

**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**

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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**

<b>Registered charity name</b>	Aroma of Jesus Ministries
<b>Charity registration number</b>	1138882
<b>Company registration number</b>	06851047
<b>Principal office and registered office</b>	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

<b>Independent examiner</b>	Mijos Xavier ACA FCCA Xaviers Accountants Limited Chartered Certified Accountants Suite 3J Recycling Lives Centre 1A Essex Street Preston PR1 1QE
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# **Aroma of Jesus Ministries**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

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#### **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**

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#### **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**

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#### **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**

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- 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
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# **Aroma of Jesus Ministries**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

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##### **Achievements and performance *(continued)***

- 07-Jan-23 Evangelist John Edwards
- 10-Feb-23 Ralph & Susan McIntoch
- 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**

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#### **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**

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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

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

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

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#### **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

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#### 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

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#### 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 £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
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 £	<b>Total Funds 2023 £</b>	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 £	<b>Total Funds 2023 £</b>	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 £	<b>Total funds 2023 £</b>	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 £	<b>Total 2023 £</b>	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	14,733	14,733	73,090
	<u>102,495</u>	<u>102,495</u>	<u>151,763</u>

#### 10. Net income

Net income is stated after charging/(crediting):

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

#### 11. Independent examination fees

	<b>2023 £</b>	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

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##### 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:

	<b>2023</b>	2022
	<b>No.</b>	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 £
<b>Cost</b>			
At 1 April 2022	30,794	15,030	45,824
Additions	<u>—</u>	<u>7,498</u>	<u>7,498</u>
<b>At 31 March 2023</b>	<u>30,794</u>	<u>22,528</u>	<u>53,322</u>
<b>Depreciation</b>			
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>
<b>At 31 March 2023</b>	<u>23,584</u>	<u>13,816</u>	<u>37,400</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<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

	<b>2023</b>	2022
	<b>£</b>	£
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

	<b>2023</b>	2022
	<b>£</b>	£
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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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**

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#### **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.

**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Investment income</b>		
Deposit account interest	273	3
	<u>—</u>	<u>—</u>
<b>Total income</b>	<u>184,074</u>	<u>162,191</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>(102,495)</u>	<u>(151,763)</u>
<b>Net income</b>	<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

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	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b>Support costs</b>		
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>
 <b>Expenditure on charitable activities</b>	 <u>(102,495)</u>	 <u>(151,763)</u>

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