

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

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2025

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 5.4.25<br>Total<br>funds<br>£ | 5.4.24<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-------------------------------|-------------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                         |                               |                               |
| Tangible assets                                  | 6     | 526,988                   | -                       | 526,988                       | 529,243                       |
| <b>CURRENT ASSETS</b>                            |       |                           |                         |                               |                               |
| 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>                |
| <b>CREDITORS</b>                                 |       |                           |                         |                               |                               |
| 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>                |
| <b>NET CURRENT ASSETS</b>                        |       |                           |                         |                               |                               |
|  |       | <u>834,870</u>            | <u>-</u>                | <u>834,870</u>                | <u>816,948</u>                |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                           |                         |                               |                               |
|  |       | <u>834,870</u>            | <u>-</u>                | <u>834,870</u>                | <u>816,948</u>                |
| <b>NET ASSETS</b>                                |       |                           |                         |                               |                               |
|  |       | <u>834,870</u>            | <u>-</u>                | <u>834,870</u>                | <u>816,948</u>                |
| <b>FUNDS</b>                                     | 10    |                           |                         |                               |                               |
| Unrestricted funds                               |       |                           |                         | 834,870                       | 816,948                       |
| <b>TOTAL FUNDS</b>                               |       |                           |                         | <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.

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 |

3. RAISING FUNDS

Raising donations and legacies

|               |         |         |
|---------------|---------|---------|
|               | 5.4.25  | 5.4.24  |
|               | £       | £       |
| Support costs | 311,479 | 318,115 |

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



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

6. TANGIBLE FIXED ASSETS

|                                  | Church<br>£ | Equipment<br>£ | Totals<br>£ |
|----------------------------------|-------------|----------------|-------------|
| <b>COST</b>                      |             |                |             |
| At 6 April 2024 and 5 April 2025 | 504,937     | 50,409         | 555,346     |
| <b>DEPRECIATION</b>              |             |                |             |
| At 6 April 2024                  | -           | 26,102         | 26,102      |
| Charge for year                  | -           | 2,256          | 2,256       |
| At 5 April 2025                  | -           | 28,358         | 28,358      |
| <b>NET BOOK VALUE</b>            |             |                |             |
| 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<br>£ | 5.4.24<br>£ |
| 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<br>£ | 5.4.24<br>£ |
| 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<br>£ | 5.4.24<br>£ |
| Amounts falling due within one year on demand: |             |             |
| Other loans                                    | 6,388       | 6,388       |

10. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

|                           | At 6.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.24<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 839,711        | (22,763)                         | 816,948           |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 295,352                    | (318,115)                  | (22,763)                  |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.25<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 839,711        | (4,841)                          | 834,870           |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 624,753                    | (629,594)                  | (4,841)                   |
| <b>TOTAL FUNDS</b>        | <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><br>£ | <u>5.4.24</u><br>£ |
|---------------------------------|--------------------|--------------------|
| <b>INCOME AND ENDOWMENTS</b>    |                    |                    |
| <b>Donations and legacies</b>   |                    |                    |
| Congregation                    | 140,514            | 137,393            |
| Other income                    | 16,927             | 25,653             |
| Donations                       | -                  | 15,308             |
|                                 | <hr/> 157,441      | <hr/> 178,354      |
| <b>Investment income</b>        |                    |                    |
| Rents received                  | 171,960            | 116,998            |
|                                 | <hr/>              | <hr/>              |
| <b>Total incoming resources</b> | 329,401            | 295,352            |
| <b>EXPENDITURE</b>              |                    |                    |
| <b>Support costs</b>            |                    |                    |
| <b>Management</b>               |                    |                    |
| 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/> 304,688      | <hr/> 311,278      |
| <b>Other</b>                    |                    |                    |
| Fixtures and fittings           | 2,257              | 3,009              |
| <b>Governance costs</b>         |                    |                    |
| Accountancy and legal fees      | 4,534              | 3,828              |
|                                 | <hr/>              | <hr/>              |
| <b>Total resources expended</b> | 311,479            | 318,115            |
|                                 | <hr/>              | <hr/>              |
| <b>Net income/(expenditure)</b> | 17,922             | (22,763)           |
|                                 | <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 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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1102507

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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').

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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<br>fund<br>£ | Restricted<br>fund<br>£ | 5.4.25<br>Total<br>funds<br>£ | 5.4.24<br>Total<br>funds<br>£ |
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| <b>Total</b>                       |       | <u>329,401</u>            | <u>-</u>                | <u>329,401</u>                | <u>295,352</u>                |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                               |                               |
| Raising funds                      | 3     | 311,479                   | -                       | 311,479                       | 318,115                       |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>17,922</u>             | <u>-</u>                | <u>17,922</u>                 | <u>(22,763)</u>               |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                               |                               |
| Total funds brought forward        |       | 816,948                   | -                       | 816,948                       | 839,711                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>834,870</u></u>     | <u><u>-</u></u>         | <u><u>834,870</u></u>         | <u><u>816,948</u></u>         |

The notes form part of these financial statements

The Apostolic Church

Balance Sheet

5 April 2025

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 5.4.25<br>Total<br>funds<br>£ | 5.4.24<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-------------------------------|-------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                               |                               |
| Tangible assets                              | 6     | 526,988                   | -                       | 526,988                       | 529,243                       |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                               |                               |
| 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>                |
| <b>CREDITORS</b>                             |       |                           |                         |                               |                               |
| 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>                |
| <b>NET CURRENT ASSETS</b>                    |       |                           |                         |                               |                               |
|  |       | <u>834,870</u>            | <u>-</u>                | <u>834,870</u>                | <u>816,948</u>                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                           |                         |                               |                               |
|  |       | <u>834,870</u>            | <u>-</u>                | <u>834,870</u>                | <u>816,948</u>                |
| <b>NET ASSETS</b>                            |       |                           |                         |                               |                               |
|  |       | <u>834,870</u>            | <u>-</u>                | <u>834,870</u>                | <u>816,948</u>                |
| <b>FUNDS</b>                                 | 10    |                           |                         |                               |                               |
| Unrestricted funds                           |       |                           |                         | 834,870                       | 816,948                       |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <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.



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 |

3. RAISING FUNDS

Raising donations and legacies

|               |         |         |
|---------------|---------|---------|
|               | 5.4.25  | 5.4.24  |
|               | £       | £       |
| Support costs | 311,479 | 318,115 |

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



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

6. TANGIBLE FIXED ASSETS

|                                  | Church<br>£ | Equipment<br>£ | Totals<br>£ |
|----------------------------------|-------------|----------------|-------------|
| <b>COST</b>                      |             |                |             |
| At 6 April 2024 and 5 April 2025 | 504,937     | 50,409         | 555,346     |
| <b>DEPRECIATION</b>              |             |                |             |
| At 6 April 2024                  | -           | 26,102         | 26,102      |
| Charge for year                  | -           | 2,256          | 2,256       |
| At 5 April 2025                  | -           | 28,358         | 28,358      |
| <b>NET BOOK VALUE</b>            |             |                |             |
| 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<br>£ | 5.4.24<br>£ |
| 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<br>£ | 5.4.24<br>£ |
| 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<br>£ | 5.4.24<br>£ |
| Amounts falling due within one year on demand: |             |             |
| Other loans                                    | 6,388       | 6,388       |

10. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

|                           | At 6.4.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.24<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 839,711        | (22,763)                         | 816,948           |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 295,352                    | (318,115)                  | (22,763)                  |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.25<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 839,711        | (4,841)                          | 834,870           |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 624,753                    | (629,594)                  | (4,841)                   |
| <b>TOTAL FUNDS</b>        | <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><br>£ | <u>5.4.24</u><br>£ |
|---------------------------------|--------------------|--------------------|
| <b>INCOME AND ENDOWMENTS</b>    |                    |                    |
| <b>Donations and legacies</b>   |                    |                    |
| Congregation                    | 140,514            | 137,393            |
| Other income                    | 16,927             | 25,653             |
| Donations                       | -                  | 15,308             |
|                                 | <hr/> 157,441      | <hr/> 178,354      |
| <b>Investment income</b>        |                    |                    |
| Rents received                  | 171,960            | 116,998            |
|                                 | <hr/>              | <hr/>              |
| <b>Total incoming resources</b> | 329,401            | 295,352            |
| <b>EXPENDITURE</b>              |                    |                    |
| <b>Support costs</b>            |                    |                    |
| <b>Management</b>               |                    |                    |
| 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/> 304,688      | <hr/> 311,278      |
| <b>Other</b>                    |                    |                    |
| Fixtures and fittings           | 2,257              | 3,009              |
| <b>Governance costs</b>         |                    |                    |
| Accountancy and legal fees      | 4,534              | 3,828              |
|                                 | <hr/>              | <hr/>              |
| <b>Total resources expended</b> | 311,479            | 318,115            |
|                                 | <hr/>              | <hr/>              |
| <b>Net income/(expenditure)</b> | 17,922             | (22,763)           |
|                                 | <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 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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