

CHARITY No - 1165011

**SHINING STARS MINISTRIES INTERNATIONAL
ANNUAL REPORT
&
ACCOUNTS
FOR THE YEAR ENDED
31 OCTOBER 2023**

SHINING STARS MINISTRIES INTERNATIONAL
REPORT & ACCOUNTS
TABLE OF CONTENTS

CONTENT	PAGE
Church information	3
Trustees' report	4
Independent Examiner's report	8
Statement of incoming resources	10
Balance sheet	11
Notes of the accounts	12

SHINING STARS MINISTRIES INTERNATIONAL
REPORT & ACCOUNTS
CHURCH INFORMATION

Charity Registration No

1165011

Registered Address

40 Carronade Place

London

SE28 0EE

Trustees

Jennifer Renfurn

Pearl Taruwinga

Robert Mensah

Bankers

Barclays plc

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 2023.

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. 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.

b. 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.

c. 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 2023

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.
- III.) Special counselling and advising programmes, based on Christian values.

d. VOLUNTEERS

The church is grateful for the unstinting efforts of its volunteers who are involved in service provision. It is estimated that over 1,260 volunteer hours were provided during the year. If this is conservatively valued at £ 12.50 per hour, the volunteer efforts amount to over £15,750.

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 always 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 2023

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

Approved on: -

25/02/2024

SHINING STARS CHAPEL INTERNATIONAL
REPORT & ACCOUNTS
FOR YEAR ENDED 31 OCTOBER 2023
INDEPENDENT EXAMINER'S 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 2023 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 INDEPENDENT EXAMINERS

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 2023 amounted to £ 96,210. 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.

INDEPENDENT EXAMINER'S STATEMENT

In connection with the 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.

BDR Associates

BDR Associates
44A Plumstead High Street
London
SE18 1SL

30/02/2024

Date

SHINING STARS MINISTRIES INTERNATIONAL
REPORT & ACCOUNTS
STATEMENT OF INCOMING RESOURCES
FOR THE YEAR ENDED 31 OCTOBER 2023

	<u>Note</u>	£
Incoming resources	1	95,960
Other income	2	<u>250</u>
Gross Incoming resources		96,210
Administrative Expenses	3	<u>93,820</u>
Excess / (Deficit)		<u>2,390</u>
Excess / (Deficit) before other charges		2,390
Charges on excess incoming resources		<u>0</u>
Excess / (Deficit) for the year		<u>2,390</u>

SHINING STARS MINISTRIES INTERNATIONAL
REPORT & ACCOUNTS
BALANCE SHEET AS AT 31 OCTOBER 2023

	<u>Note</u>	£	£
<u>Fixed Assets</u>	4		
Furniture		1,977	
Musical Equipment		2,911	
Other Items of Fixed Assets		<u>2,527</u>	
			7,416
<u>Current Assets</u>			
Prepayments	5	4,050	
Bank balance		<u>21,203</u>	
		25,253	
<u>Current Liabilities</u>			
Creditors (Amounts due within 1yr)	6	<u>(3,575)</u>	
			<u>21,678</u>
Total Assets less Liabilities			<u>29,094</u>
<u>Financed By –</u>			
Unrestricted funds			<u>29,084</u>

SIGNED ON BEHALF OF THE TRUSTEES -

Robert Mensah

25/02/2024

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.

3. Administrative Expenses

Administrative expenses include –

	£
Seminars, Conferences & Programmes	15,160
Rent	20,650
Evangelism	10,130
Travel	21,355
Other Sundry Expenses	<u>26,525</u>
Total	<u>93,820</u>

4. Fixed Assets Schedule

	Musical Eqpt	Furn/Fittings	Other Items	Total
	£	£	£	£
Cost				
At 01/11/2022	5,822	3,955	5,055	14,832
Additions	-	-	-	-
At 31/10/2023	5,822	3,955	5,055	14,832
Depreciation				
At 01/11/2022	2,329	1,582	2,022	5,933
Charged for the year	582	396	506	1,483
At 31/10/2023	2,911	1,978	2,528	7,417
Net Book value				
At 01/11/2022	5,822	3,956	5,056	14,834
At 31/10/2023	2,911	1,977	2,527	7,418

5. Prepayments

This represents payments made for items yet to be enjoyed for which the benefits remain yet to be used-up at the end of the current financial year.

7. 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 2023.