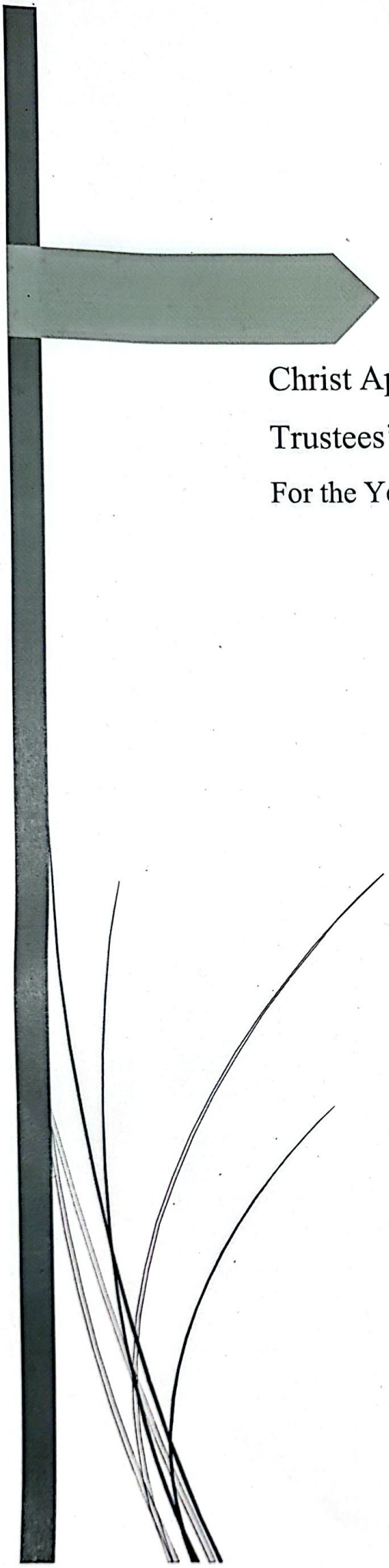
Registered Charity No – 1174501



Christ Apostolic Church Mount of Rehoboth

Trustees' Report and Accounts

For the Year Ended 31 March 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31st MARCH 2024

Trustees	1. Deborah Fatile (Chairman) 2. Susan Onalaja 3. Oluwakemi Yusuf
Charity registered Number	1174501
Date of charitable registration	05 September 2017
Principal office	Corbelli Building Cannon Street Willenhall WV13 1QU
Independent examiners	**ROSAB Accounting & Tax Services**
Bankers	Metro Bank

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Christ Apostolic Church Mount of Rehoboth Trust for the year ended 31 March 2024. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

Structure, governance and management

The Trustees who have served during the year are set out on page 2 and meet on a regular basis.

The Trustees play a primary role in ensuring good governance and functioning of the charity. The Board's role, functions and responsibilities are quite clearly defined. The trustees have ultimate control over all the affairs of the charity.

The Charity currently has a strong team of Advisory Board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

Governing document:

Christ Apostolic Church Mount of Rehoboth is an incorporated charitable organisation formed on 5th September 2017 and registered as a charity on 5th September 2017. The charity is governed by a CIO foundation registered dated on 5th September 2017.

Recruitment and appointment of trustees:

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian faith, the prevention or relief of poverty, the running and maintenance of its places of worship.

The Board of Trustees seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. The charity sought to identify those who would be willing to become trustees of the charity and use their own experience to assist the charity.

Risk Management:

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

The Trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate significant risks that may arise (where applicable).

Public Benefit:

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

Objectives and activities:

The principal purpose of the Church is the advancement of the Christian faith in accordance with the statement of beliefs.

Other objects of the Church are:

1. Advancing the Christian Religion by Providing premises where members of the Public can Learn about Religion. Any Person is welcome not matter what Race or Religion.

2. the relief of financial hardship among the general public by providing any such persons with goods which they could not otherwise afford through lack of means.

In reviewing the objectives and planning the activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing the objectives as set out above. The Trustees consider the current activities as detailed in this report to deliver public benefit.

Grant Making Policies:

The church provides support to members of the congregation (at the discretion of the leadership team) who are in need.

Financial review:

Income and Expenditure during the year amounted to £ 139997 & £ 82763 respectively (2023: £ 95977 & £ 83739). The attached financial statements show the current state of the charity's finances.

Plans for Future Developments:

The Charity plans to develop various fundraising strategy to include mass marketing. Besides mass marketing and events, the charity is aiming to achieve its targets through securing

donations from willing individuals. A development board may be created to help include other avenues of fundraising to be included in the yearly programme.

Independent Examiner:

The Charity's independent examiner, ROSAB Accounting & Tax Services, has indicated their willingness to offer themselves for appointment.

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

Susan Onalaja(Secretary)

.....

Date 16/11/2025

INDEPENDENT EXAMINER`S REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST APOSTOLIC CHURCH MOUNT OF REHOBOTH

I report on the financial statements of the charity for the year ended 31 March 2024 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

Respective Responsibilities Of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

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

Independent Examiner's statement

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

1) which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Act; and
   - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 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.

Signed:

Dated: 04/11/2025

Reuben Amosu On behalf of ROSAB Accounting & Tax Services

INDEPENDENT EXAMINER`S REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

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Signed: Dated: 04/11/2025

Reuben Amosu On behalf of ROSAB Accounting & Tax Services

CHRIST APOSTOLIC CHURCH MOUNT OF REHOBOT

Statement of Financial Activities
for the year ended 31 MARCH 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Incoming resources					
Donations & similar incoming resources	2	139,997.00	0.00	139,997.00	95,977.00
Activities in furtherance of the charity's objects					
Sale of books	2	0.00	0.00	0.00	0.00
Investment income	2	0.00	0.00	0.00	0.00
Total Incoming resources		139,997.00	0.00	139,997.00	95,977.00
Resources Used					
Cost of generating funds	4	649.00	0.00	649.00	43,727.00
Cost of activities in furtherance of the charity's objects	5	53,129.00	0.00	53,129.00	10,178.00
Expenditure on managing/administering the charity	6	28,985.00	0.00	28,985.00	29,834.00
Total Resources Used		82,763.00	0.00	82,763.00	83,739.00
Net Incoming/(Outgoing) Resources		57,234.00	0.00	57,234.00	12,238.00
Gains and Losses					
- Gains/losses on assets for own use		0.00	0.00	0.00	0.00
- Gains/losses on investment assets		0.00	0.00	0.00	0.00
Net Movement in Funds		57,234.00	0.00	57,234.00	12,238.00
Balance at 1 APRIL 2023		26,036.00	0.00	26,036.00	13,798.00
Balance at 31 December 2024	7	83,270.00	0.00	83,270.00	26,036.00

CHRIST APOSTOLIC CHURCH MOUNT OF REHOBOTH
BALANCE SHEET AS AT 31 MARCH 2024

	Notes	£	£	2023 £	£
Fixed Assets					
Tangible			9,484.00		17,925.00
Current Assets					
Debtors		-		-	
Cash & Bank Balance		73,786.00		8,111.00	
		73,786.00		8,111.00	
Creditors: Amount falling due within one year		(.00)		(.00)	
Net Current Assets			73,786.00		8,111.00
Creditors: Amount falling due after more than one year			(.00)		(.00)
Net Assets/(Liabilities)			83,270.00		26,036.00
Funds					
REPRESENTED BY:					
CAPITAL ACCOUNT					
Balance b/f			26,036.00		13,798.00
Net Income/(deficit) over Expenditure			57,234.00		12,238.00
Balance at 31st DECEMBER 2023			83,270.00		26,036.00

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2024

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. 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.

1c. 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.

1d. Allocation and Apportionment of Costs

All costs relate to the single activity of the charitable company and are recognized accordingly.

1e. 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

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

Equipment – Straight line method 25%

1g. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2 DONATIONS AND SIMILAR INCOME	2024	2023
	£	£
Tithes, Offering & Thanksgiving	132,732.00	78,529.00
Gift Aid HMRC	7,265.00	17,450.00
TOTAL INCOMING (UNRESTRICTED) RESOURCES	**139,997.00**	**95,979.00**

3 COST OF GENERATING FUND	2024	2023
Printing & Advertisement	649.00	2,533.00

4 COST OF ACTIVITIES IN FURTHERANCE OF CHARITY'S OBJECT	2024	2023
Rent	17,382.00	13,872.00
Evangelism & Mission expenses	203.00	4,975.00
Music Department	7,193.00	7,987.00
Youth Ministry	454.00	645.00
Sunday school Department	620.00	708.00
Visiting Clergy & Honorarium & Menu	3,575.00	3,978.00
Members & public welfare	18,204.00	16,305.00
Charitable Donations	500.00	450.00
Anniversary expenses	4,998.00	4,908.00
	53,129.00	**53,828.00**

5 EXPENDITURE ON MANAGING/ADMINISTERING OF THE CHARITY	2024	2023
Wages and NIC	4,997.00	-
Light, heat & water	1,329.00	3,115.00
Subscription	-	1,300.00
Administration & operation costs	-	4,481.00
Telephone & Other communication systems	419.00	-
Media/Publicity expenses	1,189.00	-
Church software Purchase	-	575.00
Repairs and maintenance	520.00	-
Legal and Professional fees	1,000.00	1,080.00
Insurance & security	746.00	4,896.00
Motor van and travelling expenses	15,799.00	3,679.00
Claim expenses	-	4,188.00
Toilet hired	-	408.00
General expenses	1,424.00	2,105.00
Bank charges	-	17.00
Postage	100.00	-
Drink water	-	185.00
Waste Disposal	-	1,349.00
Paties	1,462.00	-
	28,985.00	**27,378.00**
TOTAL EXPENSES	**82,763.00**	**83,739.00**

6 FUNDS	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
At 1 APRIL 2023	26,036.00	-	26,036.00	13,798.00
Surplus/(deficit) for the year	57,234.00	-	57,234.00	12,238.00
Transfer of funds	-	-		-
At 31 March 2024	**83,270.00**	**-**	**83,270.00**	**26,036.00**