



The Apostle's Continuation Church International

Manchester Assembly

College House, Stanley Street, M11 1LE.
(Entrance on Catherine Street)

email: accigmcr@protonmail.com

Head Pastor: Elvis Owusu Ansah

Reference: ACCI/GM/R102021

Date: 30th October 2022

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2021

This report includes information required by the Charities (Accounts and Reports)

Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities

2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis

ADMINISTRATIVE INFORMATION

The Apostles Continuation Church International Manchester here after referred to as The ACCI MCR is a local church in Greater Manchester, Great Britain, and is affiliated with the Apostles continuation church International UK 1063549. It was registered on 16 February 2021 as Charity Number 1193557.

Our previous Accounts are on our affiliated Church charity commission page.

OBJECTIVES AND ACTIVITIES

Objectives for the year

The Church sought in the year:

- To relieve many families as possible from financial and social worries
- To organise programs to create awareness about legal/immigration matters, Positive parenting, healthy living etc.
- To be more involved in Community work.

Volunteers

In addition to trustee members ' selfless commitment, some other members of the church community do provide valuable voluntary services.

Some of these roles and activities include assisting families who has babies, counselling, visiting those sick at home and teaching online health programs, providing computer literacy for women and instrumental lessons for the youth.



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COMMUNITY IMPACT

The ACCI MCR has an open-door policy, meaning anyone can join our services or event organised in the community.

The Church has been having a positive impact on the community by sharing the gospel of peace to the local community, assisting vulnerable people who pass by our church with their needs. Many times, we help them when we can or forward them to other charities in the community for further assistance.

YOUTH EMPOWERMENT

The Head pastor and trustees has passion to train the youth to be role models in the community. We have youth impact programs organised, both career oriented and character building, to empower them for the future and to get them off the street.

COVID-19-impact on the church

In 2021 The Church faced significant reduction in funds and at the same time, had issues with when gather for worship The impact of Covid-19 with the lock down affected our face to face meetings hence reducing our income to some extent.

Financial Review

The official Account statement is attached with this report for your review

But in summary, the main source of income continues to be the generous contributions and donations of Church members.

The main expenditure of the church is the rent and maintenance of the building and the running costs of the church and events. The Church has no paid employees or trustees.

The Statement of Financial activities shows a gross income of £ 46,099. The total resources expended were £ 53,404. The total Excess in the 2021 financial year is £7305, which significantly reduced our accumulated fund from previous year to £17147

The Report is approved by order of the board of trustees on Sunday 30th October 2022 and signed on its behalf by:

The Chairman

William Appiah

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER

***STATEMENT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021***

**INDEPENDENT EXAMINER'S REPORT TO
THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
CHARITY REG. NO. 1193557**

I report on the accounts of the trust for the year ended 31 December 2021 which are set out on pages 1 to 3

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; a*
- 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*

Date:

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NO. 1193557

	<i>Unrestricted</i>	<i>Restricted</i>		
	<i>Funds</i>	<i>Income</i>	Total	<i>Total</i>
		<i>Funds</i>	2021	2020
INCOMING RESOURCES	<i>(Note 3)</i>			
Voluntary Income				
<i>General Offering</i>	5,466	-	5,466	6,057
<i>Tithes</i>	24,864	-	24,864	30,085
<i>Welfare/Donation</i>	291	-	291	550
<i>Thanksgiving</i>	2,150	-	2,150	2,253
<i>Harvest/Convention</i>	3,385	-	3,385	4,807
<i>Gift Aid Received</i>	-	-	-	-
<i>Others</i>	1,417	-	1,417	511
		-	-	-
 <i>Investment Income</i>				
<i>Rent</i>	8,525	-	8,525	16,730
 TOTAL INCOMING RESOURCES	<u>46,099</u>	<u>-</u>	<u>46,099</u>	<u>60,994</u>

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NO. 1193557

		Unrestricted Funds	Restricted Income Funds	Total 2,021	Total 2,020
RESOURCES EXPENDED	(Notes 4-8)				
RENT		30,000	-	30,000	30,000
Evangelism & Mission		-	-	-	-
Welfare/Donations		-	-	-	1,600
Pastoral Expenses		9,100	-	9,100	8,400
Pastor's Appreciation		-	-	-	1,000
Presbtery Expenses		103	-	103	160
Insurance		-	-	-	349
Printing, Postage & Stationery		-	-	-	-
Repairs and Renovation		83	-	83	1,151
Legal		1,720	-	1,720	4,500
Instrumentalist		-	-	-	250
Funeral Support		2,130	-	2,130	200
Telephone & internet		389	-	389	502
General Expenses		-	-	-	1,050
Utilities		4,843	-	4,843	5,338
Accountancy Fees		400	-	400	400
Training		-	-	-	1,250
Miscellaneous/Other Pay-outs (specify)		1,807	-	1,807	2,353
Miscellaneous Hardware/Software		421	-	421	534
Bank Charges		241	-	241	72
Depreciation		2,167	-	2,167	2,277
TOTAL RESOURCES EXPENDED		53,404	-	53,404	61,387
Net incoming/(outgoing) resources before transfers		(7,305)	-	(7,305)	(16,687)
Gross Transfers between funds					
Net movement in Funds before other recognised gains/(losses)		(7,305)	-	(7,305)	(16,687)
NET MOVEMENT IN FUNDS		(7,305)	-	(7,305)	(393)
TOTAL FUNDS BROUGHT FORWARD		24,452	-	24,452	24,845
TOTAL FUNDS CARRIED FORWARD		17,147	-	17,147	24,452

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2021

		Unrestricted Funds	Restricted Income Funds	Total 2021	Total 2020
FIXED ASSETS					
TANGIBLE ASSETS	Note 9	1,566	-	1,566	2,733
	Note 10		-	-	-
TOTAL FIXED ASSETS		1,566	-	1,566	2,733
CURRENT ASSETS					
Stock and Work in Progress		-	-	-	-
Debtors and Prepayments	Note 11	4,462	-	4,462	-
(Short term) investments				-	-
Cash in Hand and at Bank		11,520		11,520	22,120
TOTAL CURRENT ASSETS		15,982	-	15,982	22,120
Creditors: amounts	Note 12				
falling due within one year		400		400	400
Net Current Assets/(Liabilities)		15,582	-	15,582	21,720
Total Assets Less Current Liabilities		17,148	-	17,148	24,453
Creditors: amounts	Note 12	-	-	-	-
falling due after one year					
Provisions for Liabilities and Charges		-	-	-	-
NET ASSETS		17,148	-	17,148	24,453
FUNDS OF THE CHARITY					
NET MOVEMENT IN FUNDS		(7,305)	-	(7,305)	(392)
TOTAL FUNDS BROUGHT FO	Note 13	24,453	-	24,453	24,845
				-	-
				-	-
TOTAL FUNDS		17,148	-	17,148	24,453
 Signature of Trustee(s)					
		'-----			
Name		MR WILLIAM APPIAH (CHAIR)			
Date of Approval		'-----			

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER

FOR THE YEAR ENDED 31 DECEMBER 2021

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

There were no Material Donations for the year

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
FOR THE YEAR ENDED 31 DECEMBER 2021

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 received

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 received

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.

**THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
FOR THE YEAR ENDED 31 DECEMBER 2021**

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal constructive obligation committing the charity to pay out resources

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters. They also include Premises costs, made up of Rent Lighting and Heating, Administrative costs including Telephone and internet, postage and stationery, as well as Travel and other Volunteers expenses

Grant with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance condition

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the yearend. Other investment assets are included at trustees' best estimate or market value.

Note 3

Analysis

Investment Income

<i>TOTAL INCOMING RESOURCES</i>	<i>46,099</i>	<i>60,994</i>
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THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 4

Analysis of Resources expended

Costs of generating voluntary income

<i>Charitable activities</i>	<i>Analysis</i>	<i>2021</i>	<i>2020</i> <i>£</i>
<i>RENT</i>		<i>30,000</i>	<i>30,000</i>
<i>Evangelism & Mission</i>			-
<i>WELFARE/DONATION</i>			<i>1,600</i>
<i>Pastoral Expenses</i>		<i>9,100</i>	<i>8,400</i>
<i>Pastor's Appreciation</i>			<i>1,000</i>
<i>Presbtery Expenses</i>		<i>103</i>	<i>160</i>
<i>Insurance</i>			<i>349</i>
<i>Printing, Postage & Stationery</i>			-
<i>Repairs and Renovation</i>		<i>83</i>	<i>1,151</i>
<i>Legal</i>		<i>1,720</i>	<i>4,500</i>
<i>Instrumentalist</i>			<i>250</i>
<i>Funeral Support</i>		<i>2,130</i>	<i>200</i>
<i>Telephone & internet</i>		<i>389</i>	<i>502</i>
<i>General Expenses</i>			<i>1,050</i>
<i>UTILITIES</i>		<i>4,843</i>	<i>5,338</i>
<i>Accountancy Fees</i>		<i>400</i>	<i>400</i>
<i>Training</i>			<i>1,250</i>
<i>Miscellaneous/Other Pay-outs (specify)</i>		<i>1,807</i>	<i>2,353</i>
<i>Miscellaneous Hardware/Software</i>		<i>421</i>	<i>534</i>
<i>Bank Charges</i>		<i>241</i>	<i>72</i>
<i>Depreciation</i>		<i>2,167</i>	<i>2,277</i>
<i>Total</i>		<i>53,404</i>	<i>61,387</i>

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
NOTES TO THE ACCOUNTS

Note 5

Support Costs

	<i>Fundraising activity</i>	<i>Charitable activity</i>	<i>Governance activity</i>	<i>Total Cost</i>	
<i>Support cost type</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>

<i>Total</i>	-	-	-	-	-
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Note 6

DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee expenses

	2021	2020
<i>Number of trustees who were paid expenses</i>	<i>None</i>	<i>None</i>
<i>Nature of expenses</i>	<i>N/A</i>	<i>N/A</i>
<i>Total amount paid</i>		

6.2 Fees for examination or audit of the accounts

	2021	2020
<i>Independent examiner's or auditors' fees for reporting on the accounts</i>	400	400
<i>Other fees (e.g. advise, consultancy, accountancy, services) paid to the independent examiner or auditor.</i>	-	-
	400	400

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
NOTES TO THE ACCOUNTS

Note 7

Paid employees

<i>7.1 Staff costs</i>	2021	2020
	£	£
<i>Net wages, salaries and benefits in kind</i>		-
<i>Tax & National Insurance to HM revenue & Customs</i>		-
<i>Pension costs</i>		-
<i>7.2 Average number of full-time equivalent employees in the year</i>	2021	2020
	Number	Number
	-	-
<i>Total</i>	<hr/> - <hr/>	<hr/> - <hr/>

Pension Scheme in operation.

NEST PENSION NEST PENSION

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
NOTES TO THE ACCOUNTS

Grantmaking

8.1 Total Value of grants

*Grants to
Institutions
Total
£*

Individuals

NONE

NONE

Total

-

8.2 Grantmaking costs

The Charity does not prepare accounts based on "Activity Basis"

8.3 Material Grants to Institutions

*Total Grant
Paid
£*

Names of Institutions Purpose

Total

-

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
NOTES TO THE ACCOUNTS

Note 9 TANGIBLE FIXED ASSETS

9.1 cost or valuation

	Freehold Land & Buildings	Other Land & Buildings	Plant Machinery & Motor Vehicles	Fixtures, Payments on Fittings & account and Equipments assets under construction	Total
	£	£	£	£	£
Balance b/fwd	-	-	-	10,587	10,587
Additions	-	-	1,000	-	1,000
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance c/fwd	-	-	1,000	10,587	11,587

9.2 Accumulated depreciation and impairment provisions

Basis Rate	SL or RB 0%	SL or RB 0%	SL or RB 33%	SL or RB 0%	SL or RB 0%	
Balance b/fwd	-	-	-	7,855	-	7,855
Charge for the year	-	-	333.33	1,833	-	2,167
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance c/fwd	-	-	333.33	9,688	-	10,022

9.3 Net book value

carried forward - 667 899 - 1,566

Brought forward 2734 2734

The Charity has not revalue ant of her assets

Note 10 Investment Assets

-

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
NOTES TO THE ACCOUNTS

Note 11 Debtors and Prepayments

<i>Analysis of debtors</i>	<i>Amounts falling due within one year</i>		<i>Amounts falling due after more than one year</i>	
	2021	2020	2021	2020
	£		£	
<i>Trade debtors</i>	-	-	-	-
<i>Amounts due from subsidiary and associated undertakings</i>	-	-	-	-
<i>Other debtors (Gift Aid Receivable)</i>	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Creditors and Accruals

<i>12.1 Analysis of creditors</i>	<i>Amounts falling due within one year</i>		<i>Amounts falling due after more than one year</i>	
	2021	2020	2021	2020
	£	£	£	£
<i>Loans and overdrafts</i>			-	-
<i>Amounts due to subsidiary and assoicated Undertakings</i>			-	-
<i>Other creditors</i>			-	-
<i>Accruals and deferred income</i>	400	400		
Total	400	400	-	-

12.2 Security Over Assets

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
NOTES TO THE ACCOUNTS

Note 13 Endowment and Restricted income funds

13.1 funds held

please give a brief description of any of the following type of funds held by the charity:

Permanent endowment funds (PE)
Expendable endowment funds (EE); and
Restricted income funds, including special trusts, of the charity ®

<i>Fund Name</i>	<i>Type PE, EE or R</i>	<i>Purpose and Restrictions</i>
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R

13.2 Movement of major funds

	<i>Fund balances b/fwd</i>	<i>Incoming resources</i>	<i>Outgoing resources</i>	<i>Transfers</i>	<i>Gains and losses</i>	<i>Fund balances C/fwd</i>
	£	£	£	£	£	£
<i>Total funds</i>	-	-	-	-	-	-

13.3 Transfers between funds

<i>From fund (name)</i>	<i>To Fund (name)</i>	<i>Reason</i>	<i>Amount</i>
			£
			-
			-

THE APOSTLES CONTINUATION CHURCH INTERNATIONAL MANCHESTER
NOTES TO THE ACCOUNTS

Note 14 **Transactions with Related Parties**

14.1 Remuneration and benefits

<i>Name of trustee or connected party</i>	<i>Legal authority(eg order, governing document)</i>	<i>Amounts paid or benefit value</i>	
		2021 £	2020 £
N/A			-

<i>name of trustee or connected party</i>	<i>legal authority</i>		<i>Amount owing</i>	
			2021 £	2020
<i>due to trustees and related parties</i>	NONE	NONE	NONE	NONE
<i>due from trustees and related parties</i>	NONE	NONE	NONE	NONE

14.3 Other transaction(s) with trustees or related parties

<i>Name of the trustee or related party</i>	<i>Relationship to Charity</i>	<i>Description of the transaction(s)</i>	This year £	<i>This year</i> £
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