
Donations made	-
	<hr/>
Other resources expended	
Rent and Rates	-
	<hr/>
Total resources expended	<hr/>
	-
	<hr/>
Net income	<hr/>
	-
	<hr/>

CHRIST GOSPEL APOSTOLIC CHURCH

England & Wales - Charity number 1161917

Accounts

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

**CHRIST GOSPEL APOSTOLIC CHURCH
UNAUDITED FINANCIAL STATEMENTS AND ACCOUNTS
FOR THE YEAR ENDED 31 DEC 2021**

Charity number: 1161917

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

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Balance sheet	8
Notes to the financial statements	9 - 11

The following pages do not form part of the statutory financial statements:

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

ADMINISTRATIVE DETAILS, TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DEC 2021

Trustees

Victor Ogiefo (Chair)
Isaac Oyewole (Pastor)
Hezekiah Abiodun Olawumi

Charity registration number

1161917

Principal office

73 Whitehill Road
Crayford
Dartford DA1 4AB

Pastor in charge

Pastor Isaac Oyewole

Bankers

Nationwide Building Society

Independent Examiners

BDR Associates
Practising Accountant & Tax Consultants
44a Plumstead Road
London SE18 1SL

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DEC 2021

The trustees present their annual report together with the financial statements of Christ Gospel Apostolic Church (the church) for the year ended 31 December 2021. The Trustees confirm that the Annual report and financial statements of the church comply with the current statutory requirements, the requirements of the church's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The church is constituted under a governing document, dated 01 June 2015, as a registered CIO with charity number 1161917.

b. Method of Appointment or Election of Trustees

The management of the church is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution of the CIO.

c. Policies adopted for the induction and training of trustees

The induction process for any newly appointed member of the trustees comprise an initial meeting with the chair and other trustees, followed by a series of short meetings with the minister in charge on the powers and responsibilities of the Trustees.

d. Organisational structure and decision making

The church is organised so that the trustees meet regularly to manage its affairs. There is a part-time administrator, who manages the day to day administration of the church.

e. Risk management

The trustees have assessed the major risks to which the church is exposed, in particular those related to the operations and finances of the church and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The objects of the church are:

The advancement of the Christian faith worldwide; and
The relief of poverty

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

b. Strategies for achieving objectives

The church has adopted the following strategies for achieving the above objectives - organising seminars in the church with religious leaders and ministers of the faith to guide members in the various aspects of the Christian faith; planting of churches; and support for other charities and other Christian events.

c. Activities for achieving objectives

Various missionary activities
Community Outreach Events
Provision of welfare support to members
Conferences & Events

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

d. Volunteers

The church is grateful for the unstinting efforts of its volunteers who are involved in service provision. It is estimated that over 2,120 volunteer hours were provided during the year. If this is conservatively valued at £9.85 per hour, the volunteer efforts amount to over £20,882.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

We have had tremendous growth in the physical and spiritual life of the church during the year and in the advancement of the Christian Faith in accordance with the doctrines set out in the Statement of Faith as contained in our Trust Deed.

b. Investment policy and performance

The trustees have decided that at present, funds should be retained in banks and building societies. Any change in such banking arrangements should be agreed by the board. As far as possible, funds will be retained in interest bearing accounts.

FINANCIAL REVIEW

a. Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the church should be 3 months of annual expenditure. At this level, the trustees feel that they would be able to continue the current activities of the church in the event of a significant drop in funding.

b. Principal funding

This is provided mainly through voluntary tithes and offerings by the church members and potentially through the gift aid scheme. Pledges are also taken for specific projects.

PLANS FOR THE FUTURE

a. Future developments

The church continues to explore various ways of spreading the gospel of Christ in an effective manner. The church is also looking to grow in membership and continue to develop its members to make life-changing impact in society.

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

Isaac Oyewole

Isaac Oyewole
(Trustee /Pastor In Charge)

Dated - *18 April 2022*

Hezekiah A. Olawunmi

Hezekiah Olawunmi
(Secretary)

18 April 2022

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of the church for the year ended 31 December 2021 which are set out on pages 7 to 11.

This report is made solely to the church's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under Section 44 of that Act.

My work has been undertaken so that I might state to the church's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the church's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The church's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. The church's gross income does not exceed the stipulated threshold and I am qualified to undertake the examination by being a qualified, licensed fellow of the Association of International Accountants (AIA).

It is my responsibility to:

- examine the financial statements under section 43 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

BDR Associates
Signed

12 May 2022
Dated:

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2021
(incorporating income and expenditure account)**

	2021	2020
	£	£
Gross Incoming Resources	22,970	18,265
Direct Expenses	<u>(2,550)</u>	<u>(1,011)</u>
Net Incoming Resources	20,420	17,254
Less- Administrative Expenses	<u>(20,270)</u>	<u>(19,806)</u>
Excess of Expenditure over Income	<u>150</u>	<u>(2,552)</u>

The notes on pages 9 to 15 form part of these financial statements.

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

BALANCE SHEET AS AT 31 DECEMBER 2021

	2021	2020
	£	£
<u>Fixed Assets</u>		
Tangible Assets	13,104	9,684
<u>Current Assets</u>		
Inventories	2,995	2,890
<u>Current Liabilities</u>		
Creditors (due within 1yr)	(18,501)	(15,126)
Net Current Assets/(Liabilities)	<u>(15,506)</u>	<u>(12,236)</u>
Net Total Assets/(Liabilities)	<u>(2,402)</u>	<u>(2,552)</u>
Unrestricted Funds	<u>(2,402)</u>	<u>(2,552)</u>

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

Isaac Oyewole

Isaac Oyewole
(Trustee /Pastor In Charge)

Dated - *18 April 2022*

Hezekiah Olawunmi

Hezekiah Olawunmi
(Secretary)

18 April 2022

The notes on pages 9 to 11 form part of these financial statements.

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2021

ACCOUNTING POLICIES

1. Basis of preparation of financial statements

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

2. Incoming resources

All incoming resources are included in the Statement of financial activities when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- a. Church collections are recognised when received by or on behalf of the church.
- b. Planned giving received under Gift Aid is recognised only when received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation (although the church is yet to claim gift aid). Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3. Expenditure / administrative expenses

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the church and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the church and compliance with constitutional and statutory requirements.

	2021	2020
	£	£
Traveling Expenses	1,125	1,056
Motor Expenses	1,350	1,140
Rent	8,525	8,520
Service Charges	1,650	1,650
Light & Heating	2,115	2,110
Cleaning	1,025	1,025
Telephone & Internet	1,030	1,015
Postage	128	125
Stationery & Printing	1,130	1,010
Information & Publications	422	420
Subscriptions	145	135
Accounting fees	750	750
Solicitors fees	875	850
	<u>20,270</u>	<u>19,806</u>

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

NOTES TO THE ACCOUNTS (continued)

4. Tangible fixed assets and depreciation

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

<u>Asset</u>	<u>Basis</u>
Motor vehicles	- 10% straight line
Fixture & fittings	- 10% straight line
Computer equipment	- 10% straight line

	Motor Vehicle	Fixt. & Fittings	Comp. Equipment	Total
<u>Tangible Fixed Assets</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost or Valuation (at 01 Jan 2021)	0	0	0	0
Additions	<u>2,280</u>	<u>5,640</u>	<u>2,840</u>	<u>10,760</u>
At 31 Dec 2021	<u>2,280</u>	<u>5,640</u>	<u>2,840</u>	<u>10,760</u>
Depreciation				
Charge for the Year	<u>228</u>	<u>564</u>	<u>284</u>	<u>1,076</u>
At 31 Dec 2021	<u>228</u>	<u>564</u>	<u>284</u>	<u>1,076</u>
Net Book Value				
At 31 Dec 2021	<u>2,052</u>	<u>5,076</u>	<u>2,556</u>	<u>9,684</u>

All assets costing more than £500 are capitalised. The policy with respect to impairment reviews of fixed assets is for tangible fixed assets to be stated at cost less depreciation.

5. Inventory

Inventory consists of printed items, pamphlets, stationeries and printing consumables in stock at the end of the year which are valued at the lower of cost of net realisable value.

6. Creditors (due within 1 year)

These are amounts due for goods and services consumed (in the ordinary of the church activities) for which payment is yet to be made to suppliers.

7. Unrestricted fund

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, gains and losses are allocated to the appropriate fund.

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

NOTES TO THE ACCOUNTS (continued)

<u>Unrestricted fund</u>	2021	2020
	£	£
Gross Incoming Resources	22,970	18,265
Less- Administrative Expenses	<u>(22,820)</u>	<u>(19,806)</u>
Unrestricted Funds (31 Dec 2017)	<u>150</u>	<u>(2,552)</u>

CHRIST GOSPEL APOSTOLIC CHURCH

England & Wales - Charity number 1161917

Accounts

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

**CHRIST GOSPEL APOSTOLIC CHURCH
UNAUDITED FINANCIAL STATEMENTS AND ACCOUNTS
FOR THE YEAR ENDED 31 DEC 2020**

Charity number: 1161917

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

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TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

ADMINISTRATIVE DETAILS, TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DEC 2020

Trustees

Victor Ogiefo (Chair)
Isaac Oyewole (Pastor)
Hezekiah Abiodun Olawumi

Charity registration number

1161917

Principal office

73 Whitehill Road
Crayford
Dartford DA1 4AB

Pastor in charge

Pastor Isaac Oyewole

Bankers

Nationwide Building Society

Independent Examiners

BDR Associates
Practising Accountant & Tax Consultants
44a Plumstead Road
London SE18 1SL

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DEC 2020

The trustees present their annual report together with the financial statements of Christ Gospel Apostolic Church (the church) for the year ended 31 December 2020. The Trustees confirm that the Annual report and financial statements of the church comply with the current statutory requirements, the requirements of the church's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

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Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

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The church has adopted the following strategies for achieving the above objectives - organising seminars in the church with religious leaders and ministers of the faith to guide members in the various aspects of the Christian faith; planting of churches; and support for other charities and other Christian events.

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Provision of welfare support to members

Conferences & Events

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

d. Volunteers

The church is grateful for the unstinting efforts of its volunteers who are involved in service provision. It is estimated that over 2,120 volunteer hours were provided during the year. If this is conservatively valued at £9.85 per hour, the volunteer efforts amount to over £20,882.

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We have had tremendous growth in the physical and spiritual life of the church during the year and in the advancement of the Christian Faith in accordance with the doctrines set out in the Statement of Faith as contained in our Trust Deed.

b. Investment policy and performance

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FINANCIAL REVIEW

a. Reserves policy

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b. Principal funding

This is provided mainly through voluntary tithes and offerings by the church members and potentially through the gift aid scheme. Pledges are also taken for specific projects.

PLANS FOR THE FUTURE

a. Future developments

The church continues to explore various ways of spreading the gospel of Christ in an effective manner. The church is also looking to grow in membership and continue to develop its members to make life-changing impact in society.

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

Isaac Oyewole

Isaac Oyewole
(Trustee /Pastor In Charge)

Dated - *21 April 2021*

Hezekiah A. Olawunmi

Hezekiah Olawunmi
(Secretary)

21 April 2021

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of the church for the year ended 31 December 2020 which are set out on pages 7 to 11.

This report is made solely to the church's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under Section 44 of that Act.

My work has been undertaken so that I might state to the church's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the church's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The church's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed. The church's gross income does not exceed the stipulated threshold and I am qualified to undertake the examination by being a qualified, licensed fellow of the Association of International Accountants (AIA).

It is my responsibility to:

- examine the financial statements under section 43 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

BDR Associates
Signed

19 May 2021
Dated:

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

**STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2020
(incorporating income and expenditure account)**

	2020	2019
	£	£
Gross Incoming Resources	22,970	18,265
Direct Expenses	<u>(2,550)</u>	<u>(1,011)</u>
Net Incoming Resources	20,420	17,254
Less- Administrative Expenses	<u>(20,270)</u>	<u>(19,806)</u>
Excess of Expenditure over Income	<u>150</u>	<u>(2,552)</u>

The notes on pages 9 to 11 form part of these financial statements.

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

BALANCE SHEET AS AT 31 DECEMBER 2020

		2020	2019
		£	£
<u>Fixed Assets</u>	Note		
Tangible Assets	4	13,104	9,684
<u>Current Assets</u>			
Inventories	5	2,995	2,890
<u>Current Liabilities</u>			
Creditors (due within 1yr)	6	(18,501)	(15,126)
Net Current Assets/(Liabilities)		(15,506)	(12,236)
Net Total Assets/(Liabilities)		<u>(2,402)</u>	<u>(2,552)</u>
Unrestricted Funds	7	<u>(2,402)</u>	<u>(2,552)</u>

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

Isaac Oyewole

Isaac Oyewole
(Trustee /Pastor In Charge)

Dated - *10 March 2021*

Hezekiah Olawunmi

Hezekiah Olawunmi
(Secretary)

10 March 2021

The notes on pages 9 to 11 form part of these financial statements.

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

ACCOUNTING POLICIES

1. Basis of preparation of financial statements

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

2. Incoming resources

All incoming resources are included in the Statement of financial activities when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- a. Church collections are recognised when received by or on behalf of the church.
- b. Planned giving received under Gift Aid is recognised only when received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation (although the church is yet to claim gift aid). Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3. Expenditure / administrative expenses

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.

Support costs are those costs incurred directly in support of expenditure on the objects of the church and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the church and compliance with constitutional and statutory requirements.

	2020	2019
	£	£
Traveling Expenses	1,125	1,056
Motor Expenses	1,350	1,140
Rent	8,525	8,520
Service Charges	1,650	1,650
Light & Heating	2,115	2,110
Cleaning	1,025	1,025
Telephone & Internet	1,030	1,015
Postage	128	125
Stationery & Printing	1,130	1,010
Information & Publications	422	420
Subscriptions	145	135
Accounting fees	750	750
Solicitors fees	875	850
	<u>20,270</u>	<u>19,806</u>

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

NOTES TO THE ACCOUNTS (continued)

4. Tangible fixed assets and depreciation

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

<u>Asset</u>	<u>Basis</u>
Motor vehicles	- 10% straight line
Fixture & fittings	- 10% straight line
Computer equipment	- 10% straight line

	Motor Veh	Fixture & Fittings	Computer Equipment	Total
Tangible Fixed Assets	£	£	£	£
Cost or Valuation (at 01 Jan 2019)	2,280	5,640	2,840	10,760
Additions	1,250	2,285	1,460	4,995
At 31 Dec 2020	1,250	2,285	1,460	4,995
Depreciation				
At 01 Jan 2019	228	564	284	1076
Charge for the Year	353	792	430	1,575
At 31 Dec 2020	581	1,356	714	2,651
Net Book Value				
At 31 Dec 2020	2,949	8,569	3,586	13,104
At 31 Dec 2019	2,052	5,076	2,556	9,684

All assets costing more than £500 are capitalised. The policy with respect to impairment reviews of fixed assets is for tangible fixed assets to be stated at cost less depreciation.

5. Inventory

Inventory consists of printed items, pamphlets, stationeries and printing consumables In stock at the end of the year which are valued at the lower of cost of net realisable value.

6. Creditors (due within 1year)

These are amounts due for good and services consumed (in the ordinary of the church activities) for which payment is yet to be made to suppliers.

7. Unrestricted fund

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 **NOTES**

**CHRIST GOSPEL APOSTOLIC CHURCH
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**

TO THE ACCOUNTS (continued)

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, gains and losses are allocated to the appropriate fund.

<u>Unrestricted Fund</u>	2020	2019
	£	£
Gross Incoming Resources	22,970	18,265
Less- Administrative Expenses	<u>(22,820)</u>	<u>(19,806)</u>
Unrestricted Funds (31 Dec 2017)	<u>150</u>	<u>(2,552)</u>