Registered number
290611

CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS

Report and Accounts

31 December 2025

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
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815 Old Kent Road
LONDON
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Bankers
NATWEST

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Registered number
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CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

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 a 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 2025 saw improved attendance compared to the previous year. The church conducted its events both in person and online. The physical attendance of the Sunday services surpassed that of the previous year. Members' participation in the midweek services remained the same as 2024. There were renewed efforts to encourage members to increase their physical attendance in both Sunday and midweek services. The pastoral team fulfilled their responsibilities to the congregation as expected.

Youth Development

The Youth Ministry observed its regular activities throughout the 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. The annual "Youth Worship Night" was observed on Friday, 2nd August 2025 in the church auditorium. The attendance was better than the previous year, There were five Youth-led Sunday services. A Games Night was held in December for the purpose of deepening fellowship and friendship.

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 2025, the church received the award of 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 in support of the church's mission throughout the UK and Europe. CAC Great Britain Headquarters welcomed a new assembly under its administrative care: CAC Vineyard of Mercy Christian Praise Centre which brought the total number of churches under the supervision CAC Great Britain Headquarters to twelve.

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. In 2025, the membership stood as the same as previous year, 125, with an average of 105 people attending Sunday services in person. The online activities maintained an average monthly viewership of 250. During the year, there were two christenings. No marriage was conducted.

Achievements in the Year

There was a slight increase in the average attendance of the members across all age groups. Feeding the Hungry Project continued its outreach efforts within the community especially during Christmas time. There was improvement to the media as new gadgets were bought to enhance the media presence of the church. There were no reports of loss of life or capacity of any member in 2025.

Financial Review

Review of Transactions and Financial Position

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 will see a continued emphasis on achieving the main 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. There is concerted efforts 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. Programmes would be packaged for the attendees to share skills and life experience for the benefit of all participants;
- 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 opportunities 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 make all the decisions regarding allocation of fund and activities. The Board of Trustees comprises Chairman, Secretary to the Trust, Financial Secretary, and six other members.

How Decisions are Made

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

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 its 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 Headquarters is the mother church of all CAC churches in the UK and Europe. The church is the headquarters of the London District Coordinating Council (LDCC) with a Superintendent serving as the lead. Also, Christ Apostolic Church Great Britain Headquarters is 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- Arakeji, 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 the 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 income 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.

Kolawole Ijiyemi
Trustee

Date: 30th October 2026

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 2025

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 being 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 Commision. 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 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 Date 28-10-2026

LEMO CORPORATE
Chartered Certified Accountants

CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS

Statement of Financial Activities
for the year ended 31 December 2025

	Notes	2025 Unrestricted Fund 2023 £	Restricted Fund	2025 Total Fund £	2024 Total Fund £
Incoming Resources					
Tithes, offerings	6.1	99,196		99,196	103,562
Others		17,668		17,668	10,759
Gift Aid Received		21,531		21,531	21,580
Building Fund		2,655		2,655	-
Rental income		10,348		10,348	20050
Total Income Resources		**151,398**	**-**	**151,398**	**155,951**
Resources Expended					
Support costs of activities in furtherance of the charity's objects	6.2	40,886		40,886	37724
Management & Administration of Charity	6.3	99,911		99,911	106523
Total Income Expended		**140,797**	**-**	**140,797**	**144,247**
Net incoming/(outgoing) resources		**10,601**	**-**	**10,601**	**11,704**
Net Movements in Funds		**10,601**	**-**	**10,601**	**11,704**
Fund balances b/fwd		**290,327**		**290,327**	**278,623**
Funds balances c/fwd		**300,928**	**-**	**300,928**	**290,327**

CHRIST APOSTOLIC CHURCH GREAT BRITAIN HEADQUARTERS
Balance Sheet
as at 31 December 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	3		650,734		651,739
Current assets					
Cash at bank and in hand		9,479	-	8,042	
Creditors: amounts falling due within one year	4	(37,500)		(37,500)	
Net current liabilities			(28,021)		(29,458)
Total assets less current liabilities			622,713		622,281
Creditors: amounts falling due after more than one year	5		**(321,785)**		(331,954)
Net assets			300,928		290,327
Capital and reserves					
Profit and loss account	6		300,928		290,327
Shareholders' funds			300,928		290,327

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.

PASTOR EMMANUEL O TUKASI
Trustee
Approved by the board on 28 October 2026

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.

2 Operating profit

	£	2,025 £
This is stated after charging:		
Depreciation of owned fixed assets	1,005	-

3 Tangible fixed assets

	Land and buildings	Motor vehicle	Plant & equipment	Furniture & fittings	Total
Cost	£	£	£	£	£
At 1 January 2025	648,724	0	0	4,020	652,744
At 31 December 2025	648,724	0	0	4,020	652,744
Depreciation					
At 1 January 2025	0	0	0	1,005	1,005
Charge for the year	0	0	0	1,005	1,005
At 31 December 2025	0	0	0	2,010	2,010
Net book value					
At 31 December 2025	648,724	0	0	2,010	650,734
At 31 December 2024	648,724	0	0	3,015	651,739

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank Loan	37,500	37,500

5 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	321,785	331,954

6 Analysis of funds

	£	£
At 1 January 2025	290,327	278,623
Surplus for the year	10,601	11,704
At 31 December 2025	300,928	290,327

Notes to the accounts (continued)
for the year ended 31 December 2025

6. Detailed Income and Expenditure Account

		Unrestricted	
		2025	2024
		£	£
6.1	**INCOMING RESOURCES**		
	Tithes, offerings	99,196	103,562
	Others	17,668	10,759
	Gift Aid Received	21,531	21,580
	Building Fund	2,655	
	Rental Income	10,348	20,050
	Total Income Resources	**151,398**	**155,951**
	OUTGOING RESOURCES		
6.2	**Support costs of activities in furtherance of the Charity's objects:**		
	Donations, Welfare & Gifts	1,176	1,900
	Anosike Region Due	19,193	19,285
	Other Direct Cost	-	1,160
	Media and Telecommunication	578	1,927
	Instrumentalist/music expenses	10,970	10,115
	Printing, postage & stationery	1,622	2,178
	Youth Ministry	1,722	1,159
	Clergy expenses	5,625	
		40,886	**37,724**
6.3	**Management and Administration of Charity:**		
	Bank charges	955	911
	Salaries & wages	27,298	24,146
	Repairs & Maintenance	11,628	7,903
	Accountancy fees	144	1,084
	Telephone	767	732
	Gift and Honourarium	9,440	11,528
	Heat and light	8,074	11,088
	Water rate	3,936	1,100
	Hospitality	1,200	1,107
	Cleaning Services	462	425
	Security	1,174	6,549
	Loan interest	26,624	37,349
	Sunday School	1,385	1,596
	Sundry expenses	592	
	Equipment expensed	1,580	
	Departmental expenses	3,647	
	Depreciation	1,005	1,005
		99,911	**106,523**