

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  
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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		178,354	-	178,354	178,315
Investment income	2	116,998	-	116,998	99,009
<b>Total</b>		<u>295,352</u>	<u>-</u>	<u>295,352</u>	<u>277,324</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	318,115	-	318,115	254,033
<b>NET INCOME/(EXPENDITURE)</b>		<u>(22,763)</u>	<u>-</u>	<u>(22,763)</u>	<u>23,291</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		839,711	-	839,711	816,420
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	529,244	-	529,244	528,909
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(13,201)	-	(13,201)	(46,680)
<b>NET CURRENT ASSETS</b>		<u>287,704</u>	<u>-</u>	<u>287,704</u>	<u>310,802</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>
<b>NET ASSETS</b>		<u>816,948</u>	<u>-</u>	<u>816,948</u>	<u>839,711</u>
<b>FUNDS</b>	10				
Unrestricted funds				816,948	839,711
<b>TOTAL FUNDS</b>				<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	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	178,315	-	178,315
Investment income	<u>99,009</u>	<u>-</u>	<u>99,009</u>
<b>Total</b>	<u>277,324</u>	<u>-</u>	<u>277,324</u>
<b>EXPENDITURE ON</b>			
Raising funds	<u>254,033</u>	<u>-</u>	<u>254,033</u>
<b>NET INCOME</b>	23,291	-	23,291
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>816,420</u>	<u>-</u>	<u>816,420</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>839,711</u>	<u>-</u>	<u>839,711</u>



6. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
<b>COST</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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
<b>TOTAL FUNDS</b>	<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)
<b>TOTAL FUNDS</b>	<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
<b>TOTAL FUNDS</b>	<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
<b>TOTAL FUNDS</b>	<b>277,324</b>	<b>(254,033)</b>	<b>23,291</b>

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
<b>TOTAL FUNDS</b>	<b>816,420</b>	<b>528</b>	<b>816,948</b>

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
<b>TOTAL FUNDS</b>	<b>572,676</b>	<b>(572,148)</b>	<b>528</b>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Congregation	137,393	133,481
Other income	25,653	24,834
Donations	15,308	20,000
	<hr/>	<hr/>
	178,354	178,315
<b>Investment income</b>		
Rents received	116,998	99,006
Deposit account interest	-	3
	<hr/>	<hr/>
	116,998	99,009
<b>Total incoming resources</b>	<hr/>	<hr/>
	295,352	277,324
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
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
<b>Other</b>		
Fixtures and fittings	3,009	2,897
<b>Governance costs</b>		
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	318,115	254,033
Net (expenditure)/income	(22,763)	23,291

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# APOSTOLIC CHURCH OF LIVERPOOL

Tel: 0151 449 2921 Email: [info@apostolicliverpool.co.uk](mailto:info@apostolicliverpool.co.uk) [www.apostolicliverpool.co.uk](http://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

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Accepted By  
Chairman John A. Hemus

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The Apostolic Church

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Rev C Sowards

**Independent Examiner**

Sarah Nichols FCCA  
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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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The Apostolic Church

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The Apostolic Church

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<b>FUNDS</b>	10				
Unrestricted funds				816,948	839,711
<b>TOTAL FUNDS</b>				<u>816,948</u>	<u>839,711</u>

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3. RAISING FUNDS

Raising donations and legacies

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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

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<b>Total</b>	<u>277,324</u>	<u>-</u>	<u>277,324</u>
<b>EXPENDITURE ON</b>			
Raising funds	<u>254,033</u>	<u>-</u>	<u>254,033</u>
<b>NET INCOME</b>	23,291	-	23,291
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>816,420</u>	<u>-</u>	<u>816,420</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>839,711</u>	<u>-</u>	<u>839,711</u>

6. TANGIBLE FIXED ASSETS

	Church £	Equipment £	Totals £
<b>COST</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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
<b>TOTAL FUNDS</b>	<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)
<b>TOTAL FUNDS</b>	<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
<b>TOTAL FUNDS</b>	<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
<b>TOTAL FUNDS</b>	<b>277,324</b>	<b>(254,033)</b>	<b>23,291</b>

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
<b>TOTAL FUNDS</b>	<b>816,420</b>	<b>528</b>	<b>816,948</b>

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
<b>TOTAL FUNDS</b>	<b>572,676</b>	<b>(572,148)</b>	<b>528</b>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Congregation	137,393	133,481
Other income	25,653	24,834
Donations	15,308	20,000
	<hr/>	<hr/>
	178,354	178,315
<b>Investment income</b>		
Rents received	116,998	99,006
Deposit account interest	-	3
	<hr/>	<hr/>
	116,998	99,009
<b>Total incoming resources</b>	<hr/>	<hr/>
	295,352	277,324
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
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
<b>Other</b>		
Fixtures and fittings	3,009	2,897
<b>Governance costs</b>		
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	318,115	254,033
Net (expenditure)/income	(22,763)	23,291

This page does not form part of the statutory financial statements