

THE APOSTOLIC CHURCH OF GREAT BRITAIN

England & Wales · Charity number 1102507

Details

Status Registered

Legal form Other

Registered 2004-03-05

Register [View on the Charity Commission register](#)

Contact

Address 433 Liverpool Road
Huyton
Liverpool
L36 8HT

Phone 01514492921

Email info@theacol.uk

Website theacol.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN MERSEYSIDE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: Ministering to the church body and reaching out and helping the surrounding neighbourhood and community.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** MERSEYSIDE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£329,401	£311,479	-	-
2024-04-05	£295,352	£318,115	-	-
2023-04-05	£277,324	£254,033	-	-
2022-04-05	£445,628	£355,954	-	-
2021-04-05	£324,838	£220,641	-	-

Trustees

Name	Role	Appointed
REVEREND JOHN ANDREW HEMUS	Chair	
Rev Chris Sowards		2014-02-05
Rev THOMAS SUEY		
SHERRI LYNN HEMUS Sec/Treas		

THE APOSTOLIC CHURCH OF GREAT BRITAIN

England & Wales - Charity number 1102507

Accounts

The Apostolic Church of Great Britain
Board of Trustees Meeting
29 January, 2026
2024-2025
9:00 PM
Minutes

Attendees Via Zoom: Rev. John Hemus, Rev Thomas Suey, Rev. Chris Sowards, Sherri Hemus

Meeting opened at 9:10 pm

Church:

Water baptisms 44 and Holy Spirit 42
Our weekly attendance continues to increase on Sunday morning and Thursday evening for our weekly services. Of course, there are many who attend Sunday morning that never attend Thursday evening. We are working diligently to get many of these attendees involved and taking part in areas of the church.

CIO:

We have retained Shakespeare Martineau law firm to go forward and convert the church charitable organisation to a Charitable Incorporated Organisation. This was agreed upon in a previous meeting with the board of trustees. The total cost will be close to £7,000.00 after all documents are created and all assets transferred to the new CIO. Matthew Hemus is our main contact with Shakespeare Martineau and is very happy with the progress.

Church Outreach:

We had our third All Nations Sunday with over 250 in attendance. Our Christmas Hamper outreach was a success with 96 hampers being distributed to families that someone in the church knew. We have tried to make this more personal by having church members nominate people they know personally that are struggling financially and need assistance. Our hampers include meat, vegetables, Christmas dinner staples along with other staples families need. We also include toiletries. Each hamper costs us approximately £55.00 with our discounts.

Leadership Training:

We continue to have quarterly leadership training meetings. Although we have a group of leaders and a group of team leaders, through the teaching and meeting we have been able to move some of these people around and identify strengths and weaknesses.

Along with the charity status changing to a CIO, we are making a significant push to get our mission and vision in to the leadership and all we do so it can flow to the church members.

Maggie's Meals: We continue to open Maggie's meals once a week on Friday mornings and this is open to whoever needs groceries for the week. Maggie's Meals is self funded by the church. We do receive some donated food from time to time.

Maggie O'Neill Business and Training Centre:

The MOBTC is our business centre side of the charity with office rentals along with training room and conference room daily rentals. There has been an increase in these rentals and the business centre tries to continually improve the look and feel of the rooms. We have had so much positive feedback on how wonderful our spaces are to rent.

Area Coordinator: John will be appointed as the Area Coordinator for Northern Europe from October 2025. He will oversee, assist and encourage the missionaries, Aimers and Ampers of this region. This will require more travel throughout Northern Europe.

JH: Motioned to close meeting. SH seconded motion to close meeting.

Meeting ended at 9:35 pm.

The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102507

Principal address

The Apostolic Church of Great Britain
433 Liverpool Road
Huyton
Merseyside
L36 8HT

Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Pastor J Hemus - Trustee

Independent Examiner's Report to the Trustees of
The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

I report to the charity trustees on my examination of the accounts of The Apostolic Church (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Sarah Nichols FCCA

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		157,441	-	157,441	178,354
Investment income	2	171,960	-	171,960	116,998
Total		<u>329,401</u>	<u>-</u>	<u>329,401</u>	<u>295,352</u>
EXPENDITURE ON					
Raising funds	3	311,479	-	311,479	318,115
NET INCOME/(EXPENDITURE)		17,922	-	17,922	(22,763)
RECONCILIATION OF FUNDS					
Total funds brought forward		816,948	-	816,948	839,711
TOTAL FUNDS CARRIED FORWARD		<u>834,870</u>	<u>-</u>	<u>834,870</u>	<u>816,948</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2025

	Notes	Unrestricted fund £	Restricted fund £	5.4.25 Total funds £	5.4.24 Total funds £
FIXED ASSETS					
Tangible assets	6	526,988	-	526,988	529,243
CURRENT ASSETS					
Debtors	7	46,055	-	46,055	40,944
Cash at bank		275,026	-	275,026	259,961
		<u>321,081</u>	<u>-</u>	<u>321,081</u>	<u>300,905</u>
CREDITORS					
Amounts falling due within one year	8	(13,199)	-	(13,199)	(13,200)
		<u>307,882</u>	<u>-</u>	<u>307,882</u>	<u>287,705</u>
NET CURRENT ASSETS					
		<u>307,882</u>	<u>-</u>	<u>307,882</u>	<u>287,705</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>834,870</u>	<u>-</u>	<u>834,870</u>	<u>816,948</u>
NET ASSETS		<u>834,870</u>	<u>-</u>	<u>834,870</u>	<u>816,948</u>
FUNDS	10				
Unrestricted funds				834,870	816,948
TOTAL FUNDS				<u>834,870</u>	<u>816,948</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

2. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Rents received	171,960	116,998
	<u> </u>	<u> </u>

3. RAISING FUNDS

Raising donations and legacies

	5.4.25	5.4.24
	£	£
Support costs	311,479	318,115
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	178,354	-	178,354
Investment income	116,998	-	116,998
Total	<u>295,352</u>	<u>-</u>	<u>295,352</u>
EXPENDITURE ON			
Raising funds	318,115	-	318,115
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(22,763)	-	(22,763)
RECONCILIATION OF FUNDS			
Total funds brought forward	839,711	-	839,711
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>816,948</u>	<u>-</u>	<u>816,948</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

6. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2024 and 5 April 2025	504,937	50,409	555,346
DEPRECIATION			
At 6 April 2024	-	26,102	26,102
Charge for year	-	2,256	2,256
At 5 April 2025	-	28,358	28,358
NET BOOK VALUE			
At 5 April 2025	504,937	22,051	526,988
At 5 April 2024	504,937	24,307	529,244

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Trade debtors	12,839	10,944
Loans	33,216	30,000
	46,055	40,944

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Taxation and social security	3,332	2,446
Other creditors	9,867	10,754
	13,199	13,200

9. LOANS

An analysis of the maturity of loans is given below:

	5.4.25 £	5.4.24 £
Amounts falling due within one year on demand:		
Other loans	6,388	6,388

10. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	816,948	17,922	834,870
TOTAL FUNDS	<u>816,948</u>	<u>17,922</u>	<u>834,870</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	329,401	(311,479)	17,922
TOTAL FUNDS	<u>329,401</u>	<u>(311,479)</u>	<u>17,922</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	839,711	(22,763)	816,948
TOTAL FUNDS	<u>839,711</u>	<u>(22,763)</u>	<u>816,948</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,352	(318,115)	(22,763)
TOTAL FUNDS	<u>295,352</u>	<u>(318,115)</u>	<u>(22,763)</u>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	839,711	(4,841)	834,870
TOTAL FUNDS	<u>839,711</u>	<u>(4,841)</u>	<u>834,870</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	624,753	(629,594)	(4,841)
TOTAL FUNDS	<u>624,753</u>	<u>(629,594)</u>	<u>(4,841)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	<u>5.4.25</u> £	<u>5.4.24</u> £
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	140,514	137,393
Other income	16,927	25,653
Donations	-	15,308
	<hr/>	<hr/>
	157,441	178,354
Investment income		
Rents received	171,960	116,998
	<hr/>	<hr/>
Total incoming resources	329,401	295,352
EXPENDITURE		
Support costs		
Management		
Staff costs	84,103	72,081
Pensions	4,777	5,798
Security	3,623	1,686
Repairs & Maintenance	30,003	48,643
UPC GB & I	15,965	26,675
Insurance	5,506	3,390
Rent, Rates, Heat & Light	19,167	17,869
Telephone	3,808	5,295
Post, Stat & Advertising	26,032	22,591
Conferences & Promotions	19,048	15,957
Sundry and Youth club exp's	30,690	23,598
Motor exp., repairs & travel	34,067	31,078
Waste removal costs	3,535	5,539
Humanitarian projects	24,364	31,078
	<hr/>	<hr/>
	304,688	311,278
Other		
Fixtures and fittings	2,257	3,009
Governance costs		
Accountancy and legal fees	4,534	3,828
	<hr/>	<hr/>
Total resources expended	311,479	318,115
	<hr/>	<hr/>
Net income/(expenditure)	17,922	(22,763)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1102507

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

The Apostolic Church

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for the Year Ended 5 April 2025

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The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of 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).

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Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

GR Taylor & Co Accountants
54-56 Ormskirk Street
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WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

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Pastor J Hemus - Trustee

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The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

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Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2025

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Raising funds	3	311,479	-	311,479	318,115
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Total funds brought forward		816,948	-	816,948	839,711
TOTAL FUNDS CARRIED FORWARD		<u>834,870</u>	<u>-</u>	<u>834,870</u>	<u>816,948</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2025

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Tangible assets	6	526,988	-	526,988	529,243
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CREDITORS					
Amounts falling due within one year	8	(13,199)	-	(13,199)	(13,200)
		<u>307,882</u>	<u>-</u>	<u>307,882</u>	<u>287,705</u>
NET CURRENT ASSETS					
		<u>307,882</u>	<u>-</u>	<u>307,882</u>	<u>287,705</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>834,870</u>	<u>-</u>	<u>834,870</u>	<u>816,948</u>
NET ASSETS					
		<u>834,870</u>	<u>-</u>	<u>834,870</u>	<u>816,948</u>
FUNDS	10				
Unrestricted funds				<u>834,870</u>	<u>816,948</u>
TOTAL FUNDS				<u>834,870</u>	<u>816,948</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

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Pastor J Hemus - Trustee

The notes form part of these financial statements

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Basis of preparing the financial statements

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Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

2. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Rents received	171,960	116,998
	<u> </u>	<u> </u>

3. RAISING FUNDS

Raising donations and legacies

	5.4.25	5.4.24
	£	£
Support costs	311,479	318,115
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	178,354	-	178,354
Investment income	116,998	-	116,998
Total	<u>295,352</u>	<u>-</u>	<u>295,352</u>
EXPENDITURE ON			
Raising funds	318,115	-	318,115
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(22,763)	-	(22,763)
RECONCILIATION OF FUNDS			
Total funds brought forward	839,711	-	839,711
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>816,948</u>	<u>-</u>	<u>816,948</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

6. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2024 and 5 April 2025	504,937	50,409	555,346
DEPRECIATION			
At 6 April 2024	-	26,102	26,102
Charge for year	-	2,256	2,256
At 5 April 2025	-	28,358	28,358
NET BOOK VALUE			
At 5 April 2025	504,937	22,051	526,988
At 5 April 2024	504,937	24,307	529,244

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Trade debtors	12,839	10,944
Loans	33,216	30,000
	<u>46,055</u>	<u>40,944</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Taxation and social security	3,332	2,446
Other creditors	9,867	10,754
	<u>13,199</u>	<u>13,200</u>

9. LOANS

An analysis of the maturity of loans is given below:

	5.4.25 £	5.4.24 £
Amounts falling due within one year on demand:		
Other loans	6,388	6,388
	<u>6,388</u>	<u>6,388</u>

10. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	816,948	17,922	834,870
TOTAL FUNDS	<u>816,948</u>	<u>17,922</u>	<u>834,870</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	329,401	(311,479)	17,922
TOTAL FUNDS	<u>329,401</u>	<u>(311,479)</u>	<u>17,922</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	839,711	(22,763)	816,948
TOTAL FUNDS	<u>839,711</u>	<u>(22,763)</u>	<u>816,948</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,352	(318,115)	(22,763)
TOTAL FUNDS	<u>295,352</u>	<u>(318,115)</u>	<u>(22,763)</u>

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	839,711	(4,841)	834,870
TOTAL FUNDS	<u>839,711</u>	<u>(4,841)</u>	<u>834,870</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	624,753	(629,594)	(4,841)
TOTAL FUNDS	<u>624,753</u>	<u>(629,594)</u>	<u>(4,841)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	<u>5.4.25</u> £	<u>5.4.24</u> £
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	140,514	137,393
Other income	16,927	25,653
Donations	-	15,308
	<hr/>	<hr/>
	157,441	178,354
Investment income		
Rents received	171,960	116,998
	<hr/>	<hr/>
Total incoming resources	329,401	295,352
EXPENDITURE		
Support costs		
Management		
Staff costs	84,103	72,081
Pensions	4,777	5,798
Security	3,623	1,686
Repairs & Maintenance	30,003	48,643
UPC GB & I	15,965	26,675
Insurance	5,506	3,390
Rent, Rates, Heat & Light	19,167	17,869
Telephone	3,808	5,295
Post, Stat & Advertising	26,032	22,591
Conferences & Promotions	19,048	15,957
Sundry and Youth club exp's	30,690	23,598
Motor exp., repairs & travel	34,067	31,078
Waste removal costs	3,535	5,539
Humanitarian projects	24,364	31,078
	<hr/>	<hr/>
	304,688	311,278
Other		
Fixtures and fittings	2,257	3,009
Governance costs		
Accountancy and legal fees	4,534	3,828
	<hr/>	<hr/>
Total resources expended	311,479	318,115
	<hr/>	<hr/>
Net income/(expenditure)	17,922	(22,763)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1102507

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

The Apostolic Church

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for the Year Ended 5 April 2025

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THE APOSTOLIC CHURCH OF GREAT BRITAIN

England & Wales - Charity number 1102507

Accounts

REGISTERED CHARITY NUMBER: 1102507

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2024
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
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The Apostolic Church

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for the Year Ended 5 April 2024

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The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102507

Principal address

The Apostolic Church of Great Britain
433 Liverpool Road
Huyton
Merseyside
L36 8HT

Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

Sarah Nichols FCCA
GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Pastor J Hemus - Trustee

Independent Examiner's Report to the Trustees of
The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

I report to the charity trustees on my examination of the accounts of The Apostolic Church (the Trust) for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Sarah Nichols FCCA

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2024

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		178,354	-	178,354	178,315
Investment income	2	116,998	-	116,998	99,009
Total		<u>295,352</u>	<u>-</u>	<u>295,352</u>	<u>277,324</u>
EXPENDITURE ON					
Raising funds	3	318,115	-	318,115	254,033
NET INCOME/(EXPENDITURE)		(22,763)	-	(22,763)	23,291
RECONCILIATION OF FUNDS					
Total funds brought forward		839,711	-	839,711	816,420
TOTAL FUNDS CARRIED FORWARD		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2024

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
FIXED ASSETS					
Tangible assets	6	529,244	-	529,244	528,909
CURRENT ASSETS					
Debtors	7	40,944	-	40,944	115,147
Cash at bank		259,961	-	259,961	242,335
		<u>300,905</u>	<u>-</u>	<u>300,905</u>	<u>357,482</u>
CREDITORS					
Amounts falling due within one year	8	(13,201)	-	(13,201)	(46,680)
NET CURRENT ASSETS		<u>287,704</u>	<u>-</u>	<u>287,704</u>	<u>310,802</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>
NET ASSETS		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>
FUNDS	10				
Unrestricted funds				816,948	839,711
TOTAL FUNDS				<u>816,948</u>	<u>839,711</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	5.4.24	5.4.23
	£	£
Rents received	116,998	99,006
Deposit account interest	-	3
	<u>116,998</u>	<u>99,009</u>

3. RAISING FUNDS

Raising donations and legacies

	5.4.24	5.4.23
	£	£
Support costs	318,115	-
	<u>318,115</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	178,315	-	178,315
Investment income	99,009	-	99,009
Total	<u>277,324</u>	<u>-</u>	<u>277,324</u>
EXPENDITURE ON			
Raising funds	254,033	-	254,033
NET INCOME	<u>23,291</u>	<u>-</u>	<u>23,291</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	816,420	-	816,420
TOTAL FUNDS CARRIED FORWARD	<u>839,711</u>	<u>-</u>	<u>839,711</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

6. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2023	504,937	47,065	552,002
Additions	-	3,344	3,344
	<u>504,937</u>	<u>50,409</u>	<u>555,346</u>
At 5 April 2024	504,937	50,409	555,346
DEPRECIATION			
At 6 April 2023	-	23,093	23,093
Charge for year	-	3,009	3,009
	<u>-</u>	<u>26,102</u>	<u>26,102</u>
At 5 April 2024	-	26,102	26,102
NET BOOK VALUE			
At 5 April 2024	<u>504,937</u>	<u>24,307</u>	<u>529,244</u>
At 5 April 2023	<u>504,937</u>	<u>23,972</u>	<u>528,909</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24 £	5.4.23 £
Trade debtors	10,944	6,684
Unity Childcare Ltd	-	58,463
Loans	30,000	50,000
	<u>40,944</u>	<u>115,147</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24 £	5.4.23 £
Taxation and social security	2,446	36,205
Other creditors	10,755	10,475
	<u>13,201</u>	<u>46,680</u>

9. LOANS

An analysis of the maturity of loans is given below:

	5.4.24 £	5.4.23 £
Amounts falling due within one year on demand:		
Other loans	<u>6,388</u>	<u>6,388</u>

10. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	839,711	(22,763)	816,948
TOTAL FUNDS	<u>839,711</u>	<u>(22,763)</u>	<u>816,948</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,352	(318,115)	(22,763)
TOTAL FUNDS	<u>295,352</u>	<u>(318,115)</u>	<u>(22,763)</u>

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	816,420	23,291	839,711
TOTAL FUNDS	<u>816,420</u>	<u>23,291</u>	<u>839,711</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	277,324	(254,033)	23,291
TOTAL FUNDS	<u>277,324</u>	<u>(254,033)</u>	<u>23,291</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	816,420	528	816,948
TOTAL FUNDS	<u>816,420</u>	<u>528</u>	<u>816,948</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	572,676	(572,148)	528
TOTAL FUNDS	<u>572,676</u>	<u>(572,148)</u>	<u>528</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2024

	5.4.24 £	5.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	137,393	133,481
Other income	25,653	24,834
Donations	15,308	20,000
	<hr/>	<hr/>
	178,354	178,315
Investment income		
Rents received	116,998	99,006
Deposit account interest	-	3
	<hr/>	<hr/>
	116,998	99,009
Total incoming resources	<hr/>	<hr/>
	295,352	277,324
EXPENDITURE		
Support costs		
Management		
Staff costs	72,081	23,424
Pensions	5,798	8,002
Security	1,686	3,208
Repairs & Maintenance	48,643	35,262
UPC GB & I	26,675	12,962
Insurance	3,390	5,743
Rent, Rates, Heat & Light	17,869	36,598
Telephone	5,295	6,673
Post, Stat & Advertising	22,591	18,069
Conferences & Promotions	15,957	10,332
Sundry and Youth club exp's	23,598	15,086
Motor exp., repairs & travel	31,078	33,171
Waste removal costs	5,539	4,631
Humanitarian projects	31,078	33,171
	<hr/>	<hr/>
	311,278	246,332
Other		
Fixtures and fittings	3,009	2,897
Governance costs		
Accountancy and legal fees	3,828	4,788
Hire purchase	-	16
	<hr/>	<hr/>
	3,828	4,804

This page does not form part of the statutory financial statements

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2024

	5.4.24	5.4.23
	£	£
Total resources expended	<u>318,115</u>	<u>254,033</u>
Net (expenditure)/income	<u>(22,763)</u>	<u>23,291</u>

This page does not form part of the statutory financial statements



APOSTOLIC CHURCH OF LIVERPOOL

Tel: 0151 449 2921 Email: info@apostolicliverpool.co.uk www.apostolicliverpool.co.uk
433 Liverpool Road Huyton Liverpool L36 8HT

Board of Trustees Meeting
Friday, 13 December, 2024
7:00 PM
Minutes

Attendees: Rev. John Hemus, Rev. Tom Suey, Rev. Chris Sowards, Sherri Hemus

7:15 PM T.S. opened in prayer

JH thanked both Tom Suey and Chris Sowards for supporting us and the organisation for so many years and told them we cannot do what we do without them.

JH then went through the points on the agenda.

April 2023 - April 2024

1. We were on deputation traveling through the USA January- June 2023.
2. School of missions in St Louis MO in May. Global missions Board approved our ongoing missions status.
3. We met with the UK CEO of Magen David Adom cementing our relationship here in the UK and Israel. His name is Daniel Berger. We have a great connection with them now.
4. July 2023, Matthew Hemus and JH were in Israel meeting the executive board in Jerusalem. This is the ambulance service that crosses all religious, political and economic barriers. All citizens are reached by their service. We also met with the deputy mayor of Jerusalem regarding the volunteer work we do in Israel.
5. We held our first ever Spanish conference at ACOL. Our Latino group has been growing for a couple of years. Over 60 in attendance.

Service Times: Sunday 11am - Thursday 7pm

Charity Number: 1102507

6. Rev. Raymond Woodward preached our All nations service with 265 in attendance. He also taught sessions to our leadership.
7. September 2023, we went to Madrid to teach the leadership of a church in Madrid.. This is the third time that we have done this. This year they have baptised over 75 people.
8. Attended a PAS meeting at our home church in November with Bishop Chester Wright .
9. Matthew came on board as a full-time minister in December. We now have both Matthew and Patrick full time. Thank you for your PIM with each of us.
10. We held our first marriage retreat in March 2024. David and Angie Wright came to minister at this meeting.
11. CIO Changing the governance of the church:
Paying a solicitor to change the church from a Charitable Organisation to a Charitable Incorporated Organisation.
Rev. Sowards: If it is the best thing for the charity then go ahead with it.

Rev Suey was happy with what has gone on this past year.

Rev Soward said to continue doing what we are doing and moving forward.

Meeting ended at 7:45 PM

Accepted By
Chairman John A. Hemus

REGISTERED CHARITY NUMBER: 1102507

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2024
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

The Apostolic Church

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for the Year Ended 5 April 2024

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The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102507

Principal address

The Apostolic Church of Great Britain
433 Liverpool Road
Huyton
Merseyside
L36 8HT

Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

Sarah Nichols FCCA
GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Pastor J Hemus - Trustee

Independent Examiner's Report to the Trustees of
The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

I report to the charity trustees on my examination of the accounts of The Apostolic Church (the Trust) for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Sarah Nichols FCCA

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2024

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		178,354	-	178,354	178,315
Investment income	2	116,998	-	116,998	99,009
Total		<u>295,352</u>	<u>-</u>	<u>295,352</u>	<u>277,324</u>
EXPENDITURE ON					
Raising funds	3	318,115	-	318,115	254,033
NET INCOME/(EXPENDITURE)		(22,763)	-	(22,763)	23,291
RECONCILIATION OF FUNDS					
Total funds brought forward		839,711	-	839,711	816,420
TOTAL FUNDS CARRIED FORWARD		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2024

	Notes	Unrestricted fund £	Restricted fund £	5.4.24 Total funds £	5.4.23 Total funds £
FIXED ASSETS					
Tangible assets	6	529,244	-	529,244	528,909
CURRENT ASSETS					
Debtors	7	40,944	-	40,944	115,147
Cash at bank		259,961	-	259,961	242,335
		<u>300,905</u>	<u>-</u>	<u>300,905</u>	<u>357,482</u>
CREDITORS					
Amounts falling due within one year	8	(13,201)	-	(13,201)	(46,680)
NET CURRENT ASSETS		<u>287,704</u>	<u>-</u>	<u>287,704</u>	<u>310,802</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>
NET ASSETS		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>
FUNDS	10				
Unrestricted funds				816,948	839,711
TOTAL FUNDS				<u>816,948</u>	<u>839,711</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	5.4.24	5.4.23
	£	£
Rents received	116,998	99,006
Deposit account interest	-	3
	<u>116,998</u>	<u>99,009</u>

3. RAISING FUNDS

Raising donations and legacies

	5.4.24	5.4.23
	£	£
Support costs	318,115	-
	<u>318,115</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	178,315	-	178,315
Investment income	99,009	-	99,009
Total	<u>277,324</u>	<u>-</u>	<u>277,324</u>
EXPENDITURE ON			
Raising funds	254,033	-	254,033
NET INCOME	<u>23,291</u>	<u>-</u>	<u>23,291</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	816,420	-	816,420
TOTAL FUNDS CARRIED FORWARD	<u>839,711</u>	<u>-</u>	<u>839,711</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

6. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2023	504,937	47,065	552,002
Additions	-	3,344	3,344
	<u>504,937</u>	<u>50,409</u>	<u>555,346</u>
At 5 April 2024	504,937	50,409	555,346
DEPRECIATION			
At 6 April 2023	-	23,093	23,093
Charge for year	-	3,009	3,009
	<u>-</u>	<u>26,102</u>	<u>26,102</u>
At 5 April 2024	-	26,102	26,102
NET BOOK VALUE			
At 5 April 2024	<u>504,937</u>	<u>24,307</u>	<u>529,244</u>
At 5 April 2023	<u>504,937</u>	<u>23,972</u>	<u>528,909</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24 £	5.4.23 £
Trade debtors	10,944	6,684
Unity Childcare Ltd	-	58,463
Loans	30,000	50,000
	<u>40,944</u>	<u>115,147</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24 £	5.4.23 £
Taxation and social security	2,446	36,205
Other creditors	10,755	10,475
	<u>13,201</u>	<u>46,680</u>

9. LOANS

An analysis of the maturity of loans is given below:

	5.4.24 £	5.4.23 £
Amounts falling due within one year on demand:		
Other loans	<u>6,388</u>	<u>6,388</u>

10. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	839,711	(22,763)	816,948
TOTAL FUNDS	<u>839,711</u>	<u>(22,763)</u>	<u>816,948</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,352	(318,115)	(22,763)
TOTAL FUNDS	<u>295,352</u>	<u>(318,115)</u>	<u>(22,763)</u>

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	816,420	23,291	839,711
TOTAL FUNDS	<u>816,420</u>	<u>23,291</u>	<u>839,711</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	277,324	(254,033)	23,291
TOTAL FUNDS	<u>277,324</u>	<u>(254,033)</u>	<u>23,291</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	816,420	528	816,948
TOTAL FUNDS	<u>816,420</u>	<u>528</u>	<u>816,948</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	572,676	(572,148)	528
TOTAL FUNDS	<u>572,676</u>	<u>(572,148)</u>	<u>528</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2024

	5.4.24 £	5.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	137,393	133,481
Other income	25,653	24,834
Donations	15,308	20,000
	<hr/>	<hr/>
	178,354	178,315
Investment income		
Rents received	116,998	99,006
Deposit account interest	-	3
	<hr/>	<hr/>
	116,998	99,009
Total incoming resources	<hr/>	<hr/>
	295,352	277,324
EXPENDITURE		
Support costs		
Management		
Staff costs	72,081	23,424
Pensions	5,798	8,002
Security	1,686	3,208
Repairs & Maintenance	48,643	35,262
UPC GB & I	26,675	12,962
Insurance	3,390	5,743
Rent, Rates, Heat & Light	17,869	36,598
Telephone	5,295	6,673
Post, Stat & Advertising	22,591	18,069
Conferences & Promotions	15,957	10,332
Sundry and Youth club exp's	23,598	15,086
Motor exp., repairs & travel	31,078	33,171
Waste removal costs	5,539	4,631
Humanitarian projects	31,078	33,171
	<hr/>	<hr/>
	311,278	246,332
Other		
Fixtures and fittings	3,009	2,897
Governance costs		
Accountancy and legal fees	3,828	4,788
Hire purchase	-	16
	<hr/>	<hr/>
	3,828	4,804

This page does not form part of the statutory financial statements

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2024

	5.4.24	5.4.23
	£	£
Total resources expended	<u>318,115</u>	<u>254,033</u>
Net (expenditure)/income	<u>(22,763)</u>	<u>23,291</u>

This page does not form part of the statutory financial statements

THE APOSTOLIC CHURCH OF GREAT BRITAIN

England & Wales - Charity number 1102507

Accounts

Apostolic Church of Liverpool
Board of Trustees
16 March 2023
2022-2023
AGENDA

Attendees Via Zoom: Rev. John Hemus, Rev. Thomas Suey, Rev. Chris Sowards, Sherri Hemus

Meeting opened at 7:10 pm

1.Church

36 Water Baptisms 40 Holy Spirit

Second All Nations Sunday We had over 250 attend this year.

Christmas Hamper Outreach: Delivered hampers to over 100 families and there were many locals that volunteered to help deliver the hampers.

2.ACOL Leadership Training:

We contacted Brian Kinsey and he helped us develop a bespoke leadership training for the ACOL leaders. We spent 10 months training the leaders and ended with a leadership retreat with Brian Kinsey. He also preached our Thursday and Sunday services.

3.Daughter Works

Wirral: Several have received the Holy Spirit there and some attend ACOL on Sunday morning.

London: Still on hold since November

Crosby future: We have been doing outreaches and prayer walks in this area. Along with the two professional women who live in this area, another couple from ACOL has joined together with them.

Preston: JH explained how he met Jehosaphat and his wife and he taught them a bible study. He is a pastor and has asked if they can come under the ministry of ACOL.

We are having an official opening of their new work in Preston this month.

4.Maggie's Meals: Continuing to feed families weekly and meet the local community.

5.Maggie O'Neill Business Training Centre

Hot Desking

Virtual Offices

We continue to lease offices and training rooms but have begun doing "Hot desking" also. We are looking into virtual offices in the future.

6.Project Fundraising/Deputation

JH: We are currently raising funds for future projects.

TS: Motioned to close meeting. CS seconded motion to close meeting.

Meeting ended at 7:25 pm

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		178,315	-	178,315	396,315
Investment income	2	99,009	-	99,009	49,313
Total		<u>277,324</u>	<u>-</u>	<u>277,324</u>	<u>445,628</u>
EXPENDITURE ON					
Raising funds		254,033	-	254,033	364,169
NET INCOME		23,291	-	23,291	81,459
RECONCILIATION OF FUNDS					
Total funds brought forward		816,420	-	816,420	734,961
TOTAL FUNDS CARRIED FORWARD		<u>839,711</u>	<u>-</u>	<u>839,711</u>	<u>816,420</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
FIXED ASSETS					
Tangible assets	5	528,909	-	528,909	529,019
CURRENT ASSETS					
Debtors	6	115,147	-	115,147	-
Cash at bank		242,335	-	242,335	318,045
		<u>357,482</u>	<u>-</u>	<u>357,482</u>	<u>318,045</u>
CREDITORS					
Amounts falling due within one year	7	(46,680)	-	(46,680)	(29,856)
NET CURRENT ASSETS		<u>310,802</u>	<u>-</u>	<u>310,802</u>	<u>288,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>839,711</u>	<u>-</u>	<u>839,711</u>	<u>817,208</u>
CREDITORS					
Amounts falling due after more than one year	8	-	-	-	(788)
NET ASSETS		<u>839,711</u>	<u>-</u>	<u>839,711</u>	<u>816,420</u>
FUNDS	11				
Unrestricted funds				839,711	816,420
TOTAL FUNDS				<u>839,711</u>	<u>816,420</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Rents received	99,006	49,310
Deposit account interest	3	3
	<u>99,009</u>	<u>49,313</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	396,315	-	396,315
Investment income	49,313	-	49,313
Total	<u>445,628</u>	<u>-</u>	<u>445,628</u>
EXPENDITURE ON			
Raising funds	364,169	-	364,169
	<u>364,169</u>	<u>-</u>	<u>364,169</u>
NET INCOME	81,459	-	81,459
RECONCILIATION OF FUNDS			
Total funds brought forward	734,961	-	734,961
	<u>734,961</u>	<u>-</u>	<u>734,961</u>
TOTAL FUNDS CARRIED FORWARD	<u>816,420</u>	<u>-</u>	<u>816,420</u>

5. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2022	504,937	44,278	549,215
Additions	-	2,787	2,787
	<hr/>	<hr/>	<hr/>
At 5 April 2023	504,937	47,065	552,002
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 6 April 2022	-	20,196	20,196
Charge for year	-	2,897	2,897
	<hr/>	<hr/>	<hr/>
At 5 April 2023	-	23,093	23,093
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 5 April 2023	504,937	23,972	528,909
	<hr/>	<hr/>	<hr/>
At 5 April 2022	504,937	24,082	529,019
	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Trade debtors	6,684	-
Unity Childcare Ltd	58,463	-
Loans	50,000	-
	<hr/>	<hr/>
	115,147	-
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Taxation and social security	36,205	1,779
Other creditors	10,475	28,077
	<hr/>	<hr/>
	46,680	29,856
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.23	5.4.22
	£	£
Hire purchase (see note 10)	-	788
	<u> </u>	<u> </u>

9. LOANS

An analysis of the maturity of loans is given below:

	5.4.23	5.4.22
	£	£
Amounts falling due within one year on demand:		
Other loans	6,388	26,401
	<u> </u>	<u> </u>

10. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	5.4.23	5.4.22
	£	£
Net obligations repayable:		
Between one and five years	-	788
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	At
	£	£	5.4.23
			£
Unrestricted funds			
General fund	816,420	23,291	839,711
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>816,420</u>	<u>23,291</u>	<u>839,711</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	277,324	(254,033)	23,291
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>277,324</u>	<u>(254,033)</u>	<u>23,291</u>

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	734,961	81,459	816,420
TOTAL FUNDS	<u>734,961</u>	<u>81,459</u>	<u>816,420</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	445,628	(364,169)	81,459
TOTAL FUNDS	<u>445,628</u>	<u>(364,169)</u>	<u>81,459</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	734,961	104,750	839,711
TOTAL FUNDS	<u>734,961</u>	<u>104,750</u>	<u>839,711</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	722,952	(618,202)	104,750
TOTAL FUNDS	<u>722,952</u>	<u>(618,202)</u>	<u>104,750</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2023

	5.4.23 £	5.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	133,481	146,375
Other income	24,834	28,637
Donations	20,000	-
Grants	-	122,243
Nursery admissions	-	99,060
	<hr/>	<hr/>
	178,315	396,315
Investment income		
Rents received	99,006	49,310
Deposit account interest	3	3
	<hr/>	<hr/>
	99,009	49,313
Total incoming resources		
	<hr/>	<hr/>
	277,324	445,628
EXPENDITURE		
Support costs		
Management		
Staff costs	23,424	167,907
Pensions	8,002	5,559
Security	3,208	378
Repairs & Maintenance	35,262	31,199
UPC GB & I	12,962	7,452
Insurance	5,743	4,435
Rent, Rates, Heat & Light	36,598	36,323
Telephone	6,673	5,588
Post, Stat & Advertising	18,069	7,445
Conferences & Promotions	10,332	9,881
Sundry and Youth club exp's	15,086	21,167
Nursery Supplies	-	11,222
Motor exp., repairs & travel	33,171	43,640
Waste removal costs	4,631	3,758
Humanitarian projects	33,171	-
	<hr/>	<hr/>
	246,332	355,954
Other		
Fixtures and fittings	2,897	2,934
Governance costs		
Accountancy and legal fees	4,788	5,084
Hire purchase	16	197
	<hr/>	<hr/>
	4,804	5,281
Total resources expended		
	<hr/>	<hr/>
	254,033	364,169
Net income		
	<hr/>	<hr/>
	23,291	81,459

This page does not form part of the statutory financial statements

THE APOSTOLIC CHURCH OF GREAT BRITAIN

England & Wales - Charity number 1102507

Accounts

Apostolic Church of Liverpool
Board of Trustees
16 March 2023
2021-2022
AGENDA

Attendees Via Zoom: Rev. John Hemus, Rev. Thomas Suey, Rev. Chris Sowards, Sherri Hemus

Meeting opened at 6:44 pm
Tom Suey opened in prayer

1. Continued to work around Covid

TS: When did your church return after lock down?

JH: We returned 5 July 2020 but then continued with the spacing, fresh air, antibacterial, etc. We have continued to offer service online for those who cannot gather at the church.

2. Church

58 Water Baptisms 48 Holy Spirit

JH: We have continued to outreach and draw individuals to Jesus

JH: We had our first All Nations in September 2021 with 150 attending. David Wright preached this service.

JH: We handed out 70+ hampers to needy families at Christmas with our annual Christmas Hamper Giving.

3. Daughter Works

JH: Wirral is based across the Mersey River and has been meeting for 5 years.

We leased a flat in London for 18 mo and have about 14 people that are part of the group and they either came to the flat and/or joined online.

Crosby future: We have two professional women in the Crosby area that are extremely willing to work on this area becoming a future preaching point along with a family. Currently, there are prayer walks taking place there and bible studies.

4. Maggie's Meals:

JH: We have renamed our Food Pantry and we hold it weekly on Friday and is for those whose money cannot make it to the end of the month. We feed 25-30 families a week. There is always a high demand for help with food.

5. Maggie O'Neill Community Resource Centre Name Change

JH: We are going to change the name of the community resource centre to something including business and training.

6. Campus Ministry paused due to Covid restrictions

JH: Had a very good campus ministry that the university shut down at Covid and it remained shut down until this year.

7. Unity Childcare:

JH: The nursery has been separated from the charity and is now registered with companies house.

8. Latino Group:

JH: We have had a number of families arrive from Spain that are originally from Central and South America. We have a young lady that attends church that speaks English, Dutch and Spanish and she has been interpreting for those that do not speak English.

9. Aim Couple:

JH: We had a young couple, Luke and Shelley LeSuer, from the Libby's Church in Maryland, come for four months. ACOL loved them and they enjoyed their time with us. They were also able to see many areas in the UK and attend the national youth conference.

TS motioned to close meeting. CS seconded motion to close meeting.
Meeting ended at 7:05 pm

REGISTERED CHARITY NUMBER: 1102507

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2022
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

The Apostolic Church

Contents of the Financial Statements
for the Year Ended 5 April 2022

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The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102507

Principal address

The Apostolic Church of Great Britain
433 Liverpool Road
Huyton
Merseyside
L36 8HT

Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Pastor J Hemus - Trustee

Independent Examiner's Report to the Trustees of
The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

I report to the charity trustees on my examination of the accounts of The Apostolic Church (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Sarah Nichols FCCA
GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2022

	Notes	Unrestricted fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		396,315	-	396,315	265,555
Investment income	2	49,313	-	49,313	41,119
Other income		-	-	-	18,164
Total		<u>445,628</u>	<u>-</u>	<u>445,628</u>	<u>324,838</u>
EXPENDITURE ON					
Raising funds		364,169	-	364,169	220,641
NET INCOME		81,459	-	81,459	104,197
RECONCILIATION OF FUNDS					
Total funds brought forward		734,961	-	734,961	630,764
TOTAL FUNDS CARRIED FORWARD		<u>816,420</u>	<u>-</u>	<u>816,420</u>	<u>734,961</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2022

	Notes	Unrestricted fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
FIXED ASSETS					
Tangible assets	5	529,019	-	529,019	531,953
CURRENT ASSETS					
Cash at bank		318,045	-	318,045	239,969
CREDITORS					
Amounts falling due within one year	6	(29,856)	-	(29,856)	(33,960)
NET CURRENT ASSETS		<u>288,189</u>	<u>-</u>	<u>288,189</u>	<u>206,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		817,208	-	817,208	737,962
CREDITORS					
Amounts falling due after more than one year	7	(788)	-	(788)	(3,001)
NET ASSETS		<u>816,420</u>	<u>-</u>	<u>816,420</u>	<u>734,961</u>
FUNDS	10				
Unrestricted funds				816,420	734,961
TOTAL FUNDS				<u>816,420</u>	<u>734,961</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

2. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Rents received	49,310	41,105
Deposit account interest	3	14
	<u>49,313</u>	<u>41,119</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	265,555	-	265,555
Investment income	41,119	-	41,119
Other income	18,164	-	18,164
Total	<u>324,838</u>	<u>-</u>	<u>324,838</u>
EXPENDITURE ON			
Raising funds	220,641	-	220,641
NET INCOME	104,197	-	104,197
RECONCILIATION OF FUNDS			
Total funds brought forward	630,764	-	630,764
TOTAL FUNDS CARRIED FORWARD	<u>734,961</u>	<u>-</u>	<u>734,961</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

5. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2021 and 5 April 2022	504,937	44,278	549,215
DEPRECIATION			
At 6 April 2021	-	17,262	17,262
Charge for year	-	2,934	2,934
At 5 April 2022	-	20,196	20,196
NET BOOK VALUE			
At 5 April 2022	504,937	24,082	529,019
At 5 April 2021	504,937	27,016	531,953

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Taxation and social security	1,779	978
Other creditors	28,077	32,982
	<u>29,856</u>	<u>33,960</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.22	5.4.21
	£	£
Hire purchase (see note 9)	788	3,001
	<u>788</u>	<u>3,001</u>

8. LOANS

An analysis of the maturity of loans is given below:

	5.4.22	5.4.21
	£	£
Amounts falling due within one year on demand:		
Other loans	26,401	30,401
	<u>26,401</u>	<u>30,401</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	5.4.22 £	5.4.21 £
Net obligations repayable: Between one and five years	788	3,001

10. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	734,961	81,459	816,420
TOTAL FUNDS	<u>734,961</u>	<u>81,459</u>	<u>816,420</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	445,628	(364,169)	81,459
TOTAL FUNDS	<u>445,628</u>	<u>(364,169)</u>	<u>81,459</u>

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	630,764	104,197	734,961
TOTAL FUNDS	<u>630,764</u>	<u>104,197</u>	<u>734,961</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	324,838	(220,641)	104,197
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>324,838</u>	<u>(220,641)</u>	<u>104,197</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	630,764	185,656	816,420
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>630,764</u>	<u>185,656</u>	<u>816,420</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	770,466	(584,810)	185,656
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>770,466</u>	<u>(584,810)</u>	<u>185,656</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	5.4.22	5.4.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	146,375	129,261
Other income	28,637	19,896
Grants	122,243	77,661
Nursery admissions	99,060	38,737
	<hr/>	<hr/>
	396,315	265,555
Investment income		
Rents received	49,310	41,105
Deposit account interest	3	14
	<hr/>	<hr/>
	49,313	41,119
Other income		
Government grants	-	10,000
Furlough	-	8,164
	<hr/>	<hr/>
	-	18,164
Total incoming resources	<hr/>	<hr/>
	445,628	324,838
EXPENDITURE		
Support costs		
Management		
Staff costs	167,907	98,295
Pensions	5,559	3,341
Security	378	1,475
Repairs & Maintenance	31,199	31,893
UPC GB & I	7,452	9,193
Insurance	4,435	5,682
Rent, Rates, Heat & Light	36,323	8,311
Telephone	5,588	6,733
Post, Stat & Advertising	7,445	1,279
Conferences & Promotions	9,881	11,074
Sundry and Youth club exp's	21,167	17,173
Nursery Supplies	11,222	5,025
Motor exp., repairs & travel	43,640	14,657
Waste removal costs	3,758	-
	<hr/>	<hr/>
	355,954	214,131

This page does not form part of the statutory financial statements

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	5.4.22 £	5.4.21 £
Management		
Other		
Fixtures and fittings	2,934	3,914
Governance costs		
Accountancy and legal fees	5,084	2,174
Hire purchase	197	422
	<hr/>	<hr/>
	5,281	2,596
	<hr/>	<hr/>
Total resources expended	364,169	220,641
	<hr/>	<hr/>
Net income	81,459	104,197
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1102507

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2022
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

The Apostolic Church

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for the Year Ended 5 April 2022

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Detailed Statement of Financial Activities	11 to 12

The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102507

Principal address

The Apostolic Church of Great Britain
433 Liverpool Road
Huyton
Merseyside
L36 8HT

Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Pastor J Hemus - Trustee

Independent Examiner's Report to the Trustees of
The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

I report to the charity trustees on my examination of the accounts of The Apostolic Church (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Sarah Nichols FCCA
GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2022

	Notes	Unrestricted fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		396,315	-	396,315	265,555
Investment income	2	49,313	-	49,313	41,119
Other income		-	-	-	18,164
Total		<u>445,628</u>	<u>-</u>	<u>445,628</u>	<u>324,838</u>
EXPENDITURE ON					
Raising funds		364,169	-	364,169	220,641
NET INCOME		81,459	-	81,459	104,197
RECONCILIATION OF FUNDS					
Total funds brought forward		734,961	-	734,961	630,764
TOTAL FUNDS CARRIED FORWARD		<u>816,420</u>	<u>-</u>	<u>816,420</u>	<u>734,961</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2022

	Notes	Unrestricted fund £	Restricted fund £	5.4.22 Total funds £	5.4.21 Total funds £
FIXED ASSETS					
Tangible assets	5	529,019	-	529,019	531,953
CURRENT ASSETS					
Cash at bank		318,045	-	318,045	239,969
CREDITORS					
Amounts falling due within one year	6	(29,856)	-	(29,856)	(33,960)
NET CURRENT ASSETS		<u>288,189</u>	<u>-</u>	<u>288,189</u>	<u>206,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		817,208	-	817,208	737,962
CREDITORS					
Amounts falling due after more than one year	7	(788)	-	(788)	(3,001)
NET ASSETS		<u>816,420</u>	<u>-</u>	<u>816,420</u>	<u>734,961</u>
FUNDS	10				
Unrestricted funds				816,420	734,961
TOTAL FUNDS				<u>816,420</u>	<u>734,961</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

2. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Rents received	49,310	41,105
Deposit account interest	3	14
	<u>49,313</u>	<u>41,119</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	265,555	-	265,555
Investment income	41,119	-	41,119
Other income	18,164	-	18,164
Total	<u>324,838</u>	<u>-</u>	<u>324,838</u>
EXPENDITURE ON			
Raising funds	220,641	-	220,641
NET INCOME	104,197	-	104,197
RECONCILIATION OF FUNDS			
Total funds brought forward	630,764	-	630,764
TOTAL FUNDS CARRIED FORWARD	<u>734,961</u>	<u>-</u>	<u>734,961</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

5. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2021 and 5 April 2022	504,937	44,278	549,215
DEPRECIATION			
At 6 April 2021	-	17,262	17,262
Charge for year	-	2,934	2,934
At 5 April 2022	-	20,196	20,196
NET BOOK VALUE			
At 5 April 2022	504,937	24,082	529,019
At 5 April 2021	504,937	27,016	531,953

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22 £	5.4.21 £
Taxation and social security	1,779	978
Other creditors	28,077	32,982
	<u>29,856</u>	<u>33,960</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.22 £	5.4.21 £
Hire purchase (see note 9)	788	3,001
	<u>788</u>	<u>3,001</u>

8. LOANS

An analysis of the maturity of loans is given below:

	5.4.22 £	5.4.21 £
Amounts falling due within one year on demand:		
Other loans	26,401	30,401
	<u>26,401</u>	<u>30,401</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	5.4.22 £	5.4.21 £
Net obligations repayable: Between one and five years	788	3,001

10. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	734,961	81,459	816,420
TOTAL FUNDS	<u>734,961</u>	<u>81,459</u>	<u>816,420</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	445,628	(364,169)	81,459
TOTAL FUNDS	<u>445,628</u>	<u>(364,169)</u>	<u>81,459</u>

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	630,764	104,197	734,961
TOTAL FUNDS	<u>630,764</u>	<u>104,197</u>	<u>734,961</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	324,838	(220,641)	104,197
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>324,838</u>	<u>(220,641)</u>	<u>104,197</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	630,764	185,656	816,420
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>630,764</u>	<u>185,656</u>	<u>816,420</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	770,466	(584,810)	185,656
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>770,466</u>	<u>(584,810)</u>	<u>185,656</u>

The Apostolic Church

Notes to the Financial Statements - continued
for the Year Ended 5 April 2022

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	5.4.22	5.4.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	146,375	129,261
Other income	28,637	19,896
Grants	122,243	77,661
Nursery admissions	99,060	38,737
	<hr/>	<hr/>
	396,315	265,555
Investment income		
Rents received	49,310	41,105
Deposit account interest	3	14
	<hr/>	<hr/>
	49,313	41,119
Other income		
Government grants	-	10,000
Furlough	-	8,164
	<hr/>	<hr/>
	-	18,164
Total incoming resources	<hr/>	<hr/>
	445,628	324,838
EXPENDITURE		
Support costs		
Management		
Staff costs	167,907	98,295
Pensions	5,559	3,341
Security	378	1,475
Repairs & Maintenance	31,199	31,893
UPC GB & I	7,452	9,193
Insurance	4,435	5,682
Rent, Rates, Heat & Light	36,323	8,311
Telephone	5,588	6,733
Post, Stat & Advertising	7,445	1,279
Conferences & Promotions	9,881	11,074
Sundry and Youth club exp's	21,167	17,173
Nursery Supplies	11,222	5,025
Motor exp., repairs & travel	43,640	14,657
Waste removal costs	3,758	-
	<hr/>	<hr/>
	355,954	214,131

This page does not form part of the statutory financial statements

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2022

	5.4.22	5.4.21
	£	£
Management		
Other		
Fixtures and fittings	2,934	3,914
Governance costs		
Accountancy and legal fees	5,084	2,174
Hire purchase	197	422
	<hr/>	<hr/>
	5,281	2,596
	<hr/>	<hr/>
Total resources expended	364,169	220,641
	<hr/>	<hr/>
Net income	81,459	104,197
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

THE APOSTOLIC CHURCH OF GREAT BRITAIN

England & Wales - Charity number 1102507

Accounts

The Apostolic Church of Great Britain
Board of Trustees
April 2020-April 2021

12/02/2021

Agenda

Attendees: Via Zoom Rev. John A Hemus, Rev. Tom Suey, Rev. Chris Sowards, Sherri L. Hemus

Meeting began 16:30

1. Covid:

JH: Lockdown mandated from March to July 2020, last week of October to 3 December 2020, beginning of January 2021 to current. The difference this lockdown is that churches are allowed to be open which is amazing. We are meeting Sunday mornings but have been doing Zoom for Thursday evening service since last March 2020.

JH: Average attendance is about 2/3 of the congregation.

2. Church:

JH: We have baptised 17 since the first lockdown began. We are continuing bible studies online and small groups online throughout the lockdown. The majority of the church has remained committed and we have even gained people. Sunday mornings we have done everything to be covid compliant for the safety of those attending church services. Our ushers are very good about keeping a one way system, cleaning during service, reminding people to use antibacterial, etc. We are required to wear masks in the service. We also offer our Sunday morning service online for those that are vulnerable and unable to attend.

One of those baptised was from London.

The government has not offered any help financially to churches and The Maggie O'Neill Community Resource Centre did not receive any help from the government but all the tenants in our offices did and that enabled them to pay their monthly rent. Only one tenant tried to avoid their lease payment.

3. Food Outreach and Delivery and Maggie O'Neill Centre:

JH: We continued with our food outreach at the Maggie O'Neill Centre for the elderly and vulnerable from March through July 2020 until the first lockdown finished.

The local council contacted us along with funders and offered to give us money to buy the food.

JH: We are in discussions with the local council about more food outreach locally.

We had many volunteers help deliver over 500 bags of groceries over 14 weeks. We had some church members volunteer but also had local people show up and want to volunteer to deliver groceries. This was an amazing way to meet people we would not have had the opportunity to meet. Many times, we were the only people the elderly and vulnerable saw for weeks at a time.

JH: We have also had many in the church want to get involved further with the food outreach to the community.

4. Unity Nursery:

JH: Nurseries were closed from March to June 2020. We opened but did not have many children throughout the summer. Most parents wanted to keep their children home as they were working from home. The government allowed us to furlough employees March to June 2020 and then throughout the summer as needed and they paid 80% of the salaries. This helped the nursery tremendously and local government continued to give nurseries funding for funded children whether they came to nursery or not. With this assistance, Unity has been able to weather the storm of Covid and we currently have so many children enrolled (our highest enrolment since opening in 2016) that we are interviewing more staff.

5. Other Business:

JH: We want to open a work in London and some other churches, works and individuals have offered to help and get involved.

Planting a work in Blundell Sands through connections there. A rugby club has offered to rent a room to us.

We still have the work in West Kirby.

JH: After speaking with the ACOL accountant we would like to separate the nursery from the charity and make it a private enterprise. With the boards approval we can move the nursery out from under the charity and make it a private company. We have discussed this with accountant for the past several years.

TS: Motioned to move the nursery, Unity Childcare, from under the charity of ACOL to a private enterprise.

CS: Seconded the motion

JH: Is stepping down from being the district superintendent of the central district of the UPCGBI after 16 years of service.

There seems to be a natural progression of others moving in to the role of ministry within the church.

TS: Closed with prayer

CS: Motioned to adjourn the meeting

TS: Seconded the motion

17:40 meeting adjourned

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2021
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

The Apostolic Church

Contents of the Financial Statements
for the Year Ended 5 April 2021

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The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102507

Principal address

The Apostolic Church of Great Britain
433 Liverpool Road
Huyton
Merseyside
L36 8HT

Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Pastor J Hemus - Trustee

Independent Examiner's Report to the Trustees of
The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

I report to the charity trustees on my examination of the accounts of The Apostolic Church (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Sarah Nichols FCCA
GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2021

	Notes	Unrestricted fund £	Restricted fund £	5.4.21 Total funds £	5.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		265,555	-	265,555	224,133
Investment income	2	41,119	-	41,119	57,096
Other income		18,164	-	18,164	-
Total		324,838	-	324,838	281,229
 EXPENDITURE ON					
Raising funds		220,641	-	220,641	228,406
 NET INCOME					
		104,197	-	104,197	52,823
 RECONCILIATION OF FUNDS					
Total funds brought forward		630,764	-	630,764	577,941
 TOTAL FUNDS CARRIED FORWARD					
		<u>734,961</u>	<u>-</u>	<u>734,961</u>	<u>630,764</u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2021

	Notes	Unrestricted fund £	Restricted fund £	5.4.21 Total funds £	5.4.20 Total funds £
FIXED ASSETS					
Tangible assets	5	531,953	-	531,953	535,867
CURRENT ASSETS					
Cash at bank		239,969	-	239,969	173,547
CREDITORS					
Amounts falling due within one year	6	(33,960)	-	(33,960)	(73,661)
NET CURRENT ASSETS		<u>206,009</u>	<u>-</u>	<u>206,009</u>	<u>99,886</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>737,962</u>	<u>-</u>	<u>737,962</u>	<u>635,753</u>
CREDITORS					
Amounts falling due after more than one year	7	(3,001)	-	(3,001)	(4,989)
NET ASSETS		<u>734,961</u>	<u>-</u>	<u>734,961</u>	<u>630,764</u>
FUNDS	10				
Unrestricted funds				<u>734,961</u>	<u>630,764</u>
TOTAL FUNDS				<u>734,961</u>	<u>630,764</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	5.4.21 £	5.4.20 £
Rents received	41,105	57,076
Deposit account interest	14	20
	<u>41,119</u>	<u>57,096</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	224,133	-	224,133
Investment income	57,096	-	57,096
Total	<u>281,229</u>	-	<u>281,229</u>
EXPENDITURE ON			
Raising funds	228,406	-	228,406
NET INCOME	<u>52,823</u>	-	<u>52,823</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>577,941</u>	-	<u>577,941</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>630,764</u></u>	<u><u>-</u></u>	<u><u>630,764</u></u>

5. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2020 and 5 April 2021	504,937	44,278	549,215
DEPRECIATION			
At 6 April 2020	-	13,348	13,348
Charge for year	-	3,914	3,914
At 5 April 2021	-	17,262	17,262
NET BOOK VALUE			
At 5 April 2021	<u>504,937</u>	<u>27,016</u>	<u>531,953</u>
At 5 April 2020	<u>504,937</u>	<u>30,930</u>	<u>535,867</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21	5.4.20
	£	£
Taxation and social security	978	1,098
Other creditors	32,982	72,563
	<u>33,960</u>	<u>73,661</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.21	5.4.20
	£	£
Hire purchase (see note 9)	3,001	4,989
	<u>3,001</u>	<u>4,989</u>

8. LOANS

An analysis of the maturity of loans is given below:

	5.4.21	5.4.20
	£	£
Amounts falling due within one year on demand:		
Other loans	30,401	69,081
	<u>30,401</u>	<u>69,081</u>

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	5.4.21	5.4.20
	£	£
Net obligations repayable:		
Between one and five years	3,001	4,989
	<u>3,001</u>	<u>4,989</u>

10. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	630,764	104,197	734,961
	<u>630,764</u>	<u>104,197</u>	<u>734,961</u>
TOTAL FUNDS	<u>630,764</u>	<u>104,197</u>	<u>734,961</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	324,838	(220,641)	104,197
	<u>324,838</u>	<u>(220,641)</u>	<u>104,197</u>
TOTAL FUNDS	<u>324,838</u>	<u>(220,641)</u>	<u>104,197</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	577,941	52,823	630,764
TOTAL FUNDS	<u>577,941</u>	<u>52,823</u>	<u>630,764</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,229	(228,406)	52,823
TOTAL FUNDS	<u>281,229</u>	<u>(228,406)</u>	<u>52,823</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	577,941	157,020	734,961
TOTAL FUNDS	<u>577,941</u>	<u>157,020</u>	<u>734,961</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	606,067	(449,047)	157,020
TOTAL FUNDS	<u>606,067</u>	<u>(449,047)</u>	<u>157,020</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2021

	5.4.21 £	5.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	129,261	98,611
Other income	19,896	18,539
Grants	77,661	60,237
Nursery admissions	38,737	46,746
	<hr/>	<hr/>
	265,555	224,133
Investment income		
Rents received	41,105	57,076
Deposit account interest	14	20
	<hr/>	<hr/>
	41,119	57,096
Other income		
Government grants	10,000	-
Furlough	8,164	-
	<hr/>	<hr/>
	18,164	-
	<hr/>	<hr/>
Total incoming resources	324,838	281,229
EXPENDITURE		
Support costs		
Management		
Staff costs	98,295	99,397
Pensions	3,341	716
Security	1,475	1,272
Repairs & Maintenance	31,893	24,406
UPC GB & I	9,193	10,223
Insurance	5,682	7,307
Light, heat and rates	8,311	12,903
Telephone	6,733	6,905
Post, Stat & Advertising	1,279	3,663
Conferences & Promotions	11,074	4,519
Sundry and Youth club exp's	17,173	14,557
Nursery Supplies	5,025	8,963
Motor exp., repairs & travel	14,657	23,933
	<hr/>	<hr/>
	214,131	218,764
Other		
Fixtures and fittings	3,914	5,215
Governance costs		
Accountancy and legal fees	2,174	4,020
Carried forward	2,174	4,020

This page does not form part of the statutory financial statements

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2021

	5.4.21 £	5.4.20 £
Governance costs		
Brought forward	2,174	4,020
Hire purchase	422	407
	<hr/>	<hr/>
	2,596	4,427
Total resources expended	<hr/>	<hr/>
	220,641	228,406
Net income	<hr/>	<hr/>
	104,197	52,823
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2021
for
The Apostolic Church

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

The Apostolic Church

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for the Year Ended 5 April 2021

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The Apostolic Church

Report of the Trustees
for the Year Ended 5 April 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102507

Principal address

The Apostolic Church of Great Britain
433 Liverpool Road
Huyton
Merseyside
L36 8HT

Trustees

Pastor J Hemus
Mrs S Hemus
Rev T Suey
Rev C Sowards

Independent Examiner

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Pastor J Hemus - Trustee

Independent Examiner's Report to the Trustees of
The Apostolic Church

Independent examiner's report to the trustees of The Apostolic Church

I report to the charity trustees on my examination of the accounts of The Apostolic Church (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Sarah Nichols FCCA
GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date:

The Apostolic Church

Statement of Financial Activities
for the Year Ended 5 April 2021

	Notes	Unrestricted fund £	Restricted fund £	5.4.21 Total funds £	5.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		265,555	-	265,555	224,133
Investment income	2	41,119	-	41,119	57,096
Other income		18,164	-	18,164	-
Total		<u>324,838</u>	<u>-</u>	<u>324,838</u>	<u>281,229</u>
 EXPENDITURE ON					
Raising funds		220,641	-	220,641	228,406
NET INCOME		<u>104,197</u>	<u>-</u>	<u>104,197</u>	<u>52,823</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>630,764</u>	<u>-</u>	<u>630,764</u>	<u>577,941</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>734,961</u></u>	<u><u>-</u></u>	<u><u>734,961</u></u>	<u><u>630,764</u></u>

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2021

	Notes	Unrestricted fund £	Restricted fund £	5.4.21 Total funds £	5.4.20 Total funds £
FIXED ASSETS					
Tangible assets	5	531,953	-	531,953	535,867
CURRENT ASSETS					
Cash at bank		239,969	-	239,969	173,547
CREDITORS					
Amounts falling due within one year	6	(33,960)	-	(33,960)	(73,661)
NET CURRENT ASSETS		<u>206,009</u>	<u>-</u>	<u>206,009</u>	<u>99,886</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>737,962</u>	<u>-</u>	<u>737,962</u>	<u>635,753</u>
CREDITORS					
Amounts falling due after more than one year	7	(3,001)	-	(3,001)	(4,989)
NET ASSETS		<u>734,961</u>	<u>-</u>	<u>734,961</u>	<u>630,764</u>
FUNDS	10				
Unrestricted funds				<u>734,961</u>	<u>630,764</u>
TOTAL FUNDS				<u>734,961</u>	<u>630,764</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Pastor J Hemus - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church	-	in accordance with the property
Equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	5.4.21 £	5.4.20 £
Rents received	41,105	57,076
Deposit account interest	14	20
	<u>41,119</u>	<u>57,096</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	224,133	-	224,133
Investment income	57,096	-	57,096
Total	<u>281,229</u>	-	<u>281,229</u>
EXPENDITURE ON			
Raising funds	228,406	-	228,406
NET INCOME	<u>52,823</u>	-	<u>52,823</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>577,941</u>	-	<u>577,941</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>630,764</u></u>	<u><u>-</u></u>	<u><u>630,764</u></u>

5. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2020 and 5 April 2021	504,937	44,278	549,215
DEPRECIATION			
At 6 April 2020	-	13,348	13,348
Charge for year	-	3,914	3,914
At 5 April 2021	-	17,262	17,262
NET BOOK VALUE			
At 5 April 2021	<u>504,937</u>	<u>27,016</u>	<u>531,953</u>
At 5 April 2020	<u>504,937</u>	<u>30,930</u>	<u>535,867</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21	5.4.20
	£	£
Taxation and social security	978	1,098
Other creditors	32,982	72,563
	<u>33,960</u>	<u>73,661</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	5.4.21	5.4.20
	£	£
Hire purchase (see note 9)	3,001	4,989
	<u>3,001</u>	<u>4,989</u>

8. LOANS

An analysis of the maturity of loans is given below:

	5.4.21	5.4.20
	£	£
Amounts falling due within one year on demand:		
Other loans	30,401	69,081
	<u>30,401</u>	<u>69,081</u>

9. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	5.4.21	5.4.20
	£	£
Net obligations repayable:		
Between one and five years	3,001	4,989
	<u>3,001</u>	<u>4,989</u>

10. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	630,764	104,197	734,961
	<u>630,764</u>	<u>104,197</u>	<u>734,961</u>
TOTAL FUNDS	<u>630,764</u>	<u>104,197</u>	<u>734,961</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	324,838	(220,641)	104,197
	<u>324,838</u>	<u>(220,641)</u>	<u>104,197</u>
TOTAL FUNDS	<u>324,838</u>	<u>(220,641)</u>	<u>104,197</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	577,941	52,823	630,764
TOTAL FUNDS	<u>577,941</u>	<u>52,823</u>	<u>630,764</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,229	(228,406)	52,823
TOTAL FUNDS	<u>281,229</u>	<u>(228,406)</u>	<u>52,823</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	577,941	157,020	734,961
TOTAL FUNDS	<u>577,941</u>	<u>157,020</u>	<u>734,961</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	606,067	(449,047)	157,020
TOTAL FUNDS	<u>606,067</u>	<u>(449,047)</u>	<u>157,020</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2021

	5.4.21 £	5.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Congregation	129,261	98,611
Other income	19,896	18,539
Grants	77,661	60,237
Nursery admissions	38,737	46,746
	<hr/>	<hr/>
	265,555	224,133
Investment income		
Rents received	41,105	57,076
Deposit account interest	14	20
	<hr/>	<hr/>
	41,119	57,096
Other income		
Government grants	10,000	-
Furlough	8,164	-
	<hr/>	<hr/>
	18,164	-
	<hr/>	<hr/>
Total incoming resources	324,838	281,229
EXPENDITURE		
Support costs		
Management		
Staff costs	98,295	99,397
Pensions	3,341	716
Security	1,475	1,272
Repairs & Maintenance	31,893	24,406
UPC GB & I	9,193	10,223
Insurance	5,682	7,307
Light, heat and rates	8,311	12,903
Telephone	6,733	6,905
Post, Stat & Advertising	1,279	3,663
Conferences & Promotions	11,074	4,519
Sundry and Youth club exp's	17,173	14,557
Nursery Supplies	5,025	8,963
Motor exp., repairs & travel	14,657	23,933
	<hr/>	<hr/>
	214,131	218,764
Other		
Fixtures and fittings	3,914	5,215
Governance costs		
Accountancy and legal fees	2,174	4,020
Carried forward	2,174	4,020

This page does not form part of the statutory financial statements

The Apostolic Church

Detailed Statement of Financial Activities
for the Year Ended 5 April 2021

	5.4.21 £	5.4.20 £
Governance costs		
Brought forward	2,174	4,020
Hire purchase	422	407
	<hr/>	<hr/>
	2,596	4,427
Total resources expended	<hr/>	<hr/>
	220,641	228,406
Net income	<hr/>	<hr/>
	104,197	52,823
	<hr/>	<hr/>

This page does not form part of the statutory financial statements