

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

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for the Year Ended 31 March 2025

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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.

Report of the Trustees
for the Year Ended 31 March 2025

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, whilst at one and the same time meeting the needs of those members. This will continue through the next twelve months.

Numbers slightly increasing as the team is going out for outreach. Few had to leave because of job transfer and family relocation.

We started Café Life and it was getting good acceptance so we stopped giving out food hampers and continued focus on Café Life to those in need around the Keighley area. Café Life 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 and 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;

Bradford Healing & Revival Meeting July 12th 2024

April 30th 2024 for 2 days in Belgium (plus travel)

Ladies Leeds June 30th 2024

Faith Life Church Manchester live stream March 9th 2025

2 Trips to India July - August 2024 and in January 2025 for meetings and visits

Funeral of John Harrison March 7th 2025

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

Prayer and Fasting Week	Tuesday 1st January to Sunday 7th January 2025.
Prayer and Fasting Meetings	1st Monday of each month (excluding Bank Holidays)
Prayer meetings	7:30 - 8:30 every Friday evening except Good Friday and 1st week of January 2025, then changed to Monday evenings from 20th January 2025.
Bible Study	8:30 - 9:15 every Friday except Good Friday and the 1st week

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 Reebea 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

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
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>

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)
NET CURRENT ASSETS		<u>153,934</u>	<u>137,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		166,412	150,815
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

- 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.

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	<u>2,404</u>	<u>1,721</u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Support costs	<u>159,309</u>	<u>180,397</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	<u>103</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	<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	162,319
Investment income	1,721
Total	<u>164,040</u>
EXPENDITURE ON	
Raising funds	180,397
	<u> </u>
NET INCOME/(EXPENDITURE)	(16,357)
RECONCILIATION OF FUNDS	
Total funds brought forward	167,172
	<u> </u>
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
	<u> </u>	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2025	5,126	7,352	12,478
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 March 2024	5,768	7,822	13,590
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments and accrued income	<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	<u>1,907</u>	<u>1,500</u>
	<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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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	159,309	180,397
Net income/(expenditure)	15,597	(16,357)








A015 Final Accounts 2025

Final Audit Report

2025-11-27

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