

AARON CHAUDHARY MINISTRIES

England & Wales · Charity number 1140899

Details

Other names	NEW GENERATION CHURCH, NEW GENERATION CHURCH A MINISTRY OF AARON CHAUDHARY MINISTRIES
Status	Registered
Legal form	Trust
Registered	2011-03-28
Register	View on the Charity Commission register

Contact

Address	Po Box 65 Newton Aycliffe DL5 7YR
Phone	07572242417
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Activities

Objects: (A) THE PROCLAMATION AND FURTHERANCE OF THE GOSPEL OF GOD CONCERNING HIS SON JESUS CHRIST OUR LORD AND THE PREACHING AND TEACHING OF THE CHRISTIAN FAITH CONSISTENTLY WITH THE DOCTRINE AND ARTICLES OF BELIEF SET FORTH IN THE SCHEDULE HERETO; PRINTING AND DISTRIBUTING LITERATURE AS WELL AS AUDIO, VISUAL AND ALL MODERN MEANS OF COMMUNICATION.(B) THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP AND DISTRESS OR WHO ARE AGED OR SICK.(C) THE PROVISION OF EDUCATION INCLUDING THE PROVISION OF EDUCATIONAL ESTABLISHMENTS MATERIALS OR BURSARIES FOR THE GENERAL EDUCATION OF CHILDREN OR ADULTS ON THE BASIS OF CHRISTIAN PRINCIPLES.

Activities: Advancing the Christian Faith in the north-east of England and throughout the United Kingdom.Working with churches and organisations with the same objectives. Helping those in need and distress.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£1,466	£160,632	-	-
2024-04-30	£115,933	£252,641	-	-
2023-04-30	£175,674	£118,860	-	-
2022-04-30	£142,304	£116,881	-	-
2021-04-30	£103,033	£85,535	-	-

Trustees

Name	Role	Appointed
Aaron Chaudhary	Chair	2011-03-28
David Jarvis		2018-01-05
Maria Chaudhary		2011-03-28
Penny Pinder		2011-03-28
TREVOR PINDER		2011-03-28

AARON CHAUDHARY MINISTRIES

England & Wales - Charity number 1140899

Accounts

Aaron Chaudhary Ministries
Unaudited Financial Statements
30 April 2025

Gresham & Gale
Chartered accountants
14 Fountain Street
Guisborough
Cleveland
TS14 6PP

Aaron Chaudhary Ministries

Financial Statements

Year ended 30 April 2025

	Page
Trustees' annual report	2
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10

Aaron Chaudhary Ministries

Trustees' Annual Report

Year ended 30 April 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

Reference and administrative details

Registered charity name Aaron Chaudhary Ministries

Charity registration number 1140899

Principal office PO Box 65
Newton Aycliffe
DL5 7YR

The trustees

Mr A Chaudhary
Mr D Jarvis
Mrs P Pinder
Mr T Pinder
Mrs M Chaudhary

Independent examiner Mr J Gresham FCCA
14 Fountain Street
Guisborough
TS14 6PP

Aaron Chaudhary Ministries

Trustees' Annual Report

Year ended 30 April 2025

Introduction

The Trustees of the charity established on the 29th January 2011 and registered on the 29th March 2011 are pleased to present their report for the year ending 30th April 2025.

Objectives and Activities

Principle aims and objectives are:

The advancement of the Christian faith in accordance with the Articles of Belief in the United Kingdom, Europe and elsewhere, as the trustees from time to time think fit. The relief of those who are in conditions of need, hardship, and distress, or who are sick, as the trustees from time-to-time think fit. The provision and advancement of education based on Christian principles, as the trustees from time-to-time think fit.

Strategy

The strategy for achieving these objectives have been consistent since the ministry was first established: To present the truths of the Gospel of Jesus Christ and the teachings of the Christian faith in a way that is relevant in today's culture.

Principle Activities

In the period under review the activity of the charity differed considerably from previous years when the main activity was that of New Generation Church—which, at the time, was also the working name of the charity.

The trustees previously decided that the church should separate from the charity to become a Charitable Incorporated Organisation (CIO), and the church renamed as Created: Church—which is also the name of the CIO. This was completed in the previous year.

The trustees agreed that all funds previously received by New Generation Church in tithes, offerings, and claimed by gift aid, and all property should be transferred to Created: Church. This took place in stages beginning in the previous year and was completed during the year under review.

In addition to this the charity facilitated the ministry of its principal minister Rev Aaron Chaudhary in his occasional preaching in churches in the north of England and further afield.

During the period under review Rev Aaron Chaudhary received Assemblies of God ministerial status and was ordained at the National Leaders Conference in Harrogate on Friday 3rd May 2024.

Public benefit

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The activities mentioned above demonstrate this.

Achievements and performance

Aaron and Maria Chaudhary continued to as pastors of Created: Church where services were held in the Bethany Centre in Newton Aycliffe. The church saw people added to the congregation resulting in some growth.

Additionally, ministry took place in various churches in the north of England.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2025

Financial review

The main financial activity was the transfer of funds initially donated to New Generation Church to Created: Church. This began in the previous year and was completed during the year under review.

In total the sum of £144,255.83 was transferred. This was made up of savings of £91,554.98 held with NatWest and £52,700.85 held with Barclays bank. The charity's income from supporters of the ministry during the year was £2,792.64, and total expenditure—excluding the transfer of funds previously mentioned was £1,179.21.

The charity does not hold fundraising events.

We are pleased with the results for the year ended 30th April 2025 and the charity is in a healthy financial position.

Reserves

The charity ended the year with reserves of £2,303.

Plans for future periods

Our mission and the objectives that underpin our plans for the future remain constant, that is to take the truths of the Gospel of Jesus Christ and the teachings of the Christian faith and communicate them in a way that is relevant to the days in which we live.

The objectives for the future are to build on our strengths, strengthen our weaknesses, grow from our experiences, and to see increase in people entering into a relationship with Jesus Christ.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2025

Structure, governance and management

The charity is registered in England and Wales (registered number 1140899).

The Trustees have exercised due regard to the public benefit guidance published by the Charity Commission and the current Trustee body is diverse with varying skills and knowledge to ensure due diligence. The board consist of five trustees who are locally based. Four Trustees have been on the board since the establishment of the charity.

All trustees agree with the Doctrines and Articles of Belief and wholeheartedly support the objectives of the charity.

The trustees meet to review progress, discuss current issues, and implement best practice using up-to-date information.

Trustee training:

No training has been provided with regards to the roles and responsibilities of trustees; however the aim is to provide each one with a trustee pack containing information on the charity, roles and responsibilities of a Trustee in relation to governance requirements under Charity Law.

Risk assessment

The major risks to which the charity is exposed, have been identified by the trustees and systems have been established to mitigate them. The risks are in the following categories:

- Governance risks
- Operational risks
- Financial risks
- Law and regulation compliance risks

These risks have been mitigated with the following actions:

- The appointment of diversely skilled individuals to the Board of Trustees
- Separation of authority to approve online banking transactions.
- Engagement of external professional advice on significant issues.
- Review of policies and procedures.

The charity has the infrastructure in place to continue with its mission to advance the Christian faith through the pronouncement of the Gospel of Jesus Christ and the building of His Church in the north-east region of England, the United Kingdom and beyond.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2025

Trustees responsibility statement

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 11th February 2026 and signed on behalf of the board of trustees by:

Mr A Chaudhary

Trustee

Aaron Chaudhary Ministries

Independent Examiner's Report to the Trustees of The David Chaudhary Ministries Children's Home Trust

Year ended 30 April 2025

I report to the trustees on my examination of the financial statements of Aaron Chaudhary Ministries ('the charity') for the year ended 30 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr J Gresham FCCA Independent Examiner

Gresham & Gale

14 Fountain Street
Guisborough
TS14 6PP

25th February 2026

Aaron Chaudhary Ministries

Statement of Financial Activities

Year ended 30 April 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	4	1,414	-	1,414	115,727
Investment income	5	52	-	52	95
Other income	6	-	-	-	111
Total income		<u>1,466</u>	<u>-</u>	<u>1,466</u>	<u>115,933</u>
Expenditure on:					
Charitable activities	7	(14,106)	-	(14,106)	(122,641)
Discontinued operations	8	(146,526)	-	(146,526)	(130,000)
Total expenditure		<u>(160,632)</u>	<u>-</u>	<u>(160,632)</u>	<u>(252,641)</u>
Net (outgoing)/incoming resources before gains/ (losses)		(159,166)	-	(159,166)	(136,708)
Net gains on investments		-	-	-	-
Net income/(expenditure) for the year / Net movement in funds		<u>(159,166)</u>	<u>-</u>	<u>(159,166)</u>	<u>(136,708)</u>
Fund balances at 1st April 2024		161,469	-	161,469	298,177
Fund balances at 31st March 2025		<u>2,303</u>	<u>-</u>	<u>2,303</u>	<u>161,469</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 onwards form part of these financial statements.

Aaron Chaudhary Ministries

Statement of Financial Activities

Year ended 30 April 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		29		12,195
Investments			-		-
			<u>29</u>		<u>12,195</u>
Current assets					
Debtors	12	-		2,784	
Cash at bank and in hand		<u>3,894</u>		<u>147,390</u>	
		3,894		150,174	
Creditors: amounts falling due within one year	13	<u>(1,620)</u>		<u>(900)</u>	
Net current assets			2,274		149,274
Net assets			<u>2,303</u>		<u>161,469</u>
Income funds					
Unrestricted funds - general	14, 15		2,303		161,469
Restricted funds			-		-
			<u>2,303</u>		<u>161,469</u>

These financial statements were approved by the board of trustees and authorised for issue on 25th January 2026 and are signed on behalf of the board by.

Mr A Chaudhary Trustee.

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

Aaron Chaudhary Ministries

Notes to the Financial Statements

Year ended 30 April 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 65, Newton Aycliffe, DL5 7YR.

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 Charities Act 2011.

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 fu

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

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.

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

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% straight line
Plant and equipment	- 33.33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments which are initially recognised at transactional value and subsequently measured at their settlement value.

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

4. Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations	973	-	973	2,100
Tithes and offerings	442	-	442	90,736
Income tax recoverable	-	-	-	22,891
	1,414	-	1,414	115,727
	1,414	-	1,414	115,727

5. Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Bank interest receivable	52	-	52	95
	52	-	52	95
	52	-	52	95

6. Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fundraising	-	-	-	34
Other charitable activities	-	-	-	77
	-	-	-	111
	-	-	-	111

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Promotion of Christian Faith	-	-	-	90,249
Support costs (a)	1,220	-	1,220	32,392
Governance costs (b)	720	-	720	-
Depreciation (c)	12,166	-	12,166	-
	<u>14,106</u>	<u>-</u>	<u>14,106</u>	<u>122,641</u>
(a) Support costs:				
Communications and IT	95	-	95	1,800
General office				
Charitable donations	-			
Insurance				
Motor & travel	697	-	697	141
Small equipment and repairs	-	-	-	5,983
Sundry including refreshments	428	-	428	1,206
	<u>1,220</u>	<u>-</u>	<u>1,220</u>	<u>9,130</u>
(b) Governance costs:				
Independent Examiners fee	720	-	720	576
	<u>720</u>	<u>-</u>	<u>720</u>	<u>576</u>
(c) Depreciation	<u>12,166</u>	<u>-</u>	<u>12,166</u>	<u>757</u>
Total expenditure on charitable activities	<u><u>14,106</u></u>	<u><u>-</u></u>	<u><u>14,106</u></u>	<u><u>122,641</u></u>

8. Discontinued operations exceptional expenditure

	Unrestricted funds	Restricted funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Other exceptional expenditure	146,526	-	146,526	130,000

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year the trustees were reimbursed for expenditure incurred on behalf of the charity totalling £0 (2024 - Nil). No other payments were made to trustees.

11. Tangible fixed assets

	Fixtures and fittings £	Plant & equipment £	Total £
Cost			
At 1st April 2024	62,628	20,382	83,010
Additions	-	-	-
Disposals	-	-	-
At 31st March 2025	<u>62,628</u>	<u>20,382</u>	<u>83,010</u>
Depreciation and impairment			
At 1st April 2024	57,256	13,559	70,815
Disposals	-	-	-
Depreciation charged in the year	5,372	6,794	12,166
At 31st March 2025	<u>62,628</u>	<u>20,353</u>	<u>82,981</u>
Carrying amount			
At 31st March 2025	<u>-</u>	<u>29</u>	<u>29</u>
At 31st March 2024	<u>5,372</u>	<u>6,823</u>	<u>12,195</u>

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

12. Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments	-	-
Other debtors	-	2,784
	<u>-</u>	<u>2,784</u>

	2025	2024
	£	£
13. Creditors		
Other taxation and social security	-	-
Accruals and deferred income	1,620	900
Other creditors	-	-
	<u>1,620</u>	<u>900</u>

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

14. Analysis of charitable funds

	Balance at 1.5.24	Incoming resources	Resources expended	Balance at 30.4.25 Total
	£	£	£	£
Unrestricted funds				
General funds	158,173	484	(158,657)	-
ACM fund	3,296	982	(1,975)	2,303
Total funds	<u>161,469</u>	<u>1,466</u>	<u>(160,632)</u>	<u>2,303</u>

The ACM designated fund is to support the work of Mr A Chaudhary as an itinerant minister

15. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fund balances at 31st March 2024 are represented by:				
Tangible assets	29	-	29	12,195
Investments	-	-	-	-
Current assets/(liabilities)	2,274	-	2,274	149,274
	<u>2,303</u>	<u>-</u>	<u>2,303</u>	<u>161,469</u>

AARON CHAUDHARY MINISTRIES

England & Wales - Charity number 1140899

Accounts

CHARITY REGISTRATION NUMBER: 1140899

Aaron Chaudhary Ministries
Unaudited Financial Statements
30 April 2023

HASWELL BROTHERS LLP

Chartered accountants
First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Aaron Chaudhary Ministries

Financial Statements

Year ended 30 April 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Statement of cash flows	10
Notes to the financial statements	11

Aaron Chaudhary Ministries

Trustees' Annual Report

Year ended 30 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

Reference and administrative details

Registered charity name Aaron Chaudhary Ministries
Charity registration number 1140899
Principal office PO Box 65
Newton Aycliffe
DL5 7YR

The trustees

Mr A Chaudhary
Mr D Jarvis
Mrs M Chaudhary
Mrs P Pinder
Mr T Pinder

Independent examiner Mr A H Thomas FCA
First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Structure, governance and management

The charity is registered in England and Wales (registered number 1140899). Day to day management and decision making is vested in the leadership team led by the senior pastors.

The Trustees have exercised due regard to the public benefit guidance published by the Charity Commission and the current Trustee body is diverse with varying skills and knowledge to ensure due diligence. The board consist of five trustees who are locally based. Four Trustees have been on the board since the establishment of the charity. All trustees are in agreement with the Doctrines and Articles of Belief and wholeheartedly support the objectives of the charity.

The trustees meet to review progress, discuss current issues, and implement best practice using up-to-date information.

Trustee training

No training has been provided with regards to the roles and responsibilities of a trustee, however the aim is to provide each one with a trustee pack containing information on the charity, roles and responsibilities of a Trustee in relation to governance requirements under Charity Law.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Structure, governance and management *(continued)*

Risk assessment

The major risks to which the charity is exposed, have been identified by the trustees and systems have been established to mitigate them. The risks are in the following categories:

- Governance risks
- Operational risks
- Financial risks
- Law and regulation compliance risks

These risks have been mitigated with the following actions:

- The appointment of diversely skilled individuals to the Board of Trustees
- The appointment of appropriately skilled individuals in areas of leadership.
- Separation of authority to approve online banking transactions.
- Regular reporting of areas of risk to the Church leadership team.
- Engagement of external professional advice on significant issues.
- Review of policies and procedures.

The charity has the infrastructure in place to continue with its mission to advance the Christian faith through the pronouncement of the Gospel of Jesus Christ and the building of His Church in the north-east region of England, the United Kingdom and beyond.

Objectives and activities

Principle aims and objectives are:

The advancement of the Christian faith in accordance with the Articles of Belief in the United Kingdom, Europe and elsewhere, as the trustees from time to time think fit. The relief of those who are in conditions of need, hardship, and distress, or who are sick, as the trustees from time to time think fit. The provision and advancement of education based on Christian principles, as the trustees from time to time think fit.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Objectives and activities *(continued)*

Strategy

The strategy for achieving these objectives have been consistent since the ministry was first established:

- To present the truths of the Gospel of Jesus Christ and the teachings of the Christian faith in a way that is relevant in today's culture.
- To build a Christ-centred and Bible based church based in the north-east of England able to serve the local community, our region, the United Kingdom and beyond.
- To encourage members of the church to:
 - Commit to regular church attendance.
 - Connect relationally in some aspect of Church life in a small group, and/or as part of a team.
 - Serve in some capacity thereby adding value to other people, and contributing to the life, health, and expression of the Church.
 - Accept responsibility for personal growth and spiritual development in their daily life, and to encourage others to do the same.
 - Contribute financially to support of the vision and mission of the church according to Biblical stewardship principles.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Objectives and activities *(continued)*

Principle Activities

In the period under review, the usual activities carried out by the church were fully in place. Corporate gatherings of the church were held at a single location in Newton Aycliffe from where services were streamed live online, and small groups were held in homes and cafes in the surrounding areas.

The online presence was well established and remains a means of fulfilling the charity's objectives to advance the Christian faith and present the Gospel of Jesus Christ to a much wider audience. Reports continue to come in from people around the country joining the live broadcasts and others being impacted by watching the church services online from around the United Kingdom and beyond.

In-person Sunday services attracts new people, most have come across the church because of its online presence. The strategy is to encourage these 'new people' as well as existing members to be a part of a small group which include a range of age or gender appropriate groups or Connect Group, or to volunteer as part of a Team 'serving' on Sundays.

These 'small groups' serve as the means of building community and providing a level of pastoral care for members. During this period under review there were 14-15 such groups in place.

Kids Church takes place on Sundays during service times. Led by a dedicated team of leaders and helpers committed to teaching children about Jesus on their level.

Youth takes place weekly and during alternating Sundays at a separate location. The period under review began with a small, dedicated team of volunteers committed to seeing the young people have fun, form friendships, understand their identity as followers of Jesus and learn to apply Biblical values in their lives. This period saw the original leaders moved on to serve in a full-time capacity at a church in another part of the country. New leaders were selected and there has been resulting growth in the number of volunteers serving the youth which we believe will lead to a growth in young people being helped in their faith. All volunteers are appropriately vetted and the necessary safeguarding checks are carried out.

Young Adults meet regularly for community, worship and more in depth Bible study.

Sisters meet weekly in Connect Groups and quarterly on Saturday mornings for community, worship and Bible study. This frequently attracts new people who come to faith and others who find a place where they can grow in their Christian faith.

Men's gatherings were usually social and involved gatherings in cafes, meals, and bowling nights.

Reach is the care ministry of the church and provides practical aspects of pastoral care for people within the church and also reaching into the local community. Help was provided with transport for hospital appointments, visitation at home or in hospital. Groceries was provided for those who for reasons beyond their control were experiencing hardship, meals for those who would benefit from the support due to being unwell or temporarily unable; there was value on both sides of this as people were not only being helped and supported, but the volunteers found it very rewarding to be able to help and do good for those in need. Additionally, there are gifts on Mothering Sundays and Father's Days and hampers given to clients of a day care centre, and elderly friends and members of the church.

Heart & Soul Nights are evenings to celebrate our achievements and to acknowledge individual efforts and expressions of our values.

Team Nights are evenings that are used to communicate the vision and culture in the hope that the understanding and application of this creates a pathway for individuals to grow personally.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Achievements and performance

Services were held in the Bethany Centre in Woodham, Newton Aycliffe. New people were added to the church resulting in growth in all areas of the church.

New people continued to 'discover' the church online, some, from other parts of the country consider themselves as part of the church online. The online service therefore continues to enable the charity to share the Christian faith to a national audience, and a global audience with reports coming from Asia, Africa, South America and Australia. Locally, people still discover the church online and decide to make it their church committing to regular attendance, joining a small group, committed to serving on a team, and contributing financially to support the vision and mission of the church.

REACH has been effective as the care and outreach ministry of New Generation Church, providing pastoral care and practical support for people within the church, and reaching into the local community. The intention remains to develop strategic partnerships with national and international organisations to: preach the good news of Jesus Christ; support the persecuted church; and provide humanitarian aid (including organisations who help to provide clean drinking water to third world communities).

Financial review

The charity's income was through tithes and offerings, and gift aid receipts from church attendees and supporters of the ministry. Total income was £175,674 during the year, and total expenditure was £118,860 leaving a surplus of £56,814.

The charity does not hold fundraising events.

The main areas of expenditure were church running costs, ministry fees, rental costs for venues, expensed equipment purchases, and donations to individuals and organisations whose objectives are the same as the charity's.

We are pleased with the results for the year ended 30th April 2023 and the charity is in a healthy financial position.

Reserves

The charity ended the year with reserves of £298,177. It is the intention of the Trustees to build the level of reserves to cover a minimum of six months of activities and provide for future projects designated by the Church Leadership and Trustees including the purchase of buildings and lands.

Aaron Chaudhary Ministries

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Plans for future periods

Our mission and the objectives that underpin our plans for the future remain constant, that is to take the truths of the Gospel of Jesus Christ and the teachings of the Christian faith and communicate them in a way that is relevant to the days in which we live.

The objectives for the future are to build on our strengths, strengthen our weaknesses, grow from our experiences, and to see increase in the numbers of people entering into a relationship with Jesus Christ. We seek to double our attendance and see an increase in the numbers of people actively involved in Church life-either by joining a team and/or be part of a small group.

We will continue to host Heart & Soul Nights to celebrate our achievements and acknowledge individual efforts and expressions of our values. Team Nights will be used to communicate vision and culture with the understanding that this creates a pathway for individuals to grow personally. We have learned that working in a healthy environment with others fosters unity, increases individual capacity, and develops leadership potential. Coupled with the personal development of Bible based attitudes, beliefs and skills, we believe this will enable each individual to fulfil their God-given potential and to lead in every sphere of life.

We aim to create an environment for people in our Church to grow in their faith, to become mature as Christians, with a clear understanding of the Bible and how it applies to everyday life, in the hope that they will encourage others to do the same.

Trustees responsibility statement

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

The trustees' annual report was approved on 28 February 2024 and signed on behalf of the board of trustees by:

Mr A Chaudhary
Trustee

Aaron Chaudhary Ministries

Independent Examiner's Report to the Trustees of Aaron Chaudhary Ministries

Year ended 30 April 2023

I report to the trustees on my examination of the financial statements of Aaron Chaudhary Ministries ('the charity') for the year ended 30 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr A H Thomas FCA
Independent Examiner

First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

28 February 2024

Aaron Chaudhary Ministries

Statement of Financial Activities

Year ended 30 April 2023

		2023		2022	
		Unrestricted funds	Restricted funds	Total funds	
	Note	£	£	£	
Income and endowments					
Donations and legacies	4	174,960	–	174,960	141,857
Investment income	5	330	–	330	106
Other income	6	384	–	384	342
Total income		<u>175,674</u>	<u>–</u>	<u>175,674</u>	<u>142,305</u>
Expenditure					
Expenditure on charitable activities	7,8	116,960	1,900	118,860	116,882
Total expenditure		<u>116,960</u>	<u>1,900</u>	<u>118,860</u>	<u>116,882</u>
Net income and net movement in funds		<u>58,714</u>	<u>(1,900)</u>	<u>56,814</u>	<u>25,423</u>
Reconciliation of funds					
Total funds brought forward		239,463	1,900	241,363	215,940
Total funds carried forward		<u>298,177</u>	<u>–</u>	<u>298,177</u>	<u>241,363</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 18 form part of these financial statements.

Aaron Chaudhary Ministries

Statement of Financial Position

30 April 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	14		12,771		17,280
Current assets					
Debtors	15	13,970		11,865	
Cash at bank and in hand		273,100		213,018	
		<u>287,070</u>		<u>224,883</u>	
Creditors: amounts falling due within one year	16	<u>1,664</u>		<u>800</u>	
Net current assets			285,406		224,083
Total assets less current liabilities			<u>298,177</u>		<u>241,363</u>
Net assets			<u>298,177</u>		<u>241,363</u>
Funds of the charity					
Restricted funds			—		1,900
Unrestricted funds			<u>298,177</u>		<u>239,463</u>
Total charity funds	17		<u>298,177</u>		<u>241,363</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 February 2024, and are signed on behalf of the board by:

Mr A Chaudhary
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Aaron Chaudhary Ministries

Statement of Cash Flows

Year ended 30 April 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	56,814	25,423
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,385	9,538
Other interest receivable and similar income	(330)	(106)
Interest payable and similar charges	1,086	302
Accrued expenses	864	–
<i>Changes in:</i>		
Trade and other debtors	(2,105)	(4,179)
Cash generated from operations	<u>64,714</u>	<u>30,978</u>
Interest paid	(1,086)	(302)
Interest received	<u>330</u>	<u>106</u>
Net cash from operating activities	<u><u>63,958</u></u>	<u><u>30,782</u></u>
Cash flows from investing activities		
Purchase of tangible assets	(3,876)	(9,332)
Net cash used in investing activities	<u>(3,876)</u>	<u>(9,332)</u>
Net increase in cash and cash equivalents	60,082	21,450
Cash and cash equivalents at beginning of year	<u>213,018</u>	<u>191,568</u>
Cash and cash equivalents at end of year	<u><u>273,100</u></u>	<u><u>213,018</u></u>

The notes on pages 11 to 18 form part of these financial statements.

Aaron Chaudhary Ministries

Notes to the Financial Statements

Year ended 30 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is PO Box 65, Newton Aycliffe, DL5 7YR.

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 Charities Act 2011.

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

There are no accounting estimates and assumption made by management during the preparation of the accounts.

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.

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 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.

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 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% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations and gifts	2,025	–	2,025
Tithes and offerings	139,407	–	139,407
Income tax recoverable	33,528	–	33,528
	<u>174,960</u>	<u>–</u>	<u>174,960</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and gifts	1,580	–	1,580
Tithes and offerings	115,060	–	115,060
Income tax recoverable	23,317	1,900	25,217
	<u>139,957</u>	<u>1,900</u>	<u>141,857</u>

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	330	330	106	106

6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	50	50
Fundraising	16	16	52	52
Other charitable activities	368	368	240	240
	<u>384</u>	<u>384</u>	<u>342</u>	<u>342</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Promotion of the Christian Faith	91,208	1,900	93,108
Support costs	25,752	–	25,752
	<u>116,960</u>	<u>1,900</u>	<u>118,860</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Promotion of the Christian Faith	95,388	–	95,388
Support costs	21,494	–	21,494
	<u>116,882</u>	<u>–</u>	<u>116,882</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Promotion of the Christian Faith	93,108	25,752	118,860	116,882

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

9. Analysis of support costs

	Promotion of the Christian Faith £	Total 2023 £	Total 2022 £
Communications and IT	3,184	3,184	3,130
General office	2,222	2,222	1,965
Finance costs	1,087	1,087	302
Governance costs	864	864	800
Depreciation	8,385	8,385	9,538
Insurance	641	641	540
Motor and travel	989	989	926
Small equipment and repairs	3,771	3,771	3,041
Sundry including refreshments	4,609	4,609	1,252
	<u>25,752</u>	<u>25,752</u>	<u>21,494</u>

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	8,385	9,538
Gains on disposal of tangible fixed assets	<u>—</u>	<u>(50)</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>864</u>	<u>800</u>

12. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

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

See note 13 regarding details of trustees remuneration.

13. Trustee remuneration and expenses

As permitted by the Governing Instrument, Mr A Chaudhary was paid £43,667 (2022 - £40,320) in respect of ministry fees, and Mrs M Chaudhary was paid £14,833 (2022 - £10,750) in respect of ministry fees.

Mrs P Pinder was reimbursed for purchases made on behalf of the charity totalling £70 (2022 - £797).

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 May 2022	58,752	13,559	72,311
Additions	3,876	–	3,876
At 30 April 2023	<u>62,628</u>	<u>13,559</u>	<u>76,187</u>
Depreciation			
At 1 May 2022	42,505	12,526	55,031
Charge for the year	7,352	1,033	8,385
At 30 April 2023	<u>49,857</u>	<u>13,559</u>	<u>63,416</u>
Carrying amount			
At 30 April 2023	<u>12,771</u>	<u>–</u>	<u>12,771</u>
At 30 April 2022	<u>16,247</u>	<u>1,033</u>	<u>17,280</u>

15. Debtors

	2023 £	2022 £
Other debtors	<u>13,970</u>	<u>11,865</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,664</u>	<u>800</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
General funds	236,310	173,649	(115,169)	294,790
ACM Fund	3,153	2,025	(1,791)	3,387
	<u>239,463</u>	<u>175,674</u>	<u>(116,960)</u>	<u>298,177</u>
	At 1 May 2021 £	Income £	Expenditure £	At 30 April 2022 £
General funds	212,749	138,825	(115,264)	236,310
ACM Fund	3,191	1,580	(1,618)	3,153
	<u>215,940</u>	<u>140,405</u>	<u>(116,882)</u>	<u>239,463</u>

Aaron Chaudhary Ministries

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 May 2022 £	Income £	Expenditure £	At 30 April 2023 £
Ukraine Fund	<u>1,900</u>	<u>–</u>	<u>(1,900)</u>	<u>–</u>

	At 1 May 2021 £	Income £	Expenditure £	At 30 April 2022 £
Ukraine Fund	<u>–</u>	<u>1,900</u>	<u>–</u>	<u>1,900</u>

The Ukraine Fund relates to a donation arising from a special collection in aid of victims of the Ukraine war.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	12,771	–	12,771
Current assets	287,070	–	287,070
Creditors less than 1 year	<u>(1,664)</u>	<u>–</u>	<u>(1,664)</u>
Net assets	<u>298,177</u>	<u>–</u>	<u>298,177</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	17,280	–	17,280
Current assets	239,462	1,900	241,362
Creditors less than 1 year	<u>(800)</u>	<u>–</u>	<u>(800)</u>
Net assets	<u>255,942</u>	<u>1,900</u>	<u>257,842</u>

19. Analysis of changes in net debt

	At 1 May 2022 £	Cash flows £	At 30 Apr 2023 £
Cash at bank and in hand	<u>213,018</u>	<u>60,082</u>	<u>273,100</u>

20. Related parties

The trustees donated a total amount of £23,060 (2022 - £23,925) during the year to the charity.

A total of £19,080 (2022 - £11,099) was paid to Mrs A Chaudhary for administrative services provided. Mrs A Chaudhary is connected with Mr A Chaudhary, a trustee.

AARON CHAUDHARY MINISTRIES

England & Wales - Charity number 1140899

Accounts

AARON CHAUDHARY MINISTRIES
FINANCIAL STATEMENTS
FOR
30 APRIL 2022

Charity Number 1140899

ROBIN DILLAMORE LIMITED

Chartered Accountants and
Business Advisers
The Melbourne Centre
Melbourne Road, Blacon
Chester, CH1 5JQ

AARON CHAUDHARY MINISTRIES

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2022

CONTENTS	PAGES
Legal and administrative information	1
Report of the trustees	2 to 6
Report of the independent examiner	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 to 15

AARON CHAUDHARY MINISTRIES

CHARITY INFORMATION

Charity number	1140899
Governing instrument	Declaration of trust dated 29 th January 2011
Working name	New Generation Church
Trustees	Mr A Chaudhary Mrs M Chaudhary Mr D Jarvis Mr T Pinder Mrs P Pinder
Business address	19 Forster Close Newton Aycliffe County Durham DL5 4XJ
Independent examiner	A C R Benjumea MA ACA Robin Dillamore Limited Chartered Accountants and Business Advisers The Melbourne Centre Melbourne Road, Blacon Chester CH1 5JQ
Primary bankers	Barclays Bank plc 45-49 Beveridge Way Newton Aycliffe County Durham DL5 4DT

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Introduction

The Trustees of the charity which was established on the 29th January 2011 and registered on the 29th March 2011 present their report for the year ended 30th April 2022.

Objectives and Activities

Principle aims and objectives

The advancement of the Christian faith in accordance with the Articles of Belief in the United Kingdom, Europe and elsewhere, as the trustees from time to time think fit.

The relief of those who are in conditions of need, hardship and distress, or who are sick, as the trustees from time to time think fit.

The provision and advancement of education based on Christian principles, as the trustees from time to time think fit.

Strategy

Our strategy for achieving these objectives have been consistent since the ministry was first established:

1. To present the truths of the Gospel of Jesus Christ and the teachings of the Christian faith in a way that is relevant in today's culture.
2. To build a Christ-centred and Bible based church based in the north-east of England able to serve the local community, our region, the United Kingdom and beyond.
3. To encourage members of the church to
 - a. Commit to regular church attendance.
 - b. Connect relationally in some aspect of Church life in a small group or as part of a team.
 - c. Serve in some capacity thereby adding value to other people, and contributing to the life, health and expression of the Church.
 - d. Accept responsibility for personal growth and spiritual development in their daily life, and to encourage others to do the same.
 - e. Contribute financially in support of the vision and mission of the church according to Biblical stewardship principles.

Principle Activities

At the beginning of the period under review, the usual activities carried out by the church were still affected by the covid-19 pandemic and government restrictions at the time. However, the new opportunity this presented of taking church online had become well established and will remain a means of fulfilling the charity's objectives to advance the Christian faith and present the Gospel of Jesus Christ to a much wider audience. The good news is that reports continue to come in of people being impacted by watching the church services online from around the United Kingdom and beyond.

In-person Sunday services resumed on Sunday 23rd May and followed government guidelines for places of worship with the need for social distancing and the wearing of masks. For everyone who was able to attend it was a joy to be 'back in the building'. As soon as it was possible to do so, normal service resumed with the lifting of these restrictions.

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Small group gatherings followed a similar pattern, however some of these now have the option of alternating between meeting in-person and online.

Public benefit

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The activities mentioned above demonstrate this.

Achievements and performance

It was apparent that some people had been negatively impacted by the challenge of the pandemic and found the in-person gatherings difficult. It was important not to exclude these by rushing to making everything as it used to be, but rather to care pastorally and take everyone on a journey they were comfortable with. Services were held at our largest location in Newton Aycliffe.

It was exciting to see how many new people had connected to the church online and had decided to make it their church. And as well as committing to regular attendance, in a very short period of time, many were part of a small group, committed to serving on a team, and contributing financially to support the vision and mission of the church.

During this period a new ministry was launched. REACH is the care and outreach ministry of New Generation Church, providing pastoral care and practical support for people within the church, and reaching into the local community. The intention is to develop strategic partnerships with national and international organisations to: support the persecuted church; take the gospel to those who need it, and provide humanitarian aid (it is hoped that this will include bringing clean drinking water to third world communities).

Review of financial activities

The charity's income was through tithes and offerings from church attendees and supporters of the ministry. Total income was £142,304 during the year, and total expenditure was £116,881 leaving a surplus of £25,423.

The charity does not hold fundraising events.

The main areas of expenditure were church running costs, ministry fees, expensed equipment purchases, and donations to individuals and organisations whose objectives are the same as the charity's.

Donations to other organisations and individuals in furtherance of the charity's objectives totalled £11,878. This included support for a church receiving refugees fleeing from Ukraine following the Russian invasion; organisations supporting the persecuted church and Christians in Afghanistan following the Taliban takeover; support for a family known to the trustees who were going on mission to South America, and retired ministers of the Gospel.

We are pleased with the results for the year ended 30th April 2022 and the charity is in a healthy financial position.

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Reserves

The charity ended the year with reserves of £241,363. It is the intention of the trustees to build the level of reserves to cover a minimum of six months of activities and provide for future projects designated by the Church Leadership and Trustees including the purchase of buildings and lands.

Plans for the future

Our mission and the objectives that underpin our plans for the future remain constant, that is to take the truths of the Gospel of Jesus Christ and the teachings of the Christian faith and communicate them in a way that is relevant to the days in which we live.

The objectives for the future are to build on our strengths, strengthen our weaknesses, grow from our experiences, and to see increase in the numbers of people entering into a relationship with Jesus Christ. We seek to double our attendance and see an increase in the numbers of people actively involved in Church life—either by joining a team and/or be part of a mid-week small group.

We will continue to host Heart & Soul Nights to celebrate our achievements and acknowledge individual efforts and expressions of our values. And Team Nights will be used to communicate vision and culture with the understanding that this creates a pathway for individuals to grow personally. We have learned that working in a healthy environment with others fosters unity, increases individual capacity, and develops leadership potential. And coupled with the personal development of Bible based attitudes, beliefs and skills, we believe this will enable each individual to fulfil their God-given potential and to lead in every sphere of life.

We aim to create an environment for people in our Church to grow in their faith, to become mature as Christians, with a clear understanding of the Bible and how it applies to everyday life, in the hope that they will encourage others to do the same.

Structure, governance and management

The charity is registered in England and Wales (registered number 1140899). Day to day management and decision making is vested in the leadership team led by the senior pastors.

The trustees have exercised due regard to the public benefit guidance published by the Charity Commission and the current Trustee body is diverse with varying skills and knowledge to ensure due diligence. The board consist of five trustees who are locally based. Four Trustees have been on the board since the establishment of the charity. All trustees are in agreement with the Doctrines and Articles of Belief and wholeheartedly support the objectives of the charity.

The trustees meet to review progress, discuss current issues and implement best practice using up-to-date information.

Trustee training:

No training has been provided with regards to the roles and responsibilities of a trustee, however the aim is to provide each one with a trustee pack containing information on the charity, roles and responsibilities of a Trustee in relation to governance requirements under Charity Law.

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

Risk assessment

The major risks to which the charity is exposed, have been identified by the trustees and systems have been established to mitigate them. The risks are in the following categories:

- Governance risks
- Operational risks
- Financial risks
- Law and regulation compliance risks

These risks have been mitigated with the following actions:

- The appointment of diversely skilled individuals to the Board of Trustees
- The appointment of appropriately skilled individuals in areas of leadership.
- Separation of authority to approve online banking transactions.
- Regular reporting of areas of risk to the Church leadership team.
- Engagement of external professional advice on significant issues.
- Review of policies and procedures.

The charity has the infrastructure in place to continue with its mission to advance the Christian faith through the pronouncement of the Gospel of Jesus Christ and the building of His Church in the north-east region of England, the United Kingdom and beyond.

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022


Trustees responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 21 February 2023 and signed on their behalf by:

.....

Mr A Chaudhary
Trustee

AARON CHAUDHARY MINISTRIES
REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES
YEAR ENDED 30 APRIL 2022

I report on the accounts of the Trust for the year ended 30 April 2022, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
A C R Benjumea – Chartered Accountant

Date: 28th February 2023

The Melbourne Centre, Melbourne Road, Blacon, Chester CH1 5JQ

AARON CHAUDHARY MINISTRIES
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 APRIL 2022

	Unrestricted Funds	Restricted Funds	Totals 2022	Totals 2021
Note	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Income from generated funds				
Donations and legacies	139,956	1,900	141,856	102,777
Income from Investments	106	-	106	208
Other income	342	-	342	48
TOTAL INCOME AND ENDOWMENTS	140,404	1,900	142,304	103,033
EXPENDITURE ON				
Charitable activities				
Grants payable	11,878	-	11,878	1,814
Costs of activities	83,510	-	83,510	58,620
Support costs	21,493	-	21,493	25,101
TOTAL EXPENDITURE	116,881	-	116,881	85,535
NET INCOME/(EXPENDITURE) FOR THE YEAR	23,523	1,900	25,423	17,498
Transfer of funds	-	-	-	-
Net movement in funds for the year	23,523	1,900	25,423	17,498
Balances brought forward	215,940	-	215,940	198,442
Balances carried forward	239,463	1,900	241,363	215,940

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

AARON CHAUDHARY MINISTRIES

BALANCE SHEET

30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9		17,280		17,486
			<u> </u>		<u> </u>
CURRENT ASSETS					
Debtors	10	11,865		7,686	
Cash at bank and in hand		213,018		191,568	
			<u> </u>	<u> </u>	
			224,883		199,254
CREDITORS: amounts falling due within one year	11		(800)		(800)
			<u> </u>		<u> </u>
NET CURRENT ASSETS			224,083		198,454
			<u> </u>		<u> </u>
NET ASSETS			241,363		215,940
			<u> </u>		<u> </u>
FUNDS					
Unrestricted funds					
- General reserve	8		236,310		212,749
- Designated fund	8		3,153		3,191
Restricted funds	8		1,900		
			<u> </u>		<u> </u>
TOTAL FUNDS			241,363		215,940
			<u> </u>		<u> </u>

These financial statements were approved by the trustees on ²¹ February 2023 and are signed on their behalf by:



 Mr A Chaudhary
 Trustee

The notes on pages 10 to 15 form part of these financial statements.

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements are prepared under the historical cost convention and are prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (FRS 102)."

Income and endowments

Income from generated funds is received by way of donations, gifts and legacies and is included in full in the Statement of Financial Activities ('SOFA') when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable; bank deposit interest is included on an accruals basis.

Income received under gift aid includes the tax reclaimable and is treated as arising when the donations are received.

Expenditure

Expenditure is recognised in the year in which it is incurred.

Charitable activities' costs are those incurred in furthering the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. They are allocated to whichever category of expenditure on which they were preponderantly incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised where they can be used for more than one year and cost over £100.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

- Computers 33.33% straight line
- Church equipment 20% straight line
- Motor vehicles 20% straight line

Liabilities

Liabilities are recognised in the year they are incurred.

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and gifts	1,580	2,302
Tithes and offerings	115,060	81,269
Income tax recoverable	25,216	19,206
	<u>141,856</u>	<u>102,777</u>

3. GRANTS PAYABLE IN FURTHERANCE OF THE CHARITY'S OBJECTS

	2022	2021
	£	£
Other charities	5,578	-
Individuals	6,300	1,814
	<u>11,878</u>	<u>1,814</u>

4. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	2022	2021
	£	£
Ministry fees	51,070	42,950
Resources/study aids	2,514	1,880
Venue hire	12,270	2,201
Children & youth work	4,133	1,405
Church expenses	12,386	9,184
Sisters	57	-
Visiting speaker fees	1,080	1,000
	<u>83,510</u>	<u>58,620</u>

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2022

5. SUPPORT COSTS

	2022	2021
	£	£
Advertising	32	27
Computer and website	2,378	1,957
Expensed equipment	3,041	7,329
Insurance	540	510
Printing, postage and stationery	1,965	536
Memberships and licences	720	793
Travel and subsistence	926	125
Motor expenses	-	183
Repairs & maintenance	-	-
Depreciation	9,538	10,119
Loss on disposal of fixed asset	-	1,520
Other	1,553	1,202
	20,693	24,301
Governance costs (see note 6)	800	800
	21,493	25,101

6. GOVERNANCE COSTS

	2022	2021
	£	£
Independent examiner's fee		
o Current year	800	800
o Previous year	-	-
Professional fees	-	-
	800	800

7. TRANSACTIONS WITH TRUSTEES

During the year, two trustees, received ministry by way of ministry fees. Mr A Chaudhary, received remuneration by way of ministry fees and a pension contribution totalling £40,320 (2021 - £37,825), and Mrs M Chaudhary received remuneration by way of a ministry fee totalling £10,750 (2021 - £4,125). One trustee, Mrs P Pinder was reimbursed for purchases made on behalf of the charity totalling £797 (2021 - £1,643).

No other payments were made to trustees during the year. The trustees donated a total amount of £23,925 during the year to the charity (2021 - £20,645).

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2022

8. STATEMENT OF FUNDS

	At 1 May 2021 £	Income £	Expenditure £	Transfers £	At 30 April 2022 £
Unrestricted funds:					
General reserve	212,749	138,824	(115,263)	-	236,310
Designated fund (NGC)	-	-	-	-	-
Designated fund (ACM)	3,191	1,580	(1,618)	-	3,153
Restricted funds	-	1,900	-	-	1,900
Total funds	215,940	142,304	(116,881)	-	241,363

Restricted funds income is for donations specifically to support work in the Ukraine. These were distributed in 2022/23.

9. TANGIBLE FIXED ASSETS

	Computer equipment £	Church equipment £	Motor Vehicles £	Total £
Cost				
At 1 May 2021	13,559	50,810	-	64,369
Additions	-	9,332	-	9,332
Disposals	-	(1,391)	-	(1,391)
At 30 April 2022	13,559	58,751	-	72,310
Depreciation				
At 1 May 2021	11,273	35,610	-	46,883
Charge for the year	1,253	8,285	-	9,538
Disposals	-	(1,391)	-	(1,391)
At 30 April 2022	12,526	42,504	-	55,030
Net book values				
At 30 April 2022	1,033	16,247	-	17,280
At 30 April 2021	2,286	15,200	-	17,486

10. DEBTORS

	2022 £	2021 £
Income tax recoverable	11,814	7,626
Other debtors	51	60
	11,865	7,686

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2022

11. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>800</u>	<u>800</u>

12. STATEMENT OF CASH FLOWS

	2022 £	2021 £	Note
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	30,732	30,533	(Note 13)
Cash flows from investing activities:			
Dividends, interest and rents from investments	-	-	
Proceeds from the sale of property, plant and equipment	50	80	
Purchase of property, plant and equipment	(9,332)	(6,489)	
Proceeds from sale of investments	-	-	
Purchase of investments	-	-	
Net cash provided by (used in) investing activities	(9,282)	(6,409)	
Cash flows from financing activities:			
Repayments of borrowing	-	-	
Cash inflows from new borrowing	-	-	
Receipt of endowment	-	-	
Net cash provided by (used in) financing activities	-	-	
Change in cash and cash equivalents in the reporting period	21,450	(24,124)	
Cash and cash equivalents at the beginning of the reporting period	191,568	167,444	(Note 14)
Change in cash and cash equivalents due to exchange rate movements	-	-	
Cash and cash equivalents at the end of the reporting period	213,018	191,568	(Note 14)

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2022

13. RECONCILIATION OF NET INCOME/(EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES)

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	25,423	17,498
Adjustments for:		
Depreciation charges	9,538	10,119
(Gains)/losses on investments	-	-
Loss/(profit) on the sale of fixed assets	(50)	1,520
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	(4,179)	2,196
Increase/(decrease) in creditors	-	(800)
Net cash provided by (used in) operating activities	<u>30,732</u>	<u>30,533</u>

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	213,018	191,568
Notice deposits (less than 3 months)	-	-
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	<u>213,018</u>	<u>191,568</u>

AARON CHAUDHARY MINISTRIES

England & Wales - Charity number 1140899

Accounts

AARON CHAUDHARY MINISTRIES

FINANCIAL STATEMENTS

FOR

30 APRIL 2021

Charity Number 1140899

ROBIN DILLAMORE LIMITED

Chartered Accountants and
Business Advisers
The Melbourne Centre
Melbourne Road, Blacon
Chester, CH1 5JQ

AARON CHAUDHARY MINISTRIES

FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2021

CONTENTS	PAGES
Legal and administrative information	1
Report of the trustees	2 to 6
Report of the independent examiner	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 to 15

AARON CHAUDHARY MINISTRIES

CHARITY INFORMATION

Charity number	1140899
Governing instrument	Declaration of trust dated 29 th January 2011
Working name	New Generation Church
Trustees	Mr A Chaudhary Mrs M Chaudhary Mr D Jarvis Mr T Pinder Mrs P Pinder Mr S Wright (resigned 16.11.20)
Business address	19 Forster Close Newton Aycliffe County Durham DL5 4XJ
Independent examiner	A C R Benjumea MA ACA Robin Dillamore Limited Chartered Accountants and Business Advisers The Melbourne Centre Melbourne Road, Blacon Chester CH1 5JQ
Primary bankers	Barclays Bank plc 45-49 Beveridge Way Newton Aycliffe County Durham DL5 4DT

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

Introduction

The Trustees of the charity which was established on the 29th January 2011 and registered on the 29th March 2011 present their report for the year ended 30th April 2021.

Objectives and Activities

Principle aims and objectives

The advancement of the Christian faith in accordance with the Articles of Belief in the United Kingdom, Europe and elsewhere, as the trustees from time to time think fit.

The relief of those who are in conditions of need, hardship and distress, or who are sick, as the trustees from time to time think fit.

The provision and advancement of education based on Christian principles, as the trustees from time to time think fit.

Strategy

Our strategy for achieving these objectives have been consistent since the ministry was first established:

1. To take the truths of the Gospel of Jesus Christ and the teachings of the Christian faith and communicate them in a way and style that is relevant in today's culture.
2. To build a growing Christ-centred and Bible based church based in the north-east of England and able to serve the local region, United Kingdom and beyond.
3. To encourage partners and members of the church to
 - a. Commit to regular Church attendance.
 - b. Connect relationally in some aspect of Church life in a small group or as part of a team.
 - c. Serve in some capacity thereby adding value to the life, health and expression of the Church.
 - d. Take personal responsibility for growth and spiritual development in their day to day life and to encourage others to do the same.
 - e. To contribute financially according to Biblical stewardship principles.

Principle Activities

All of the usual activities carried out by the church were affected by the covid-19 global pandemic and government restrictions applied at the time. This, however, presented new opportunities to fulfil the charity's objectives to advance the Christian faith and present the Gospel of Jesus Christ.

All church activities normally held in person were taken online. Most small group activity such as connect groups, youth, young adults used zoom. Sunday services were broadcast online, due entirely to a small group of dedicated volunteers who in a very short space of time learned the process of filming, editing, and broadcasting. This enabled the church to have uninterrupted Sunday worship and Kids Church experiences during the whole period that in-person services were not possible.

The exciting news was to know that the broadcast has been received as far away as New Zealand and Australia, America, Canada, South America, Philippines, India, Europe and

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

throughout the United Kingdom. And locally this has resulted in a number of new people coming to the church including families and others who have relocated to the area.

Public benefit

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The activities mentioned above demonstrate this.

Achievements and performance

During the year we continued to build on the foundation already established. We embraced the challenges of the global pandemic as an opportunity to increase our reach with the message of Jesus and the truths of the Word of God.

Whilst it has been difficult to accurately ascertain the impact on the church there has been a steady increase of new people connecting online with a number making the decision to become part of the church.

Those financially supporting the Church through tithes and offerings continued to do so. Many who previously gave during the services began doing so online, the result has been a consistent income during the entire period of no in-person services. Money normally spent on rent and hire of venues was used to purchase cameras and other equipment needed for online broadcasting. It is intended that online broadcasting will continue once in-person services resume.

Review of financial activities

The charity's primary source of income is through tithes and offerings from church attendees and supporters of the ministry. Total income was £103,033 during the year, and total expenditure was £85,535 leaving a surplus of £17,498.

The charity does not hold specific fundraising events, instead its main source of income is the generous giving of church members.

The main areas of expenditure were church running costs, ministry fees and expensed equipment purchases.

We are pleased with the results for the year ended 30th April 2021 and the charity is in a healthy financial position.

Reserves

The charity ended the year with reserves of £215,940. It is the intention of the Trustees to build the level of reserves to cover a minimum of six months of activities and provide for future projects designated by the Church Leadership and Trustees.

Plans for the future

Our mission and the objectives that underpin our plans for the future remain constant, that is to take the truths of the Gospel of Jesus Christ and the teachings of the Christian faith and communicate them in a way that is relevant to the days in which we live.

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

The objectives for the future are to review, assess, learn, implement, and build on the growth we have experienced and to see growth in the numbers of people entering into a relationship with Jesus Christ. This will be fulfilled by strengthening our current activities. We also seek to see increasing numbers of people actively involved in Church life by joining a volunteer team and being part of a mid-week small group.

We will continue to host Team Training events with the understanding that this creates a pathway for individuals to grow personally; work in a healthy relationship with others, increase their capacity and develop in leadership, knowing they will develop Bible based attitudes, beliefs and skills that will empower them to build and to lead in every sphere of life.

We aim to create an environment for people in our Church to grow in their faith, to become mature Christians with a clear understanding of the Bible and how it applies to everyday life, and for them to encourage others to do the same.

Structure, governance and management

The charity is registered in England and Wales (registered number 1140899). Day to day management and decision making is vested in the leadership team led by the senior pastors.

The Trustees have exercised due regard to the public benefit guidance published by the Charity Commission and the current Trustee body is diverse with varying skills and knowledge to ensure due diligence. The board consist of five trustees who are locally based. Four Trustees have been on the board since the establishment of the charity, two are appointed by existing trustees being persons well known to them, and are selected on the basis of agreement with the Doctrines and Articles of Belief and by wholeheartedly supporting the objectives of the charity.

The trustees meet to review progress, discuss current issues and implement best practice using up-to-date information.

Trustee training:

No training has been provided with regards to the roles and responsibilities of a trustee, however the aim is to provide each one with a trustee pack containing information on the charity, roles and responsibilities of a Trustee in relation to governance requirements under Charity Law.

Risk assessment

The major risks to which the charity is exposed, have been identified by the trustees and systems have been established to mitigate them. The risks are in the following categories:

- Governance risks
- Operational risks
- Financial risks
- Law and regulation compliance risks

These risks have been mitigated with the following actions:

- The appointment of diversely skilled individuals to the Board of Trustees
- The appointment of appropriately skilled individuals in areas of leadership.
- Separation of authority to approve online banking transactions.
- Regular reporting of areas of risk to the Church leadership team.

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

- Engagement of external professional advice on significant issues.
- Review of policies and procedures.

The charity has the infrastructure in place to continue with its mission to advance the Christian faith through the pronouncement of the Gospel of Jesus Christ and the building of His Church in the north-east region of England, the United Kingdom and beyond.

AARON CHAUDHARY MINISTRIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

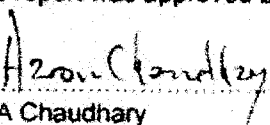
Trustees responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 28th February 2022 and signed on their behalf by:


Mr A Chaudhary
Trustee

AARON CHAUDHARY MINISTRIES
REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES
YEAR ENDED 30 APRIL 2021

I report on the accounts of the Trust for the year ended 30 April 2021, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

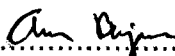
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
A C R Benjumea – Chartered Accountant

Date: 28th February 2022

The Melbourne Centre, Melbourne Road, Blacon, Chester CH1 5JQ

AARON CHAUDHARY MINISTRIES
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 APRIL 2021

	Note	General Reserve £	Designated Fund £	Totals 2021 £	Totals 2020 £
INCOME AND ENDOWMENTS FROM					
Income from generated funds					
Donations and legacies	2	100,523	2,302	102,825	131,068
Income from Investments		208	-	208	644
Other income		-	-	-	998
TOTAL INCOME AND ENDOWMENTS		<u>100,731</u>	<u>2,302</u>	<u>103,033</u>	<u>132,710</u>
EXPENDITURE ON					
Charitable activities					
Grants payable	3	1,814	-	1,814	3,165
Costs of activities	4	57,822	798	58,620	57,831
Support costs	5	24,245	856	25,101	27,299
TOTAL EXPENDITURE		<u>83,881</u>	<u>1,654</u>	<u>85,535</u>	<u>88,295</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		16,850	648	17,498	44,415
Transfer of funds		-	-	-	-
Net movement in funds for the year		16,850	648	17,498	44,415
Balances brought forward		195,899	2,543	198,442	154,027
Balances carried forward		<u>212,749</u>	<u>3,191</u>	<u>215,940</u>	<u>198,442</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements.

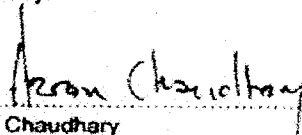
AARON CHAUDHARY MINISTRIES

BALANCE SHEET

30 APRIL 2021

	Nota	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9		17,486		22,716
CURRENT ASSETS					
Debtors	10	7,686		9,882	
Cash at bank and in hand		191,568		167,444	
			199,254		177,326
CREDITORS: amounts falling due within one year	11		(800)		(1,600)
NET CURRENT ASSETS			198,454		175,726
NET ASSETS			215,940		198,442
FUNDS					
Unrestricted funds					
- General reserve	8		212,749		195,899
- Designated fund	8		3,191		2,543
TOTAL FUNDS			215,940		198,442

These financial statements were approved by the trustees on 28th February 2022 and are signed on their behalf by:


 Mr A Chaudhary
 Trustee

The notes on pages 10 to 14 form part of these financial statements.

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements are prepared under the historical cost convention and are prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (FRS 102)."

Income and endowments

Income from generated funds is received by way of donations, gifts and legacies and is included in full in the Statement of Financial Activities ('SOFA') when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable; bank deposit interest is included on an accruals basis.

Income received under gift aid includes the tax reclaimable and is treated as arising when the donations are received.

Expenditure

Expenditure is recognised in the year in which it is incurred.

Charitable activities' costs are those incurred in furthering the objects of the charity.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements. They are allocated to whichever category of expenditure on which they were preponderantly incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised where they can be used for more than one year and cost over £100.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

- Computers 33.33% straight line
- Church equipment 20% straight line
- Motor vehicles 20% straight line

Liabilities

Liabilities are recognised in the year they are incurred.

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations and gifts	2,302	1,917
Tithes and offerings	81,269	104,987
Income tax recoverable	19,206	24,164
Fundraising	48	-
	<u>102,825</u>	<u>131,068</u>

3. GRANTS PAYABLE IN FURTHERANCE OF THE CHARITY'S OBJECTS

	2021 £	2020 £
Other charities	-	3,062
Individuals	1,814	103
	<u>1,814</u>	<u>3,165</u>

4. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	2021 £	2020 £
Ministry fees	42,950	35,800
Resources/study aids	1,880	3,234
Venue hire	2,201	14,176
Children & youth work	1,405	1,120
Church expenses	9,184	3,251
Sisters	-	-
Visiting speaker fees	1,000	250
	<u>58,620</u>	<u>57,831</u>

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021

5. SUPPORT COSTS

	2021	2020
	£	£
Advertising	27	47
Computer and website	1,957	2,989
Expensed equipment	7,329	2,413
Insurance	510	1,956
Printing, postage and stationery	536	1,460
Memberships and licences	793	745
Travel and subsistence	125	2,030
Motor expenses	183	260
Repairs & maintenance	-	145
Depreciation	10,119	9,755
Loss on disposal of fixed asset	1,520	-
Other	1,202	4,699
	<u>24,301</u>	<u>26,499</u>
Governance costs (see note 6)	800	800
	<u>25,101</u>	<u>27,299</u>

6. GOVERNANCE COSTS

	2021	2020
	£	£
Independent examiner's fee		
o Current year	800	800
o Previous year	-	-
Professional fees	-	-
	<u>800</u>	<u>800</u>

7. TRANSACTIONS WITH TRUSTEES

During the year, two trustees, received ministry by way of ministry fees. Mr A Chaudhary, received remuneration by way of ministry fees and a pension contribution totalling £37,825 (2020 - £35,800), and Mrs M Chaudhary received remuneration by way of a ministry fee totalling £4,125 (2020 - £0). Three trustees, Mr A Chaudhary, Mrs M Chaudhary and Mrs P Pinder were reimbursed for purchases made on behalf of the charity totalling £1,643 (2020 - £1,190).

No other payments were made to trustees during the year. The trustees donated a total amount of £20,645 during the year to the charity (2020 - £12,817).

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021

8. STATEMENT OF FUNDS

	At 1 May 2020 £	Income £	Expenditure £	Transfers £	At 30 April 2021 £
Unrestricted funds:					
General reserve	195,899	100,731	(83,881)	-	212,749
Designated fund (NGC)	-	-	-	-	-
Designated fund (ACM)	2,543	2,302	(1,654)	-	3,191
Total funds	198,442	103,033	(85,535)	-	215,940

9. TANGIBLE FIXED ASSETS

	Computer equipment £	Church equipment £	Motor Vehicles £	Total £
Cost				
At 1 May 2020	10,460	47,420	4,000	61,880
Additions	3,099	3,390	-	6,489
Disposals	-	-	(4,000)	(4,000)
At 30 April 2021	13,559	50,810	-	46,883
Depreciation				
At 1 May 2020	8,544	28,220	2,400	39,164
Charge for the year	2,729	7,390	-	10,119
Disposals	-	-	(2,400)	(2,400)
At 30 April 2021	11,273	35,610	-	46,883
Net book values				
At 30 April 2021	2,286	15,200	-	17,486
At 30 April 2020	1,916	19,200	1,600	22,716

10. DEBTORS

	2021 £	2020 £
Income tax recoverable	7,626	9,618
Other debtors	60	264
	7,686	9,882

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021

11. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>800</u>	<u>1,600</u>

12. STATEMENT OF CASH FLOWS

	2021 £	2020 £	Note
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	30,533	51,456	(Note 13)
Cash flows from investing activities:			
Dividends, interest and rents from investments	-	-	
Proceeds from the sale of property, plant and equipment	80	-	
Purchase of property, plant and equipment	(6,489)	(14,233)	
Proceeds from sale of investments	-	-	
Purchase of investments	-	-	
Net cash provided by (used in) investing activities	(6,409)	(14,233)	
Cash flows from financing activities:			
Repayments of borrowing	-	-	
Cash inflows from new borrowing	-	-	
Receipt of endowment	-	-	
Net cash provided by (used in) financing activities	-	-	
Change in cash and cash equivalents in the reporting period	(24,124)	37,223	
Cash and cash equivalents at the beginning of the reporting period	167,444	130,221	(Note 14)
Change in cash and cash equivalents due to exchange rate movements	-	-	
Cash and cash equivalents at the end of the reporting period	191,568	167,444	(Note 14)

AARON CHAUDHARY MINISTRIES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021

13. RECONCILIATION OF NET INCOME/(EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	17,498	44,415
Adjustments for:		
Depreciation charges	10,119	9,755
(Gains)/losses on investments	-	-
Loss/(profit) on the sale of fixed assets	1,520	-
(Increase)/decrease in stocks	-	-
 (Increase)/decrease in debtors	 2,196	 (3,514)
Increase/(decrease) in creditors	(800)	800
Net cash provided by (used in) operating activities	<u>30,533</u>	<u>51,456</u>

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	191,568	167,444
Notice deposits (less than 3 months)	-	-
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	<u>191,568</u>	<u>167,444</u>