

REGISTERED CHARITY NUMBER:1193557

Report of the Trustees and Financial Statements for the Year Ended 31 December 2023

For

The Apostle's Continuation Church International Manchester

Report of the Trustees and Financial Statements for the Year Ended 31 December 2023

Content

	Page
Report of the Trustees	3-4
Statement of Trustees Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7-8
Statement of Financial Position	9
Notes to the Financial Statements	10-21

Report of the Trustees and Financial Statements for the Year Ended 31 December 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities Act 2005 as applicable to charities entitled to prepare accounts on accrual basis.

ADMINISTRATIVE INFORMATION

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

OBJECTIVES AND ACTIVITIES

Objectives of 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 have babies, counselling, visiting those sick at home and teaching online health programs, providing computer literacy for women and instrumental lessons for the youth

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 direct them to other charities in the community for further assistance.

YOUTH EMPOWERMENT

The Head Pastor and Trustees have 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.

FINANCIAL REVIEW

The official Accounts 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 paid an allowance of £8,400 to one of the trustees who has the responsibility of providing administration and oversight over the church.

The Statement of Financial Activities show a gross income of £54,881. The total resources expended were £30,919. The total Excess in the 2023 financial year was £23,962. This improved our accumulated fund as compared with last year.

The Report is approved by order of the board of Trustees on Sunday 27 October 2024 and signed on its behalf by:

The Chairman.

William Appiah

Report of the Trustees and Financial Statements for the Year Ended 31 December 2023

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD

William Appiah

.....
Signature

William Appiah

.....
Name of Trustee

Date : 27 October 2024

Report of the Trustees and Financial Statements for the Year Ended 31 December 2023

Independent Examiner's Report to Trustees of The Apostle's Continuation Church International Manchester.

I report on the accounts for the year ended 31 December 2023 set out on pages seven to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year of the Charities 2011 act (the Act) and that an independent examination is required

It is my responsibility to

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes the review of the accounting records kept by the charity and 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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me 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 to 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.

Peter Djabang (FCCA)
APERX Consultants and Accountants Ltd
Chartered Certified Accountants
145 De La Pole Avenue
Hull,
HU3 6RD

The Apostle's Continuation Church International Manchester Assembly
Income Statement for the year ended 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming Resources				
Voluntary				
General Offering	11,465	-	11,465	7,874
Tithes	24,915	-	24,915	26,077
Welfare/Donation	200	-	200	600
Thanksgiving	1,636	-	1,636	1,107
Harvest/Convention	6,007	-	6,007	1,203
Gift Aid Receivable	5,000	-	5,000	5,000
Others	5,396	-	5,396	1,296
Investment Income				
Rent	262	-	262	8,580
Total Incoming Resources	54,881	-	54,881	51,737

The Apostle's Continuation Church International Manchester Assembly
Income Statement for the year ended 31st December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Resources Expended					
Rent		6,500	-	6,500	28,500
Evangelism and Mission		200	-	200	250
Welfare and Donations		1,150	-	1,150	2,900
Pastoral Expenses		-	-	-	700
Pastor's Appreciation		-	-	-	-
Presbytery Expenses		560	-	560	360
Ministerial Expenses		2,350	-	2,350	-
Insurance		-	-	-	-
Printing, Postage and Stationery		-	-	-	-
Repairs and Renovation		-	-	-	-
Investment Income		-	-	-	-
Financial Support-Donation		4,000	-	4,000	-
Instrumentalist		200	-	200	-
Funeral Support		350	-	350	-
Telephone & Internet		115	-	115	416
General Expenses		-	-	-	-
Utilities		2,593	-	2,593	7,102
Book keeping expenses		-	-	-	200
Accountancy fees		250	-	250	250
Training		-	-	-	-
Miscellaneous/other pay out-specify		2,477	-	2,477	1,238
Miscellaneous/Hard ware, software		483	-	483	307
Refreshment		758	-	758	524
Petty cash		-	-	-	200
Bank charges		186	-	186	125
Depreciation		347	-	347	1,233
Pastor's Allowance		8,400	-	8,400	-
Total Resources Expended		30,919	-	30,919	44,305
Net Incoming/Outgoing Resources		23,962	-	23,962	7,432
Net Movements in Funds		23,962	-	23,962	7,432
Total Funds Brought Forward		24,579	-	24,579	17,147
Total Funds Carried Forward		48,541	-	48,541	24,579

The Apostle's Continuation Church International Manchester Assembly
Statement of Financial Position as at 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Non Current Assets					
Tangible Assets	9	333	-	333	1,566
<i>Total Non Current Assets</i>		333	-	333	1,566
Current Assets					
Stock & Work in progress		-	-	-	-
Debtors & Prepayments	10	5,000	-	5,000	4,462
Short Term Investments		-	-	-	-
Cash in Hand and Bank		19,497	-	19,497	11,520
<i>Total Current Assets</i>		24,497	-	24,497	15,982
Current Liabilities due less than 1year					
Creditors	11	250	-	250	400
<i>Net Current Assets</i>		24,247	-	24,247	15,582
<i>Total Assets less Current Liabilities</i>		24,580	-	24,580	17,148
Non -Current Liabilities due more than 1year					
Bank loans		-	-	-	-
Provision for liabilities		-	-	-	-
<i>Net Assets</i>		24,580	-	24,580	17,148
Funds of the Charity					
Net Movement in Funds		7,432	-	7,432	(7,305)
Funds Brought Forward	12	17,148	-	17,148	24,453
<i>Total Funds</i>		24,580	-	24,580	17,148

**The Apostle's Continuation Church International Manchester for the year ended
31 December 2023**

Notes to the Accounts

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 no adjustments to previous year accounts

1.4 MATERIAL DONATIONS

There were no Material Donations for the year

**The Apostle's Continuation Church International Manchester for the year ended
31 December 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

**The Apostle's Continuation Church International Manchester for the year ended
31 December 2023**

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.

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.

**The Apostle's Continuation Church International Manchester for the year ended
31 December 2023**

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

**The Apostle's Continuation Church International Manchester for the year ended
31 December 2023**

Notes 3 Analysis of incoming resources

	2023	2022
	£	£
Incoming Resources		
Voluntary		
General Offering	11,465	7,874
Tithes	24,915	26,077
Welfare/Donation	200	600
Thanksgiving	1,636	1,107
Harvest/Convention	6,007	1,203
Gift Aid Receivable	5,000	13,964
Others	5,396	1,296
Investment Income		
Rent	262	8,580
Total Incoming Resources	54,881	60,701

**The Apostle's Continuation Church International Manchester for the year ended
31 December 2023**

Note 4 Analysis of Resources expended- Cost of generating voluntary income

	2023	2022
	£	£
Resources Expended		
Rent	6,500	28,500
Evangelism and Mission	200	250
Welfare and Donations	1,150	2,900
Pastoral Expenses	-	700
Pastor's Appreciation	-	-
Presbytery Expenses	560	360
Ministerial Cost	2,350	-
Insurance	-	-
Printing, Postage and Stationery	-	-
Repairs and Renovation	-	-
Investment Income	-	-
Financial Support- Donation	4,000	-
Instrumentalist	200	-
Funeral Support	350	-
Telephone & Internet	115	416
General Expenses	-	-
Utilities	2,593	7,102
Book keeping expenses	-	200
Accountancy fees	250	250
Training	-	-
Miscellaneous/other pay out-specify	2,477	1,238
Miscellaneous/Hard ware, software	483	307
Refreshment	758	524
Petty cash	-	200
Bank charges	186	125
Depreciation	347	1,233
Pastor's Allowance	8,400	-
Total Resources Expended	<u>30,919</u>	<u>44,305</u>

**The Apostle's Continuation Church International Manchester for the year ended
31 December 2023**

Note 5

Support Costs	Fundraising activity	Charitable activity	Governance activity	Total cost
Support cost	None	None	None	None
Total	<hr/> <hr/>			

Note 6

6.1 Trustee expenses 2023 2022

Number of trustees who were paid None None

Nature of expenses N/A N/A

Total amount paid

6.2 Fees for examination or audit of the accounts

2023 2022

Independent examiner's fees of reporting 250 250

Other fees (eg. Advise, consultancy, accountancy, services)
paid to the independent accountant or auditor - -

Paid employees

Net wages, salaries and benefits in kind
Tax & NI to HMRC
Pension cost

2023	2022
-	-
-	-
-	-

2023	2022
-	-

	Nest	
Pension scheme in operations	Pension	Nest Pension

8.1 Total value of grants

Grants to institutions	Individuals
None	None

The charity does not prepare accounts based on Activity Basis

Names of institutions

Purpose

Total grant
Paid
£

Total

—

Note 9

Tangible Fixed Assets

9.1 cost or valuation	Freehold land & buildings £	Plant & Machinery & Motor Vehicles £	Fixtures and Fittings £	Payment on accounts and assets under const £	Equipment	Total £
Balance b/fwd		1,000	10,587			11,587
Additions	-	-	-	-	344	344
Disposals/Transfers	-	-	-	-		-
Balance c/fwd	-	1,000	10,587	-	344	11,931

9.2 Accumulated depreciation and impairment provisions

	SL/RB	SL/RB 33%	SL/RB	SL/RB	SL/RB	Total
Balance b/fwd	-	666	10,588	-		11,254
Charge		334	0		14	348
Impairment provision						
Revaluations						
Provisions						
Disposals						
Transfers						
Balance c/fwd		1,000	10,588		14	11,602

9.3 Net book value

Carried forward	-	-	330	330
Brought forward	667	-	-	667

Note 10 Investment Assets

Nil

Note 11 Debtors and Prepayments

	Amount falling due within one year	Amount falling due within one year	Amount falling due more than one year	Amount falling due more than year
	2023	2022	2023	2022
	£	£	£	£
Analysis of debtors				
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated		-	-	-
Other debtors (Gift Aid Receivable)	10,000	5000	-	-
Prepayments -Rent-				
CAC	5,000	-		
Total				
	15000	5,000		

Note 12 Creditors and Accruals

	Amount falling due within one year	Amount falling due within one year	Amount falling due more than one year	Amount falling due more than year
	2023	2022	2023	2022
	£	£	£	£
Analysis of creditors				
Laons and overdraft	-	-	-	-
Amounts due to subsidiary and associated	-	-	-	-
Other creditors (accountancy)	250	250	-	-
Accrued and deferred income	-	-		
Total				
	250	250	-	-

12.2 Security Over Assets

Note 13 Endowment and Restricted income funds

13.1 Funds held

Fund Name	Type PE,EE or R	Purpose and Restrictions
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13.2 Movements of major funds

	Funds balances £	Incoming resources £	Outgoing resources £	Transfers £	Gains and Losses £	Fund balances c/fwd £
Total funds	-	-	-	-	-	-

13.3 Transfers between funds

From fund name	To fund(name)	Reason	Amount £
			-

Note 14 Transactions and Related Parties

14.1 Remuneration and benefits

	Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value 2023 £	Amounts paid or benefit value 2022 £
Allowance	Pastor Elvis		8,400	-

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	Amounts paid or benefit value
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due to trustees and related parties	None	None	None	None
due from trustees and related parties	None	None	None	None

14.3 Other transaction(s) with trustees or related parties

Name of trustee or connected party	Relationship to Charity	Description of the transactions	Amounts paid or benefit value	Amounts paid or benefit value
			2023	2022
			£	£
None				