

**CHARITY No - 1165011**

**SHINING STARS MINISTRIES INTERNATIONAL  
ANNUAL REPORT  
&  
ACCOUNTS  
FOR THE YEAR ENDED  
31 OCTOBER 2022**

**SHINING STARS MINISTRIES INTERNATIONAL**  
**REPORT & ACCOUNTS**  
**TABLE OF CONTENTS**

| <b>CONTENT</b>                          | <b>PAGE</b> |
|---|-------------|
| Church information                      | 3           |
| Trustees' Report                        | 4           |
| Statement of Trustees' Responsibilities | 8           |
| Accountants' Report                     | 9           |
| Statement of Incoming Resources         | 11          |
| Balance Sheet                           | 12          |
| Notes to the Accounts                   | 13          |

**SHINING STARS MINISTRIES INTERNATIONAL**  
**REPORT & ACCOUNTS**  
**CHURCH INFORMATION**

**Registered Charity Number**

1165011

**Registered Address**

16 Martham Close

London

SE28 8NF

**Trustees**

Apostle Robert Mensah (Chairperson)

Jennifer Renfurm (Secretary)

Pearl Taruwinga (Treasurer)

Monique Renfurm (Member)

Bishop Sodania Hackman (Member)

Lysandra Bartholomeus (Member)

**Bankers**

Barclays plc

Leicester

LE87 2BB

**Accountants**

Dataspread Resources

44 Plumstead High Street

London

SE18 1SL

**SHINING STARS MINISTRIES INTERNATIONAL**  
**REPORT & ACCOUNTS**  
**TRUSTEES' REPORT**

The Trustees present their annual report together with the financial statements of Shining Stars Ministries International (the church) for the year ended 31 October 2022.

The Trustees confirm that the annual report and financial statements of the church comply with the current statutory requirements of the church's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

**Structure, governance and management**

**a. CONSTITUTION**

The church is an incorporated organisation governed by the Companies Act 2006 as a company limited by Guarantee with the Company Number 1165011.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management and oversight of the church is the responsibility of the Trustees who are co-opted under the terms of the Trust deed.

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

The induction process for any new member of the Trustees included an initial meeting with the Chair and other Trustees, followed by a series of short meetings with the Minister in Charge on the powers and responsibilities of the Trustees.

**d. ORGANISATION STRUCTURE AND DECISION MAKING**

The church is organized so that the trustees meet regularly to manage its affairs. There is a part-time administrator, who manages the day to day administration of the church.

**POLICIES AND OBJECTIVES**

**a. Objectives and Activities**

The trustees review the objectives and activities of the church to ensure that they continue to reflect its aims. In carrying out their review, the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. The objects of the church are:

- The advancement of the Christian faith for the benefit of the public;
- Counselling of adults, women and youths; and
  - Conducting Christian worship services.

**SHINING STARS MINISTRIES INTERNATIONAL**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

**b. STRATEGIES FOR ACHIEVING OBJECTIVES**

The church has adopted the following strategies for achieving the above objectives:

- I.) Organization of services in the church with highly anointed ministers of the faith to guide members in the various aspects of the Christian faith; and
- II.) Support of the charitable activities and events of other Christian churches.

**c. ACTIVITIES FOR ACHIEVING OBJECTIVES**

- Missionary and evangelical activities
- Community events
- Counselling and advising youth, singles and other members (including married couples)

The charity carried put the following public benefit events: -

- I.) Christian flyers distribution during festive periods;
- II.) Youth programs and initiatives.

**d. VOLUNTEERS**

The church is grateful for the unstinting efforts of its volunteers who are involved in service provision. It is estimated that over 1520 volunteer hours were provided during the year. If this is conservatively valued at £10.50 per hour, the volunteer efforts amount to over £15,960.

**ACHIEVEMENTS AND PERFORMANCE**

**a. REVIEW OF ACTIVITIES**

The church witnessed significant growth in its spiritual life during the year particularly in the advancement of the Christian Faith in accordance with the doctrines set out in the Statement of Faith as contained in our Trust Deed.

**b. INVESTMENT POLICY AND PERFORMANCE**

The Trustees have decided that at present, funds should be retained in the bank. Any change in such banking arrangements should be agreed by the board. As far as possible, funds will be retained in interest yielding accounts.

**FINANCIAL REVIEW**

**a. RESERVES POLICY**

The Trustees have established a policy whereby any unrestricted funds not committed or invested in fixed assets should be 3 months of annual expenditure. At this level, the Trustees feel that would be able to continue the current activities of the church in the event of a significant drop in funding.

**b. PRINCIPAL FUNDING**

This is provided mainly through voluntary tithes and offering by the church members. The church has made gift aid claims for previous years

**Plans for the future****a. FUTURE DEVELOPMENTS**

The church continues to explore various ways of spreading the gospel of Christ in an effective manner and in pursuit of this objective, the church is actively seeking a new premises that will accommodate more members for church events.

The church is also actively looking to grow its membership and continues to develop its members spiritually, to make life-changing impact in the society.

**SHINING STARS MINISTRIES INTERNATIONAL**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 church and of the incoming resources and application of resources of the church for that period. 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 judgement and estimates that are reasonable and prudent;
- Prepare the financial statement on a "going concern" basis unless it is inappropriate to presume that the church will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 1993.

They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on and signed on their behalf by:

*Robert Mensah*  
Ap. Robert Mensah  
(Chairperson)

*Jennifer Renfurm*  
Jennifer Renfurm  
(Secretary)

Date: *28 July 2023*



**SHINING STARS MINISTRIES INTERNATIONAL**  
**REPORT & ACCOUNTS**  
**FOR YEAR ENDED 31 OCTOBER 2022**  
**ACCOUNTANTS' REPORT**

**ACCOUNTANTS' REPORT TO TRUSTEES OF SHINING STARS MINISTRIES INTERNATIONAL**

We hereby report on the financial statements of the church for the year ended 31 October 2022 which are set out on pages 10 to 14. This report is made solely to the church's Trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under section 44 of that Act.

Our work has been undertaken so that we might state to the church's Trustees those matters we are required to state to them in the accountants' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the church and the church's Trustees as a body, for our work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND ACCOUNTANTS**

The church's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this period as provided under section 43 (2) of the Charities Act 1993 (the Act) and that accountants' report is adequate.

The church's gross incoming resources for the year ended 31 October 2022 amounted to £86,950. It is our responsibility to:

- Examine the financial statements under section 43 of the Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act; and
- State whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our 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 church and a comparison of the financial statements presented with those records.

It also includes consideration of any unusual items or disclosures in the financial statements, 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 on the financial statements. The report is therefore limited to those matters set out in the statement below.

## ACCOUNTANTS' STATEMENT

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

(1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- To keep accounting records in accordance with section 41 of the Act; and
- To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:

Dated:

*Dataspread Resources*

*31/07/2023*

Dataspread Resources  
44 Plumstead High Street  
London  
SE18 1SL

**SHINING STARS MINISTRIES INTERNATIONAL**  
**REPORT & ACCOUNTS**  
**STATEMENT OF INCOMING RESOURCES**  
**FOR THE YEAR ENDED 31 OCTOBER 2022**

|  | <b><u>Note</u></b> | <b><u>£</u></b><br><b><u>2022</u></b> | <b><u>£</u></b><br><b><u>2021</u></b> |
|--|--------------------|---------------------------------------|---------------------------------------|
| Incoming Resources                           | <b>1</b>           | 86,950                                | 79,890                                |
| Other Income                                 | <b>2</b>           | 131                                   | 125                                   |
| <b>Gross Incoming Resources</b>              |                    | <b>87,081</b>                         | <b>80,015</b>                         |
| Administrative Expenses                      | <b>3</b>           | 78,970                                | 75,250                                |
| <b>Excess / (Deficit)</b>                    |                    | <b>8,111</b>                          | <b>4,765</b>                          |
| <b>Excess/(Deficit) before Other Charges</b> |                    | <b>8,111</b>                          | <b>4,765</b>                          |
| Charges on excess incoming resources         |                    | -                                     | -                                     |
| <b>Excess/(Deficit) for the year</b>         | <b>4</b>           | <b>8,111</b>                          | <b>4,765</b>                          |
| Excess/(Deficit) brought forward             | <b>5</b>           | 16,945                                | 12,180                                |
| <b>Excess/(Deficit) carried forward</b>      |                    | <b>25,056</b>                         | <b>16,945</b>                         |

**SHINING STARS MINISTRIES INTERNATIONAL**  
**REPORT & ACCOUNTS**  
**BALANCE SHEET AS AT 31 OCTOBER 2022**

| <b><u>Fixed Assets</u></b>           | <b><u>Note</u></b> | <b><u>£</u></b>    | <b><u>£</u></b>    |
|--------------------------------------|--------------------|--------------------|--------------------|
|                                      | <b><u>6</u></b>    | <b><u>2022</u></b> | <b><u>2021</u></b> |
| Furniture & Fixtures                 |                    | 2,250              | 2,060              |
| Musical Equipment                    |                    | 2,860              | 2,400              |
| Other Small Items                    |                    | 560                | 430                |
|                                      |                    | <b>5,670</b>       | <b>4,890</b>       |
| <b><u>Current Assets</u></b>         |                    |                    |                    |
| Debtors                              | <b>7</b>           | 1,660              | 180                |
| Prepayments                          |                    | 1,205              | -                  |
| Inventory / Un-used Consumable Stock |                    | 1,020              | -                  |
| Bank Balances                        |                    | 2,840              | 9,880              |
|                                      |                    | <b>6,725</b>       | <b>10,060</b>      |
| <b><u>Current Liabilities</u></b>    |                    |                    |                    |
| Creditors (falling due within 1 yr)  | <b>8</b>           | (1,195)            | (7,590)            |
| Accruals                             |                    | (1,015)            | -                  |
|                                      |                    | <b>(2,210)</b>     | <b>(7,590)</b>     |
|                                      |                    | <b>10,185</b>      | <b>7,360</b>       |
| <b><u>Financed By -</u></b>          |                    |                    |                    |
| Unrestricted Funds                   |                    | <b>10,185</b>      | <b>7,360</b>       |

**SIGNED ON BEHALF OF THE TRUSTEES**

By: -

*Robert Mensah*  
Ap. Robert Mensah  
(Chairperson)

*Jennifer Renfurm*  
Jennifer Renfurm  
(Secretary)

Approved by the board of Trustees on *28 July 2023*

**SHINING STARS MINISTRIES INTERNATIONAL**  
**REPORT & ACCOUNTS**  
**NOTES TO THE ACCOUNTS**

**1. Incoming Resources**

Incoming resources include collections from church programmes and events, including donations, pledges and tithes.

**2. Other Income**

Other income represents interest received on credit bank account balances.

|  | £                  | £                  |
|--|--------------------|--------------------|
| <b><u>3. Administrative Expenses</u></b> | <b><u>2022</u></b> | <b><u>2021</u></b> |
| Rent                                     | 13,950             | 9,980              |
| Storage                                  | 32,155             | 43,525             |
| Evangelism                               | 2,150              | 165                |
| Reimbursed expenses                      | 12,110             | 13,185             |
| Church office expenses                   | 4,895              | 3,565              |
| Bank charges                             | 125                | 115                |
| Children gifts                           | 2,145              | 145                |
| Travel expenses                          | 2,975              | 560                |
| Accounting expenses                      | 5,825              | 1,475              |
| Sundry expenses                          | 2,640              | 2,535              |
|  | <u>78,970</u>      | <u>77,271</u>      |

|                                      | £                  | £                  |
|--------------------------------------|--------------------|--------------------|
| <b><u>4. Excess for the year</u></b> | <b><u>2022</u></b> | <b><u>2021</u></b> |
| Gross incoming resources             | 87,081             | 80,015             |
| Less- Admin expenses                 | <u>(78,970)</u>    | <u>(75,250)</u>    |
|                                      | <u>8,111</u>       | <u>4,765</u>       |

**5. Excess / Deficit Brought Forward**

This represents prior year excess / (deficit) brought forward now consolidated into the net reserves for the subsequent year.

| <b>6. Fixed Assets</b> | <b>Furn. &amp; Fixtures</b> | <b>Musical Equipment</b> | <b>Small Items</b> |
|------------------------|-----------------------------|--------------------------|--------------------|
| <b>Cost</b>            |                             |                          |                    |
| As at 31 Oct 2021      | 2,060                       | 2,400                    | 430                |
| Additions              | 190                         | 460                      | 130                |
| Disposals              | <u>-</u>                    | <u>-</u>                 | <u>0</u>           |
| As at 31 Oct 2022      | <u>2,250</u>                | <u>2,860</u>             | <u>560</u>         |
| <b>Depreciation</b>    |                             |                          |                    |
| As at 31 Oct 2021      | 11                          | 120                      | 56                 |
| Charge for the year    | <u>225</u>                  | <u>286</u>               | <u>100</u>         |
| As at 31 Oct 2022      | <u>236</u>                  | <u>406</u>               | <u>156</u>         |
| <b>Net Book Value</b>  |                             |                          |                    |
| As at 31 Oct 2021      | <u>2,060</u>                | <u>2,400</u>             | <u>430</u>         |
| As at 31 Oct 2022      | <u>2,250</u>                | <u>2,860</u>             | <u>560</u>         |

## **7. Debtors**

This represents amounts due (within the next twelve months) from third parties for services paid for but benefits yet to be consumed as at 31 October 2022.

| <b>£</b>    | <b>£</b>    |
|-------------|-------------|
| <b>2022</b> | <b>2021</b> |
| 1,660       | 180         |

## **8. Creditors**

This represents amounts due (within the next twelve months) to third parties for services or benefits consumed for which payment is outstanding as at 31 October 2022.

| <b>£</b>    | <b>£</b>    |
|-------------|-------------|
| <b>2022</b> | <b>2021</b> |
| (1,195)     | (7,590)     |