

SHOWERS OF MERCY MINISTRIES

England & Wales · Charity number 1148759

Details

Status Registered

Legal form Charitable company

Company number [06290267](#)

Registered 2012-08-30

Register [View on the Charity Commission register](#)

Contact

Address 10 Beech Crescent
Leeds
LS9 6SQ

Phone 01423566688

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Website www.showersofmercy.com

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO AND THE WORSHIP OF GOD IN THE COUNTY OF YORKSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY, PARTICULARLY BUT NOT EXCLUSIVELY TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; (B) TO RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK; (C) THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE PROVISIONS OF SUCH EDUCATION IN ANY EDUCATIONAL ESTABLISHMENT AND IF THE TRUSTEES SO DECIDE THE PROVISION OF ONE OR MORE CHARITABLE EDUCATION ESTABLISHMENTS FOR THE GENERAL EDUCATION OF CHILDREN OR ADULTS ON THE BASIS OF SUCH CHRISTIAN PRINCIPLES.

Activities: The Charity, as Church is involved in the advancement and promotion of the Christian Religion. It provides a place of worship to adults and young people, free Sunday School classes for children from the local community. The church also provides a place for prayer and meetings for women, and a safe environment away from bad influence for the youth.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- India
- Kenya
- Malawi
- Zimbabwe
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£24,774	£26,928	-	-
2024-06-30	£13,877	£28,113	-	-
2023-06-30	£43,726	£32,124	-	-
2022-06-30	£22,483	£18,446	-	-
2021-06-30	£14,887	£13,654	-	-
2020-06-30	£19,872	£19,295	-	-

Trustees

Name	Role	Appointed
ELLEN SANELISIWE NYAMAKURA		2012-08-28
Lucia Makiwa		2012-08-28
Susan Zviyedzo Kativu		2021-10-30

SHOWERS OF MERCY MINISTRIES

England & Wales - Charity number 1148759

Accounts

Showers of Mercy Ministries

Charity number 1148759

A company limited by guarantee number 06290267

Annual Report and Financial Statements for the year ended 30 June 2023



Showers of Mercy Ministries

Annual Report and Financial Statements for the year ended 30 June 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Showers of Mercy Ministries

Trustees' report for the year ended 30 June 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Lucia Makiwa	Chair
Ellen Nyamakura	
Susan Kativu	

Non-voting advisors

Oden Makiwa
Ester Rivete

Charity number 1148759 Registered in England and Wales

Company number 06290267 Registered in England and Wales

Registered and principal address

10 Beech Crescent
Leeds
West Yorkshire
LS9 6SQ

Bankers

Nat West Bank plc
69 Station Rd
Cross Gates
Leeds LS15 8DJ

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 June 2007. It is governed by a memorandum and articles of association, amended on 23 June 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Showers of Mercy Ministries

Trustees' report (continued) for the year ended 30 June 2023

Objectives and activities

The charity's objects

The charity's objects are for the public benefit and are restricted to the following:

- (a) To advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule hereto and the worship of God in the county of Yorkshire and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit and other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity, particularly but not exclusively to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their condition of life;
- (b) To relief of persons who are in conditions of need, hardship or distress or who are aged or sick;
- (c) The advancement of education on the basis of Christian principles and without prejudice to the generality of the foregoing the provisions of such education in any educational establishment and if the Trustees so decide the provision of one or more charitable education establishments for the general education of children or adults on the basis of such Christian principles.

The charity's main activities

The charity runs a church in the Moortown area of Leeds, providing a meeting place for Christian worship to adults and young people. The charity provides free Sunday school classes for children from the community. It also provides a place for prayer and women's meetings.

The charity is also involved in preaching the gospel of Jesus Christ and planting churches in Zimbabwe, Kenya, Malawi, India and South Africa.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

The Church continues to welcome new members and we hope that our presence enhances the local community life. The teachings at Sunday Church services help people to cope with their daily challenges. The Youth services look to engage young people in social training, provide them with a safe space for their self-expression and help them stay away from bad influences. There is no detriment or harm, in the trustees' view, that might arise through the carrying out of this Church's aims. The Church aims to benefit both its members and the wider community it serves. Nobody receives a benefit from this organisation other than as a beneficiary.

The Church also works in collaboration with other organizations in the area to complement each other and support local initiatives to help the underprivileged and other vulnerable members of the community. The church provides an opportunity for first contact before a professional referral is made for members of the community who might need professional assistance.

Achievements and performance

A lot of planned activities and programs were hampered by the prevalence of the Covid-19 pandemic. All gatherings had to be suspended. We however were able to continue providing teachings and services online.

This was a great achievement in the sense that we were now able to reach people who would normally not attend our services. We were also able to reach people beyond our immediate local community. This allowed us to have our Easter Services, Women's events and conferences via online platforms. Keeping the church going was in itself an achievement under the circumstances. We had our annual conferences together with the affiliated churches in Zimbabwe, Kenya and Malawi as well as our own church anniversary which we hold every September. We supported our missions successfully especially church planting in Malawi which took place in October 2022. All in all we had a positive year and continue to improve each day in the ministry.

Showers of Mercy Ministries

Trustees' report (continued) for the year ended 30 June 2023

Financial review

The net income for the year was £11,602, and was all unrestricted in nature.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £20,024.

The charity have no formal reserves policy but are aware of the need for one.

Showers of Mercy Ministries

Trustees' report (continued) for the year ended 30 June 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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 has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 25/2/24

Susan Kativu (Trustee)

Showers of Mercy Ministries

Independent examiner's report to the trustees of Showers of Mercy Ministries

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023, which are set out on pages 7 to 10.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Sargeant ACA

27/2/24

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Showers of Mercy Ministries
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 June 2023

	Notes	2023 Total funds £	2022 Total funds £
Income from:			
Tithes collection	(2)	23,317	22,383
Donations and offerings		20,359	100
Bank interest		50	-
Total income		<u>43,726</u>	<u>22,483</u>
Expenditure on:			
Rent and utilities	(3)	1,760	1,120
Professional services		40	-
Missions		29,056	15,511
Equipment and materials		217	1,422
Printing and stationery		451	129
Independent examination		600	264
Total expenditure		<u>32,124</u>	<u>18,446</u>
Net income / (expenditure)		<u>11,602</u>	<u>4,037</u>
Fund balances brought forward		<u>8,422</u>	<u>4,385</u>
Fund balances carried forward	(4)	<u>20,024</u>	<u>8,422</u>

All incoming resources and resources expended derive from continuing activities.

Showers of Mercy Ministries
Balance sheet
as at 30 June 2023

	2023	2022
	Total	Total
	£	£
Current assets		
Accrued income	16,844	2,000
Cash at bank	3,780	6,950
Total current assets	<u>20,624</u>	<u>8,950</u>
Current liabilities:		
amounts falling due within one year		
Accruals	<u>600</u>	<u>528</u>
Total current liabilities	<u>600</u>	<u>528</u>
Net current assets / (liabilities)	<u>20,024</u>	<u>8,422</u>
Net assets	<u>20,024</u>	<u>8,422</u>
Funds		
Unrestricted funds	<u>20,024</u>	<u>8,422</u>
Total funds	<u>20,024</u>	<u>8,422</u>

For the year ending 30 June 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 25/2/24

Susan Kativu (Trustee)

Showers of Mercy Ministries

Notes to the accounts

for the year ended 30 June 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

All funds are unrestricted and are therefore available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Showers of Mercy Ministries
Notes to the accounts continued
for the year ended 30 June 2023

2 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.