

REGISTERED COMPANY NUMBER: 05420748 (England and Wales)
REGISTERED CHARITY NUMBER: 1116896

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
HACKNEY PENTECOSTAL APOSTOLIC CHURCH
(A COMPANY LIMITED BY GUARANTEE)**

HACKNEY PENTECOSTAL APOSTOLIC CHURCH
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THE YEAR ENDED 31 DECEMBER 2024

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HACKNEY PENTECOSTAL APOSTOLIC CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective is to advance the Christian religion for the benefit of the public in accordance with Apostolic Doctrine (encompassing the teachings of the Old Testament) as given to the Apostles by Our Lord and Saviour Jesus Christ.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05420748 (England and Wales)

Registered Charity number

1116896

Registered office

27 Middleton Road
Hackney
London
E8 4BN

Trustees

Mrs M Douglas
Mr H White
Mrs S Pike
Mr I Davies
Mrs S D Dixon
Mrs P A Pike
Mr S Cameron

Company Secretary

Mr S Cameron

HACKNEY PENTECOSTAL APOSTOLIC CHURCH

REPORT OF THE TRUSTEES - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner

Crosby Enniful
Egbenn Limited
167-169 Great Portland Street,
London
W1W 5PF

Approved by order of the board of trustees on 31/12/2025 and signed on its behalf by:


.....

Mrs S D Dixon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HACKNEY PENTECOSTAL APOSTOLIC CHURCH**

Independent examiner's report to the trustees of Hackney Pentecostal Apostolic Church ("the Company") I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, 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); or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice (SORP) for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Crosby Enniful
Egbenn Limited
167-169 Great Portland Street,
London
W1W 5PF



Date: 30 December 2025

**HACKNEY PENTECOSTAL APOSTOLIC CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	31.12.24 Total Funds £	31.12.23 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and love offering		66,084	-	66,084	60,089
Convocation contributions	2	17,295	-	17,295	14,579
Total		83,379	-	83,379	74,668
EXPENDITURE ON					
Donations and love offering		69,468	-	69,468	63,847
Depreciation		16,819	-	16,819	19,906
Total		86,287	-	86,287	83,753
NET INCOME/(EXPENDITURE)	3	(2,908)	-	(2,908)	(9,085)
RECONCILIATION OF FUNDS					
Total funds brought forward		95,680	-	95,680	104,765
TOTAL FUNDS CARRIED FORWARD		92,772	-	95,680	95,680

The notes form part of the financial statements

**HACKNEY PENTECOSTAL APOSTOLIC CHURCH
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted	Restricted	31.12.24	31.12.23
		Funds	Funds	Total	Total
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	6	3,125,708	-	3,125,708	3,141,414
CURRENT ASSETS					
Debtors	7	2,138	-	2,138	2,537
Prepayments and accrued income		3,678	-	3,678	2,774
Cash at bank and in hand		38,238	-	38,238	27,616
		44,054	-	44,054	3,174,341
CREDITORS					
Amount falling due within one year	8	(6,990)	-	(6,990)	(8,661)
NET CURRENT ASSETS		37,064	-	37,064	3,165,680
TOTAL ASSETS LESS CURRENT LIABILITIES		3,162,772	-	3,162,772	3,165,680
NET ASSETS		3,162,772	-	3,162,772	3,165,680
FUNDS					
Unrestricted funds	9	3,162,772	-	3,162,772	3,165,680
TOTAL FUNDS		3,162,772	-	3,162,772	3,165,680

HACKNEY PENTECOSTAL APOSTOLIC CHURCH

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

These financial statements were approved by the Board of Trustees and authorized for the issue on 31/12/2025 and were signed on its behalf by:

.....
Mrs M Douglas - Trustee

.....
Mr S Cameron - Trustee


.....
Mrs S D Dixon - Trustee

The notes form part of these financial statements

HACKNEY PENTECOSTAL APOSTOLIC CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognized 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 recognized 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.

Freehold Property	- 0% because building is considered to have use economic life of 100 years
Improvements to property	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on cost

Taxation

The charity is exempt from corporation 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.

HACKNEY PENTECOSTAL APOSTOLIC CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

	31.12.24	31.12.23
	£	£
2. CONVOCAATION CONTRIBUTIONS		
Convocation	<u>17,295</u>	<u>14,579</u>
3. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/ (crediting):	<u>(2,908)</u>	<u>(9,085)</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOMES AND ENDOWMENTS FROM			
Donations and love offering	66,084	-	66,084
Convocation contributions	17,295	-	17,295
Total	<u>83,379</u>	-	<u>83,379</u>
EXPENDITURE			
Donations and love offering	69,468	-	69,468
Depreciation	16,819	-	16,819
Total	<u>86,287</u>	-	<u>86,287</u>
NET INCOME/(EXPENDITURE)	(2,908)	-	(2,908)
RECONCIALITION OF FUNDS			
Total funds brought forward	95,680	-	95,680
TOTAL FUNDS CARRIED FORWARD	<u>92,772</u>	-	<u>92,772</u>

HACKNEY PENTECOSTAL APOSTOLIC CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and Machinery £	Fixtures and fittings £	Motor Vehicles £	Totals £
COST						
At 1 Jan 2024	3,070,000	7,500	134,400	104,807	5,000	3,321,707
Additions		-	852	261	-	1,113
Disposals		-	-	-	-	-
At 31 December 2024	<u>3,070,000</u>	<u>7,500</u>	<u>135,252</u>	<u>105,068</u>	<u>5,000</u>	<u>3,322,820</u>
DEPRECIATION						
At 1 Jan 2024	-	1,650	79,879	93,764	5,000	180,293
Charge for the year		150	13,843	2,826	-	16,819
At 31 December 2024	<u>-</u>	<u>1,800</u>	<u>93,722</u>	<u>96,590</u>	<u>5,000</u>	<u>197,112</u>
NET BOOK VALUE						
At 31 December 2023	3,070,000	5,850	54,521	11,043	-	3,141,414
At 31 December 2024	3,070,000	5,700	41,530	8,478	-	3,125,708

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Loan to brethren	2,138	2,537

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	213	
Accrued expenses	6,777	8,661
	<u>6,990</u>	<u>8,661</u>

HACKNEY PENTECOSTAL APOSTOLIC CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	31.12.24
	£	£	£
Unrestricted funds			
General fund	95,680	(2,908)	92,772
Freehold property	3,070,000		3,070,000
TOTAL FUNDS	3,165,680	(2,908)	3,162,772

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	83,379	(86,287)	(2,908)
TOTAL FUNDS	83,379	(86,287)	(2,908)

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	31.12.24
	£	£	£
Unrestricted funds			
General fund	95,680	(2,908)	92,772
Freehold property	3,070,000		3,070,000
TOTAL FUNDS	3,165,680	(2,908)	3,162,772

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	74,668	(83,753)	(9,085)
TOTAL FUNDS	74,668	(83,753)	(9,085)

A current year 12 months and prior year 9 months combined position is as follows:

	At 1.4.23	Net movement in funds	31.3.24
	£	£	£
Unrestricted funds			
General fund	102,494	(9,722)	92,772
Freehold property	3,070,000		
TOTAL FUNDS		(9,722)	92,772

HACKNEY PENTECOSTAL APOSTOLIC CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. MEMBERS LIMITED LIABILITY

The liability of the members is limited.

Every member of the Company undertakes to contribute to the assets of the company in the event of the same being wound up during the time he or she is a member, or within one year afterwards, for the payment of the debts and liabilities of the Company contracted before the time at which he or she ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustments of the rights of the contributors amount themselves, such amount as may be required not exceeding £1.

**HACKNEY PENTECOSTAL APOSTOLIC CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and love offering		
Donations and love offering	66,084	60,089
Convocation contributions		
Convocation	17,295	14,579
Total incoming resources	83,379	74,668
EXPENDITURE		
Raising donations and legacies		
Motor and travelling	540	165
Rates and water	-	5
Insurance	3,969	4,144
Light and heat	22,278	22,899
Telephone	2,151	1,750
Postage and stationery	653	57
Sundries	2,333	-
Refuse Collection	1,776	1,972
Building repairs and upkeep	32,484	27,824
Events (Convocation)	945	1,143
Bank charges and interest	66	68
	67,195	60,027
Depreciation		
Improvements to property	150	150
Plant and machinery	13,843	16,075
Fixtures and fittings	2,826	3,681
Motor vehicles	-	-
	16,819	19,906
Support costs		
Governance costs		
Accountancy and legal fees	1,500	1,300
Legal and professional fees	773	2,520
	2,273	3,820
Total resources expended	86,287	83,753
Net income/(expenditure)	(2,908)	(9,085)

This page does not form part of the statutory financial statements