

Charity registration number 1199174 (England and Wales)

**HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Ms Marlene Anderson
Mr Harold Forbes
Mrs Sharimayne Fuller-Harris

Charity number (England and Wales) 1199174

Principal address 24 Upper Grosvenor Road
Hansdworth
Birmingham
West Midlands
B20 3RY

Independent examiner CK Accounting Services
No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

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HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

The trustees present their annual report and financial statements for the year ended 31 October 2024. The principal address is 24 Upper Grosvenor Road, Birmingham, West Midlands, B20 3RY.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities and their parent organisations".

accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Mid-week services were held as well as Sunday services, where we provide biblical teachings, discipleship class for new converts, youth service for children and young people and prayer meetings.

The Church actively partners with communities and charitable organisations, working together to make a meaningful impact. This commitment to collaboration is reflected in the donations made throughout the year.

The Church depends on generous voluntary contributions to sustain its operations and fulfil its mission. The Trustees extend heartfelt appreciation to all who have donated or dedicated their time throughout the year. Their support is essential to the Church's continued work and impact.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

We continue to scout for a building to have our weekly services and other activities so that the congregation can

focus on worshipping God to the fullest, enhancing their faith, and building spiritual lives.

We continue to have our regular Sunday services in a rented church hall, while continuing on Zoom platform with mid week services where we provide biblical teachings, discipleship class for new converts, youth sessions for

The trustees' report was approved by the Board of Trustees.



Ms Mariene Anderson
Trustee

18 August 2025

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

I report to the trustees on my examination of the financial statements of House of Refuge Apostolic Pentecostal Church (the charity) for the year ended 31 October 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that:

Accounting records were not kept in respect of the Charity as required by section 130 of the Act;

Having not been provided with opening balances in the prior year, we cannot confirm the opening position of assets and liabilities within the Charity for its comparative period, being 31 October 2023.

The Charity bank accounts were closed on 13 October 2023 with no replacement bank accounts open until 10 May 2024. We have prepared financial statements from manual records maintained by the Trustees of income and expenditure but note the excess income collected per the records does not correlate to banked receipts when the new bank was opened.

I have also identified a matter of concern in my report because there has been a material departure in the use of funds in accordance with Charity Commission guidance regarding related party transactions.

One of the Trustees is operating an informal loan arrangement for which no Charity Commission approval has been obtained. The opening position at 1 November 2023 is based upon an amount of which £3,400 was informally confirmed by another Trustee, along with transactions during 2022/23 of £13,844 in advances and £2,898 in repayments. This leaves an amount due back to the Charity as at 31 October 2024 of £14,346. No formal repayment terms have been agreed. No transactions have occurred in the period.

I confirm that apart from the matters of concern set out above, no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 the financial statements do not accord with those records; or
- 2 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.
- 3 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are 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.



HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

Fran Clapham (FCA)

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH
18 August 2025

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	18,543	354	18,897	27,270	4,383	31,653
Investments	3	-	14	14	-	37	37
Total income		<u>18,543</u>	<u>368</u>	<u>18,911</u>	<u>27,270</u>	<u>4,420</u>	<u>31,690</u>
Expenditure on:							
Charitable activities	4	12,034	-	12,034	16,197	-	16,197
Total expenditure		<u>12,034</u>	<u>-</u>	<u>12,034</u>	<u>16,197</u>	<u>-</u>	<u>16,197</u>
Net income and movement in funds		6,509	368	6,877	11,073	4,420	15,493
Reconciliation of funds:							
Fund balances at 1 November 2023		11,073	4,420	15,493	-	-	-
Fund balances at 31 October 2024		<u>17,582</u>	<u>4,788</u>	<u>22,370</u>	<u>11,073</u>	<u>4,420</u>	<u>15,493</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	14,347		14,347	
Cash at bank and in hand		12,684		3,891	
		27,031		18,238	
Creditors: amounts falling due within one year	11	(4,661)		(2,745)	
Net current assets			22,370		15,493
The funds of the charity					
Restricted income funds	12		4,788		4,420
Unrestricted funds	13		17,582		11,073
			22,370		15,493

The notes on pages 7 to 12 form part of these financial statements.

The financial statements were approved by the trustees on 18 August 2025


Ms Marlene Anderson
Trustee

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

Charity information

House of Refuge Apostolic Pentecostal Church is a charity as registered with the Charity Commission for England and Wales (registration number 1199174). The registered office is 24 Upper Grosvenor Road, Birmingham, West Midlands, B20 3RY.

1.1 Reporting period

The entity produced its' first set of financial statements to a reporting period of 30th October 2023 in line with its' chosen accounting period end, therefore producing a 16-month set of financial statements (from the date of registration with the Charity Commission of 1st June 2022). As a result, the prior year figures are not considered directly comparable to the current period (a standard 12-month period).

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

(Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	18,543	354	18,897	27,270	4,383	31,653

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

3 Income from investments

	Restricted funds 2024 £	Restricted funds 2023 £
Interest receivable	14	37

4 Expenditure on charitable activities

	Church activities 2024 £	Church activities 2023 £
Direct costs		
Support of mission	-	549
Share of support and governance costs (see note 5)		
Support	9,619	14,148
Governance	2,415	1,500
	12,034	16,197
Analysis by fund		
Unrestricted funds	12,034	16,197

5 Support costs allocated to activities

	2024 £	2023 £
Phone charges	768	1,074
Computer costs	876	1,124
Rent and storage charges	7,016	11,266
Sundry	559	474
Motor expenses	400	210
Governance costs	2,415	1,500
	12,034	15,648
Analysed between:		
Church activities	12,034	15,648

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

6	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,415	1,500
		<u> </u>	<u> </u>
7	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.		
	One Trustee has an informal loan arrangement in place. The loan is non-interest bearing and at the balance sheet date amounts to £14,346 (which included £0 receipts and £0 repayments in the period).		
8	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
	Total	-	-
		<u> </u>	<u> </u>
	There were no employees whose annual remuneration was more than £60,000.		
9	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
10	Debtors	2024	2023
	Amounts falling due within one year:	£	£
	Other debtors	14,346	14,346
		<u> </u>	<u> </u>
11	Creditors: amounts falling due within one year	2024	2023
		£	£
	Other creditors	746	1,245
	Accruals and deferred income	3,915	1,500
		<u> </u>	<u> </u>
		4,661	2,745
		<u> </u>	<u> </u>

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 November 2023 £	Incoming resources £	At 31 October 2024 £
Building Fund	4,420	368	4,788
Previous period:	At 1 November 2022 £	Incoming resources £	At 31 October 2023 £
Building Fund	-	4,420	4,420

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2023 £	Incoming resources £	Resources expended £	At 31 October 2024 £
General funds	11,073	18,543	(12,034)	17,582
Previous period:	At 1 November 2022 £	Incoming resources £	Resources expended £	At 31 October 2023 £
General funds	-	27,270	(16,197)	11,073

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 October 2024:			
Current assets/(liabilities)	17,582	4,788	22,370
	17,582	4,788	22,370

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

14 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 October 2023:			
Current assets/(liabilities)	11,073	4,420	15,493
	<u>11,073</u>	<u>4,420</u>	<u>15,493</u>

15 Related party transactions

There were no disclosable related party transactions during the year beyond the Trustee loan already disclosed in Note 7.