Registered number
1207100

CHRIST APOSTOLIC CHURCH WORLDWIDE

Report and Accounts

31 December 2025

CHRIST APOSTOLIC CHURCH WORLDWIDE
Report and accounts
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CHRIST APOSTOLIC CHURCHWORLDWIDE
Trustees' Report

Year ended 31 December 2024

The Trustees present their report and the financial statements for the year ended 31 December 2024
The financial statements have been prepared in accordance with the accounting policies set out on page6 and comply with the statement of Recommended Practice (SORP 2015) and applicable law.

a. Advancement of the Christian Faith in the United Kingdom and abroad
b. The relief of persons who are in conditions of need, hardship or distress or who are aged or sick in the United Kingdom and abroad.

The principal activities of the Charity are worship and the involvement of various ministries and ministers of religion, propagating Christian tenets to both members and non-members of the ministry at various meetings.

To achieve these objectives, the trustees appointed the Board of Ministers. The ministry is invovled in Christian Outreach Programmes designed to increase Christian awareness and spread the gospel of our Lord Jesus Christ.

The trustees who serve during the year were;

Pastor Simeon Oladokun
Pastor Sunday Bamidele Asoso
Pastor Adegboyega Ajidagba

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Due consideration is given to what is needed to make the Board and commitee as effective as can be. Also care is taken to ensure the board has the right mix of skills and experience to discharge its duties and ensure effective governance and management. Trustees serve a term of two years which is renewable at the discretion of the Board; however, in exceptional cases Trustee may be asked to stay on for more than four years.

TRUSTEES' RESPONSIBILITIES

Charity Law requires the trustees to prepare financial statements for each fianacial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended for that year. In preparing those financial statements the trustees are required to;

●select suitable accounting policies and apply them consistently,
●make judgement and estimates that are reasonable and prudent,
●prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud.

RISK MANANGEMENT
Trustees take seriously their responsibility to assess and manage the major risks that the charity faces and review them regulaly. A formal risk management process is in place to ensure risks are identified and appropraite mitigation actions are taken- this is captured in our Risk Management Policy.

FINANCIAL REVIEW

a. RESERVE POLICY

Christ Apostolic Church unrestricted reserves comprise the general fund which can be spent on any purpose of the charity and are avilable to meet future demands on the charity's resources. The trustees have determined that it would be prudent to maintain three months of expenditure to meet core expenses of the church.

b. PRINCIPAL FUNDING

Individual donations and gifts continue to be the main source of income, including Gift aids credits.

STATEMENT OF PUBLIC BENEFIT

In line with requirements of the Charities Commission under the Charity Act 2011 for charities to demonstrate that their aims are for public benefit, the Board of Trustees of Christ Apostolic Chuch

are confident that our aims fully meet the public benefit test that all the activities of the charity described in the report, are undertaken in pursuit of our mandate which by implication seeks to:

a) help people live a life free from fear and anxiety, allowing them to prosper in mind, body and spririt
b) Improve overall well being and every life of each person
c) motivate, teach, councel and coach people to attain success in their career, family life, marriage and personal life
d) support the less privileged and needy through gifts in kind and where appropriate financial assistance; and
e) give financial support to other charities that share our values and aims as well as respond to social needs

This report was approved by the Board of Trustees on 03 November 2025 and was signed on their behalf by:

PASTOR SIMEON OLADOKUN

CHRIST APOSTOLIC CHURCH WORLDWIDE
INDEPENDENT EXAMINER'S REPORT

I report on the charity for the year ended 31 December 2024, which are set set out on pages 4 to 5.

Respective resposibilities 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 been a qualified member of Association of Chartered Certfied Accountants.

It is my responsisblity 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

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 do not provide all the evidence that would be required in an audit and, consequetly 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 WORLDWIDE
Accountants' Report

Accountants' report to the directors of
CHRIST APOSTOLIC CHURCH WORLDWIDE

You consider that the company is exempt from an audit for the year ended 31 December 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Ajibola Lemo
LEMO CORPORATE
Chartered Certified Accountants

815 OLD KENT ROAD
LONDON
SE15 1NX

11 November 2026

CHRIST APOSTOLIC CHURCH WORLDWIDE

Statement of Financial Activities
for the year ended 31 December 2025

	Notes	2025 Unrestricted Fund 2024 £	Restricted Fund	2025 Total Fund £
Incoming Resources				
Tithes, offerings	6.1	280,524		280,524
Interest		-		-
Total Income Resources		**280,524**	**-**	**280,524**
Resources Expended				
Support costs of activities in furtherance of the charity's objects	6.2	89,921		89,921
Management & Administration of Charity	6.3	140,467		140,467
Total Income Expended		**230,388**	**-**	**230,388**
Net incoming/(outgoing) resources		**50,136**	**-**	**50,136**
Net Movements in Funds		**50,136**	**-**	**50,136**
Fund balances b/fwd		**420,162**		**420,162**
Funds balances c/fwd		**470,298**	**-**	**470,298**

CHRIST APOSTOLIC CHURCH WORLDWIDE
Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Current assets					
Cash at bank and in hand		535,298		568,007	
Creditors: amounts falling due within one year	2	(65,000)		(393,173)	
Net current assets/(liabilities)			470,298		174,834
Net current assets			470,298		388,868
Capital and reserves					
Profit and loss account	3		470,298		388,868
Shareholders' funds			470,298		388,868

The Trusteess 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.

PASTOR SIMEON OLADOKUN
Trustees
Approved by the board on 11 November 2026

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CHRIST APOSTOLIC CHURCH WORLDWIDE
Notes to the Accounts
for the year ended 31 December 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).

Turnover
Turnover represents the value, of grants, Tithes and Offering and other pledges by Various Churches within the catchment of Anosike Region

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

Plant and machinery	20% straight line
Motor vehicles	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 WORLDWIDE
Notes to the Accounts
for the year ended 31 December 2025

2	**Creditors: amounts falling due within one year**	**2025**	**2024**
		£	**£**
	Other creditors	-	105,378

3	**Profit and loss account**	**2025**
		£
	At 1 January 2025	420,162
	Profit for the year	50,136
	At 31 December 2025	470,298

CHRIST APOSTOLIC CHURCH WORLDWIDE
Schedule to the Profit and Loss Account
for the year ended 31 December 2025
for the information of the directors only

	2025 £
Sales	
Sales	280,524
Interest	-
	280,524
Cost of sales	
Other direct costs	-
Administrative expenses	
Employee costs:	
Wages and salaries	26,400
Honorarium	-
Departmental Expenses	8,993
Ordination Expenses	5,931
Employer's NI	-
Temporary staff and recruitment	-
Staff training and welfare	-
Travel and subsistence	27,686
Motor expenses	1,798
Donations & Gifts	19,113
	89,921
Premises costs:	
Mortgage interest	-
Rates	-
Service charges	-
Light and heat	-
Cleaning	-
Ordination	-
	-
General administrative expenses:	
Telephone and fax	-
Postage	-
Stationery and printing	35,534
Books and Periodicals	-
Information and publications	-
Subscriptions	1,196
Bank charges	549
Insurance	8,141
Events, Retreat & Confrences	88,767
Media & Evangelism	830
Repairs and maintenance	-
Depreciation	-
Amortisation of goodwill	-
Youth programme	
	135,017
Legal and professional costs:	
Other legal and professional	2,950
Accountancy fees	-
Solicitors fees	2,500
	5,450
	140,467
	230,388