

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

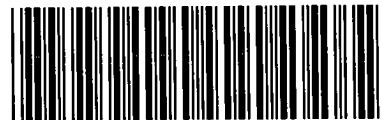
**Unaudited Financial Statements
for the Year Ended
31 March 2021**

for

Aroma of Jesus Ministries

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

THURSDAY



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16/12/2021

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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 were 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.

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.

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		119,768	65,528
EXPENDITURE ON			
Raising funds	3	62,736	69,424
Other		-	-
Total		62,736	69,424
NET INCOME/(EXPENDITURE)		57,032	(3,896)
RECONCILIATION OF FUNDS			
Total funds brought forward		18,133	22,029
TOTAL FUNDS CARRIED FORWARD		75,165	18,133

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		75,165	18,133
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
	2	2
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	30,794	7,792	38,586
DEPRECIATION			
At 1 April 2020	16,713	6,323	23,036
Charge for year	2,816	490	3,306
At 31 March 2021	19,529	6,813	26,342
NET BOOK VALUE			
At 31 March 2021	11,265	979	12,244
At 31 March 2020	9,253	1,469	10,722

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
	16,742	10,284

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 movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	18,133	57,032	75,165
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	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	119,768	(62,736)	57,032
TOTAL FUNDS	<u>119,768</u>	<u>(62,736)</u>	<u>57,032</u>

Comparatives for movement in funds

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

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

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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.

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		
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>62,736</u>	<u>69,424</u>
Total resources expended		
Net income/(expenditure)	<u>57,032</u>	<u>(3,896)</u>

This page does not form part of the statutory financial statements