

AROMA OF JESUS MINISTRIES

England & Wales · Charity number 1138882

Details

Status Registered

Legal form Charitable company

Company number [68451047](#)

Registered 2010-11-09

Register [View on the Charity Commission register](#)

Contact

Address Christ Harvest
Aire Valley Business Centre
Lawkholme Lane
Keighley
BD21 3BB

Phone 01535957080

Email admin@christharvest.co.uk

Activities

Objects: 3.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OFFAITH;3.2 THE ADVANCEMENT OF EDUCATION;3.3 THE PREVENTION OR RELIEF OF POVERTY;3.4 THE ADVANCEMENT OF HEALTH AND/OR THE SAVING OF LIVES; AND3.5 THE RELIEF OF THOSE IN NEED BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY,FINANCIAL HARDSHIP OR OTHER DISADVANTAGE.

Activities: Religious education

Classification

- **How:** Provides Other Finance, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL AND OVERSEAS
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,906	£159,309	-	-
2024-03-31	£164,040	£180,397	-	-
2023-03-31	£184,074	£102,495	-	-
2022-03-31	£162,191	£151,763	-	-
2021-03-31	£119,768	£62,736	-	-

Trustees

Name	Role	Appointed
Anne Thakshila Poojanie Kaluthanthrigie		2025-08-15
DAVID TURNER		
Dr Ebenezer Emerald		2025-08-15
Joshua Caniyamkulam Samuel		
REEBA SAMUEL		

AROMA OF JESUS MINISTRIES

England & Wales - Charity number 1138882

Accounts

REGISTERED COMPANY NUMBER: 06851047 (England and Wales)
REGISTERED CHARITY NUMBER:

Unaudited Financial Statements
for the Year Ended
31 March 2025

for

Aroma of Jesus Ministries

Equate Limited
Chartered Certified Accountants
The Hive Wakefield
142 Thornes Lane
Wakefield
West Yorkshire
WF2 7RE

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Aroma of Jesus Ministries

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their annual report and accounts for the year ended 31st March 2025.

The board of trustees are very happy with the progress that the charity has continued to make during the period to the 31st March 2025, and consider that the charity remains well placed to build on the work being done by the charity in the pursuit of its objects and aims. The charity retains the adequate assets necessary for it to meet its obligations. The charity is hugely encouraged to build on the progress of the previous years and are advancing further with other programmes geared to help the people in attendance and the community in general.

Aroma of Jesus Ministries

Report of the Trustees
for the Year Ended 31 March 2025

	January up to November 29th 2024.
Equip	Program to training leaders in ministry. In 2024, we had Friday 5th April, Friday 3rd May, Saturday 4th May, Friday 7th June, Saturday 8th June, Saturday 13th July, Saturday 24th August, Saturday 14th September, Friday 4th October and Friday 1st November. Equip away weekend 16th to 18th February 2025.
Hope and Help	Every Wednesday up to when Café Life started in January 2025.
Café Life	Every Wednesday up to and including 18 December 2024.
Discipleship Course	Alternate Sundays up to 2nd June. Walking with God every Wednesday from 11th September 2024 to 4th December 2024.
Alpha	Wednesday 10th April to 5th June. Full day Saturday 25th May 2024.
Local Gatherings	East Lans Saturday 21st September, 19th October, 30th November, 25th January, 15th February and 22nd March.
Christmas Production	Saturday 14th December 2024.
Outreach	Last Saturday of each month up to October then 16th November and 7th December, 18th January, 22nd February and 22nd March.
Seminar (Business & Finance)	28th and 29th March 2025.
Worship Team Meetings	Friday nights 1 per month 21st June, August 31st - 27th September. Christmas Practises October - November up to 13th December and 21st February.
Guest Speakers	Friday 28th June David McDonald, Dr Guy Peh Nov 22nd & 24th, Paul De Fin Friday 20th December Evangelist Daniel Chand 1st & 2nd March 2025
Church Picnic	Saturday 3rd August 2024.
Christmas Lunch	Sunday 15th December 2024.
Faith Lunch - bring and share	Last Sunday of every month up to end of October 2024.
Passover Meal	During 2025 this was in the Sunday meeting.

Presence in social media and website has been well published.

Based in Keighley we are seeing a substantial benefit in this location, drawing people from Bradford, Leeds and further afield from Lancashire.

An explanation of the charity's strategies for achieving its stated objectives

The extent to which the charity can meet its stated objectives is down to the speed at which growth in the core membership occurs. This growth is occurring faster than anticipated, as stated last year all aspects of the charities main objectives are utterly scalable and to that end all the educational, and the relief of poverty objectives are being met on a one to one basis with Pastors Reeba and Joshua expending considerable time with those in need and with the educational needs of the body of people who form the congregation of The Aroma of Jesus Ministries.

Report of the Trustees
for the Year Ended 31 March 2025

The key strategic tools for meeting the objectives have been and remain; -

- The developing of a praying church.
- A weekly Bible study lead by the pastors of the church.
- A successful connect groups that meet at least once per week.
- The running and establishment of a children's ministry.
- The ongoing work to establish connection with secondary school to promote an impactful theme among young people.
- Provision of any care required to meet the pastoral needs of any person that requests it or is seen to be in need of physical and financial support, also support for the elderly and the sick.
- Provision of practical help as and where necessary for example helping many destitute people with financial provision and guidance to overcome a failing life.
- Assisting those in financial and relational crisis.
- Monthly men's and women's meeting with invites to others who don't normally attend a church.
- Christmas Carol event as a huge outreach event.
- 1 week for prayer and equipping meetings in January for building up and focusing for the year.
- Strong presence in the social media with messages that are broadcast regularly.
- Extending and raising a great music and worship ministry.
- A strong evangelistic team in place to reach out to those in need.
- Pastor's Joshua and Reeba Samuel spend a considerable period of time counselling, advising and help congregation with private coaching and counselling sessions.
- The facilities in the building allow us to expand on all areas of our vision. Getting the sound system and other ministry focus in place has been a key area of work the Charity has undertaken.
- A further emphasis would be placed upon leadership training to maximise our potential

Details of significant activities (including its main programmes, projects, or services provided) that contribute to the achievement of the stated objectives

The charity's activities are those as stated above that are concomitant with the setting up, establishing and nurturing of a church. The main activities are based around church functionality as demonstrated above.

Our Pastors and members of the congregation preached.

Pastors Joshua & Reeba Samuel, Evangelist John Edwards and Pastors Derek & Linda Carver. Samuel Ninson & Cynthia Boohene.

Social investments

No disabled people have been employed by the Charity within the period.

Volunteers

All works undertaken by the Charity other than one member of for the church administration and the primary provision of time and teaching by Reeba Samuel, are the result of voluntary contribution.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts whose support is valued and from one weekly collection from those attending and also during any special midweek events. The biblical giving during our services has been the only way the Charity has been funded. There have been no other fundraising activities.

ACHIEVEMENTS AND PERFORMANCE

Investment performance

We are presently engaged in advanced negotiations with the United Reformed Church (URC), represented by Mr Paul Diakiw, Director and Agent at Walker Singleton, regarding the proposed purchase of St Andrew's Methodist Church and United Reformed Church, located at 27A Newmarket Street, Skipton, North Yorkshire, BD23 2JE. (https://www.rightmove.co.uk/properties/158308400#/?channel=COM_BUY)

Mr Andrew Atkinson, Head of Lending at Kingdom Bank, has reviewed our financial position and confirmed the bank's willingness to provide a mortgage facility covering 70% of the agreed purchase price of £690,000.

As of 31 March 2025, negotiations are ongoing and progressing positively towards completion

FINANCIAL REVIEW

Principal funding sources

Donations and gifts are our principal sources of funding. This funding has supported our outreach, in our youth and children's work. Prevented poverty and provided relief to families in financial hardship.

Investment policy and objectives

The Charity's cash does not merit investing in the standard bank account however if this is feasible in the future the trustees will agree how funds are invested.

Financial Review

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £15,597..

The total reserves at the year end after accounting for unrealised losses stand at £166,412 (2024: £150,815).

Reserves Policy

The organisation plans to retain adequate reserves to fund it's operations for around 6 months and look to donate around 10% of it's donations received to like minded organisations around the world.

Funds in deficit

No funds are in deficit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The method adopted is per Part D Paras 14.1 to 14.4 in the Memorandum and Articles of Association.

Organisational structure

As described within the Memorandum and Articles of Association.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Joshua Samuel.

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Induction and training of new trustees

No new trustees / directors were appointed within the period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Charity's main risk is falling numbers attending the two primary meetings per week. Constant review is made to ensure that appropriate funds are being contributed to the Charity in order for it to meet its financial obligations first and then to fulfil the stated financial objects of the Charity. Note: The Charity has maintained well during its transition into the new building and the cost of renovations were all paid off.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06851047 (England and Wales)

Registered Charity number

Registered office

Unit 6 Aire Valley Business Centre
Lawkolme Lane
Keighley
West Yorkshire
BD21 3BB

Trustees

Independent Examiner

Andrew Wood FCCA
Equate Limited
Chartered Certified Accountants
The Hive Wakefield
142 Thornes Lane
Wakefield
West Yorkshire
WF2 7RE

Solicitors

Messrs Walker Foster Solicitors
3 High Street
North Yorkshire
BD23 1AA

Bankers

HSBC PLC
Main Street
Skipton
North Yorkshire
BD23 1DW

Approved by order of the board of trustees on 26 November 2025 and signed on its behalf by:

Joshua C Samuel

J C Samuel - Trustee

Independent examiner's report to the trustees of Aroma of Jesus Ministries ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Wood

Andrew Wood (Nov 27, 2025 07:38:00 GMT)

Andrew Wood FCCA

Equate Limited
Chartered Certified Accountants
The Hive Wakefield
142 Thornes Lane
Wakefield
West Yorkshire
WF2 7RE

26 November 2025

Aroma of Jesus Ministries

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		172,502	162,319
Investment income	2	2,404	1,721
Total		<u>174,906</u>	<u>164,040</u>
EXPENDITURE ON			
Raising funds	3	159,309	180,397
NET INCOME/(EXPENDITURE)		15,597	(16,357)
RECONCILIATION OF FUNDS			
Total funds brought forward		150,815	167,172
TOTAL FUNDS CARRIED FORWARD		<u><u>166,412</u></u>	<u><u>150,815</u></u>

The notes form part of these financial statements

Aroma of Jesus Ministries

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	8	12,478	13,590
CURRENT ASSETS			
Debtors	9	33,828	27,876
Cash at bank and in hand		128,936	120,525
		<u>162,764</u>	<u>148,401</u>
CREDITORS			
Amounts falling due within one year	10	(8,830)	(11,176)
		<u>153,934</u>	<u>137,225</u>
NET CURRENT ASSETS			
		<u>166,412</u>	<u>150,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>166,412</u>	<u>150,815</u>
NET ASSETS		<u>166,412</u>	<u>150,815</u>
FUNDS	11		
Unrestricted funds		<u>166,412</u>	<u>150,815</u>
TOTAL FUNDS		<u>166,412</u>	<u>150,815</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Aroma of Jesus Ministries

Balance Sheet - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2025 and were signed on its behalf by:

Joshua C Samuel

J C Samuel - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	2,404	1,721
	<u> </u>	<u> </u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Support costs	159,309	180,397
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	5,008	5,295
Deficit on disposal of fixed assets	103	-
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Administration	2	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	162,319
Investment income	1,721
Total	<u>164,040</u>
EXPENDITURE ON	
Raising funds	180,397
NET INCOME/(EXPENDITURE)	<u>(16,357)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	167,172
TOTAL FUNDS CARRIED FORWARD	<u><u>150,815</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	30,794	25,491	56,285
Additions	639	3,360	3,999
Disposals	-	(342)	(342)
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	31,433	28,509	59,942
DEPRECIATION			
At 1 April 2024	25,026	17,669	42,695
Charge for year	1,281	3,727	5,008
Eliminated on disposal	-	(239)	(239)
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	26,307	21,157	47,464
NET BOOK VALUE			
At 31 March 2025	<u>5,126</u>	<u>7,352</u>	<u>12,478</u>
At 31 March 2024	<u>5,768</u>	<u>7,822</u>	<u>13,590</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments and accrued income	33,828	27,876
	<u>33,828</u>	<u>27,876</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	2,038	4,514
Social security and other taxes	122	122
Other creditors	4,763	5,040
Accruals and deferred income	1,907	1,500
	<u>8,830</u>	<u>11,176</u>

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	150,815	15,597	166,412
	<u>150,815</u>	<u>15,597</u>	<u>166,412</u>
TOTAL FUNDS	<u>150,815</u>	<u>15,597</u>	<u>166,412</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,906	(159,309)	15,597
	<u>174,906</u>	<u>(159,309)</u>	<u>15,597</u>
TOTAL FUNDS	<u>174,906</u>	<u>(159,309)</u>	<u>15,597</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	167,172	(16,357)	150,815
	<u>167,172</u>	<u>(16,357)</u>	<u>150,815</u>
TOTAL FUNDS	<u>167,172</u>	<u>(16,357)</u>	<u>150,815</u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,040	(180,397)	(16,357)
TOTAL FUNDS	<u>164,040</u>	<u>(180,397)</u>	<u>(16,357)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	167,172	(760)	166,412
TOTAL FUNDS	<u>167,172</u>	<u>(760)</u>	<u>166,412</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	338,946	(339,706)	(760)
TOTAL FUNDS	<u>338,946</u>	<u>(339,706)</u>	<u>(760)</u>

12. RELATED PARTY DISCLOSURES

During the year loans remained outstanding to S Software Limited a company under the control of Mr and Mrs Samuel (trustees of Aroma of Jesus Ministries). The balance owing to S Software Limited at the year end date £4,756. This loan is not interest bearing and is repayable on demand.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithe & Offerings Donated	140,284	133,814
Gift aid	32,218	28,505
	<hr/>	<hr/>
	172,502	162,319
Investment income		
Deposit account interest	2,404	1,721
	<hr/>	<hr/>
Total incoming resources	174,906	164,040
EXPENDITURE		
Support costs		
Management		
Wages and salaries	24,953	27,680
Pensions	138	-
Rent & rates	21,100	23,931
Insurance & Licences	791	3,469
Light and heat	5,583	3,889
Telephone	730	795
Postage and stationery	516	689
Advertising	390	20
Sundries	5,977	7,601
Gifts and donations	55,625	53,048
Repairs and renewals	7,554	5,594
Subscriptions	2,766	-
Travel & Motor	11,780	39,946
Resources	1,342	5,169
Conference	12,040	-
	<hr/>	<hr/>
	151,285	171,831
Finance		
Bank charges	430	348
Fixtures and fittings	1,281	1,442
Computer equipment	3,727	3,853
Loss on sale of tangible fixed assets	103	-
	<hr/>	<hr/>
	5,541	5,643
Governance costs		
Accountancy and legal fees	2,483	2,923

Aroma of Jesus Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Total resources expended	<u>159,309</u>	<u>180,397</u>
Net income/(expenditure)	<u><u>15,597</u></u>	<u><u>(16,357)</u></u>

This page does not form part of the statutory financial statements








A015 Final Accounts 2025

Final Audit Report

2025-11-27

Created:	2025-11-26
By:	Andrew Wood (andrew@equateltd.co.uk)
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AROMA OF JESUS MINISTRIES

England & Wales - Charity number 1138882

Accounts



COMPANY REGISTRATION NUMBER: 06851047
CHARITY REGISTRATION NUMBER: 1138882

**Aroma of Jesus Ministries
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2024**

XAVIERS ACCOUNTANTS LIMITED

Chartered Certified Accountants
Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Aroma of Jesus Ministries
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Aroma of Jesus Ministries
Charity registration number 1138882
Company registration number 06851047
Principal office and registered office Aire Valley Business Centre
Unit 6
Lawkholme Lane
Keighley
West Yorkshire
BD21 3BB

The trustees

Mrs R Samuel
Mr J C Samuel
Mr D Turner

Independent examiner Mijos Xavier FCCA
Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

The trustees adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Governing documents

The charity is governed by the Memorandum and Articles of Association as submitted at registration and constitutes a limited company, limited by guarantee.

Recruitment and appointment of new trustees

The method adopted is per Part D Paras 14.1 to 14.4 in the Memorandum and Articles of Association.

Organisational structure

As described within the Memorandum and Articles of Association. The name of the Chief Executive Officer and other senior member(s) whom day to day management of the charity is delegated by the charity trustees is Joshua Samuel.

Induction and training of new trustees

No new trustees / directors were appointed within the period.

Risk management

The charity's main risk is falling numbers attending the two primary meetings per week. Constant review is made to ensure that appropriate funds are being contributed to the charity in order for it to meet its financial obligations first and then to fulfil the stated financial objects of the charity. Note: Charity has maintained well during its transition into the new building and the cost of renovations were all paid off.

Objectives and activities

Objective and aims

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The key strategic tools for meeting the objectives have been and remain:

- The developing of a praying church.
- A weekly Bible study lead by the pastors of the church.
- A successful connect groups that meet at least once per week.
- The running and establishment of a children's ministry.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

- Provision of any care required to meet the pastoral needs of any person that requests it or is seen to be in need of physical and financial support, also support for the elderly and the sick.
- Provision of practical help as and when necessary for example helping many destitute people with financial provision and guidance to overcome a failing life.
- Assisting those in financial and relational crisis.
- Monthly men's and women's meeting with invites to others who don't normally attend church.
- Christmas Carol event as a huge outreach event.
- 1 week for prayer and equipping meeting, in January for building up and focusing for the year.
- Strong presence in the social media with messages that are broadcast regularly.
- Extending and raising a great music and worship ministry.
- A strong evangelistic team in place to reach out to those in need.
- Pastor's Joshua and Reeba Samuel spend a considerable period of time counselling, advising and help congregation with private coaching and counselling sessions.
- The facilities in the building allows us to expand on all areas of our vision. Getting the sound system and other ministry focus in place has been a key area of work the Charity has undertaken.
- A further emphasis would be placed upon leadership training to maximise our potential.

The charity's activities are those as stated above that are concomitant with the setting up, establishing and nurturing of a church. The main activities are based around church functionality as demonstrated above.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The board of trustees are very happy with the progress that the charity has continued to make during the period to the 31st March 2024, and consider that the charity remains well placed to build on the work being done by the charity in the pursuit of its objects and aims. The charity retains the adequate assets necessary for it to meet its obligations. The charity is hugely encouraged to build on the progress of the previous years and are advancing further with other programmes geared to help the people in attendance and the community in general.

During the period the charity pursued its main objectives over its advancement of Christian Faith through various events run within the church premises and in other locations.

The assistance in prevention of or relief of poverty, whether that be financial, spiritual, emotional, physical, or psychological has continued. Several families are being helped to be debt free through our financial management and helps programme. Counselling and support have been provided to families who are struggling with debt.

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantages.

Continual leader's meeting have been taken place to encourage and equip leadership.

Presence in social media and website has been well published.

Based in Keighley we are seeing a substantial benefit in this location, drawing people from Bradford, Leeds and further afield from Lancashire

An explanation of the charity's main objectives for the year

The charity's main focus has been to continue build up the charity and its members, whilst at one and the same time meeting the needs of those members. This will continue through the next twelve months. Numbers began to increase as we lockdown ended and more restrictions were lifted.

We continued with giving out food hampers to those in need around the Keighley area. As we are a food bank, we go out with giving hope to those struggling and offering help in any way we can assist them with. Especially offering help with their finances.

The Christmas concert was held to reach out to the local community has been a tremendous success with a large number of people in attendance.

Weekly Bible Studies have been taken place to teach the Word of God in a deeper way. Monthly prayer meetings are held for the church on the first Monday, Tuesday & Wednesday of every month. With a prayer meeting held on the Monday night at 7:30pm in the building.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Reeba Samuel and Joshua Samuel covered the following speaking engagements:

- 02-May-2023 to 12-May-2023, Pastor Joshua went to attend Christian men's bootcamp in Pennsylvania.

- 19th and 20th May, we had finance master class

- 2nd and 3rd Jun, Reeba preached in Harrogate meeting

- 11-Jun-2023 Sheldon Bangera

- 18- Jun-2023 Fathers Day

- 19-Jun-2023 Faith Life Centre Manchester - Ps Reeba preaching

- 21-Jun-2023 to 25-Jun-2023 - Belgium meetings

- 02-Jul-2023 Family Conference

- 4th and 5th Jul 2023 - Blessing Bradford at St Georges Hall Bradford

- 6th to 9th Jul 2023 - Wales Warehouse Church

- 13-Jul-2023 mens meeting

- 14-Jul-2023 Healing and Miracle Revival meeting at Bradford football stadium

- 26-Sep-2023 to 03-Oct-2023 Joshua and Reeba travelling to Pennsylvania USA

- 17th to 19th Nov 2023 Dr Guy & Ilke Peh

- 3-Dec-2023 Faith Life Centre Manchester - Ps Reeba preaching

- 9-Dec-2023 Christmas Production

- 31-Dec-2023 Watch Night Service

- 1-Jan-2023 Prayer & Fasting, Ps Reeba, Ps Isaiah, Ps Linda, Ps Joel preached on different dates

- 26th and 27th Mar 2024 - Revival Meeting London

Guest speakers continued came and enlightened the church with their particular gifting's and messages which was a huge encouragement to the people of the church.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Presence in social media and website has been well published.

Based in Keighley we are seeing a substantial benefit in this location, drawing people from Bradford, Leeds and further afield from Lancashire.

An explanation of the charity's strategies for achieving its stated objectives

The extent to which the charity can meet its stated objectives is down to the speed at which growth in the core membership occurs. This growth is occurring faster than anticipated, as stated last year all aspects of the charities main objectives are utterly scalable and to that end all the educational, and the relief of poverty objectives are being met on a one to one basis with Pastors Reeba and Joshua expending considerable time with those in need and with the educational needs of the body of people who form the congregation of The Aroma of Jesus Ministries.

The contribution of volunteers

All works undertaken by the Charity other than one member of for the church administration and the primary provision of time and teaching by Reeba Samuel, are the result of voluntary contribution.

Fundraising activities

The charity relies on grants aid from the donors identified in the accounts whose support is valued and from one weekly collection from those attending and also during any special midweek events. The biblical giving during our services has been the only way the charity has been funded, There have been no other fundraising activities.

Investment performance

There have been no investments made by the charity within the period.

Summary of main activities of the charity in relation to its objects

Within this period, the Charity, has revolved around the establishment of the church as stated above.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

Principal funding resources

Donations and gifts are our principal sources of funding. This funding has supported our outreach in our youth and children's work. Prevented poverty and provided relief to families in financial hardship.

Investment policy and objectives

The charity's cash does not merit investing in the standard bank account however if this is feasible in the future the trustees will agree how funds are invested.

Financial review

As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory. The Statement of Financial Activities show net incoming resources for the year of a deficit of £16,357 (2023: surplus of £81,579). The total reserves at the yearend stand £150,815 (2023: £167,172).

Reserves policy

The trustees kept, sufficient assets to fund activities for the next 6 month.

Funds in deficit

No funds are in deficit.

Plans for future periods

The Trustees are working on plans to reach out into the community and expand our youth and children's work.

The trustees' annual report and the strategic report were approved and signed on behalf of the board of trustees by:



Mr J C Samuel
Trustee

Date: 18 December 2024

Aroma of Jesus Ministries

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Aroma of Jesus Ministries

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Aroma of Jesus Ministries ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Xaviers Accountants Limited

**Mijos Xavier FCCA
Independent Examiner**

**Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J, Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE**

Date: 18 December 2024

Aroma of Jesus Ministries

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	162,319	162,319	183,801
Investment income	6	1,721	1,721	273
Total income		<u>164,040</u>	<u>164,040</u>	<u>184,074</u>
Expenditure				
Expenditure on charitable activities	7,8	(180,397)	(180,397)	(102,495)
Total expenditure		<u>(180,397)</u>	<u>(180,397)</u>	<u>(102,495)</u>
Net (expenditure)/income and net movement in funds		<u>(16,357)</u>	<u>(16,357)</u>	<u>81,579</u>
Reconciliation of funds				
Total funds brought forward		167,172	167,172	85,593
Total funds carried forward		<u>150,815</u>	<u>150,815</u>	<u>167,172</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

Aroma of Jesus Ministries
Company Limited by Guarantee
Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	13,590	15,922
Current assets			
Debtors	15	27,876	33,241
Cash at bank and in hand		<u>120,525</u>	<u>132,701</u>
		148,401	165,942
Creditors: amounts falling due within one year	16	<u>(11,176)</u>	<u>(14,692)</u>
Net current assets		<u>137,225</u>	<u>151,250</u>
Total assets less current liabilities		<u>150,815</u>	<u>167,172</u>
Net assets		<u>150,815</u>	<u>167,172</u>
Funds of the charity			
Unrestricted funds		<u>150,815</u>	<u>167,172</u>
Total charity funds	17	<u>150,815</u>	<u>167,172</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:



Mr J C Samuel
Trustee

Date: 18 December 2024

The notes on pages 11 to 17 form part of these financial statements.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire Valley Business Centre, Unit 6, Lawkholme Lane, Keighley, West Yorkshire, BD21 3BB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Computer equipment	-	33% reducing balance

4. Limited by guarantee

Aroma of Jesus Ministries is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up, while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Tithe & Offerings Donated	133,814	133,814	151,952	151,952
Gift aid	28,505	28,505	31,849	31,849
	<u>162,319</u>	<u>162,319</u>	<u>183,801</u>	<u>183,801</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Deposit account interest	1,721	1,721	273	273

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	180,397	180,397	102,495	102,495

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

8. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	£	2024	2023
	£	£	£
Charitable activities	<u>180,397</u>	<u>180,397</u>	<u>102,495</u>

9. Analysis of support costs

	Analysis of support costs activity 1	Total 2024	Total 2023
	£	£	£
Staff costs	27,680	27,680	17,023
Premises	36,883	36,883	39,254
Communications and IT	1,484	1,484	1,122
General office	53,085	53,085	22,261
Governance costs	2,923	2,923	2,009
Depreciation	5,295	5,295	6,093
Gifts and donations	<u>53,048</u>	<u>53,048</u>	<u>14,733</u>
	<u>180,397</u>	<u>180,397</u>	<u>102,495</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>5,295</u>	<u>6,093</u>

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	27,680	16,680
Social security costs	—	343
	<u>27,680</u>	<u>17,023</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Staff costs *(continued)*

The average head count of employees during the year was 3 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

One of the trustees is a pastor and during the year charity paid pastor allowances amounting to £9,480 (2023: £9,480). However, no trustees received any remuneration in respect of their services as a trustee during the year (2023 - £nil).

Two trustees incurred expenses of £2,660 for travel during the year ended 31 March 2024 (2023: £1,434).

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023	30,794	22,528	53,322
Additions	<u>–</u>	<u>2,963</u>	<u>2,963</u>
At 31 March 2024	<u>30,794</u>	<u>25,491</u>	<u>56,285</u>
Depreciation			
At 1 April 2023	23,584	13,816	37,400
Charge for the year	<u>1,442</u>	<u>3,853</u>	<u>5,295</u>
At 31 March 2024	<u>25,026</u>	<u>17,669</u>	<u>42,695</u>
Carrying amount			
At 31 March 2024	<u>5,768</u>	<u>7,822</u>	<u>13,590</u>
At 31 March 2023	<u>7,210</u>	<u>8,712</u>	<u>15,922</u>

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	–	1,608
Other debtors	<u>27,876</u>	<u>31,633</u>
	<u>27,876</u>	<u>33,241</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,514	6,205
Accruals and deferred income	1,500	2,999
Social security and other taxes	122	590
Other creditors	5,040	4,898
	<u>11,176</u>	<u>14,692</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2023
General funds	<u>167,172</u>	<u>164,040</u>	<u>(180,397)</u>	<u>150,815</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2022
General funds	<u>85,593</u>	<u>184,074</u>	<u>(102,495)</u>	<u>167,172</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	13,590	13,590
Current assets	148,401	148,401
Creditors less than 1 year	(11,176)	(11,176)
Net assets	<u>150,815</u>	<u>150,815</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	15,922	15,922
Current assets	165,942	165,942
Creditors less than 1 year	(14,692)	(14,692)
Net assets	<u>167,172</u>	<u>167,172</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Related parties

During the year loans remained outstanding to S Software Limited, a company under the control of Mr and Mrs Samuel (Trustees of Aroma of Jesus Ministries). The balance owing to S Software Limited at the year-end date was £4,756. This loan is not interest bearing and is repayable on demand.

AROMA OF JESUS MINISTRIES

England & Wales - Charity number 1138882

Accounts

**Aroma of Jesus Ministries
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2023**

XAVIERS ACCOUNTANTS LIMITED

Chartered Certified Accountants

Suite 3J

Recycling Lives Centre

1A Essex Street

Preston

PR1 1QE

Aroma of Jesus Ministries
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Aroma of Jesus Ministries

Charity registration number 1138882

Company registration number 06851047

Principal office and registered office Aire Valley Business Centre
Unit 6
Lawkholme Lane
Keighley
West Yorkshire
BD21 3BB

The trustees

Mrs R Samuel
Mr J C Samuel
Mr D Turner

Independent examiner Mijos Xavier ACA FCCA
Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The trustees adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Governing documents

The charity is governed by the Memorandum and Articles of Association as submitted at registration and constitutes a limited company, limited by guarantee.

Recruitment and appointment of new trustees

The method adopted is per Part D Paras 14.1 to 14.4 in the Memorandum and Articles of Association.

Organisational structure

As described within the Memorandum and Articles of Association. The name of the Chief Executive Officer and other senior member(s) whom day to day management of the charity is delegated by the charity trustees is Joshua Samuel.

Induction and training of new trustees

No new trustees / directors were appointed within the period.

Risk management

The charity's main risk is falling numbers attending the two primary meetings per week. Constant review is made to ensure that appropriate funds are being contributed to the charity in order for it to meet its financial obligations first and then to fulfill the stated financial objects of the charity. Note: Charity has maintained well during its transition into the new building and the cost of renovations were all paid off.

Objectives and activities

Objective and aims

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The key strategic tools for meeting the objectives have been and remain:

- The developing of a praying church.
- A weekly Bible study lead by the pastors of the church.
- A successful connect groups that meet at least once per week.
- The running and establishment of a children's ministry.
- The ongoing work to establish connection with secondary school to promote an impactful theme among young people.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

- Provision of any care required to meet the pastoral needs of any person that requests it or is seen to be in need of physical and financial support, also support for the elderly and the sick.
- Provision of practical help as and when necessary for example helping many destitute people with financial provision and guidance to overcome a failing life.
- Assisting those in financial and relational crisis.
- Monthly men's and women's meeting with invites to others who don't normally attend church.
- Christmas Carol event as a huge outreach event.
- 1 week for prayer and equipping meeting, in January for building up and focusing for the year.
- Strong presence in the social media with messages that are broadcast regularly.
- Extending and raising a great music and worship ministry.
- A strong evangelistic team in place to reach out to those in need.
- Pastor's Joshua and Reeba Samuel spend a considerable period of time counselling, advising and help congregation with private coaching and counselling sessions.
- Food is provided for all those in attendance on the last Sunday of every month.
- The facilities in the building allows us to expand on all areas of our vision. Getting the sound system and other ministry focus in place has been a key area of work the Charity has undertaken.
- A further emphasis would be placed upon leadership training to maximise our potential.

The charity's activities are those as stated above that are concomitant with the setting up, establishing and nurturing of a church. The main activities are based around church functionality as demonstrated above.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

The board of trustees are very happy with the progress that the charity has continued to make during the period to the 31st March 2023, and consider that the charity remains well placed to build on the work being done by the charity in the pursuit of its objects and aims. The charity retains the adequate assets necessary for it to meet its obligations. The charity is hugely encouraged to build on the progress of the previous years and are advancing further with other programmes geared to help the people in attendance and the community in general.

During the period the charity pursued its main objectives over its advancement of Christian Faith through various events run within the church premises and in other locations.

The assistance in prevention of or relief of poverty, whether that be financial, spiritual, emotional, physical, or psychological has continued. Several families are being helped to be debt free through our financial management and helps programme. Counselling and support have been provided to families who are struggling with debt.

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantages.

Continual leader's meeting have been taken place to encourage and equip leadership.

An explanation of the charity's main objectives for the year

The charity's main focus has been to continue build up the charity and its members, whilst at one and the same time meeting the needs of those members. This will continue through the next twelve months. Numbers began to increase as we lockdown ended and more restrictions were lifted.

We continued with giving out food hampers to those in need around the Keighley area. As we are a food bank, we go out with giving hope to those struggling and offering help in any way we can assist them with. Especially offering help with their finances.

The Christmas concert was held to reach out to the local community has been a tremendous success with a large number of people in attendance.

Weekly Bible Studies have been taken place to teach the Word of God in a deeper way. Monthly prayer meetings are held for the church on the first Monday, Tuesday & Wednesday of every month. With a prayer meeting held on the Monday night at 7:30pm in the building.

Reeba Samuel and Joshua Samuel covered the following speaking engagements:

- 30-Apr-22 Fathers house Shaftesbury (Dr.Rohani)
- 15-05-2022 Dr. Betty King (Broadcasted on God TV on 20 Jul 22)
- 2-Oct-22 Faith life - Sunday Morning

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- 24-Oct-22 Women of Faith Today
- 12-Nov-22 Doncaster Ladies Conference
- 26-Mar-23 Faith life - Sunday evening Freedom night

Guest speakers continued came and enlightened the church with their particular gifting's and messages which was a huge encouragement to the people of the church. The following events took place during period.

- 08-Apr-22 Passover - Pastors Joshua & Reeba Samuel
 - 15-Apr-22 Good Friday Special Service
 - 06-May-22 Biblical Finance & Business Secrets
 - 07-May-22 Biblical Finance & Business Secrets
 - 08-May-22 Biblical Finance & Business Secrets
 - May-22 Alpha Course
 - 22-May-22 Sheldon Bengera
 - 01-Jul-22 Sam Ninson
 - 17-July- 22 Water Baptisms
 - 25-Jul-22 Family Picnic
 - 05-Aug-22 Natasha Wyer
 - 28-Aug-22 Book of Ephesians - Ps. Shay Phelan
 - 04-Nov-22 Youth Service
 - 10-Dec-22 CHC Christmas Production
 - 21-Dec-22 Hope and Help Christmas gift distribution
 - 31-Dec-22 Watch Night Service
 - 03-Jan-23 Ps Linda Carver
 - 04-Jan-23 Ps Isaiah Oyedele
 - 06-Jan-23 Ps Joel & Evangeline Taller
-

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

- 07-Jan-23 Evangelist John Edwards
- 10-Feb-23 Ralph & Susan Mcintosh
- 18-Feb-23 Ps Reg Morais

Presence in social media and website has been well published.

Based in Keighley we are seeing a substantial benefit in this location, drawing people from Bradford, Leeds and further afield from Lancashire.

An explanation of the charity's strategies for achieving its stated objectives

The extent to which the charity can meet its stated objectives is down to the speed at which growth in the core membership occurs. This growth is occurring faster than anticipated, as stated last year all aspects of the charities main objectives are utterly scalable and to that end all the educational, and the relief of poverty objectives are being met on a one to one basis with Pastors Reeba and Joshua expending considerable time with those in need and with the educational needs of the body of people who form the congregation of The Aroma of Jesus Ministries.

The contribution of volunteers

All works undertaken by the Charity other than one member of for the church administration and the primary provision of time and teaching by Reeba Samuel, are the result of voluntary contribution.

Fundraising activities

The charity relies on grants aid from the donors identified in the accounts whose support is valued and from one weekly collection from those attending and also during any special midweek events. The biblical giving during our services has been the only way the charity has been funded, There have been no other fundraising activities.

Investment performance

There have been no investments made by the charity within the period.

Summary of main activities of the charity in relation to its objects

Within this period, the Charity, has revolved around the establishment of the church as stated above.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Principal funding resources

Donations and gifts are our principal sources of funding. This funding has supported our outreach in our youth and children's work. Prevented poverty and provided relief to families in financial hardship.

Investment policy and objectives

The charity's cash does not merit investing in the standard bank account however if this is feasible in the future the trustees will agree how funds are invested.

Financial review

As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory. The Statement of Financial Activities show net incoming resources for the year of a revenue of £81,579 (2022:£10,428). The total reserves at the year end stand £167,172 (2022:£85,593).

Reserves policy

The trustees kept, sufficient assets to fund activities for the next 6 month.

Funds in deficit

No funds are in deficit.

Plans for future periods

The Trustees are working on plans to reach out into the community and expand our youth and children's work.

The trustees' report was approved and signed on behalf of the board of trustees by:

Mr J C Samuel
Trustee

Date: 17 October 2023

Aroma of Jesus Ministries

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Aroma of Jesus Ministries

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Aroma of Jesus Ministries ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Xaviers Accountants

**Mijos Xavier ACA FCCA
Independent Examiner**

**Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J, Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE**

Date: 17 October 2023

Aroma of Jesus Ministries

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	183,801	183,801	162,188
Investment income	6	273	273	3
Total income		<u>184,074</u>	<u>184,074</u>	<u>162,191</u>
Expenditure				
Expenditure on charitable activities	7,8	(102,495)	(102,495)	(151,763)
Total expenditure		<u>(102,495)</u>	<u>(102,495)</u>	<u>(151,763)</u>
Net income and net movement in funds		<u>81,579</u>	<u>81,579</u>	<u>10,428</u>
Reconciliation of funds				
Total funds brought forward		<u>85,593</u>	<u>85,593</u>	<u>75,165</u>
Total funds carried forward		<u>167,172</u>	<u>167,172</u>	<u>85,593</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

Aroma of Jesus Ministries
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	15,922	14,517
Current assets			
Debtors	15	33,241	26,777
Cash at bank and in hand		132,701	56,819
		<u>165,942</u>	<u>83,596</u>
Creditors: amounts falling due within one year	16	<u>(14,692)</u>	<u>(12,520)</u>
Net current assets		151,250	71,076
Total assets less current liabilities		<u>167,172</u>	<u>85,593</u>
Net assets		<u>167,172</u>	<u>85,593</u>
Funds of the charity			
Unrestricted funds		<u>167,172</u>	<u>85,593</u>
Total charity funds	17	<u>167,172</u>	<u>85,593</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised and are signed on behalf of the board by:

Mr J C Samuel
Trustee

Date: 17 October 2023

The notes on pages 11 to 17 form part of these financial statements.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire Valley Business Centre, Unit 6, Lawkholme Lane, Keighley, West Yorkshire, BD21 3BB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Computer equipment	-	33% reducing balance

4. Limited by guarantee

Aroma of Jesus Ministries is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up, while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Tithe & Offerings Donated	151,952	151,952	131,515	131,515
Gift aid	31,849	31,849	25,210	25,210
Covid 19 grants	—	—	5,463	5,463
	<u>183,801</u>	<u>183,801</u>	<u>162,188</u>	<u>162,188</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Deposit account interest	<u>273</u>	<u>273</u>	<u>3</u>	<u>3</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support costs	<u>102,495</u>	<u>102,495</u>	<u>151,763</u>	<u>151,763</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activities	<u>102,495</u>	<u>102,495</u>	<u>151,763</u>

9. Analysis of support costs

	Analysis of support costs activity £	Total 2023 £	Total 2022 £
Staff costs	17,023	17,023	17,830
Premises	39,254	39,254	34,018
Communications and IT	1,122	1,122	642
General office	22,261	22,261	18,571
Governance costs	2,009	2,009	2,647
Depreciation	6,093	6,093	4,965
Gifts and donations	<u>14,733</u>	<u>14,733</u>	<u>73,090</u>
	<u>102,495</u>	<u>102,495</u>	<u>151,763</u>

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>6,093</u>	<u>4,965</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>1,500</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Staff costs

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

One of the trustees is a pastor and during the year charity paid pastor allowances amounting to £9,480 (2022: £9,480). However, no trustees received any remuneration in respect of their services as a trustee during the year (2022 - £nil).

One trustee incurred expenses of £1,434 for travel during the year ended 31 March 2023 (2022: £4,653 - Two trustees).

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022	30,794	15,030	45,824
Additions	<u>–</u>	<u>7,498</u>	<u>7,498</u>
At 31 March 2023	<u>30,794</u>	<u>22,528</u>	<u>53,322</u>
Depreciation			
At 1 April 2022	21,782	9,525	31,307
Charge for the year	<u>1,802</u>	<u>4,291</u>	<u>6,093</u>
At 31 March 2023	<u>23,584</u>	<u>13,816</u>	<u>37,400</u>
Carrying amount			
At 31 March 2023	<u>7,210</u>	<u>8,712</u>	<u>15,922</u>
At 31 March 2022	<u>9,012</u>	<u>5,505</u>	<u>14,517</u>

15. Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,608	1,608
Other debtors	<u>31,633</u>	<u>25,169</u>
	<u>33,241</u>	<u>26,777</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,205	4,639
Accruals and deferred income	2,999	2,361
Social security and other taxes	590	622
Other creditors	4,898	4,898
	<u>14,692</u>	<u>12,520</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	£ 85,593	184,074	(102,495)	£ 167,172

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	£ 75,165	162,191	(151,763)	£ 85,593

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	15,922	15,922
Current assets	165,942	165,942
Creditors less than 1 year	(14,692)	(14,692)
Net assets	<u>167,172</u>	<u>167,172</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	14,517	14,517
Current assets	83,596	83,596
Creditors less than 1 year	(12,520)	(12,520)
Net assets	<u>85,593</u>	<u>85,593</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Related parties

During the year loans remained outstanding to S Software Limited, a company under the control of Mr and Mrs Samuel (Trustees of Aroma of Jesus Ministries). The balance owing to S Software Limited at the year end date was £4,756 (2022: £4,756). This loan is not interest bearing and is repayable on demand.

Aroma of Jesus Ministries
Company Limited by Guarantee
Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

Aroma of Jesus Ministries

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Tithe & Offerings Donated	151,952	131,515
Gift aid	31,849	25,210
Covid 19 grants	—	5,463
	<u>183,801</u>	<u>162,188</u>
Investment income		
Deposit account interest	273	3
	<u>184,074</u>	<u>162,191</u>
Total income		
	<u>184,074</u>	<u>162,191</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	(16,680)	(16,680)
Employer's NIC	(343)	(1,150)
Rent	(20,475)	(18,859)
Light and heat	(3,883)	(2,626)
Repairs and maintenance	(12,233)	(11,875)
Insurance	(2,663)	(658)
Motor vehicle expenses	(7,017)	(12,534)
Legal and professional fees	(2,009)	(2,647)
Telephone	(651)	(534)
Other office costs	(471)	(108)
Depreciation	(6,093)	(4,965)
Other interest payable and similar charges	(319)	(117)
Advertising	(2,746)	—
Sundries	(6,139)	(4,912)
Gifts and donations	(14,733)	(73,090)
Resources	(6,040)	(1,008)
	<u>(102,495)</u>	<u>(151,763)</u>
Total expenditure		
	<u>(102,495)</u>	<u>(151,763)</u>
Net income		
	<u>81,579</u>	<u>10,428</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Charitable activities		
Support costs		
Wages and salaries	(16,680)	(16,680)
Social security	(343)	(1,150)
Rent & rates	(20,475)	(18,859)
Light and heat	(3,883)	(2,626)
Repairs & maintenance	(12,233)	(11,875)
Insurance & licences	(2,663)	(658)
Travel & motor	(7,017)	(12,534)
Accountancy & legal fees	(2,009)	(2,647)
Telephone	(651)	(534)
Postage and stationery	(471)	(108)
Depreciation	(6,093)	(4,965)
Bank charges	(319)	(117)
Advertising	(2,746)	–
Sundries	(6,139)	(4,912)
Gifts and donations	(14,733)	(73,090)
Resources	(6,040)	(1,008)
	<u>(102,495)</u>	<u>(151,763)</u>
Expenditure on charitable activities	<u>(102,495)</u>	<u>(151,763)</u>

AROMA OF JESUS MINISTRIES

England & Wales - Charity number 1138882

Accounts

**Aroma of Jesus Ministries
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2022**

XAVIERS ACCOUNTANTS LIMITED

Chartered Certified Accountants

Suite 3J

Recycling Lives Centre

1A Essex Street

Preston

PR1 1QE

Aroma of Jesus Ministries
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Aroma of Jesus Ministries

Charity registration number 1138882

Company registration number 06851047

Principal office and registered office Aire Valley Business Centre
Unit 6
Lawkholme Lane
Keighley
West Yorkshire
BD21 3BB

The trustees

Mrs R Samuel
Mr J C Samuel
Mr H Gomes (Resigned 30 April 2021)
Mr D Turner

Independent examiner Mijos Xavier ACA FCCA
Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J, Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

The trustees adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Governing documents

The charity is governed by the Memorandum and Articles of Association as submitted at registration and constitutes a limited company, limited by guarantee.

Recruitment and appointment of new trustees

The method adopted is per Part D Paras 14.1 to 14.4 in the Memorandum and Articles of Association.

Organisational structure

As described within the Memorandum and Articles of Association. The name of the Chief Executive Officer and other senior member(s) whom day to day management of the charity is delegated by the charity trustees is Joshua Samuel.

Induction and training of new trustees

No new trustees / directors were appointed within the period.

Risk management

The charity's main risk is falling numbers attending the two primary meetings per week. Constant review is made to ensure that appropriate funds are being contributed to the charity in order for it to meet its financial obligations first and then to fulfil the stated financial objects of the charity. Note: Charity has maintained well during its transition into the new building and the cost of renovations were all paid off.

Objectives and activities

Objective and aims

In setting our objectives, and planning our activities, we have given careful consideration to Charity Commission's guidelines on public benefit. The key strategic tools for meeting the objectives have been and remain:

- The developing of a praying church.
- A weekly Bible study lead by the pastors of the church.
- A successful connect groups that meet at least once per week.
- The running and establishment of a children's ministry.
- The ongoing work to establish connection with secondary school to promote an impactful theme among young people.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

- Provision of any care required to meet the pastoral needs of any person that requests it or is seen to be in need of physical and financial support, also support for the elderly and the sick.
- Provision of practical help as and when necessary for example helping many destitute people with financial provision and guidance to overcome a failing life.
- Assisting those in financial and relational crisis.
- Monthly men's and women's meeting with invites to others who don't normally attend church.
- Christmas Carol event as a huge outreach event.
- 1 week for prayer and equipping meeting, in January for building up and focusing for the year.
- Strong presence in the social media with messages that are broadcast regularly.
- Extending and raising a great music and worship ministry.
- A strong evangelistic team in place to reach out to those in need.
- Pastor's Joshua and Reeba Samuel spend a considerable period of time counselling, advising and help congregation with private coaching and counselling sessions.
- Food is provided for all those in attendance on the last Sunday of every month.
- The facilities in the building allows us to expand on all areas of our vision. Getting the sound system and other ministry focus in place has been a key area of work the Charity has undertaken.
- A further emphasis would be placed upon leadership training to maximise our potential.

The charity's activities are those as stated above that are concomitant with the setting up, establishing and nurturing of a church. The main activities are based around church functionality as demonstrated above.

Our Pastors and members of the congregation preached

Pastors Joshua & Reeba Samuel, Pastors John & Lynnette Harrison, Evangelist John Edwards and Pastors Derek & Linda Carver. Samuel Ninson & Cynthia Boohene.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

The board of trustees are very happy with the progress that the charity has continued to make during the period to the 31st March 2022, and consider that the charity remains well placed to build on the work being done by the charity in the pursuit of its objects and aims. The charity retains the adequate assets necessary for it to meet its obligations. The charity is hugely encouraged to build on the progress of the previous years and are advancing further with other programmes geared to help the people in attendance and the community in general.

During the period the charity pursued its main objectives over its advancement of Christian Faith through various events run within the church premises and in other locations.

The assistance in prevention of or relief of poverty, whether that be financial, spiritual, emotional, physical, or psychological has continued. Several families are being helped to be debt free through our financial management and helps programme. Counselling and support have been provided to families who are struggling with debt.

The advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantages.

Continual leader's meeting have been taken place to encourage and equip leadership.

An explanation of the charity's main objectives for the year

The charity's main focus has been to continue build up the charity and its members, whilst at one and the same time meeting the needs of those members. This will continue through the next twelve months. Numbers began to increase as we lockdown ended and more restrictions were lifted.

We continued with giving out food hampers to those in need around the Keighley area. As we are a food bank, we go out with giving hope to those struggling and offering help in any way we can assist them with. Especially offering help with their finances.

The Christmas concert was held to reach out to the local community has been a tremendous success with a large number of people in attendance.

Weekly Bible Studies have been taken place to teach the Word of God in a deeper way. Due the pandemic the Pastors did not visit any other church or conferences due this period. Monthly prayer meetings are held for the church on the first Monday, Tuesday & Wednesday of every month. With a prayer meeting held on the Monday night at 7:30pm in the building. Our early morning Zoom prayer meetings continued everyday at 7am.

- March: We held 40 days of prayer.

- June: We did 40 days of for praying for children.

- July: We had a baptism service.

- September: We re-built the stage and purchased various audio equipment to enhance the sound quality of the church.

- December: We delivered 100 hampers to those in need; We held our yearly Christmas Event; We held our Watch night service and celebrated in the New Year together as a church.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

- January: We held 7 days of prayer and fasting and held prayer meetings every night.

Presence in social media and website has been well published.

Based in Keighley we are seeing a substantial benefit in this location, drawing people from Bradford, Leeds and further afield from Lancashire.

An explanation of the charity's strategies for achieving its stated objectives

The extent to which the charity can meet its stated objectives is down to the speed at which growth in the core membership occurs. This growth is occurring faster than anticipated, as stated last year all aspects of the charities main objectives are utterly scalable and to that end all the educational, and the relief of poverty objectives are being met on a one to one basis with Pastors Reeba and Joshua expending considerable time with those in need and with the educational needs of the body of people who form the congregation of The Aroma of Jesus Ministries.

The contribution of volunteers

All works undertaken by the Charity other than one member of for the church administration and the primary provision of time and teaching by Reeba Samuel, are the result of voluntary contribution.

Fundraising activities

The charity relies on grants aid from the donors identified in the accounts whose support is valued and from one weekly collection from those attending and also during any special midweek events. The biblical giving during our services has been the only way the charity has been funded, There have been no other fundraising activities.

Investment performance

There have been no investments made by the charity within the period.

Summary of main activities of the charity in relation to its objects

Within this period, the Charity, has revolved around the establishment of the church as stated above.

Aroma of Jesus Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

Principal funding resources

Donations and gifts are our principal sources of funding. This funding has supported our outreach in our youth and children's work. Prevented poverty and provided relief to families in financial hardship.

Investment policy and objectives

The charity's cash does not merit investing in the standard bank account however if this is feasible in the future the trustees will agree how funds are invested.

Financial review

As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory. The Statement of Financial Activities show net incoming resources for the year of a revenue of £10,428(2021:£57,032). The total reserves at the year end after accourting for unrealised losses stand £85,593 (2021:£75,165).

Reserves policy

The trustees kept, sufficient assets to fund activities for the next 6 month.

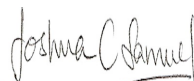
Funds in deficit

No funds are in deficit.

Plans for future periods

The Trustees are working on plans to reach out into the community and expand our youth and children's work.

The trustees' annual report and the strategic report were approved and signed on behalf of the board of trustees by:



Mr J C Samuel
Trustee

Date: 27-Jan-2023

Aroma of Jesus Ministries

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Aroma of Jesus Ministries

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Aroma of Jesus Ministries ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Xaviers Accountants

**Mijos Xavier ACA FCCA
Independent Examiner**

**Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J, Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE**

Date: 27 January 2023

Aroma of Jesus Ministries

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	162,188	162,188	119,767
Investment income	6	3	3	1
Total income		<u>162,191</u>	<u>162,191</u>	<u>119,768</u>
Expenditure				
Expenditure on charitable activities	7,8	(151,763)	(151,763)	(62,736)
Total expenditure		<u>(151,763)</u>	<u>(151,763)</u>	<u>(62,736)</u>
Net income and net movement in funds		<u>10,428</u>	<u>10,428</u>	<u>57,032</u>
Reconciliation of funds				
Total funds brought forward		<u>75,165</u>	<u>75,165</u>	<u>18,133</u>
Total funds carried forward		<u>85,593</u>	<u>85,593</u>	<u>75,165</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Aroma of Jesus Ministries
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	14,517	12,244
Current assets			
Debtors	15	26,777	17,118
Cash at bank and in hand		56,819	59,786
		<u>83,596</u>	<u>76,904</u>
Creditors: amounts falling due within one year	16	(12,520)	(13,983)
Net current assets		<u>71,076</u>	<u>62,921</u>
Total assets less current liabilities		<u>85,593</u>	<u>75,165</u>
Net assets		<u>85,593</u>	<u>75,165</u>
Funds of the charity			
Unrestricted funds		<u>85,593</u>	<u>75,165</u>
Total charity funds	17	<u>85,593</u>	<u>75,165</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:



Mr J C Samuel
Trustee

Date: 27-Jan-2023

The notes on pages 10 to 16 form part of these financial statements.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Aire Valley Business Centre, Unit 6, Lawkholme Lane, Keighley, West Yorkshire, BD21 3BB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Computer equipment	-	33% reducing balance

4. Limited by guarantee

Aroma of Jesus Ministries is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up, while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Tithe & Offerings Donated	131,515	131,515	96,187	96,187
Gift aid	25,210	25,210	15,208	15,208
Covid 19 grants	5,463	5,463	8,372	8,372
	<u>162,188</u>	<u>162,188</u>	<u>119,767</u>	<u>119,767</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Deposit account interest	<u>3</u>	<u>3</u>	<u>1</u>	<u>1</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	<u>151,763</u>	<u>151,763</u>	<u>62,736</u>	<u>62,736</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	<u>151,763</u>	<u>151,763</u>	<u>62,736</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	17,830	17,830	17,638
Premises	34,018	34,018	26,303
Communications and IT	642	642	886
General office	18,571	18,571	4,971
Governance costs	2,647	2,647	2,598
Depreciation	4,965	4,965	3,306
Gifts and donations	<u>73,090</u>	<u>73,090</u>	<u>7,033</u>
	<u>151,763</u>	<u>151,763</u>	<u>62,735</u>

10. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>4,965</u>	<u>3,306</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>2,598</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Staff costs

The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

One of the trustees is a pastor and during the year charity paid pastor allowances amounting to £9,480 (2021: £9,480). However, no trustees received any remuneration in respect of their services as a trustee during the year (2021 - £nil).

Two trustees incurred expenses of £4,653 for travel during the year ended 31 March 2022 (2021: £nil).

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	30,794	7,792	38,586
Additions	<u>–</u>	<u>7,238</u>	<u>7,238</u>
At 31 March 2022	<u>30,794</u>	<u>15,030</u>	<u>45,824</u>
Depreciation			
At 1 April 2021	19,529	6,813	26,342
Charge for the year	<u>2,253</u>	<u>2,712</u>	<u>4,965</u>
At 31 March 2022	<u>21,782</u>	<u>9,525</u>	<u>31,307</u>
Carrying amount			
At 31 March 2022	<u>9,012</u>	<u>5,505</u>	<u>14,517</u>
At 31 March 2021	<u>11,265</u>	<u>979</u>	<u>12,244</u>

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,608	1,534
Other debtors	<u>25,169</u>	<u>15,584</u>
	<u>26,777</u>	<u>17,118</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,639	6,520
Accruals and deferred income	2,361	2,406
Social security and other taxes	622	–
Other creditors	4,898	5,057
	<u>12,520</u>	<u>13,983</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>75,165</u>	<u>162,191</u>	<u>(151,763)</u>	<u>85,593</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>18,133</u>	<u>119,768</u>	<u>(62,736)</u>	<u>75,165</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	14,517	14,517
Current assets	58,427	58,427
Creditors less than 1 year	<u>(12,520)</u>	<u>(12,520)</u>
Net assets	<u>60,424</u>	<u>60,424</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	12,244	12,244
Current assets	76,904	76,904
Creditors less than 1 year	<u>(13,983)</u>	<u>(13,983)</u>
Net assets	<u>75,165</u>	<u>75,165</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Related parties

During the year loans remained outstanding to S Software Limited, a company under the control of Mr and Mrs Samuel (Trustees of Aroma of Jesus Ministries). The balance owing to S Software Limited at the yearend date was £4,756. This loan is not interest bearing and is repayable on demand.

Aroma of Jesus Ministries
Company Limited by Guarantee
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

Aroma of Jesus Ministries

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Tithe & Offerings Donated	131,515	96,187
Gift aid	25,210	15,208
Covid 19 grants	5,463	8,372
	<u>162,188</u>	<u>119,767</u>
Investment income		
Deposit account interest	3	1
	<u>3</u>	<u>1</u>
Total income	<u>162,191</u>	<u>119,768</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	(16,680)	(16,680)
Employer's NIC	(1,150)	(958)
Rent	(18,859)	(15,289)
Light and heat	(2,626)	(2,250)
Repairs and maintenance	(11,875)	(7,167)
Insurance	(658)	(1,597)
Motor vehicle expenses	(12,534)	(3,386)
Legal and professional fees	(2,647)	(2,598)
Telephone	(534)	(743)
Other office costs	(108)	(143)
Depreciation	(4,965)	(3,306)
Other interest payable and similar charges	(117)	(42)
Advertising	-	(458)
Sundries	(4,912)	(674)
Gifts and donations	(73,090)	(7,033)
Resources	(1,008)	(412)
	<u>(151,763)</u>	<u>(62,736)</u>
Total expenditure	<u>(151,763)</u>	<u>(62,736)</u>
Net income	<u>10,428</u>	<u>57,032</u>

Aroma of Jesus Ministries

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Charitable activities		
Support costs		
Wages and salaries	(16,680)	(16,680)
Social security	(1,150)	(958)
Rent & rates	(18,859)	(15,289)
Light and heat	(2,626)	(2,250)
Repairs & maintenance	(11,875)	(7,167)
Insurance & licences	(658)	(1,597)
Travel & motor	(12,534)	(3,386)
Accountancy & legal fees	(2,647)	(2,598)
Telephone	(534)	(743)
Postage and stationery	(108)	(143)
Depreciation	(4,965)	(3,306)
Bank charges	(117)	(42)
Advertising	–	(458)
Sundries	(4,912)	(674)
Gifts and donations	(73,090)	(7,033)
Resources	(1,008)	(412)
	<u>(151,763)</u>	<u>(62,736)</u>
Expenditure on charitable activities	<u>(151,763)</u>	<u>(62,736)</u>

AROMA OF JESUS MINISTRIES

England & Wales - Charity number 1138882

Accounts

REGISTERED COMPANY NUMBER: 06851047 (England and Wales)
REGISTERED CHARITY NUMBER: 1138882

**Unaudited Financial Statements
for the Year Ended
31 March 2021**

for

Aroma of Jesus Ministries

**Equate Limited
Chartered Certified Accountants
17 Appleton Court
Calder Park
Wakefield
West Yorkshire
WF2 7AR**

THURSDAY



AAJHNITF
A18 16/12/2021 #281
COMPANIES HOUSE

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for the Year Ended 31 March 2021

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Aroma of Jesus Ministries

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

During this period the charity has pursued its main objectives over its advancement of Christian Faith through various events run within the church premises and in other locations.

The assistance in prevention or relief of poverty, whether that be financial, spiritual, emotional, physical, or psychological has continued. Several families are being helped to be debt free through our financial management and helps programme. Counselling and support have been provided to families who are struggling with debt.

The advancement of health and the saving of lives and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantages.

Continual leader's meetings have taken place to encourage and equip leadership.

An explanation of the charity's main objectives for the year

The charity's main focus has been to continue build up the charity and its members.

The charity was instructed by the UK Government to shut its doors on 23rd March 2020 due to COVID 19. Pastor Reeba Samuel preached for 49 nights consecutively from her home on FaceBook live and on our YouTube channel, because of this, members of the congregation continued to give monetary donations.

The following events where cancelled:

- Financial Master Class
- Christmas concert
- Weekly Bible Studies
- Monthly men's breakfasts
- Lady's monthly meetings

Esther's house has not been able to support any vulnerable mothers during this time.

Monthly prayer meetings are held for the church on the first Monday, Tuesday & Wednesday of every month we continued to do this via Zoom.

We have kept up our presence on social media and on our website.

An explanation of the charity's strategies for achieving its stated objectives

The live streaming by Pastors Joshua & Reeba continued on Sundays on our FaceBook & YouTube channels from March to June from their home.

During the month of July, we started to hold 'Car Park Drive Services' on a Friday night and on a Sunday morning in the car park opposite the church. We were able to maintain the safe distance policy and adhere to the government guidelines.

The key strategic tools for meeting the objectives have been and remain once we are able to operate once again; -

- The developing of a praying church.
- A weekly Bible study lead by the pastors of the church.
- A successful connect groups that meet at least once per week.
- The running and establishment of a children's ministry.
- The ongoing work to establish connection with secondary school to promote an impactful theme among young people.
- Provision of any care required to meet the pastoral needs of any person that requests it or is seen to be in need of physical and financial support, also support for the elderly and the sick.
- Provision of practical help as and where necessary for example helping many destitute people with financial provision and guidance to overcome a failing life.

Aroma of Jesus Ministries

Report of the Trustees for the Year Ended 31 March 2021

- Assisting those in financial and relational crisis.
- Monthly men's and women's meeting with invites to others who don't normally attend a church.
- Christmas Carol event as a huge outreach event.
- 2 weeks for prayer and equipping meeting, in January for building up and focusing for the year.
- Strong presence in the social media with messages that are broadcast regularly.
- Extending and raising a great music and worship ministry.
- A strong evangelistic team in place to reach out to those in need.
- Food is provided for all those in attendance on the last Sunday of every month.
- The facilities in the building allow us to expand on all areas of our vision. Getting the sound system and other ministry focus in place has been a key area of work the Charity has undertaken.
- A further emphasis would be placed upon leadership training to maximise our potential.

Details of significant activities (including its main programmes, projects, or services provided) that contribute to the achievement of the stated objectives

The charity's activities are those as stated above that are concomitant with the setting up, establishing, and nurturing of a church. The main activities are based around church functionality as demonstrated above.

Unfortunately, we have not been able to have any guest speakers during this period.

Social investments

No disabled people have been employed by the Charity within the period.

Volunteers

All works undertaken by the Charity other than the staffing for the church administration and the primary provision of time and teaching by Joshua and Reeba Samuel, are the result of voluntary contributions.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The charity relies on grant aid from the donors identified in the accounts whose support is valued and from one weekly collection from those attending and also during any special midweek events. The biblical giving during our services has been the only way the Charity has been funded. There have been no other fundraising activities.

Investment performance

There have been no investments made by the Charity within the period.

FINANCIAL REVIEW

Principal funding sources

Donations and gifts are our principal sources of funding. This funding has supported our outreach work preventing poverty and provided relief to families in financial hardship.

Investment policy and objectives

The Charity's cash does not merit investing in standard bank account however if this is feasible in the future the trustees will agree how funds are invested.

Financial Review

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £57,032.

The total reserves at the year end after accounting for unrealised losses stand at £75,165 (2020: £18,133).

Reserves Policy

The organisation plans to retain adequate reserves to fund its operations for around 6 months and look to donate around 10% of its donations received to like minded organisations around the world.

Funds in deficit

No funds are in deficit.

Aroma of Jesus Ministries

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The method adopted is per Part D Paras 14.1 to 14.4 in the Memorandum and Articles of Association.

Organisational structure

As described within the Memorandum and Articles of Association.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Joshua Samuel.

Induction and training of new trustees

No new trustees / directors were appointed within the period.

Risk management

The Charity's main risk is falling numbers attending the two primary meetings per week. Constant review is made to ensure that appropriate funds are being contributed to the Charity in order for it to meet its financial obligations first and then to fulfil the stated financial objects of the Charity. Note: The Charity has maintained well during its transition into the new building and the cost of renovations were all paid off.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06851047 (England and Wales)

Registered Charity number

1138882

Registered office

Aire Valley Business Centre
Unit 6
Lawkholme Lane
Keighley
West Yorkshire
BD21 3BB

Trustees

Mrs R Samuel
J C Samuel
H Gomes (resigned 30.4.21)
D Turner

Independent Examiner

Andrew Wood FCCA
Equate Limited
Chartered Certified Accountants
17 Appleton Court
Calder Park
Wakefield
West Yorkshire
WF2 7AR

Aroma of Jesus Ministries

**Report of the Trustees
for the Year Ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS


Solicitors

Messrs Walker Foster Solicitors
3 High Street
North Yorkshire
BD23 1AA

Bankers

HSBC PLC
Main Street
Skipton
North Yorkshire
BD23 1DW

Approved by order of the board of trustees on 13 December 2021 and signed on its behalf by:


Joshua C Samuel (Dec 14, 2021 06:23 GMT)

J C Samuel - Trustee

Independent examiner's report to the trustees of Aroma of Jesus Ministries ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Wood FCCA
Equate Limited
Chartered Certified Accountants
17 Appleton Court
Calder Park
Wakefield
West Yorkshire
WF2 7AR

13 December 2021

Aroma of Jesus Ministries

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		119,767	65,520
Investment income	2	1	8
Total		<u>119,768</u>	<u>65,528</u>
EXPENDITURE ON			
Raising funds	3	62,736	69,424
Other		-	-
Total		<u>62,736</u>	<u>69,424</u>
NET INCOME/(EXPENDITURE)		<u>57,032</u>	<u>(3,896)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		18,133	22,029
TOTAL FUNDS CARRIED FORWARD		<u><u>75,165</u></u>	<u><u>18,133</u></u>

The notes form part of these financial statements

Aroma of Jesus Ministries

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	8	12,244	10,722
CURRENT ASSETS			
Debtors	9	16,742	10,284
Cash at bank and in hand		59,786	6,841
		<u>76,528</u>	<u>17,125</u>
CREDITORS			
Amounts falling due within one year	10	(13,607)	(9,714)
NET CURRENT ASSETS		<u>62,921</u>	<u>7,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>75,165</u>	<u>18,133</u>
NET ASSETS		<u>75,165</u>	<u>18,133</u>
FUNDS	11		
Unrestricted funds		<u>75,165</u>	<u>18,133</u>
TOTAL FUNDS		<u>75,165</u>	<u>18,133</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2021 and were signed on its behalf by:

Joshua C. Samuel
Joshua C Samuel (Dec 14, 2021 06:23 GMT)

J C Samuel - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	1	8
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Support costs	<u>62,736</u>	<u>69,424</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>3,306</u>	<u>3,048</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	65,520
Investment income	<u>8</u>
Total	65,528
EXPENDITURE ON	
Raising funds	<u>69,424</u>
NET INCOME/(EXPENDITURE)	(3,896)
RECONCILIATION OF FUNDS	
Total funds brought forward	22,029

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

18,133

8. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	25,966	7,792	33,758
Additions	4,828	-	4,828
At 31 March 2021	<u>30,794</u>	<u>7,792</u>	<u>38,586</u>
DEPRECIATION			
At 1 April 2020	16,713	6,323	23,036
Charge for year	2,816	490	3,306
At 31 March 2021	<u>19,529</u>	<u>6,813</u>	<u>26,342</u>
NET BOOK VALUE			
At 31 March 2021	<u>11,265</u>	<u>979</u>	<u>12,244</u>
At 31 March 2020	<u>9,253</u>	<u>1,469</u>	<u>10,722</u>

9. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Other debtors	15,208	9,231
Prepayments and accrued income	1,534	1,053
	<u>16,742</u>	<u>10,284</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	6,520	2,972
Social security and other taxes	(376)	(290)
Other creditors	5,057	4,988
Accruals and deferred income	2,406	2,044
	<u>13,607</u>	<u>9,714</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net	At
	£	movement	31.3.21
		in funds	£
		£	
Unrestricted funds			
General fund	18,133	57,032	75,165
	<u>18,133</u>	<u>57,032</u>	<u>75,165</u>
TOTAL FUNDS	<u>18,133</u>	<u>57,032</u>	<u>75,165</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	119,768	(62,736)	57,032
	<u>119,768</u>	<u>(62,736)</u>	<u>57,032</u>
TOTAL FUNDS	<u>119,768</u>	<u>(62,736)</u>	<u>57,032</u>

Comparatives for movement in funds

	At 1.4.19	Net	At
	£	movement	31.3.20
		in funds	£
		£	
Unrestricted funds			
General fund	22,029	(3,896)	18,133
	<u>22,029</u>	<u>(3,896)</u>	<u>18,133</u>
TOTAL FUNDS	<u>22,029</u>	<u>(3,896)</u>	<u>18,133</u>

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,528	(69,424)	(3,896)
TOTAL FUNDS	<u>65,528</u>	<u>(69,424)</u>	<u>(3,896)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	22,029	53,136	75,165
TOTAL FUNDS	<u>22,029</u>	<u>53,136</u>	<u>75,165</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,296	(132,160)	53,136
TOTAL FUNDS	<u>185,296</u>	<u>(132,160)</u>	<u>53,136</u>

12. RELATED PARTY DISCLOSURES

During the year loans remained outstanding to S Software Limited a company under the control of Mr and Mrs Samuel (trustees of Aroma of Jesus Ministries). The balance owing to S Software Limited at the year end date £4,756. This loan is not interest bearing and is repayable on demand.

Aroma of Jesus Ministries

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithe & Offerings Donated	96,188	56,260
Gift aid	15,208	9,260
Covid 19 grants	8,371	-
	<u>119,767</u>	<u>65,520</u>
Investment income		
Deposit account interest	1	8
	<u>119,768</u>	<u>65,528</u>
Total incoming resources		
	<u>119,768</u>	<u>65,528</u>
EXPENDITURE		
Support costs		
Management		
Wages and salaries	16,680	15,828
Social security	958	826
Rent & rates	15,289	14,537
Insurance & Licences	1,295	488
Light and heat	2,250	1,392
Telephone	743	1,338
Postage and stationery	143	9
Advertising	458	773
Sundries	546	844
Gifts and donations	7,033	6,671
Repairs and renewals	7,167	7,166
Subscriptions	302	1,592
Entertainment	128	709
Travel & Motor	3,386	7,248
Resources	412	123
Conference	-	561
Consultancy	-	3,290
	<u>56,790</u>	<u>63,395</u>
Finance		
Bank charges	42	8
Fixtures and fittings	2,816	2,313
Computer equipment	490	735
	<u>3,348</u>	<u>3,056</u>
Governance costs		
Accountancy and legal fees	2,598	2,973
	<u>2,598</u>	<u>2,973</u>
Total resources expended	<u>62,736</u>	<u>69,424</u>
Net income/(expenditure)	<u>57,032</u>	<u>(3,896)</u>

This page does not form part of the statutory financial statements