

THE APOSTOLIC CHURCH – GHANA

CHARITY REGISTRATION NUMBER: 1086075

REPORT

YEAR ENDED: 30TH SEPTEMBER 2023

**The Apostolic Church - Ghana Accounts for the year ended 30th
September 2023**

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The Apostolic Church – Ghana**Legal & Administrative details****For the year ended 30th September 2023**

Status The Organisation was registered as a Charity on 06 April 2001

Governing document, The Apostolic Church – Ghana is governed by the Companies Act 1985 and Charities Act 1993

Charity number 1086075

Company reg. number 04077232

Website address <http://www.theapostolic.co.uk>

Registered Office and The Apostolic Church - Ghana

Operational address UK Branch
Flat 35
Edred House
Homerton Road
London
E9 5PN

Bankers HSBC Plc
448-454 High Road
Tottenham
London
N17 9JN

Accountants Jacob Manu & Co
Chartered Certified Accountants
125 Roman Road
London
E2 0QN

The Apostolic Church - Ghana

Report of the Trustees

Accounts for the year ended 30th September 2023

The Trustees present their report together with the accounts of The Apostolic Church Ghana for the year ended 30th September 2023

Objects and Principal activities

1. To advance the Christian faith
2. To relieve persons who are suffering from poverty, sickness and distress or who are otherwise in need
3. To promote and fulfil such other charitable purposes beneficial to the community in any part of the world as the trustees may think fit from time to time.

Membership

The Organisation may admit as members any person who are interested in the objects of the organisation and who may be specially qualified to further its objects or who may have special knowledge, which can assist the organisation.

Trustees and Members of the Management Committee

Members of the Management Committee, who are also trustees under Charity law, who served during the year and up to the date of the report were as follows:

The Apostolic Church - Ghana Report of the Management Committee Accounts for the year ended 30th September 2023

Responsibilities of the Management Committee

The Charities Act 1993 requires the Management Committee to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable activities as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing those financial statements which give a true and fair view, the committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities continue on that basis

The Management Committee is responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the association. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserve Policy

The Charity Committee requires charities to determine and explain their policy for free reserves. The trustees have reviewed its free reserves policy and have turned its entire unrestricted funds into an emergency reserve to enable The Apostolic Church – Ghana to meet its obligations in the event of a shortfall in income or sudden upturn in expenditure.

Risk Management

The trustees have examined the major risk which The Apostolic Church-Ghana faces and maintaining our free reserves at a reasonable level, combined with our annual review of controls over financial systems will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks, which we face and confirm that they have established systems to mitigate the significant risks.

Approved by the trustees' committee on 31 May 2024 and signed on its behalf by
Joyce Offei Pabi Trustee Dated 31 May 2024

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THE APOSTOLIC CHURCH – GHANA

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Independent Examiner's Report on the accounts Report to the members for the year ended 30th September 2023

Respective responsibilities of the trustees and the examiner

The trustees are responsible for the preparation of the accounts, and they consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (The Act) and that an independent examination is needed. It is our responsibility to:
Examine the accounts (under section 43(3)(a) of the Act);

- Follow the procedures laid down in the General Directives given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- State whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with General Directives 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning 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 with our examination, no matter has come to our attention:

1. which gives us the reasonable cause to believe that in any material respect the requirement:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounts have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Jacob Laari

Dated: 31 May 2024

Jacob Manu & co
Chartered Certified Accountants
125 Roman Road
London
E2 0QN

THE APOSTOLIC CHURCH- GHANA

**Statement of financial activities (incorporating an income and expenditure account)
For the year ended 30th September 2023**

Incoming Resources	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Activities in furtherance of the Charity's objectives:				
Collections	69855	-	69855	77006
Other income		-		
Total Inflow of resources	69855		69855	77006
Outgoing Resources				
Charitable Expenditure:				
Support costs of activities in furtherance of Charity's objects	60680	-	60680	38144
Management and administration	1200	-	1200	1200
Total resources expended	61880		61880	39344
Net incoming/(Outgoing) resources				
before transfers	7975	-	7975	37662
Transfers between funds		-		
Net movement in funds	7975	-	7975	37662
Addition of Voluntary asset	0	-	0	0
Funds at 1 Oct 2022	105300	-	105300	67638
Funds at 30th Sept 2023	113275		113275	105300

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

THE APOSTOLIC CHURCH- GHANA
STATEMENT OF FINANCIAL POSITION AS AT 30TH
SEPTEMBER, 2023

	2023	2022
£	£	£
Non-current assets	8789	8345
Current Assets		
Debtors	0	0
Cash at Bank – Current	104486	97955
Cash at Bank –Deposit	<u>0</u>	<u>0</u>
	104486	97955
Creditors: amounts falling due within one year	<u>(0)</u>	<u>(1,000)</u>
Net Current Assets	104486	96955
Net Assets	113275	105300
Funds		
Restricted funds	0	0
Unrestricted funds	0	0
Designated funds	0	0
General funds	113275	105300
	113275	105300

The statements on page 6(a) form part of these accounts

Approved by the Management Committee on 31 May 2024 and signed on its behalf by

Ms Joyce Offei Pabi
Trustee

**THE APOSTOLIC CHURCH – GHANA Company Limited by Guarantee No:
04077232**

TRUSTEES STATEMENTS ON THE ACCOUNTS

The Trustees' statements required by Sections 475(2) and (3) of the Companies Act 2008 for the year ended 30 September 2023.

For the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2008 relating to small companies.

The Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the board of Trustees on 31 May 2024 and signed on its behalf by

Ms Joyce Offei Pabi

Trustee

Dated 31 May 2024