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 2025

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

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

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 11

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees present their annual report and financial statements for the year ended 31 October 2025. 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 preparing their accounts in 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 charity should undertake.

Achievements and performance

We successfully completed the transition to Charitable Incorporated Organisation (CIO) status on 1 June 2022. We deeply appreciate the dedication and hard work of the church committees in making this change possible.

We are now providing music lessons for children and young people in the community, helping them develop their skills in instruments like piano, guitar, drums, and more.

As we continue our journey of faith and service, we remain committed to supporting and uplifting the Birmingham and West Midlands communities. With gratitude for all who walk this path with us, we look forward to growing, inspiring, and sharing the gospel with even more people. Your prayers and support make this mission possible, and we are truly thankful.

Fundraising practices

- **Building funds**

We continue to attempt raise fund towards getting a building for regular church services and other activities to support the church community, although this year we have concentrated on using the facilities available to us and no fundraising has occurred.

Financial review

Total income for the period amounted to £17,956 (2024: £18,911) which was generated entirely through donations to the Charity other than £46 (2024: £14) of bank interest earned. Donations of £nil (2024: £368) into the charity's premium account related to building fund donations (restricted funds) whilst the level of unrestricted donations amounted to £17,910 (2024: £18,543).

The expenditure on charitable activities and the running of the Charity amounted to £12,420 (2024: £12,034) meaning that a surplus of £5,536 (2024: £6,877) was achieved in the period.

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 service for children and young people and prayer meetings

We remain committed to finding a suitable building in a well-located, accessible area for the church. We are deeply grateful for the continued support and prayers of our congregation throughout this process.

Structure, governance and management

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

Ms Marlene Anderson

Mr Harold Forbes

Mrs Sharimayne Fuller-Harris

Recruitment and appointment of trustees

The Trustees oversee the Church's affairs, with new members joining the Board only through an annual election process rather than ad hoc appointments. Trustees are elected from committee members at the Charity AGM, ensuring that all appointments consider the necessary skills and expertise.

None of the trustees has any beneficial interest in the company.

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

Ms Marlene Anderson
Trustee

26 August 2026

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 2025.

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

I have completed my examination. I confirm that 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 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 financial statements to be reached.



Fran Clapham (FCA)

No 4 Castle Court 2
Castlegate Way
Dudley
West Midlands
DY1 4RH
26 August 2026

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 OCTOBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	17,910	-	17,910	18,543	354	18,897
Investments	3	-	46	46	-	14	14
Total income		17,910	46	17,956	18,543	368	18,911
Expenditure on:							
Charitable activities	4	12,420	-	12,420	12,034	-	12,034
Total expenditure		12,420	-	12,420	12,034	-	12,034
Net income and movement in funds		5,490	46	5,536	6,509	368	6,877
Reconciliation of funds:							
Fund balances at 1 November 2024		17,582	4,788	22,370	11,073	4,420	15,493
Fund balances at 31 October 2025		23,072	4,834	27,906	17,582	4,788	22,370

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 6 to 11 form part of these financial statements.

HOUSE OF REFUGE APOSTOLIC PENTECOSTAL CHURCH

BALANCE SHEET

AS AT 31 OCTOBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors		14,317		14,345	
Cash at bank and in hand		15,209		12,686	
		29,526		27,031	
Creditors: amounts falling due within one year	**10**	(1,620)		(4,661)	
Net current assets			27,906		22,370
The funds of the charity					
Restricted income funds	**11**		4,834		4,788
Unrestricted funds	**12**		23,072		17,582
			27,906		22,370

The notes on pages 6 to 11 form part of these financial statements.

The financial statements were approved by the trustees on 26 August 2026

Ms Marlene Anderson
Trustee

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 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.

1.2 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.

1.3 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.

1.4 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.

1 Accounting policies **(Continued)**

1.5 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.

1.6 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.

1.7 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 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and gifts	17,910	-	17,910	18,543	354	18,897

3 Income from investments

	Restricted funds 2025 £	Restricted funds 2024 £
Interest receivable	46	14

4 Expenditure on charitable activities

	Church activities 2025 £	Church activities 2024 £
Direct costs		
Support of mission	310	-
Donations	400	-
Church trips	2,225	-
Refreshments for Church groups	1,150	-
	4,085	-
Share of support and governance costs (see note 5)		
Support	6,700	9,619
Governance	1,635	2,415
	12,420	12,034
Analysis by fund		
Unrestricted funds	12,420	12,034

5 Support costs allocated to activities

	2025 £	2024 £
Phone charges	-	768
Computer costs	-	876
Rent and storage charges	6,468	7,016
Sundry	232	559
Motor expenses	-	400
Governance costs	1,635	2,415
	8,335	12,034
Analysed between:		
Church activities	8,335	12,034

6 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,635	2,415

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 £14,316 (which included £0 receipts and £30 repayments in the period).

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

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 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	-	746
Accruals and deferred income	1,620	3,915
	1,620	4,661

11 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 2024	Incoming resources	At 31 October 2025
	£	£	£
Building Fund	4,788	46	4,834

11 Restricted funds **(Continued)**

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

12 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 2024	Incoming resources	Resources expended	At 31 October 2025
	£	£	£	£
General funds	17,582	17,910	(12,420)	23,072

Previous year:	At 1 November 2023	Incoming resources	Resources expended	At 31 October 2024
	£	£	£	£
General funds	11,073	18,543	(12,034)	17,582

13 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 October 2025:			
Current assets/(liabilities)	23,072	4,834	27,906
	23,072	4,834	27,906

	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

14 Related party transactions

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