

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

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

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

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		734,961	-	734,961	630,764

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		737,962	-	737,962	635,753
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				734,961	630,764
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.

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021

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	<u>57,096</u>	<u>-</u>	<u>57,096</u>
Total	281,229	-	281,229
EXPENDITURE ON			
Raising funds	<u>228,406</u>	<u>-</u>	<u>228,406</u>
NET INCOME	52,823	-	52,823
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>577,941</u>	<u>-</u>	<u>577,941</u>
TOTAL FUNDS CARRIED FORWARD	<u>630,764</u>	<u>-</u>	<u>630,764</u>

5. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2020 and 5 April 2021	<u>504,937</u>	<u>44,278</u>	<u>549,215</u>
DEPRECIATION			
At 6 April 2020	-	13,348	13,348
Charge for year	-	3,914	3,914
At 5 April 2021	<u>-</u>	<u>17,262</u>	<u>17,262</u>
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	-
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
Total resources expended	220,641	228,406
	<hr/>	<hr/>
Net income	104,197	52,823
	<hr/>	<hr/>

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

GR Taylor & Co Accountants
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	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
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The Apostolic Church

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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:

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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

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Responsibilities and basis of report

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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.

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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

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TOTAL FUNDS CARRIED FORWARD		734,961	-	734,961	630,764

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		737,962	-	737,962	635,753
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				734,961	630,764
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.

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021

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	<u>57,096</u>	<u>-</u>	<u>57,096</u>
Total	281,229	-	281,229
EXPENDITURE ON			
Raising funds	<u>228,406</u>	<u>-</u>	<u>228,406</u>
NET INCOME	52,823	-	52,823
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>577,941</u>	<u>-</u>	<u>577,941</u>
TOTAL FUNDS CARRIED FORWARD	<u>630,764</u>	<u>-</u>	<u>630,764</u>

5. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
COST			
At 6 April 2020 and 5 April 2021	<u>504,937</u>	<u>44,278</u>	<u>549,215</u>
DEPRECIATION			
At 6 April 2020	-	13,348	13,348
Charge for year	-	3,914	3,914
At 5 April 2021	<u>-</u>	<u>17,262</u>	<u>17,262</u>
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>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021

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	-
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
Total resources expended	220,641	228,406
	<hr/>	<hr/>
Net income	104,197	52,823
	<hr/>	<hr/>