

Registered number  
290611

# CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS

Report and Accounts

31 December 2024

**CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS**  
**Report and accounts**  
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**CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS**  
**Charity Information**

**TRUSTEES**

KOLAWOLE IJIYEMI  
STEPHEN TEWOGBADE  
BANJI ODUMOSU  
SUNDAY FAYEMI  
SEGUN STEPHEN  
OLUFUNLAYO OSHIGA-FAGAIRO  
FEMI BADMOS  
FRED VINCENT  
EMMANUEL O TUKASI

**Accountants**

Lemo Corporate  
815 Old Kent Road  
LONDON  
SE15 1NX

**Bankers**

NATWEST

**Registered office**

202-204 HIGH ROAD  
PAGE GREEN TERRACE  
LONDON  
N15 4NP

**Registered number**

290611

**CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

**Objectives and activities**

The Trust's objectives are to advance the Christian religion in accordance with the teaching of the Holy Bible, the tenets and practice of Christ Apostolic Church. However, the charity suffers setback by the fire incidence in 2015 and was reinstated in December 2022. The church continues to raise fund designated as Building Fund for the furnishing of the building and the repairs of the church hall. The policies adopted in furtherance of these objects are as follows and there has been no change in these during the year:

Aim of the charity

The aim of the charity is to preach and teach the gospel of our Lord Jesus Christ according to the Holy Scriptures.

Strategies for achieving aims and objectives

- a. preaching, teaching of the Holy Bible and the tenets of Christ Apostolic Church through her weekly activities;
- b. engagement in public theology through her social media platforms and local outreach;
- c. providing care for the needy;
- d. encouraging people to participate in regular prayer meetings for both physical and spiritual healing;
- e. helping victims of war, disaster and other misfortune both financially and otherwise in cooperation with other charities and Christian organisations at home and abroad.

Criteria to assess success

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

The Trustees are responsible for making all decisions regarding allocation of funds and activities such as:

- a. The advancement of Christian faith in the United Kingdom or abroad through evangelism and prayers.
- b. The relief of persons who are in condition of hardship or distress or who are aged, sick, or disabled in the United Kingdom or abroad.
- c. The promotion of fulfilment of such other charitable purposes beneficial to the community.

The Charity's activities in 2024 saw improved attendance compared to the previous year. The church conducted its events both in person and online, broadening opportunities for member participation. The broadening opportunities led to an increase in physical attendance, surpassing that of the previous year. Sunday service attendance was encouraging. In contrast, members' participation in the midweek services was below expectations. The church continued to explore strategies for increasing physical attendance for both Sunday and midweek services. The pastoral team fulfilled their responsibilities to the congregation as expected.

### Youth development

The Youth Ministry maintained its momentum in 2024, building on initiatives introduced in the previous year. The biweekly meetings continued, providing a regular forum for young people to gather on Wednesday evenings and discuss topics of interest from a Christian perspective. A highlight of the year was the "Youth Worship Night", which took place on Friday, 3 August 2024 in the church auditorium. Although the attendance was slightly lower than the inaugural event the previous year, the night was marked by enthusiastic participation and spiritual engagement. Other activities included six Youth-led Sunday services, empowering young members to take active roles in worship and church life; evangelism training sessions, equipping youth with skills and confidence to share their faith within the community; a Games Night held in December, providing a fun and inclusive environment for fellowship and friendship. The year saw a noticeable increase in Youth membership, reflecting the ministry's growing appeal and the positive impact of its activities.

### Children and pupils' educational developments

The charity is committed to safeguarding and promoting the welfare of young children and volunteers are expected to share the same commitments. The church continued to recruit more volunteers for the children's ministries and offered training for those volunteers to ensure effectiveness in their duties.

### Advancement of Christian religion

In 2024, the church was once again acknowledged by the leadership of Christ Apostolic Church Anosike Region (CAC in the UK and Europe), as it had been the previous year, in recognition of its substantial financial contributions towards furthering the church's mission throughout the UK and Europe. Serving as the headquarters for the London District Coordinating Councils, CAC Great Britain Headquarters welcomed three more assemblies under its administrative care: CAC Salvation House in Croydon, as well as CAC House of Breakthrough and CAC Grace Mercy and Power, both based in Manchester. With these additions, the total number of churches directly overseen by CAC Great Britain Headquarters has now reached eleven. Sadly, our pastor in charge of CAC Narrow Gate, Pastor Isaac Toluwase Mogaji, died on 23rd October 2024. Thereafter, the church was led by Lady Evangelist Foluke Mogaji, the wife of the deceased pastor.

### Pastoral care and counselling

The ministerial team at CAC Great Britain headquarters are well informed, committed and open to the local community in North London. This is achieved by the counselling services available to any member like old people, mothers, children and their carers.

### Evangelism and mission team supports

The Trustees of CAC Great Britain Headquarters are committed to inviting as many people as possible to worship at the church auditorium. The invitations are in the form of evangelism and outreach from time to time. The evangelism department of the church continued to find ways of improving the strategies for effective witnessing in the local community.

## **Achievements and performance**

### Membership strength

The congregation at our Great Britain headquarters Church includes members from across Greater London. Over the past year, the church kept a membership of about 125, with an average of 100 people attending Sunday services in person. Our online activities maintained an average monthly viewership of 300. During the year, there was one Christening and one marriage.

### Achievements in the year

Throughout the year, attendance increased moderately across all age groups, with the most significant growth observed among younger participants. The Feeding the Hungry Project sustained its outreach efforts within the community. Enhancements to the sound system included the addition of hand-held microphones for the stage and ceiling-mounted microphones

for the congregation. New security cameras were installed in both the church and the hall to strengthen safety measures. The morning devotional conference call, "Start Your Day with Jesus," continued uninterrupted throughout the year. Notably, there were no reports of loss of life or incapacitation among members in 2024.

## **Financial review**

### Review of Transactions and Financial Position

Any net incoming surplus for the year will be channelled towards the fixture and fittings of the new auditorium.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-months' 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 Trust'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.

### Reserve policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to at least six months unrestricted expenditure. This policy is expected to provide funds to cover the governance of the charity and to respond to emergencies which may arise from time to time. CAC Great Britain Headquarters was able to maintain unrestricted reserves above the six-month expenditure policy level during the year.

### Risk policy

The Trustees have assessed the major risks to which the Trust is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Church will continue to focus its activities to meet the objectives of the charity.

## **Plans for future periods**

The coming year 2025 will see a continued emphasis on achieving the main charitable objects of the charity. There are concluded plans to:

- advance the mental, physical and spiritual welfare of the members by promoting a scheme of awards and activities for their personal development. And most importantly to build on the momentum of the youth by way of more engagement of the youth in the church;
- encourage young people in the Haringey area irrespective of their background, faith, gender or personal circumstances to engage and encourage them to attend the weekly services and the programmes would be richly packaged for the attendee to share skills and life experience;
- strengthen church music through the help of a competent music director for the church choir to produce quality gospel music for public edification;
- pay due regard to the public benefit in the next financial year by encouraging members to donate their unused household items. The items will be hygienically cleaned up for onward delivery to bigger charities and international relief agencies;
- enhance our evangelical activities by training and equipping the ministerial team for prison outreach;
- keep encouraging members to look out for opportunity that will be of benefit to them and their neighbours.

## **Structure, governance and management**

The Charity is constituted under a Trust Deed dated 5 December 1987 and is Charity number 290611

on the central register of the Charity Commission of England and Wales.

The trustees who served during the year and up to the date of signature of the financial statements were:

Kolawole Ijiyemi  
Stephen Tewogbade  
Banji Odumosu  
Sunday Fayemi  
Segun Stephen  
Olufunlayo Oshiga-Fadairo  
Femi Badmos  
Fred Vincent  
Emmanuel O Tukasi

All Trustees are appointed by resolution of the existing Trustee Body.

#### Organisation Structure

The Trustees made all the decisions regarding allocation of fund and activities. The Board of Trustees comprises Chairman, Secretary to the Trust, Financial Secretary, and three other members.

#### How decisions are made

The Trustees make their decisions through prayerful and careful deliberations and casting of vote.

#### Remuneration policy

The charity remunerates trustees only for any professional service rendered for the advancement of the aim of the charity

#### Relationship with wider network

Christ Apostolic Church Great Britain Headquarters is a member assembly of the Christ Apostolic Church (CAC) Nigeria and Overseas with her international headquarters in Ibadan, Nigeria.

Each assembly is set up under a governing document with day-to-day management by a Board of Trustees. The appointments of the pastor-in-charge of each assembly are made by the authorities of CAC Nigeria and Overseas. CAC Great Britain Headquarter is the mother church of all CAC churches in UK and the rest of Europe and is presently the headquarters of the London District Coordinating Council (LDCC) with a Superintendent as head, and the Headquarters of Anosike (Europe) Region. All Superintendents of the District Coordinating Councils and Zones currently in Anosike (Europe) Region meet periodically with the Regional Superintendent in London. Joint worship and prayers in the Region are held at least twice in a year. An annual General Council meeting of all CAC Superintendents is held at the parent church campgrounds at Ikeji-rakeji, Osun State, Nigeria. Also, an annual Pastors' Conference takes place at the same venue in Nigeria in September.

#### Special investment powers

The Trustees are empowered to use the income and may use the capital of the Trust in promoting the objects in accordance with Charities Act 2011. They can also let and dispose of property of any kind. All investments are in the name of the Charity.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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' report was approved by the Board of Trustees.

*Emmanuel Tukasi*

Pastor Emmanuel O Tukasi  
Trustee

Date: 30 October 2025



**CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST  
APOSTOLIC CHURCH GB HQ**

I report to the trustees on my examination of the financial statements of Christ Apostolic Church GB HQ for the year ended 31 December 2023

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

It is my responsibility to:

- .- examine the accounts under section 145 of the 2011 Act;
- .- to follow the procedure laid down in the General Direction 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 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 the seeking of explanations from you as trustee concerning any such matters. The procedure undertaken does 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 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.

***Ajibola Lemo***

LEMO CORPORATE  
Chartered Certified Accountants

# CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS

## Statement of Financial Activities for the year ended 31 December 2024

		2024 Unrestricted Fund 2023 £	Restricted Fund	2024 Total Fund £	2023 Total Fund £
	<u>Notes</u>				
<b>Incoming Resources</b>					
Tithes, offerings	6.1	103,562		103,562	88,995
Others		10,759		10,759	71,590
Gift Aid Received		21,580		21,580	18,788
Building Fund				-	33,525
Rental income		20,050		20,050	
<b>Total Income Resources</b>		<b>155,951</b>	<b>-</b>	<b>155,951</b>	<b>212,898</b>
<b>Resources Expended</b>					
Support costs of activities in furtherance of the charity's objects	6.2	37,724		37,724	34,433
Management & Administration of Charity	6.3	106,523		106,523	85,872
<b>Total Income Expended</b>		<b>144,247</b>	<b>-</b>	<b>144,247</b>	<b>120,305</b>
<b>Net incoming/(outgoing) resources</b>		<b>11,704</b>	<b>-</b>	<b>11,704</b>	<b>92,593</b>
<b>Net Movements in Funds</b>		<b>11,704</b>	<b>-</b>	<b>11,704</b>	<b>92,593</b>
<b>Fund balances b/fwd</b>		<b>278,623</b>		<b>278,623</b>	<b>186,030</b>
<b>Funds balances c/fwd</b>		<b>290,327</b>	<b>-</b>	<b>290,327</b>	<b>278,623</b>

**CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS**  
**Balance Sheet as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	2	651,739	586,408
<b>Current assets</b>			
Cash at bank and in hand	8,042	-	9,472
<b>Creditors: amounts falling due within one year</b>	3	(37,500)	(25,333)
<b>Net current liabilities</b>		(29,458)	(15,861)
<b>Total assets less current liabilities</b>		622,281	570,547
<b>Creditors: amounts falling due after more than one year</b>	4	(331,954)	(291,924)
<b>Net assets</b>		290,327	278,623
<b>Capital and reserves</b>			
Profit and loss account	5	290,327	278,623
<b>Shareholders' funds</b>		290,327	278,623

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

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

*Emmanuel Tukasi*

PASTOR EMMANUEL O TUKASI

Trustee

Approved by the board on 30 October 2025

## **1 Accounting policies**

### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

### ***Incoming Resources***

Income is mainly from donations and bank interest received are included in the financial statements when received.

### ***Resources Expended***

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

### ***Taxation***

As a charity, the charitable funds are exempt from corporation tax but not from VAT. Irrecoverable VAT is, in accordance with standard accounting practice, included in the cost of those items to which it relates.

### ***Depreciation***

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

Computers & equipment	25% straight line
Furniture & fittings	25% straight line

### ***Stocks***

Stock is valued at the lower of cost and net realisable value.

### ***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

### ***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

### ***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

### ***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

# CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS

## Notes to the Accounts

for the year ended 31 December 2024

### 2 Tangible fixed assets

	Land and buildings	Motor vehicle	Plant & equipment	Furniture & fittings	Total
Cost	£	£	£	£	£
At 1 January 2024	586,408	0	0	0	586,408
Additions	62,316	0	0	4,020	66,336
At 31 December 2024	<u>648,724</u>	<u>0</u>	<u>0</u>	<u>4,020</u>	<u>652,744</u>
<b>Depreciation</b>					
At 1 January 2024	0	0	0	1,005	1,005
At 31 December 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,005</u>	<u>1,005</u>
<b>Net book value</b>					
At 31 December 2024	<u>648,724</u>	<u>0</u>	<u>0</u>	<u>3,015</u>	<u>651,739</u>
At 31 December 2023	<u>586,408</u>	<u>0</u>	<u>0</u>	<u>3,015</u>	<u>585,403</u>

### 3 Creditors: amounts falling due within one year

	2024 # £	2023 £
Bank Loan	37,500	23,333
Accrual		2,000
	<u>37,500</u>	<u>25,333</u>

### 4 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	<u>331,954 #</u>	<u>291,924</u>

### 5 Analysis of funds

	£	£
At 1 January 2024	278,623	186,030
Surplus for the year	11,704	<u>92,593</u>
At 31 December 2024	<u>290,327</u>	<u>278,623</u>

**CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS  
for the year ended 31 December 2024**

**Notes to the accounts (continued) for  
the year ended 31 December 2024**

**6. Detailed Income and Expenditure Account**

	<b>Unrestricted</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>6.1 INCOMING RESOURCES</b>		
Tithes, offerings	103,562	88,995
Others	10,759	71,590
Gift Aid Received	21,580	18,788
Building Fund		33,525
Rental Income	20,050	-
<b>Total Income Resources</b>	<b>155,951</b>	<b>212,898</b>
<b>OUTGOING RESOURCES</b>		
<b>6.2 Support costs of activities in furtherance of the Charity's objects:</b>		
Donations, Welfare & Gifts	1,900	14,822
<b>Anosike Region Due</b>	<b>19,285</b>	
<b>Other Direct Cost</b>	<b>1,160</b>	
Media and Telecommunication	1,927	6,816
Instrumentalist/music expenses	10,115	9,883
Printing, postage & stationery	2,178	2,912
Youth Ministry	1,159	
	<b>37,724</b>	<b>34,433</b>
<b>6.3 Management and Administration of Charity:</b>		
Bank charges	911	1,288
Salaries & wages	24,146	21,656
Repairs & Maintenance	7,903	3,118
Accountancy fees	1,084	3,000
Telephone	732	
Gift and Honourarium	11,528	18,587
Heat and light	11,088	14,447
Water rate	1,100	1,951
Hospitality	1,107	5,110
Cleaning Services	425	485
Security	6,549	2,876
Loan interest	37,349	13,354
Sunday School	1,596	
Depreciation	1005	
	<b>106,523</b>	<b>85,872</b>