



Authentic City Church

Crowcroft Road, Manchester M12 4QD

Tel: 0161 224 4437

Website: www.authenticcitychurch.uk

Reg Charities: 1114546 & 1052608

Committed to "Making disciples of all nations" (Matt 28:19-20)

ANNUAL TRUSTEES REPORT

1st April 2022- 31st March 2023

Authentic City Church, registered charity 1052608, is committed to making disciples of all nations according to Matt 28:19-20. The church is passionate about the unconditional love of God and bringing hope to everyone in the local communities and beyond.

The trustees for period: Rev Dereck Chunda – **69 Gransmoor Road Manchester, M11 1JP** (Chair), Mr Frank G. Valantini, Mrs Grace Mwanza, Mr Langa L. Ndovie, Jeanette Adolcia Brown, and Philip Banda

Report Summary

The church has experienced some level of stability in the duration of the report. The multiple services in different languages on Sundays continued both in Longsight and Leeds locations as a way of reflecting the diversity and culture of the communities we serve. Once a month we have one combined service with food served to everyone in order to enhance unity and cohesion of the church family

The **Grace Conference 2022**, during Easter, a time when the whole world remembers the death and resurrection of our Lord Jesus brought in a new experience as we all gathered together to worship God.

The planned merging of the two charities was still on hold. The trustees are continuing to monitor the trend and will decide at a later date.

The church continued its life changers program, a community outreach initiative that offers food bank around Longsight area throughout the year. The church gives basic food parcels to anyone who is on income support and is desperate in the community.

We are thankful to God and to all our supporters during these difficult times.

Submitted on behalf of the trustees

A handwritten signature in blue ink, consisting of a series of loops and a final flourish.

Reverend Dereck Chunda

Chair of Board

25th January, 2024

**INDEPENDENT EXAMINER'S REPORT TO
AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)
CHARITY REG. NO. 1052608**

I report on the accounts of the trust for the year ended 31 March 2023 which are set out on pages 1 and 2

Respective responsibilities of Trustees and examiner

As the Charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities 2011 act (the Act) does not apply.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);*
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and*
- state whether particular matters have come to our attention.*

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection my examination, no matter has come to my attention.

- 1 which gives us reasonable cause to believe that in any material respect the requirements:*

- to keep accounting records in accordance with section 130 of the Charities Act; and*
- to prepare accounts which accords with the accounting records and comply*
- with the accounting requirements of the Act have not been met;*

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.*



*Geoffrey Kwaky- Donkor (FCCA)
ROKNOD Accountants
Chartered Certified Accountants
Office No.1 City View Offices
99 Long Street
Manchester
M24 6UN*

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023

		2023	2023	2022	2022
	Notes	Unrestricted	Total Funds	Unrestricted Fun	Total Funds

INCOMING RESOURCES

Donations and legacies	2	69,380.02	69,380.02	68,489.67	68,489.67
TOTAL		69,380.02	69,380.02	68,489.67	68,489.67

RESOURCES EXPENDED

Cost of Raising Funds	4	0.00	0.00	0.00	0.00
Costs of Charitable Asctivities	5	72,548.49	72,548.49	67,004.87	67,004.87
TOTAL		72,548.49	72,548.49	67,004.87	67,004.87

NET

NET (Expenditure)/ Income	6	-3,168.47	-3,168.47	1,484.80	1,484.80
Total Funds brought forward	7	235,859.46	235,859.46	234,374.66	234,374.66
Fund Transfers				-	-
Closing Funds		232,690.99	232,690.99	235,859.46	235,859.46

BALANCE SHEET

FIXED ASSESTS

Tangible Assets	8	231,296.85	231,296.85	232,853.16	232,853.16
-----------------	---	------------	------------	------------	------------

Current Assets

Debtors	9	472.13	472.13	1,637.68	1,637.68
Bank		3371.55	3371.55	3,720.89	3,720.89
Total Current Assets		3,843.68	3,843.68	5,358.57	5,358.57

Creditors: Amounts falling due within 1 year	10	2,449.54	2,449.54	-	2,352.27
		2,449.54	2,449.54	-	2,352.27
NET CURRENT ASSETS		1,394.14	1,394.14	3,006.30	3,006.30

TOTAL ASSETS LESS CURRENT LIABILITIES

		232,690.99	232,690.99	235,859.46	235,859.46
--	--	-------------------	-------------------	-------------------	-------------------

REPRESENTED BY

Unrestricted Funds		232,690.99	232,690.99	235,859.46	235,859.46
Total funds		232,690.99	232,690.99	235,859.46	235,859.46

Signed on behalf of the Trustees:

Date:

Francis Maina

Dereck Chunda

Registered Charity: 1052 608

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023

		2023	2023	2022	2022
	Notes	Unrestricted	Total Funds	Unrestricted	Total Funds
<i>DONATIONS AND LEGACIES</i>	2				
Voluntary Income		-	-	248.47	248.47
Freewill Offerings		-	-	35.00	35.00
Funds from former Grace City Church		65,380.02	65,380.02	1,872.86	1,872.86
Miscellaneous Income/ Gift Aid		4,000.00	4,000.00	810.21	810.21
		69,380.02	69,380.02	2,966.54	2,966.54
<i>Other Income</i>					
Bookshop Sales		-	-	400.00	400.00
TOTAL DONATION AND LEGACIES		-	-	68,889.67	68,889.67

Registered Charity: 1052 608

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023

	2023	2023	2022	2022
Notes	Unrestricted	Total Funds	Unrestricted	Total Funds

Administration Costs

5

Staff costs and emoluments	44,970.80	44,970.80	37,435.40	37,435.40
General expenses	425.27	425.27	523.40	523.40
Gas, water and electricity	7,977.37	7,977.37	9,246.13	9,246.13
Maintenance, cleaning, repairs and renewals	2,508.13	2,508.13	2,017.99	2,017.99
Car park rental	7,800.00	7,800.00	6,750.00	6,750.00
Insurance	3,837.53	3,837.53	3,635.65	3,635.65
Telephone & Internet charges	258.68	258.68	258.68	258.68
AOG Subscriptions	2,160.00	2,160.00	1,980.00	1,980.00
Criminal record checks	255.40	255.40	276.20	276.20
Accountancy	800.00	800.00	675.00	675.00
Depreciation-Fixtures & Computers	1,555.31	1,555.31	4,206.42	4,206.42
	72,548.49	72,548.49	67,004.87	67,004.87

6. STAFF COSTS AND EMOLUMENTS

Stipends, salaries, pensions and NIC	44,970.80	44,970.80	37,435.40	37,435.40
Visiting Ministry fees and accommodation	-	-	-	-
Communication & Other costs	44,970.80	44,970.80	37,435.40	37,435.40

8. TANGIBLE ASSETS

	Freehold land & Buildings	Furniture & Equipn	Electronic Equipment	Total
Opening Cost	220,795.00	132,821.75	26,640.83	380,257.58
Addition				-
Closing Cost	220,795.00	132,821.75	26,640.83	380,257.58
Opening depreciation	3,495.00	129,886.61	14,022.81	147,404.42
Charge for the period	-	293.51	1,261.80	1,555.31
Closing Cost	3,495.00	130,180.12	15,284.61	148,959.73
Net Book Value				
As at 31 March 2022	5,047.02	5,047.02	1,837.66	232,853.16
As at 31 March 2023	217,300.00	2,641.63	11,356.22	231,297.85

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023		2023	2023	2022	2022
	Notes	Unrestricted	Total Funds	Unrestricted	Total Funds

9. DEBTORS

Prepayments		-	-	1,637.68	1,637.68
Total Debtors		-	-	6,229.30	6,229.30

10. CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

Accruals		300.00	300.00	2,165.29	2,165.29
Pension Fund deductions		-	-	-	-
Taxation and Social Security		-	-	186.98	186.98
Total Creditors: Amounts falling due within 1 Year		300.00	300.00	2,352.27	2,352.27

11. Contingent Liability

In June 2021 the Church received an invoice from Manchester City Council for rental on the car park adjacent to the Crowcroft Road premises claiming additional monies from April 2016 of over twenty-one thousand pounds. **Despite our attempts to engage with them, we have currently been unable to come on an agreement on the amount due.** During this period all rental invoices from the City Council were paid and from June 2021, the Church has increased the rental when notified. Pending resolution of this situation, no reserve for these extra charges has been made in the accounts

Registered Charity : 1052 608

**AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)
FOR THE YEAR ENDED 31 MARCH 2023**

NOTE 1 BASIS OF PREPARATION

1.1 BASIS OF ACCOUNTING

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

Accounting and Reporting by Charities- Statement of Recommended Practice (SORP 2011);
and with Accounting Standards;
and with the Charities Act 145

1.2 CHANGE IN BASIS OF ACCOUNTING

The Charity's income passed the Receipts and Payments threshold this year, the charity therefore changed from Receipts and Payment accounts to Accrual Accounting

1.3 CHANGES TO PREVIOUS ACCOUNTS

There has been an adjustment to the previous year's account by eliminating Fixed Assets from the previous year's account.

1.4 MATERIAL DONATIONS

Material Donations include:

**AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)
FOR THE YEAR ENDED 31 MARCH 2023**

Note 2 ACCOUNTING POLICIES

This standard list of accounting policies has been applied by the charity.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the Charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported as gross in the SOFA

Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the sofa once the related goods or services have been delivered

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised..

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.

The value placed on these resources is the estimated value to the charity of the service or facility received

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Investment income

This is included in the accounts when receivable

Investment gains and losses

This includes any gain loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**INDEPENDENT EXAMINER'S REPORT TO
AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)
CHARITY REG. NO. 1052608**

I report on the accounts of the trust for the year ended 31 March 2023 which are set out on pages 1 and 2

Respective responsibilities of Trustees and examiner

As the Charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities 2011 act (the Act) does not apply.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);*
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and*
- state whether particular matters have come to our attention.*

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection my examination, no matter has come to my attention.

- 1 which gives us reasonable cause to believe that in any material respect the requirements:*

- to keep accounting records in accordance with section 130 of the Charities Act; and*
- to prepare accounts which accords with the accounting records and comply*
- with the accounting requirements of the Act have not been met;*

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.*



*Geoffrey Kwaky- Donkor (FCCA)
ROKNOD Accountants
Chartered Certified Accountants
Office No.1 City View Offices
99 Long Street
Manchester
M24 6UN*

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023

		2023	2023	2022	2022
	Notes	Unrestricted	Total Funds	Unrestricted Fun	Total Funds

INCOMING RESOURCES

Donations and legacies	2	69,380.02	69,380.02	68,489.67	68,489.67
TOTAL		69,380.02	69,380.02	68,489.67	68,489.67

RESOURCES EXPENDED

Cost of Raising Funds	4	0.00	0.00	0.00	0.00
Costs of Charitable Asctivities	5	72,548.49	72,548.49	67,004.87	67,004.87
TOTAL		72,548.49	72,548.49	67,004.87	67,004.87

NET

NET (Expenditure)/ Income	6	-3,168.47	-3,168.47	1,484.80	1,484.80
Total Funds brought forward	7	235,859.46	235,859.46	234,374.66	234,374.66
Fund Transfers				-	-
Closing Funds		232,690.99	232,690.99	235,859.46	235,859.46

BALANCE SHEET

FIXED ASSESTS

Tangible Assets	8	231,296.85	231,296.85	232,853.16	232,853.16
-----------------	---	------------	------------	------------	------------

Current Assets

Debtors	9	472.13	472.13	1,637.68	1,637.68
Bank		3371.55	3371.55	3,720.89	3,720.89
Total Current Assets		3,843.68	3,843.68	5,358.57	5,358.57

Creditors: Amounts falling due within 1 year	10	2,449.54	2,449.54	-	2,352.27
		2,449.54	2,449.54	-	2,352.27
NET CURRENT ASSETS		1,394.14	1,394.14	3,006.30	3,006.30

TOTAL ASSETS LESS CURRENT LIABILITIES

232,690.99	232,690.99	235,859.46	235,859.46
-------------------	-------------------	-------------------	-------------------

REPRESENTED BY

Unrestricted Funds	232,690.99	232,690.99	235,859.46	235,859.46
Total funds	232,690.99	232,690.99	235,859.46	235,859.46

Signed on behalf of the Trustees:

Date:

Francis Maina

Dereck Chunda

Registered Charity: 1052 608

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023

		2023	2023	2022	2022
	Notes	Unrestricted	Total Funds	Unrestricted	Total Funds
<i>DONATIONS AND LEGACIES</i>	2				
Voluntary Income		-	-	248.47	248.47
Freewill Offerings		-	-	35.00	35.00
Funds from former Grace City Church		65,380.02	65,380.02	1,872.86	1,872.86
Miscellaneous Income/ Gift Aid		4,000.00	4,000.00	810.21	810.21
		69,380.02	69,380.02	2,966.54	2,966.54
<i>Other Income</i>					
Bookshop Sales		-	-	400.00	400.00
TOTAL DONATION AND LEGACIES		-	-	68,889.67	68,889.67

Registered Charity: 1052 608

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023

	2023	2023	2022	2022
Notes	Unrestricted	Total Funds	Unrestricted	Total Funds

Administration Costs

5

Staff costs and emoluments	44,970.80	44,970.80	37,435.40	37,435.40
General expenses	425.27	425.27	523.40	523.40
Gas, water and electricity	7,977.37	7,977.37	9,246.13	9,246.13
Maintenance, cleaning, repairs and renewals	2,508.13	2,508.13	2,017.99	2,017.99
Car park rental	7,800.00	7,800.00	6,750.00	6,750.00
Insurance	3,837.53	3,837.53	3,635.65	3,635.65
Telephone & Internet charges	258.68	258.68	258.68	258.68
AOG Subscriptions	2,160.00	2,160.00	1,980.00	1,980.00
Criminal record checks	255.40	255.40	276.20	276.20
Accountancy	800.00	800.00	675.00	675.00
Depreciation-Fixtures & Computers	1,555.31	1,555.31	4,206.42	4,206.42
	72,548.49	72,548.49	67,004.87	67,004.87

6. STAFF COSTS AND EMOLUMENTS

Stipends, salaries, pensions and NIC	44,970.80	44,970.80	37,435.40	37,435.40
Visiting Ministry fees and accommodation	-	-	-	-
Communication & Other costs	44,970.80	44,970.80	37,435.40	37,435.40

8. TANGIBLE ASSETS

	Freehold land & Buildings	Furniture & Equipn	Electronic Equipment	Total
Opening Cost	220,795.00	132,821.75	26,640.83	380,257.58
Addition				-
Closing Cost	220,795.00	132,821.75	26,640.83	380,257.58
Opening depreciation	3,495.00	129,886.61	14,022.81	147,404.42
Charge for the period	-	293.51	1,261.80	1,555.31
Closing Cost	3,495.00	130,180.12	15,284.61	148,959.73
Net Book Value				
As at 31 March 2022	5,047.02	5,047.02	1,837.66	232,853.16
As at 31 March 2023	217,300.00	2,641.63	11,356.22	231,297.85

AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)

ACCOUNTS TO YEAR 31 MARCH 2023		2023	2023	2022	2022
	Notes	Unrestricted	Total Funds	Unrestricted	Total Funds

9. DEBTORS

Prepayments		-	-	1,637.68	1,637.68
Total Debtors		-	-	6,229.30	6,229.30

10. CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

Accruals		300.00	300.00	2,165.29	2,165.29
Pension Fund deductions		-	-	-	-
Taxation and Social Security		-	-	186.98	186.98
Total Creditors: Amounts falling due within 1 Year		300.00	300.00	2,352.27	2,352.27

11. Contingent Liability

In June 2021 the Church received an invoice from Manchester City Council for rental on the car park adjacent to the Crowcroft Road premises claiming additional monies from April 2016 of over twenty-one thousand pounds. **Despite our attempts to engage with them, we have currently been unable to come on an agreement on the amount due.** During this period all rental invoices from the City Council were paid and from June 2021, the Church has increased the rental when notified. Pending resolution of this situation, no reserve for these extra charges has been made in the accounts

Registered Charity : 1052 608

**AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)
FOR THE YEAR ENDED 31 MARCH 2023**

NOTE 1 BASIS OF PREPARATION

1.1 BASIS OF ACCOUNTING

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

Accounting and Reporting by Charities- Statement of Recommended Practice (SORP 2011);
and with Accounting Standards;
and with the Charities Act 145

1.2 CHANGE IN BASIS OF ACCOUNTING

The Charity's income passed the Receipts and Payments threshold this year, the charity therefore changed from Receipts and Payment accounts to Accrual Accounting

1.3 CHANGES TO PREVIOUS ACCOUNTS

There has been an adjustment to the previous year's account by eliminating Fixed Assets from the previous year's account.

1.4 MATERIAL DONATIONS

Material Donations include:

**AUTHENTIC CITY CHURCH (FORMERLY BETHSHAN INTERNATIONAL CHURCH)
FOR THE YEAR ENDED 31 MARCH 2023**

Note 2 ACCOUNTING POLICIES

This standard list of accounting policies has been applied by the charity.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the Charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported as gross in the SOFA

Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the sofa once the related goods or services have been delivered

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised..

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.

The value placed on these resources is the estimated value to the charity of the service or facility received

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Investment income

This is included in the accounts when receivable

Investment gains and losses

This includes any gain loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.