

CHURCH OF JESUS CHRIST APOSTOLIC

CHARITY NO. 1081469

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

CHURCH OF JESUS CHRIST APOSTOLIC

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CHURCH OF JESUS CHRIST APOSTOLIC

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES: Bishop C T Richards
Rev B H Modest
Rev B A Haughton
M Wells

CHAIRTY NUMBER: 1081469

REGISTERED OFFICE: 65 Lundwood Grove
Owlthorpe
SHEFFIELD
S20 6SR

INDEPENDENT EXAMINER: Samantha Nicholson BA (Hons) (Open) FMAAT
Oakleigh Accounting
Knowle House
4 Norfolk Park Road
SHEFFIELD
S2 3QE

BANKERS: HSBC
22 The Moor
SHEFFIELD
S1 4PA

LLOYDS TSB
High Street
SHEFFIELD

CHURCH OF JESUS CHRIST APOSTOLIC

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees of the charity submit their annual report and the financial statements for the year to 31 March 2025.

Structure, governance, and management

Church of Jesus Christ Apostolic is a Charity registered in England and Wales and is governed by its Constitution which was adopted on 17 August 1999 as amended 21 May 2000.

Serving trustees in the reporting period were:

Bishop C T Richards

Rev B H Modest

Rev B A Haughton

M Wells

New trustees are appointed through a selection by a collective of the current trustees.

Objects

Our objective is to advance the Christian religion Supporting local Charities Supporting local Community which we do through Overseas aid/famine relief and Religious activities.

We help Children, young people, elderly/old people, people with disabilities and the general public.

Achievements and Performance

The charity has worked with our youth group in providing a place to meet and going out on trips to broaden their social awareness.

We have a small food bank to serve the local community.

We have begun a coffee once a week morning which has been well supported by the local community

Financial Review

The churches financial position is steady. We have managed to maintain an income through offerings and some special fundraising services throughout the year. Contributions have been generous in our services even through we have 2 services (post covid) a week as opposed to 4 pre covid.

Our principal sources of fund continue to be contributions through giving in church services.

We continue to receive dividends from an historic share in Shell, we have no plans to invest in any future shares.

On behalf of the board of trustees

BA Haughton

signed on 27/04/2026, 14:38:27 BST

Barrington Haughton

Treasurer

CHURCH OF JESUS CHRIST APOSTOLIC

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the financial statements for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



signed on 27/04/2026, 14:48:24 BST

S Nicholson BA (Open) (Hons) FMAAT

Oakleigh Accounting

Knowle House

4 Norfolk Park Road

SHEFFIELD

S2 3QE

CHURCH OF JESUS CHRIST APOSTOLIC

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	51,912	-	51,912	20,726
Investment income	3	816	-	816	682
Other Income		12,221		12,221	3,837
Incoming resource from charitable activities	4	=	=	=	=
Total incoming resources		<u>64,949</u>	=	<u>64,949</u>	<u>25,245</u>
<u>Resources expended</u>					
Raising funds	5				
Charitable activities		<u>32,103</u>	=	<u>32,103</u>	<u>29,104</u>
Depreciation		5,149	-	5,149	=
Other		<u>500</u>	=	<u>500</u>	=
Total resources expended		<u>37,752</u>	=	<u>37,752</u>	<u>29,104</u>
Net income/(expenditure) for the year		27,197	(0)	27,197	(3,859)
Net movement in Funds					
Fund balances at brought forward		<u>26,070</u>	<u>0</u>	<u>26,070</u>	<u>29,929</u>
Fund balances to carried forward		<u>53,267</u>	<u>0</u>	<u>53,267</u>	<u>26,070</u>

CHURCH OF JESUS CHRIST APOSTOLIC

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025	2024
FIXED ASSETS			
Tangible assets	9	<u>20,597</u> 20,597	<u>0</u> 0
CURRENT ASSETS			
Debtors	10	0	0
Cash at bank and in hand		<u>33,170</u> 33,170	<u>26,070</u> 26,070
LIABILITIES			
Creditors: Amounts falling due within one year	11	<u>(500)</u>	<u>0</u>
Amounts falling due over one year		0	0
NET CURRENT ASSETS		<u>32,670</u>	<u>26,070</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		53,267	26,070
INCOME FUNDS			
Restricted funds	13	0	0
Unrestricted funds		<u>53,267</u>	<u>26,070</u>
SHAREHOLDERS' FUNDS		<u>53,267</u>	<u>26,070</u>

The accounts were approved by the Board on 27/04/2026

BA Haughton

signed on 27/04/2026, 14:38:27 BST
Barrington Haughton
Treasurer

CHURCH OF JESUS CHRIST APOSTOLIC

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 Charity Information

Church of Jesus Christ Apostolic is a Charity registered in England and Wales. It has a registered charity number 1081469. Charity administration details can be found on the reference page of these financial statements. The charity's aims and activities are explained in the trustees' report. Its principal office is 65 Lundwood Grove, Owlthorpe, Sheffield, S20 6SR

1.2 Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in Sterling (£)

1.3 Going Concern

After reviewing the charity's budgets, forecasts and cash flow projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

1.4 Incoming resources

Donations and grants received are allocated between restricted and unrestricted funds and between the difference types of incoming resources according to their nature. Grants for revenue expenditure and capital expenditure are recognised in the statement of financial activities on a receivable basis.

Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

1.5 Resources expended

Resources expended are recognised in the period in which they are incurred and include irrecoverable VAT. Expenditure is allocated to the appropriate headings in the Statement of Financial Activities according to the purpose for which the costs are incurred.

Charitable activities include costs incurred directly in the delivery of the charity's objectives and services, together with an appropriate allocation of support costs.

Governance costs comprise those costs incurred in the governance of the charity and its assets, including compliance with constitutional and statutory requirements and the oversight of the charity by the trustees.

1.6 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

1.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and Fittings - 4 years straight line

Office Equipment - 4 years straight line

Computer Equipment - 3 years straight line

1.9 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Investments

Fixed asset investments are stated at market value.

1.11 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CHURCH OF JESUS CHRIST APOSTOLIC

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

2. GRANTS AND DONATIONS

	2025	2024
	£	£
Donations and offerings	51,912	20,726
	<u>-</u>	<u>-</u>
	<u>51,912</u>	<u>20,726</u>

3. INVESTMENT INCOME

Interest receivable	547	<u>682</u>
Dividends from 249 shell shares	<u>269</u>	
	<u>816</u>	<u>682</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Community activities	<u>12,221</u>	=	<u>12,221</u>	<u>0</u>

Included within income relating to community activities are the following grants

	Total 2025 £	Total 2024 £
Unrestricted		
Sponsorship	-	-
Others	<u>12,221</u>	<u>0</u>
	<u>12,221</u>	<u>0</u>
Restricted		
Other	-	-
	=	=

5. TOTAL RESOURCES EXPENDED

	Staff costs £	Depreciation £	Other costs £	Total 2025 £	Total 2024 £
Community activities					
<u>Community activities</u>					
Activities undertake directly	0	0	32,103	32,103	29,104
Grant funding of activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total	0	0	32,103	32,103	29,104
Other costs	<u>-</u>	<u>5,149</u>	<u>500</u>	<u>5,649</u>	<u>0</u>
	<u>0</u>	<u>5,149</u>	<u>32,603</u>	<u>37,752</u>	<u>29,104</u>

Other costs include payments to the independent examiner of £500 for independent examination fees.

CHURCH OF JESUS CHRIST APOSTOLIC

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2025	2024
	£	£
Other costs relating to community activities comprise:		
Property, Maintenance and Insurance	11,480	9,786
Rent, Rates and Water	463	1,124
Heat, Light and Power	8,685	7,573
Vehicle expenses	2,343	1,890
Telephone	1,951	1,070
Printing, Stationery and Postage	542	843
Donations to branches	5,700	1,450
Charity functions	682	3,402
Misc	7	760
Equipment	-	1,206
Bank Chargers	250	-
	-	-
	-	-
	-	-
	<u>32,103</u>	<u>29,104</u>

7. TRUSTEES

During the year the charities trustees nor any persons connected with them received any remuneration or benefits from the charity.

8. EMPLOYEES

	2025	2024
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	0	0
Volunteers	10	10
Trustees	5	5
	<u>15</u>	<u>15</u>
Employment costs		
Wages and salaries	0	0
Social security costs	0	0
Other pension costs	0	0
Other Staffing costs	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

There were no employees whose annual remuneration was £60,000 or more.
The charity is volunteer lead and had no paid staff during the year.

CHURCH OF JESUS CHRIST APOSTOLIC

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9. **TANGIBLE FIXED ASSETS**

	Fixtures, fittings & equipment
	£
Cost	
At beginning of year	0
Additions	<u>25,746</u>
At End of year	<u>25,746</u>
Depreciation	
At beginning of year	0
Charge for the year	<u>5,149</u>
At End of year	<u>5,149</u>
Net book value	
At End of year	<u>20,597</u>
At beginning of year	<u>0</u>

10. **DEBTORS**

	2025	2024
	£	£
Trade debtors	0	0
Amounts owed by group undertakings	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

11. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	<u>500</u>	<u>0</u>
	<u>500</u>	<u>0</u>

CHURCH OF JESUS CHRIST APOSTOLIC

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

**12. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS
DEFINED CONTRIBUTION**

The charity does not operate a defined contribution pension scheme, because during the year it has no paid members of staff.

13. RESTRICTED FUNDS

The income funds of charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

Balance at start of year	Incoming resources	Resources expended	Balances at year end
£	£	£	£
-	-	-	-
≡	≡	≡	≡

All restricted funds have sufficient resources that they may be applied in accordance with the restrictions.

14. SUMMARY OF FUND MOVEMENT

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Unrestricted funds	26,070	64,949	32,103	53,267
Restricted:	0	0	0	0
	26,070	64,949	32,103	53,267

Signatures' technical details

Signatures

barryah65@outlook.com

27/04/2026, 14:38:27 BST

Fingerprint

117cb98c97882a6cd446b93ddd246db167026bd2

info@oakleighaccounting.co.uk

27/04/2026, 14:48:24 BST

Fingerprint

54df57b5d008467cb7c99bfdb78126ca49bd7a37

Event log

10.50.10.82 27/04/2026, 13:30:33 BST
Signing request created.

System 27/04/2026, 13:30:38 BST
Notification sent to barryah65@outlook.com.

System 27/04/2026, 14:32:05 BST
Signing page opened by signee barryah65@outlook.com.

System 27/04/2026, 14:38:27 BST
Signee barryah65@outlook.com signed document.

System 27/04/2026, 14:38:29 BST
Notification sent to info@oakleighaccounting.co.uk.

System 27/04/2026, 14:48:08 BST
Signing page opened by signee info@oakleighaccounting.co.uk.

System 27/04/2026, 14:48:25 BST
Signee info@oakleighaccounting.co.uk signed document.

System 27/04/2026, 14:48:25 BST
Signing process completed.

Summary

Envelope's ID: 45a371f1

Document's hash: 2e433552a00073718b43a6fc1c9c81330dd74db4b73749cd8beb85aaa4c53312

Final stamp: 27/04/2026, 14:48:26 BST

CHURCH OF JESUS CHRIST APOSTOLIC
CHARITY NO. 1081469
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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