

Registered number
1169488

House of Worship Christian Church

Report and Financial Statements

31 December 2021

House of Worship Christian Church
Report and Accounts
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House of Worship Christian Church Charity Information

Trustees

Pastor Erickson Jay Lavapie
Mrs. Conchita Tuzon Reg
Ms. Glenna Aquino

Treasurer

Ms. Vilma Obina

Independent examiners

Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Bankers

Metro Bank
One Southampton Row
London
WC1B 5HA

Registered office

9 Temeraire Place
Brentford
London
TW8 0HW

Registered number

1169488

House of Worship Christian Church
Registered Charity number: 1169488
Trustees' Report
for the year ended 31 December 2021

The trustees present their report and financial statements for the year ended 31 December 2021.

Principal activities

House of Worship Christian Church ("the Church") is an independent, Christian Church that presents and teaches the Gospel of Jesus Christ.

The Church meets every Sunday and believes in what Hebrews 10:25 says; TO NOT NEGLECT IN MEETING TOGETHER, as is the habit of some, but encouraging one another, and all the more as you see the day drawing near. House of Worship Christian Church is a worshipping, Christ-centred, family Church. We believe in "Loving God and Making Disciples" and loving people.

Our Vision

To bring Christ to people, TO OUR COMMUNITY, CORPORATION AND CAMPUSES and CITIES because we believe on what Luke 4:18 and Isaiah 61;1-3 says; "The Spirit of the Sovereign Lord is on me, because he has anointed me to proclaim good news to the poor, He has sent me to bind up the broken hearted, to proclaim freedom for the captives and release from darkness for the prisoners, to proclaim the year of the Lord's favour and the day of vengeance of our God, to comfort all who mourn, and provide for those who grieve in Zion—to bestow to them a crown of beauty for ashes, the oil of joy for mourning, and a garment of praise instead of the spirit of despair. They will be called mighty oaks, a planting of The Lord for the display of His splendour.

Objectives and activities

Our Mission

House of Worship Christian Church believes it needs TO GO OUT AND PREACH THE Gospel AND MAKE DISCIPLES.

Matthew 28:19-20 New International Version (NIV)

"Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all things that I have commanded you; and lo, I am with you always, even to the end of the age." Amen.

House of Worship Christian Church believes in REVIVAL, the outpouring of THE HOLY SPIRIT, SEEKING and knowing Christ, SHARING the Gospel of Jesus Christ and CARING to provide on what others need and to help our community and country CHANGE for the better.

House of Worship Christian Church believes in the following statements:

iSeek

— to seek and to know Christ by giving him all the Glory and Worship

iShare

— to share the Good news about Christ, and to make him known among all nations

iCare

— to provide care and to develop relationships that demonstrate the Love of God

iChange

— to promote and help in bringing Change that Christ showed us that will affect people, communities and cities

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Activities

The Church continues to hold evangelistic outreaches by visiting the elderly in care homes and giving them presents especially during Christmas time. House of Worship Christian Church also reaches out to young people and having them as volunteers in the Church. We have also set up a once-a-month sports fest (Basketball and Volleyball) to reach out to the youth. House of Worship Christian Church also hands out life tracks, flyers for special events we have in the Church especially with the youth-centred events, feeds the congregation on a Sunday as part of our fellowship and evangelises to people in the local community.

Ministries:

1. Worship Team
2. Trustees and Accounts Team
3. Host/Usher Team
4. Kitchen Team
5. Kids Team
6. Youth Team
7. Technical Team
8. Program and Media Team

Life Group

The Life Group is now divided into different categories such as Men, Women, Youth (Boys) Youth (Girls) and Kids and we all meet from Tuesday-Saturday via online discipleship and learning.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. We exist to serve all areas of our community which includes all age groups without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social, physical and spiritual wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidence are reported in accordance with our safeguarding policy. There was no incidence during the year ended 31 December 2021.

Financial review

Principal sources of funding

The largest contributions to the Church are from tithes and voluntary general offerings given by the local congregation.

Financial review

The Charity achieved a surplus of £19,786 for the financial year. At 31 December 2021, the Charity held £46,537 in unrestricted funds which is considered to be an appropriate level of funds to enable the Charity to pursue its objectives.

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Reserves policy

The trustees have forecast the level of free reserves, (that is, those funds not tied up in fixed assets); the Charity will require to sustain its pastoral and evangelical obligations. Whilst our actual free reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserve to provide financial flexibility in the light of the Charity's dependence on freewill offerings.

Investment policy

The trustees have adopted a strong socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves, as long-term funding cannot be guaranteed, so for the current period, we have placed surplus funds on short-term deposits.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels stated above, in addition to an annual review of the controls over key financial systems carried out through an internal audit process.

The principal risks to the Charity have been its dependence on voluntary income and its need to safeguard and maintain its land and property portfolio. These matters are reviewed by the whole Church in conference each year.

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

Structure, governance and management

Governing document

House of Worship Christian Church is a Christian Church that was registered as a charity from October 2016. The Charity is controlled by its governing document, a deed of trust, and is constituted as an unincorporated Charity.

Organisational structure

The management of the Charity is the responsibility of the Trustees who are elected or co-opted under the terms of the Trust Deed - that is, Trustees are appointed and removed by a majority of vote of all trustees' present.

The trustees are already familiar with the practical work of the Charity having been involved in the Church or other organisations in the past and present. Regular trustee meetings and discipleship are held at least every Tuesday or Sunday night but major reporting is done at least every quarter or annually and more often when there are upcoming events in the Church and even after the events to discuss and report to one another all income and expenditures of the Church. The trust does not employ anyone but does give some amount to a few volunteers of the Church and it was what we call "Love Gift" or "Donation".

The Charity is dependent on the giving of the Church congregation and donations from well-wishers.

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The Church or Charity's funds are vested in the loyal support of its volunteers and members through their financial commitment to the Church.

Volunteers

We had roughly around 50 volunteers during the year. They would come in on Fridays and Sundays and this is where we got the funds to keep the Church (Charity) going as mentioned above.

Trustees

The following persons served as trustees during the year:

Pastor Erickson Jay Lavapie
Mrs. Conchita Tuzon Reg
Ms. Glenna Aquino

Treasurer
Ms. Vilma Obina

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable.
- c) to keep proper accounting records.

Disclosure of information to independent examiners

Each person who was a Trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant examination information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 21 October 2022 and signed on its behalf.



Pastor Erickson Jay Lavapie
Trustee

House of Worship Christian Church
Independent Examiner's Report
to the trustees of House of Worship Christian Church

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 December 2021 which are set out in pages 7 to 17.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and 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.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Mark Jackson
(Independent Examiner)

for and on behalf of
Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

21 October 2022

House of Worship Christian Church
Statement of Financial Activities
for the year ended 31 December 2021

	Notes	2021 £	2020 £
Income from charitable activities	2	84,026	43,728
Expenditure on charitable activities		(23,084)	(21,123)
Net operating income		<u>60,942</u>	<u>22,605</u>
Support costs		(39,956)	(11,178)
Governance costs		(1,200)	(1,020)
Operating surplus	3	<u>19,786</u>	<u>10,407</u>
Movement in funds: Net income/(expenditure)		<u>19,786</u>	<u>10,407</u>
Reconciliation of funds			
Net movement in funds		19,786	10,407
Total funds brought forward		26,751	16,344
Total funds carried forward		<u>46,537</u>	<u>26,751</u>

House of Worship Christian Church
Statement of Financial Position
as at 31 December 2021

	Notes		2021 £	2020 £
Fixed assets				
Tangible assets	4		2,697	1,021
Current assets				
Debtors	5	9,683	-	-
Cash at bank		35,135	25,834	
Cash in hand		222	856	
		45,040	26,690	
Creditors: amounts falling due within one year	6	(1,200)	(960)	
Net current assets			43,840	25,730
Net assets			46,537	26,751
The funds of the charity				
Restricted and unrestricted funds	7		46,537	26,751
Total funds			46,537	26,751



Pastor Erickson Jay Lavapie
Trustee

Approved by the board on 21 October 2022

House of Worship Christian Church
Statement of Changes in Charitable Funds
for the year ended 31 December 2021
This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 January 2020	16,344	16,344
Net income for the financial year	10,407	10,407
At 31 December 2020	<u>26,751</u>	<u>26,751</u>
At 1 January 2021	26,751	26,751
Net income for the financial year	19,786	19,786
At 31 December 2021	<u>46,537</u>	<u>46,537</u>

House of Worship Christian Church
Statement of Cash Flows
for the year ended 31 December 2021

	Notes	2021 £	2020 £
Operating activities			
Net income for the financial year		19,786	10,407
Adjustments for:			
Depreciation		920	471
Increase in debtors		(9,683)	-
Increase/(decrease) in creditors		240	(1,473)
		<u>11,263</u>	<u>9,405</u>
Cash generated by operating activities		<u>11,263</u>	<u>9,405</u>
Investing activities			
Payments to acquire tangible fixed assets		(2,596)	(678)
Cash used in investing activities		<u>(2,596)</u>	<u>(678)</u>
Net cash generated			
Cash generated by operating activities		11,263	9,405
Cash used in investing activities		(2,596)	(678)
Net cash generated		<u>8,667</u>	<u>8,727</u>
Cash and cash equivalents at 1 January		<u>26,690</u>	<u>17,963</u>
Cash and cash equivalents at 31 December		<u>35,357</u>	<u>26,690</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>35,357</u>	<u>26,690</u>

**House of Worship Christian Church
Notes to the Financial Statements
for the year ended 31 December 2021**

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	at a rate of 20%, straight-line method
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

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.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

Fund accounting: restricted and unrestricted funds

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.

House of Worship Christian Church
Notes to the Financial Statements
for the year ended 31 December 2021

Going concern

The accounts have been prepared on the going concern basis, which implies that the Trustees believe the Charity will be in operational existence twelve months from the date of approval of these accounts.

There are no material uncertainties.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

2	Analysis of income from charitable activities	2021	2020
		£	£
	Tithes and offerings	55,222	43,728
	Gifts, donations and pledges	28,473	-
	Other contributions	331	-
		<u>84,026</u>	<u>43,728</u>
	By geographical market:		
	UK	<u>84,026</u>	<u>43,728</u>
3	Operating surplus	2021	2020
		£	£
	This is stated after charging:		
	Depreciation of owned fixed assets	<u>920</u>	<u>471</u>

House of Worship Christian Church
Notes to the Financial Statements
for the year ended 31 December 2021

4 Tangible fixed assets

	Fixtures, fittings and equipment
	<i>At cost</i>
	£
Cost or valuation	
At 1 January 2021	2,355
Additions	2,596
At 31 December 2021	<u>4,951</u>
Depreciation	
At 1 January 2021	1,334
Charge for the year	920
At 31 December 2021	<u>2,254</u>
Carrying amount	
At 31 December 2021	<u>2,697</u>
At 31 December 2020	<u>1,021</u>

5 Debtors	2021	2020
	£	£
Trade debtors	<u>9,683</u>	<u>-</u>
6 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	<u>1,200</u>	<u>960</u>
7 Funds	2021	2020
	£	£
At 1 January	26,751	16,344
Net income for the financial year	19,786	10,407
At 31 December	<u>46,537</u>	<u>26,751</u>

House of Worship Christian Church
Notes to the Financial Statements
for the year ended 31 December 2021

7.1 Reserves

		2021	2020
		£	£
<i>Restricted and unrestricted funds</i>			
At 1 January	<i>Unrestricted funds</i>	26,751	16,344
	<i>Restricted funds</i>	-	-
Net income for the financial year	<i>Unrestricted funds</i>	19,786	10,407
	<i>Restricted funds</i>	-	-
At 31 December	<i>Unrestricted funds</i>	46,537	26,751
	<i>Restricted funds</i>	-	-
<i>Total funds carried forward</i>		46,537	26,751

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2021	2020
			£	£
Fixed assets	2,697	-	2,697	1,021
Current assets	45,040	-	45,040	26,690
Current liabilities	(1,200)	-	(1,200)	(960)
	46,537	-	46,537	26,751

9 Related party transactions

The following payments were made to trustees, during the financial year, and are included in the 'Gifts and Donations' figure:

		2021	2020
		£	£
Pastor Erickson Jay Lavapie	<i>Trustee</i>	8,750	8,000
Pastora S. Blakely-Lavapie	<i>Married to a trustee</i>	1,000	-
Mrs. Concita Tuzon Reg	<i>Trustee</i>	92	-
Ms. Vilma Obina	<i>Trustee</i>	56	-
		9,898	8,000

10 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

House of Worship Christian Church
Notes to the Financial Statements
for the year ended 31 December 2021

11 Legal form of entity and country of incorporation

House of Worship Christian Church is an unincorporated charity, not limited by guarantee and registered with the Charity Commission for England and Wales.

12 Principal place of business

The address of the charity's principal place of business is:

Hammersmith Academy
25 Cathnor Road, Shepherds Bush
London
W12 9JD

The address of the charity's registered office is:

9 Temeraire Place
Brentford
London
TW8 0HW

House of Worship Christian Church
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 December 2021

	2021 £	2020 £
Income from charitable activities		
Tithes and offerings	55,222	43,728
Gifts, donations and pledges	28,473	-
Other contributions	331	-
	<hr/> 84,026	<hr/> 43,728
Expenditure on charitable activities		
Church: Missions	(9,645)	(10,838)
Gifts and donations	(11,422)	(10,250)
Catering and hospitality	(1,172)	(35)
Other direct costs	(845)	-
	<hr/> (23,084)	<hr/> (21,123)
Net operating income	<hr/> 60,942	<hr/> 22,605
Administrative expenses	(39,956)	(11,178)
Other operating income	(1,200)	(1,020)
Operating surplus	<hr/> 19,786	<hr/> 10,407
Movement in funds: Surplus	<hr/> 19,786	<hr/> 10,407

House of Worship Christian Church
Detailed Income and Expenditure Account
for the year ended 31 December 2021

	2021	2020
	£	£
Income and endowments from charitable activities		
Tithes and offerings	55,222	43,728
Gifts, donations and pledges	28,473	-
Other contributions	331	-
	<u>84,026</u>	<u>43,728</u>
Expenditure on charitable activities		
Church: Missions	9,645	10,838
Gifts and donations	11,422	10,250
Catering and hospitality	1,172	35
Other direct costs	845	-
	<u>23,084</u>	<u>21,123</u>
Administrative expenses		
<u>Support costs</u>		
Employee costs:		
Staff training and welfare	-	150
Travel and subsistence	-	981
Motor expenses	113	-
	<u>113</u>	<u>1,131</u>
Premises costs:		
Rent	33,687	7,473
	<u>33,687</u>	<u>7,473</u>
General administrative expenses:		
Postage	110	11
Stationery and printing	-	362
Bank charges	2	-
Equipment expensed	3,226	195
Computers and software	1,099	916
Repairs and maintenance	799	-
Depreciation	920	471
Sundry expenses	-	619
	<u>6,156</u>	<u>2,574</u>
Support costs	<u>39,956</u>	<u>11,178</u>
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	1,200	1,020
Governance costs	<u>1,200</u>	<u>1,020</u>
Administrative expenses	<u>41,156</u>	<u>12,198</u>