

**REGISTERED CHARITY NUMBER:1193557**

**Report of the Trustees and Financial Statements for the Year Ended 31 December 2024**

**For**

**The Apostle's Continuation Church International Manchester**

## **Report of the Trustees and Financial Statements for the Year Ended 31 December 2024**

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## **Report of the Trustees and Financial Statements for the Year Ended 31 December 2024**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024**

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 £51,211. The total resources expended were £26,603. The total Excess in the 2024 financial year was £24,606. This improved our accumulated fund as compared with last year.

The Report is approved by order of the board of Trustees on Sunday 11 October 2025 and signed on its behalf by:

The Chairman.

William Appiah

## Report of the Trustees and Financial Statements for the Year Ended 31 December 2024

### 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 : 11 October 2025

## **Report of the Trustees and Financial Statements for the Year Ended 31 December 2024**

### **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 2024 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  
10 Bilton Date  
Cottingham  
HU16 5DB

**The Apostle's Continuation Church International Manchester Assembly**  
**Income Statement for the year ended 31st December 2024**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming Resources</b>				
Voluntary				
General Offering	3,403	-	3,403	11,465
Tithes	28,714	-	28,714	24,915
Welfare/Donation	445	-	445	200
Thanksgiving	5,346	-	5,346	1,636
Harvest/Convention	8,322	-	8,322	6,007
Gift Aid Receivable	1,000	-	1,000	5,000
Others	3,981	-	3,981	5,396
Investment Income				
Rent	-	-	-	262
<b>Total Incoming Resources</b>	<b>51,211</b>	<b>-</b>	<b>51,211</b>	<b>54,881</b>

**The Apostle's Continuation Church International Manchester Assembly**  
**Income Statement for the year ended 31st December 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Resources Expended</b>					
Rent		6,000		6,000	6,500
Evangelism and Mission		-		-	200
Welfare and Donations		954		954	1,150
Pastoral Expenses		-		-	-
Pastor's Appreciation		-		-	-
Presbytery Expenses		-		-	560
Ministerial Expenses		390		390	2,350
Insurance		-		-	-
Printing, Postage and Stationery		-		-	-
Repairs and Renovation		-		-	-
Investment Income		-		-	-
Financial Support-Donation		4,650		4,650	4,000
Instrumentalist		-		-	200
Funeral Support		450		450	350
Telephone & Internet		-		-	115
General Expenses		-		-	-
Utilities		-		-	2,593
Bookkeeping expenses		-		-	-
Accountancy fees		650		650	250
Training		-		-	-
Miscellaneous/other pay out-specify		3,566		3,566	2,477
Miscellaneous/Hardware, software		242		242	483
Refreshment		193		193	758
Petty cash		-		-	-
Bank charges		154		154	186
Depreciation		954		954	347
Pastor's Allowance		8,400		8,400	8,400
<b>Total Resources Expended</b>		<b>26,603</b>	<b>-</b>	<b>26,603</b>	<b>30,919</b>
Net Incoming/Outgoing Resources		<b>24,608</b>	<b>-</b>	<b>24,608</b>	<b>23,962</b>
Net Movements in Funds		24,608	-	24,608	23,962
Total Funds Brought Forward		48,541	-	48,541	24,579
<b>Total Funds Carried Forward</b>		<b>73,149</b>	<b>-</b>	<b>73,149</b>	<b>48,541</b>



**The Apostle's Continuation Church International Manchester Assembly**  
**Statement of Financial Position as at 31st December 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Non Current Assets</b>					
Tangible Assets	9	940	-	940	330
<b>Total Non Current Assets</b>		<b>940</b>	<b>-</b>	<b>940</b>	<b>333</b>
<b>Current Assets</b>					
Stock & Work in progress		-	-	-	-
Debtors & Prepayments	10	12,500		12,500	15,000
Short Term Investments		-	-	-	-
Cash in Hand and Bank		59,960	-	59,960	33,462
<b>Total Current Assets</b>		<b>72,460</b>	<b>-</b>	<b>72,460</b>	<b>48,462</b>
<b>Current Liabilities due less than 1year</b>					
Creditors	11	250	-	250	250
<b>Net Current Assets</b>		<b>72,210</b>	<b>-</b>	<b>72,210</b>	<b>48,212</b>
<b>Total Assets less Current Liabilities</b>		<b>73,150</b>	<b>-</b>	<b>73,150</b>	<b>48,542</b>
<b>Non Current Liabilities due more than 1year</b>					
Bank loans		-	-	-	-
Provision for liabilities		-	-	-	-
<b>Net Assets</b>		<b>73,150</b>	<b>-</b>	<b>73,150</b>	<b>48,542</b>
<b>Funds of the Charity</b>					
Net Movement in Funds		24,608		24,608	23,962
Funds Brought Forward	12	48,542		48,542	24,580
<b>Total Funds</b>		<b>73,150</b>		<b>73,150</b>	<b>48,542</b>

**The Apostle's Continuation Church International Manchester for the year ended  
31 December 2024**

**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 2024**

**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 2024**

**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 2024**

**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 2024**

**Note 3: Analysis of Income Resources**

	2024	2023
	£	£
<b>Incoming Resources</b>		
Voluntary		
General Offering	3,403	11,465
Tithes	28,714	24,915
Welfare/Donation	445	200
Thanksgiving	5,346	1,636
Harvest/Convention	8,322	6,007
Gift Aid Receivable	1,000	5,000
Others	3,981	5,396
Investment Income		
Rent	-	262
<b>Total Incoming Resources</b>	<u>51,211</u>	<u>54,881</u>

**The Apostle's Continuation Church International Manchester for the year ended  
31 December 2024**

**Note 4: Analysis of Expenses**

	2024	2023
	£	£
<b>Resources Expended</b>		
Rent	6,000	6,500
Evangelism and Mission	-	200
Welfare and Donations	954	1,150
Pastoral Expenses	-	-
Pastor's Appreciation	-	-
Presbytery Expenses	-	560
Ministerial Cost	390	2,350
Insurance	-	-
Printing, Postage and Stationery	-	-
Repairs and Renovation	-	-
Investment Income	-	-
Financial Support- Donation	4,650	4,000
Instrumentalist	-	200
Funeral Support	450	350
Telephone & Internet	-	115
General Expenses	-	-
Utilities	-	2,593
Bookkeeping expenses	400	-
Accountancy fees	250	250
Training	-	-
Miscellaneous/other pay out-specify	3,566	2,477
Miscellaneous/Hard ware, software	242	483
Refreshment	193	758
Petty cash	-	-
Bank charges	154	186
Depreciation	954	347
Pastor's Allowance	8,400	8,400
<b>Total Resources Expended</b>	<u><u>26,603</u></u>	<u><u>30,919</u></u>

**The Apostle's Continuation Church International Manchester for the year ended  
31 December 2024**

**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** 2024      2023

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**

2024      2023

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

2024	2023
-	-
-	-
-	-

2024	2023
-	-

	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		344	11,931
Additions	-	-	-	-	1,564	1,564
Disposals/Transfers	-	-	-	-		-
Balance c/fwd	-	1,000	10,587	-	1,908	13,495

9.2 Accumulated depreciation and impairment provisions

	SL/RB	SL/RB 33%	SL/RB	SL/RB	SL/RB	Total
Balance b/fwd	-	1,000	10,588		14	11,602
Charge			0		954	954
Impairment provision						
Revaluations						
Provisions						
Disposals						
Transfers						
Balance c/fwd		1,000	10,588		968	12,556

9.3 Net book value

Carried forward	-	-	940	940
Brought forward	-		330	330

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
	2024	2023	2024	2023
	£	£	£	£
Analysis of debtors				
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated		-	-	-
Other debtors (Gift Aid Receivable)	11,000	10,000	-	-
Prepayments -Rent- CAC	1,500	5,000		
Total				
	12,500	15,000		

## 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
	2024	2023	2024	2023
	£	£	£	£
Analysis of creditors				
Loans 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 2024 £	Amounts paid or benefit value 2023 £
Allowance	Pastor Elvis		8,400	8,400-

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	Amounts paid or benefit value
---	--	--	--

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
			2024	2023
			£	£
None				