

**CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE
TOKOISTAS IN THE UNITED KINGDOM)**

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

02 NOVEMBER 2025

CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE TOKOISTAS IN THE UNITED KINGDOM)

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 02 NOVEMBER 2025

Trustee	SIMAO FILO SEPANA
Charity Number	1055972
Registered Office	313 ROMFORD ROAD LONDON ROMFORD E7 9HA
Independent Examiner	Influential Associates Ltd 11 Water Lane London LONDON N9 7DQ

CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE TOKOISTAS IN THE UNITED KINGDOM)

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CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE TOKOISTAS IN THE UNITED KINGDOM)

TRUSTEES' REPORT

FOR THE YEAR ENDED 02 NOVEMBER 2025

The trustees present their annual report and financial statements for the year ended 02 November 2025.

1. Structure, Governance and Management

The Church of Our Lord Jesus Christ in the World is governed by a Constitution approved by its Trustees. Membership is open to individuals who meet the requirements set out in the Constitution, including those publicly baptised on profession of faith in Jesus Christ or those who have renewed their profession of faith through recognised forms of baptism.

Members' Meetings are held six times per year and are responsible for setting the overall policy and direction of the Church. Members appoint six Trustees who, together with the Minister, Church Secretary, and Treasurer, provide governance oversight and are responsible for the day-to-day management of the Church's spiritual life, operations, finances, and legal obligations.

The Church encourages active participation from its members in both the spiritual and practical work that supports its charitable objectives. While decisions may be taken by majority vote, the Church seeks to operate by consensus wherever possible, reflecting its commitment to unity, shared responsibility, and collective discernment.

2. Objectives and Activities

The principal purpose of the Church is the advancement of the Christian faith in accordance with its doctrinal beliefs and practices. In fulfilling this purpose, the Church also advances education, promotes community wellbeing, and undertakes charitable activities for the benefit of the public within the United Kingdom and internationally.

The Church demonstrates the love of Jesus Christ through worship, teaching, pastoral care, and practical service. Activities are open to all, regardless of background or circumstance, and are designed to support spiritual growth, strengthen community life, and meet the needs of those experiencing hardship or isolation.

During the year, the Church delivered:

- Weekly worship services and special services
- Bible teaching, discipleship classes, and prayer meetings
- Pastoral care for individuals and families
- Youth and children's ministry
- Community outreach and hardship support
- International mission support and charitable giving

3. Achievements and Performance

Key achievements during the year included:

- Strong attendance and engagement across worship and discipleship activities
- Expanded pastoral support for families facing illness, bereavement, or financial hardship
- Growth in youth participation and structured teaching programmes
- Delivery of community outreach initiatives providing food, clothing, and practical support
- Continued support for international mission partners and charitable causes

These activities strengthened spiritual life, improved wellbeing, and deepened community connection.

4. Financial Review

Income

Total income for the year was £123,869.51, received from:

- Donations and Gifts: £40,963.83
- Gift Aid: £72,861.68
- Plate Collection: £3,079.00
- Pledges: £6,965.00
- Rental & Leasing Income: £18,600.00
- Church Programmes: £20,500.00
- Events: £53,500.00
- Outreach/Giving Beyond the Church: £16,700.00

Expenditure

Total expenditure for the year was £109,300.00, comprising:

Rental & Leasing: £18,600.00
Church Programmes: £20,500.00
Events: £53,500.00
Outreach/Giving Beyond the Church: £16,700.00

Year-End Position

The Church ended the year with cash at bank and in hand of £14,569.51, representing its unrestricted reserves.

The Trustees confirm that the Church managed its finances responsibly and in line with its charitable objectives.

5. Reserves Policy

The Church aims to hold three months of operating costs in unrestricted reserves to ensure financial stability. At year-end, the Church held £14,569.51, representing its available reserves.

The Trustees recognise that current reserves are modest relative to the Church's long-term ambitions and are actively exploring ways to strengthen financial resilience.

6. Risk Management

The Trustees regularly review risks relating to:

Safeguarding

Financial stability
Building safety and compliance
Governance and trustee capacity
Long-term accommodation needs

Mitigation includes safeguarding training, financial oversight, building maintenance, and trustee development.

7. Plans for the Future

The Church has identified several priorities for the coming year:

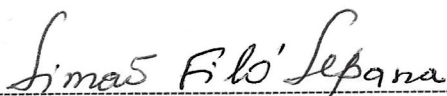
Strengthening discipleship and teaching programmes
Expanding youth and children's ministry
Increasing community outreach and pastoral support
Enhancing governance and leadership capacity
Improving operational systems and volunteer development
Permanent Place of Worship

A major strategic priority is securing a permanent place of worship. The Church is actively exploring loan options and financial partnerships to enable the purchase of a suitable building. This will provide long-term stability, reduce reliance on rented facilities, and create a dedicated space for worship, community outreach, and ministry growth.

10. Trustees' Declaration

The Trustees declare that they have approved this report and are responsible for its contents.

This report was approved by the trustees and signed on its behalf by:



SIMAO FILO SEPANA

Chair

Date : **26 February 2026**

CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE TOKOISTAS IN THE UNITED KINGDOM)

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 02 NOVEMBER 2025

Independent Examiner's Report to the Trustees of Church Of Our Lord Jesus Christ In The World.(The Tokoistas In The United Kingdom)

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 02 November 2025 which consists of the statement of financial activities, balance sheet and the related notes

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 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.



Name: **James Okahio AFA, MIPA, MSc**
for and on behalf of **Influential Associates Ltd**

Date: **26 February 2026**

CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE TOKOISTAS IN THE UNITED KINGDOM)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 02 NOVEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £
Income and endowments from:			
Donations and legacies	2	123,869.51	123,869.51
Investments	3	(18,600.00)	(18,600.00)
Total		105,269.51	105,269.51
Expenditure on:			
Charitable activities	4	90,700.00	90,700.00
Total		90,700.00	90,700.00
Net income		14,569.51	14,569.51
Net movement in funds		14,569.51	14,569.51
Reconciliation of funds:			
Total funds brought forward		-	-
Total funds carried forward		14,569.51	14,569.51

CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE TOKOISTAS IN THE UNITED KINGDOM)

BALANCE SHEET

FOR THE YEAR ENDED 02 NOVEMBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £
Current assets		
Cash at bank and in hand	5	14,569.51
Total current assets		14,569.51
Total net assets		14,569.51
Funds of the Charity		
Unrestricted funds	6	14,569.51
Restricted funds	6	-
Endowment funds	6	-
Total funds		14,569.51

The financial statements were approved by the trustees on 26 February 2026 and signed on its behalf by:

SIMAO FILO SEPANA
Chair

Date : **26 February 2026**

CHURCH OF OUR LORD JESUS CHRIST IN THE WORLD.(THE TOKOISTAS IN THE UNITED KINGDOM)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 02 NOVEMBER 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Change of accounting policy

These accounts have been prepared to give a 'true and fair' view

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.6 Government grants

The charity has not received any government grants in the reporting period

1.7 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.8 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries**

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

- **b) Donated goods for resale**

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

- **c) Donated goods and services capitalised as Tangible fixed assets**

Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA.

1.9 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

1.10 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.11 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.12 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.13 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.14 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

1.15 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity 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 or which have been raised by the charity for particular purposes.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

1.17 Intangible fixed assets

Intangible fixed assets are non-monetary fixed assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. Intangible fixed assets include goodwill purchased on the acquisition of a business and/or purchased intangible assets such as concessions, patents, licences, trademarks and similar rights. Although such assets lack physical substance they provide an on-going economic benefit to the charity.

Intangible fixed assets are capitalised and included at cost and are amortised on a straight-line (or a more appropriate systematic) basis over their useful economic lives on the following basis:

Name	Rate (%)	Year	Method
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1.18 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
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2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025
	£	£
Donation and gifts	40,963.83	40,963.83
Gift Aid	72,861.68	72,861.68
Plate Collection	3,079.00	3,079.00
Pledges	6,965.00	6,965.00
Total	123,869.51	123,869.51

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2025
	£	£
Rental and leasing income	(18,600.00)	(18,600.00)
Total	(18,600.00)	(18,600.00)

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Church Programs	20,500.00	20,500.00
Events	53,500.00	53,500.00
Outreach/Giving Beyond the Church	16,700.00	16,700.00
Total	90,700.00	90,700.00

5. Cash at bank and in hand

	Total funds 2025
	£
Cash at bank and in hand	14,569.51
Total	14,569.51

6. Charity funds

6.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	-	105,269.51	90,700.00	-	-	14,569.51