

Arise and Shine Christian Ministries (Manchester)
Financial Statements for the Year Ended 30 April 2021

REGISTERED CHARITY NUMBER: 1146110

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2021

For

Arise and Shine Christian
Ministries (Manchester)

Arise and Shine Christian Ministries (Manchester)
Financial Statements for the Year Ended 30 April 2021

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Aim and Purpose

Arise and Shine Christian Ministries Manchester has the responsibility of making sure that their members, the leadership and the Pastoral team are involved in the advancement and the promotion of the religious belief for which it stands. ASCM aims to renovate the new building 582 Hyde Road as our new worship centre. We also intend to use the new building as a community hub for a cafe, food bank and a charity, hoping to meet the needs of our deprived area.

Objectives and Activities

As ASCM Leadership, we are committed to making sure that as many people as possible are reached with good Christian experience and good worship. We aim to reach those in the community who are not reached so that they can choose to make ASCM as part of their local church membership. Our Aim is to do as much as possible in renovating our newly bought building so that it can become accessible to the community. Because we have programs that appeal to the diverse community that we are in, we have continued to be open to change and this has enabled us to attract different cultures who come into our building and have experienced acceptance and love. All of our programs for the year are done with the view of how to enrich, build, motivate and encourage individuals' lives. When planning our activities for the year, we consider public benefit as paramount.

In particular, we encourage ordinary people through our services in the week to live out their faith. We have partnered with Restore Life Charity Shop which provides excellent service to the community in providing good quality clothing, shoes and household items at low prices. Restore Life runs a food bank every Tuesday. It also runs a cafe where individuals in the community can come in for something to eat at a very reasonable price and some people are even allowed to eat free depending on their circumstances.

Achievement, Performance and Development

As a ministry, we have continued to progress in understanding of the Christian life and experience of reaching our community. This has helped us in our role and place in the society. We believe that we are able to make a difference in the lives of our community and we have continued to produce inspiring programs and develop activities that are helping to challenge and impact our community positively. Having our own building has given us the opportunity to be more open to running different activities targeting the needs of our community.

We at Arise and Shine Christian Ministries Pastoral and Leadership Team, have continuously deepened the levels of Christian experience and personal life of our members through teachings, prayers meeting times, personal studies, group studies, seminars, workshops and a devotional life.

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As a church, we delight in training individuals to identify their role and place within the Christendom and to release them to practice their faith and gifting. Individuals in the church are given the chance to develop themselves by giving them responsibilities. Individuals are offered one-to-one opportunities of mentorship so that no one in the fellowship lags behind. We have witnessed steady growth because of constant encouragement and empowering activities that members have received from the church.

There is real love in our fellowship and this has been confirmed by new members and visitors who come to us and have experienced the welcome and the love that exists within the fellowship. As a result, the fellowship is steadily experiencing growth both spiritually and numerically, and individuals are happy to invite their family members and friends to the church. We have however, seen lots of movements among our membership with families moving out to other cities for economic reasons.

To assist with the building and the equipping of our members, we have continued to invite both local and international speakers who have substance to bring to our community. This also increases our perspective and increases our world view and outlook in life, especially in understanding how other people from other countries live. We as a fellowship do encourage our members from time to time to mingle and attend other programs and events outside of our local church so that they can have verse knowledge of what is happening in other places. Having our own building has been a huge blessing to our fellowship as we have the opportunity to run as many activities as we possibly can, without inhibitions that result from renting.

Our partnership with Restore Life charity has been a good link to the community. We have experienced many people coming to the church activities through both the charity shop and the cafe.

Attendance

Since moving into our new building in 2013, we lost a great deal of people who were more comfortable when we had afternoon service than morning service. However, we have continued to experience slow but steady growth within the year. We have continued to see more family members come to visit the church and some have made Arise and Shine Christian Ministries their home church. We have seen more youth and children coming to church with their family than the previous years. We have received more enquiries this year than other years because our doors are now open 7 days a week unlike when we were renting.

We are recovering slowly from the outflow of couples who left the church due to relocating to another city because of job situations. At the same time, we have seen an increase in the numbers of single people that have joined the church. However, we have noticed a downward shift in the number of our members who are working and are able to pay their tithes and give offerings in the church. Arise and shine Christian Ministries is still blessed with a good mix of culture that makes our congregation a good environment in which to worship. We benefit from the rich culture mix that exists in Gorton as a whole. We have around 19 different cultures in our church, each culture bringing their uniqueness to our fellowship. In order to enhance this mix, we celebrate cultural day events, promoting diversity in the city, when both the MP and the local Councillor attend.

Mid-week meetings

It is our aim to continue to invest in building the lives of our members and anyone that comes into our building on a daily basis. Having our own building is a blessing and it is enabling us to be open to the community and in offering them activities that empowers and builds life. We continue to run our mid-week services day and evening now without any restriction of availability of space and time. Members and members of the public are encouraged to come and benefit from the activities. We have continued to carry out programs and activities such as prayer meetings, bible study times, healing and deliverance services, seminars, workshops to train members and anyone that is interested in building their Christian faith. Most of our meetings are run by members and also visiting guests or speakers who the Pastoral and Leadership team feel will enrich people's lives. In these programs, we cover various issues that are relevant to people's lives.

Local Mission

As a church, Arise and Shine Christian Ministries has continued to reach out to its community through various means:

We organised children's days where children in the church are encouraged to invite their friends and family to see them perform plays, dances and songs which they have learnt over the time. The children's day programs was aimed at combating children being on the street and causing anti-social behaviour. The families that are invited on the Children's day are provided with snacks, drinks and entertainment at the end to enhance community cohesion.

We organised a worship night event, which was a night of gospel worship. Members of the public were invited for the night event and afterwards, light refreshments were provided for those who attended.

We opened the church community hall for a community event where individuals came into the church community hall to discuss any pressing needs they have and we tried where possible to assist them to resolve it. Outreach activities have continued to be what we do often. We gave out leaflet to members of the community, we pray for individuals on the street who wants us to pray for them, we discuss life issues with those who want us to engage in that etc.

We organised Culture and Diversity events where the MP, Councilor for Gorton North and South attended the programs. During this event, members of our church community prepared different types of food from various countries, so that we could appreciate individual culture mix in our Gorton community. It was a day we celebrated diversity and culture found both in our church community and in Gorton where we are located. We supported other churches and organisations in the city to create a life changing worship event. We have our monthly thanks-giving service which is an event that takes place every first Sunday of the month. It is open to our members and members of the public. At this service we feed up to 70 people with a seated cooked meal and drinks. This is aimed at reducing isolation for those who live alone.

We continue to forge good relationships with other local churches around Manchester and in particular within close proximity to our church to increase synergy and unity in the faith. We are proud to say that our Choir is vastly used by other churches in their programs and we are glad to be of help.

We have partnered with Restore Life charity organization in supplying them with volunteers and helping to run the different activities it runs, such as the charity shop, cafe and the food bank.

ASCM planted a new fellowship in Bury run by one of our Pastors, his wife and the members who live in or close to Bury.

International Mission

Arise and Shine Christian Ministries have continued to have links and connections with other ASCM groups of churches in Kenya, Zambia, Malawi, and Nigeria. We regularly visit these local churches in these countries to train, teach and equip the saints over there. We also provide financial support as well as prayer support. They benefit from the programs and teaching materials that we take over to them when we visit them. We have continued to assist these churches in other countries with Pastoral and leadership training and encouragement so that they too can provide the Pastoral care and leadership support that their members require. We also maintain regular contact with them through telephoning them on a regular basis. We have also continued to have a strong link with a UK based Women organization- Christian Women of Influence, which ministers in some of the areas and countries that we are involved with including Uganda. We have occasionally joined forces with them in providing food, clothing and basic necessities of life to the locals in such areas as Uganda, Malawi, Nigeria, Kenya, South Africa. We have provided missionary support in terms of financial assistance and prayer cover to those in our midst who are called to missionary work.

Public Benefit Summary

ASCM has continued to provide benefit to the public in a number of ways. As a charity, all of our activities and programs are open to our members and the public. Below are some of the specific activities and programs we hold that benefit the public:

1. A Place of Public Worship-Our doors are open to any person that wants to develop their spiritual life, to have expression of the Christian faith, personal development, encouragement, spiritual counseling and edification. There is much renovation work being done in our new building at the present, we hope to increase on our activities once the renovation is completed.
2. Bible Study Times- We have a mid-week service where we teach people the bible in an environment of openness and love. Individuals are allowed to ask questions and have their questions answered, and contribute their ideas to help others.
3. Provision of training and development-We have planned regular seminars on topics such as marriage seminars, singles seminars, couple seminars, financial seminars. We have organised training programs where people are taught life skills etc. We have organized empowerment conferences to build and empower individuals to face life with confidence. We hold our men and women conference once a year. These are targeted at building the lives of people.
4. Life Skills- We have encouraged individuals to learn skills such as how to play drums and keyboard, sing etc.
5. Provision of Food- Once a month, our doors are open where we feed members and anyone that comes through our doors cooked food and drink for all their families.
6. Youth Group-We have a vibrant youth group which organises youth programs for the youth in the community.
7. Street outreach- Every Saturday of the week, our outreach team go out to minister to people on the street by giving them leaflet and praying for people on the street.
8. Faith Clinic -This is a time were individuals' faith is built up, people with different kinds of issues are prayed for and encouraged.
9. Prayer Warrior- This is a team that dedicates 2 hours weekly to pray for the members of ASCM and the community around us for peace and joy in the community.
10. Power House- Our Power House Team prays for the needs of the church and what is happening in our community.
11. Sunday school- We have Sunday school for adults and for children. These are times where people are taught on topics that relate to different aspect of their faith.
12. Food Bank-As mentioned before, our partnership with Restore Life Charity has been a great blessing to ASCM. We have up to 15 people from the community coming in every Tuesday between 3pm to 6pm. We have received more enquiries since its inception.
13. Charity Shop- Again, this has been a blessing to ASCM. We have had many opportunities to interact with many members of the community who come into the shop.
14. Restore Cafe- Just started but there is a good prospect of it growing and servicing more people in the community.

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Report of the Trustees

Overview

As Trustees of Arise and Shine Christian Ministries, we are excited about our new building, although there is a great deal to do to bring it up to scratch, we look forward to the prospects it will bring to the ministry. However, we are encouraged with the progress that we as a ministry have been making and we are committed to ensuring that more is being done for the spiritual and personal development of both our members and that of the community.

Statement

We can report that, during the year 2020/21, there have been no serious incidents, or loss of funds that would pose a serious risk to the Charity's beneficiaries, resources, or reputation.

Declaration

I declare that this is a true report and in my capacity of Charity Trustee Chairperson I am authorized to sign it on behalf of the Trustees.

Name: Mrs. Innocentia Chinyere Ezech



Position: Trustee, Chairwoman
Date:

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Financial Statements for the Year Ended 30 April 2021
Independent Examiner's Report

I report on the accounts for the year ended 30 April 2021 set out on pages 8 to 13.

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 period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 statements 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 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

Have 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.



Gary A Harris

G A Harris & Co Ltd
Chartered Accountants &
Registered Auditors
Brulimar House
Jubilee Road
Middleton
Manchester
M242LX

Date:

Arise and Shine Christian Ministries (Manchester)

**Statement Of Financial Activities
For the year ended 30th April 2021**

	<i>Notes</i>	2021 Unrestricted Funds £	2020 Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	91,814	82,653
Job Retention Scheme		13,765	
Donations for building	12	45,281	
Total incoming resources		<u>150,860</u>	<u>82,653</u>
RESOURCES EXPENDED			
Charitable activities	3		
Other charitable activities		14,299	22,052
Support cost	4	39,104	43,069
Governance costs	5	1,168	742
Total resources expended		<u>54,571</u>	<u>65,863</u>
NET INCOMING RESOURCES		96,289	16,790
Funds brought forward from previous period		216,063	199,273
TOTAL FUNDS CARRIED FORWARD		<u>312,352</u>	<u>216,063</u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

Arise and Shine Christian Ministries (Manchester)

**Balance sheet
For the year ended 30th April 2021**

	<i>Notes</i>	2021 Unrestricted funds £	2020 Total Funds £
FIXED ASSETS			
Tangible assets	7	209,407	211,759
CURRENT ASSETS			
Cash at bank		90,325	14,045
Other debtors		750	750
HMRC debtor	11	17,309	43,633
CREDITORS			
Amounts falling due within one year	8	5,439	7,700
NET CURRENT LIABILITIES		<u>102,945</u>	<u>50,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>312,352</u>	<u>262,487</u>
CREDITORS			
Amounts falling due after one year	9, 12	-	46,424
NET ASSETS		<u><u>312,352</u></u>	<u><u>216,063</u></u>
FUNDS			
Unrestricted funds	10	312,352	216,063
TOTAL FUNDS		<u><u>312,352</u></u>	<u><u>216,063</u></u>

The financial statements were approved by the Board of Trustees on 11/02/2022 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



.....
Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
For the year ended 30th April 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011

Financial reporting standard number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2021 £	2020 £
Tithes & offerings	74,505	68,503
Gift Aid	17,309	14,150
	<u>91,814</u>	<u>82,653</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Governance Costs	Support costs (see note 5)	Total costs
	2021 £	2021 £	2021 £	2021 £
Other charitable activities	14,299	-	-	14,299
Support cost	-	-	39,104	39,104
Governance cost	-	1,168	-	1,168
	<u>14,299</u>	<u>1,168</u>	<u>39,104</u>	<u>54,571</u>

Notes to the Financial Statements - continued
For the year ended 30th April 2021

4. SUPPORT COSTS

	Management £	Finance £	Totals £
Support cost	39,104	-	39,104
	<u>39,104</u>	<u>-</u>	<u>39,104</u>

5. GOVERNANCE COSTS

	2021 £	2020 £
Accountancy fees	550	550
Legal and professional	618	192
	<u>1,168</u>	<u>742</u>

6. TRUSTEES EXPENSES

There were no Trustees' expenses paid for the year 30th April 2021

7. TANGIBLE FIXED ASSETS

	Land & buildings £	Fixtures & fittings £	Motor Vehicles	Total £
COST				
At 1st May 2020	200,000	18,347	5,400	223,747
Additions	-	-	-	-
Disposals	-	-	-	-
At 30th April 2021	<u>200,000</u>	<u>18,347</u>	<u>5,400</u>	<u>223,747</u>
DEPRECIATION				
At 1st May 2020	-	10,908	1,080	11,988
Depn sold asset	-	-	-	-
Charge for the year	-	1,488	864	2,352
At 30th April 2020	<u>-</u>	<u>12,396</u>	<u>1,944</u>	<u>14,340</u>
NET BOOK VALUE				
At 30th April 2021	<u>200,000</u>	<u>5,951</u>	<u>3,456</u>	<u>209,407</u>
At 1st May 2020	<u>200,000</u>	<u>7,439</u>	<u>4,320</u>	<u>211,759</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
HMRC PAYE	618	-
Members Loan	3,103	5,374
Trade creditors	1,718	2,326
	<u>5,439</u>	<u>7,700</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2020	Payments Received	2021
Loan secured by members for church building	46,424	46,424	-
	<u>46,424</u>	<u>46,424</u>	<u>-</u>

Arise and Shine Christian Ministries (Manchester)

**Notes to the Financial Statements - continued
For the year ended 30th April 2021**

10 MOVEMENT IN FUNDS

	As at 01/05/2020 £	Net movement in funds £	As at 30/04/2021 £
Unrestricted funds			
General fund	216,063	96,289	312,352
TOTAL FUNDS	<u>216,063</u>	<u>96,289</u>	<u>312,352</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,860	54,571	96,289
TOTAL FUNDS	<u>150,860</u>	<u>54,571</u>	<u>96,289</u>

11 GIFT AID

£

Apr-21 17,309

17,309

12 DONATIONS FOR CHURCH BUILDING

2021

Undeclared donations in restricted bank account 10 years ago for the deposit of the property.

45,281

**Detailed Statement of Financial Activities
For the year ended 30th April 2021**

	2021	2020
INCOMING RESOURCES		
Voluntary income		
Tithes & offerings	91,814	82,653
Donations for church building	45,281	-
HMRC CJRS	13,765	-
Total incoming resources	150,860	82,653
RESOURCES EXPENDED		
Charitable activities		
Welfare Donations	-	166
Honorarium	1,100	-
Evangelism & Missionary	13,199	21,886
	14,299	22,052
Governance costs		
Accountancy	550	550
Legal & professional fees	618	192
	1,168	742
Support costs		
Rent	-	650
Printing & stationery	156	655
Employment Costs	25,981	24,575
Pensions	62	-
Premises costs	3,180	4,878
General expenses	626	899
Subscriptions	411	-
Insurance	2,364	1,562
Repairs	758	812
Depreciation	2,352	2,940
Phone	1,900	1,865
Motor & travel expenses	1,314	4,233
	39,104	43,069
Total resources expended	54,571	65,863
Net income	96,289	16,790