

Charity No. 1144370

Zion Pentecostal International Ministries

Report and Unaudited Financial Statements

31 August 2024

Zion Pentecostal International Ministries

Reference and administrative details

For the year ended 31 August 2024

Charity number	1144370
Registered office	11 Golden Miller Close Newmarket, Suffolk CB8 7RT
Trustees	The trustees who served during the year and up to the date of this report were as follows: Pastor Blesson Ninan Sana Abraham Mathai Philipose
Bankers	NatWest plc Bury St Edmunds Branch 7 Cornhill Bury St Edmunds Suffolk IP33 1BQ
Independent examiner	Arun Meyyappan 51 Well Road Barnet Hertfordshire EN5 3EB

Zion Pentecostal International Ministries

Report of the trustees

For the year ended 31 August 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The objective of our charity is to advance the Christian faith and to actively promote and support the missionary cause abroad; particularly in developing countries. This was carefully pursued in the period of the report:

With the help of God we sought to do this through our scheduled regular meetings and services

- **Sunday School & Bible study for children**

Our church conducts a vibrant and engaging Sunday School program for children as part of our weekly ministry. It provides a strong spiritual foundation by teaching biblical truths in a way that is age-appropriate, interactive, and meaningful. Through Bible stories, songs, memory verses, and fun activities, children learn about God's love and how to live according to His Word. Dedicated teachers lovingly guide the children, helping them grow in faith and character. Sunday School is more than just a class it's a joyful environment where young hearts are nurtured and encouraged to follow Jesus from an early age.

- **Vocational Bible School (VBS)**

Our church's Vocational Bible School (VBS) program is designed to help children from both our church and the local community grow in their faith while learning practical skills. Through Bible study, fun workshops, and hands-on activities, children not only gain a deeper understanding of Christian teachings but also develop abilities in areas like leadership, music, and community service. The program provides a space for them to practice what they've learned by serving in various church activities and outreach projects. Ultimately, the goal of our VBS is to equip young people with the tools they need to live out their faith and make a positive impact in their communities.

- **Cottage Meetings & Bible Study**

Our church is regularly conducting cottage meetings in the homes of members as a way to strengthen fellowship and spiritual growth within the community. These gatherings are simple yet powerful, focused mainly on sharing the Word of God through short, meaningful messages preached by our pastor or church leaders. The intimate setting allows for a deeper connection among attendees, creating an atmosphere of openness, encouragement, and spiritual reflection. While there are no elaborate programs, the presence of God is strongly felt as we come together in unity to listen, learn, and grow in faith. These frequent cottage meetings have become a valuable part of our church life, drawing us closer to each other and to Christ.

- **Youth Ministry**

Our church is actively engaged in a vibrant and growing youth ministry that takes place regularly, providing a dynamic space for young people to connect, grow, and deepen their faith. Each gathering includes a time of worship, relevant Bible-based teaching, and open discussions where youth can ask questions and share their thoughts freely. The messages are tailored to address the real-life challenges that young people face, encouraging them to live boldly for Christ in their everyday lives. Along with spiritual growth, the ministry also focuses on building strong friendships through group activities, games, and service projects. This regular youth ministry has become a vital part of our church, inspiring the next generation to walk in faith and lead with purpose.

Zion Pentecostal International Ministries

Report of the trustees

For the year ended 31 August 2024

- **Worship Service**

The Our church is blessed to serve a diverse, multilingual community through regular worship services conducted at both the Norwich and Newmarket branches. In Norwich, we minister to believers from Norwich, Great Yarmouth, Cromer, Latham, Wymondham, and Thetford. This branch offers worship services in Malayalam, English, and Tamil, along with Bible study, Sunday school, cottage meetings, youth fellowship, and Holy Communion services. The variety of language-based services allows individuals and families from different backgrounds to worship in a language they are most comfortable with, fostering inclusivity and spiritual growth. In Newmarket, we serve the communities of Newmarket, Bury St Edmunds, Haverhill, and Red Lodge, primarily through Malayalam worship services, Bible study, and Sunday school. Across both locations, our church remains committed to nurturing a united body of Christ that celebrates cultural and linguistic diversity while growing together in faith and fellowship.

- **Local Outreach**

Our church is actively involved in a simple yet impactful literature ministry in the local areas of both the Norwich and Newmarket branches. As part of this outreach, members regularly go out into nearby communities to distribute gospel tracts and share short, encouraging messages about the love of Christ. This ministry is a way to reach people who may not attend church, offering them hope and truth through the Word of God. It has become a meaningful part of our church's mission, helping to spread the gospel and touch lives in a personal and practical way.

- **Mission and Compassion Ministry**

Our church is actively involved in supporting mission work across North India by partnering with 18 churches. We provide financial, spiritual, and logistical assistance to empower local pastors and congregations as they share the gospel in their communities. In addition, through our Medical Compassion Ministry, we offer vital support to individuals undergoing serious medical treatments, particularly those battling cancer. This ministry reflects our commitment to demonstrating Christ's love not only through words but also through compassionate action that brings hope and healing.

Public Benefit: As a charity we seek to advance the Christian faith and to actively promote and support the missionary cause abroad. We fall within the charitable purpose category under advancement of religion.

This report would have made it clear that our work produces identifiable benefits. Just to name some of these:

- we produce, publish, and distribute Christian literature;
- teach and preach the Word of God in various ways from one-to-one

Reporting Serious Incidents: Fraud, serious theft, or significant loss of funds or other property did not occur. There were no significant sums of money or other property donated to the charity from an unknown or unverified source, and we also have not been subject to a criminal investigation.

Zion Pentecostal International Ministries

Report of the trustees

For the year ended 31 August 2024

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 15 July 2025 and signed on their behalf by



Pastor Blesson Ninan - Trustee

Independent examiner's report

To the trustees of

Zion Pentecostal International Ministries

I report to the trustees on my examination of the accounts of Zion Pentecostal International Ministries (the charity) for the year ended 31 August 2024, which are set out on pages 6 to 14.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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;
- (2) the accounts do not accord with those records; or
- (3) the accounts 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.



Arun Meyyappan
51 Well Road
Barnet
Hertfordshire EN5 3EB

Zion Pentecostal International Ministries

Statement of financial activities

For the year ended 31 August 2024

		Restricted	Unrestricted	2024 Total £	2024 Total £
	Note	£	£		
Income from:					
Donations	2	-	42,564	42,564	42,564
Other income	3	-	8,449	8,449	8,449
Investments		-	-	-	-
Total income		-	51,013	51,013	51,013
Expenditure on:					
Charitable activities		-	27,026	27,026	27,026
Total expenditure	4	-	27,026	27,026	27,026
Net income / (expenditure) and net movement in funds	5	-	23,987	23,987	23,987
Reconciliation of funds:					
Total funds brought forward		-	12,152	12,152	12,152
Total funds carried forward		-	36,139	36,139	36,139

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the accounts.

Zion Pentecostal International Ministries

Balance sheet

As at 31 August 2024

	Note	£	2024 £	2023 £
Fixed assets				
Instruments	7		6,759	-
Current assets				
Debtors	8			
Cash at bank and in hand	9	29,380		12,152
		29,380		12,152
Liabilities				
Creditors: amounts falling due within 1 year	10			
Net current assets			29,380	12,152
Net assets			36,139	12,152
Funds				
Unrestricted funds			36,139	12,152
Total charity funds			36,139	12,152

Approved by the trustees on 15 July 2025 and signed on their behalf by



Pastor Blesson Ninan - Trustee

Zion Pentecostal International Ministries

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Zion Pentecostal International Ministries Evangelical Fellowship UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Bookshop sales revenue is recognised when goods are delivered and legal title has passed.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. There were no restricted funds in the current or prior year.

Notes to the financial statements

For the year ended 31 August 2024

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Equipment	5 years straight line
Freehold property	50 years straight line
Leasehold improvements	10 years straight line

Items of equipment are capitalised where the purchase price exceeds £500.

j) Stock

Stock is included at the lower of cost or net realisable value.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Zion Pentecostal International Ministries

Notes to the financial statements

For the year ended 31 August 2024

2. Income from grants and donations

	Restricted	Unrestricted	2024 Total	2024 Total
	£	£	£	£
Offering		19,209		
Tithe		23,355		
Donations and offerings		42,564	42,564	42,564

All income from grants and donations in the prior period was unrestricted.

3. Other Income

	2024 £	2024 £
Fixed assets revaluation and adjustments	8,449	8,449
	8,449	8,449

Fixed assets revalued and adjusted in the current year's accounts

Zion Pentecostal International Ministries

Notes to the financial statements

For the year ended 31 August 2024

4. Total expenditure

	Charitable activities £	Support and governance costs £	Total 2024 £
Charitable donations	2,000	-	2,000
Guest Speakers & Preachers	1,500	-	1,500
Food & refreshments	2,403	-	2,403
Conference expenses	190	-	190
Bible study program	399	-	399
Travelling & Transport	-	4,450	4,450
Depreciation (note 7)	-	1,690	1,690
Print, post and stationery	-	99	99
Church rent		7,392	7,392
Water rates		242	242
Light & Heat		1,993	1,993
Website & Software	-	156	156
Professional Fee	-	400	400
Subscription & membership	-	529	529
Repairs & maintenance	-	3,163	3,163
Telephone & internet	-	420	420
Sub-total	6,492	20,534	27,026
Allocation of support and governance costs	20,534	(20,534)	-
Total expenditure	27,026	-	27,026

Zion Pentecostal International Ministries

Notes to the financial statements

For the year ended 31 August 2024

5. Net movement in funds

This is stated after charging:

	2024 £	2024 £
Depreciation	1,680	1,680

6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

7. Tangible fixed assets

	Fixtures and fittings £	Leasehold Improvements £	Machinery & Equipment £	Total £
Cost				
At 1 September 2023	-	-	8,449	8,449
Additions in year	-	-	-	-
At 31 August 2024	-	-	8,449	8,449
Depreciation				
At 1 September 2023	-	-	-	-
Charge for the year	-	-	1,690	1,690
At 31 August 2024	-	-	1,690	1,690
Net book value				
At 31 August 2024	-	-	6,759	6,759
At 31 August 2023	-	-	-	-

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Notes to the financial statements

For the year ended 31 August 2024

8. Debtors

	2024	2024
	£	£
Prepayments	-	-
Accrued income	-	-
Other Debtors	-	-
	<u>-</u>	<u>-</u>

9. Cash and Cash Equivalents

	2024	2024
	£	£
Cash in hand	1,235	-
Cash at Bank	28,145	-
	<u>29,380</u>	<u>-</u>

10. Creditors: amounts due within 1 year

	2024	2024
	£	£
Trade creditors	-	-
Accruals	-	-
Other creditors	-	-
	<u>-</u>	<u>-</u>

11. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2024	2024
	£	£
Amount falling due:		
Within 1 year	5,120	5,120
Within 2 - 5 years	<u>15,360</u>	<u>15,360</u>

Zion Pentecostal International Ministries

Notes to the financial statements

For the year ended 31 August 2024

12. Movements in funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2024 £
Restricted funds					
	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Unrestricted funds					
General funds	12,152	51,013	(27,026)	-	36,139
Total unrestricted funds	12,152	51,013	(27,026)	-	36,139
Total funds	12,152	51,013	(27,026)	-	36,139