

Registered Charity Number **1191132**

ARISE AND SHINE PENTECOSTAL CHURCH

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ARISE AND SHINE PENTECOSTAL CHURCH

Annual Trustees Report and Financial Statements

Year Ended 31 March 2025

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ARISE AND SHINE PENTECOSTAL CHURCH

Annual Trustees Report and Financial Statements LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors:

Rev. Kofi Atta
Nana Yaw Manu
Rev Nana Osei

Charity number: 1191132

Accountants:

Jacob Manu & Co
1 Mark Street
Stratford
London
E15 4GY

Registered Office:

**Jubilee Christian Centre
1 Penart Street
London
SE15 1TX**

ARISE AND SHINE PENTECOSTAL CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2025
Registered Charity Number 1191132

The Trustees present the financial statements of Arise and Shine Pentecostal Church for the year ended 31 March 2025. The Trustees are also directors for Companies Act purposes. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) in preparing the charity's Annual Report and Financial Statements. The Report and Financial Statements also comply with the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal status and Governing document

The Church is a charitable organisation. The objects and powers of the church were established in its governing documents, the constitution. The trustees are responsible for arranging and organising Annual General Meetings - AGM.

Appointment

The Trustees are appointed in accordance with the rules set out in the constitution and as per the charity's governing document.

Induction and Training

The existing Trustees are familiar with the church's practical work. Any new trustees would undergo orientation to inform them of their legal obligations under charity law, the content of the governing documents, the decision-making processes, the objectives and strategies, and recent financial performance.

The Trustees and all involved in the running of the charity, including volunteers, are always encouraged to attain/refresh the necessary skills required to achieve the objectives of the church.

Organisation

The Trustees is responsible for the overall strategy and direction of the charity and meet at least twice a month. The Trustees give their time on a voluntary and unpaid basis

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Risk Management

The Trustees conduct continuous assessments to prioritise the church's risks and strengthen our resilience. The Trustees have examined the principal areas of church operations and have considered the major risks that could arise in these areas. In the opinion of the Trustees, the church has appropriate policies and procedures in place that provide reasonable assurance that the risks identified by them are mitigated to an acceptable level. Major risks, for this purpose, are those that may have a significant effect on:

- Quality and suitability of programmes;
- Achievement of the programme's aims and objectives;
- Availability of competent volunteers to manage the programmes;
- Availability of funding for the programmes.

The interest of the Board of Trustees

No member of the Trustees had, at any time during the period under consideration, any interests in the charity which require disclosure in this report.

OBJECTIVE, AIMS AND PRINCIPAL ACTIVITIES

The church was set up to among others, advance the Christian faith in accordance with the general principles and doctrines of Christ Jesus. The principal activities of the church include:

1. The propagation of the Gospel of Jesus Christ and the Word of God, that people may be evangelised and believers may be conformed to the teachings of the Lord Jesus Christ.
2. To regularly assemble members of the church for fellowship.
3. To strengthen the family units so that the home life of each member is biblically healthy and fruitful.
4. To involve every member in the activities of the church and in the ministry of the Holy Spirit throughout the Body of Christ.
5. To engage in charitable activities for not only the members of the church but the community at large who are in need of any help which the charity can give, regardless of race, colour or religious affiliation.

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ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

Delivering Public Benefit

The charity carries out various activities in pursuance of its charitable aims. The Trustees are pleased to be able to report on another varied and wide range of activities and events that have taken place throughout the financial year. Due to the Covid-19 pandemic and to keep members/congregants and staff safe and healthy as possible, as we exercise our faith, church fellowship, services and other programmes were conducted online and via Zoom and Call conference app.

The Trustees consider the following activities summarised below provide benefit to members of the church, non-members and the local and wider community of London and the United Kingdom.

Arise and Shine Pentecostal continues to effectively demonstrate that the church is both relevant and vital for wider society. Our unceasing passion is to honour God with our lives and be a blessing to humanity with our different gifts.

Teaching/lectures

We continue to promote Bible study and religious teachings and practices. Approximately 10 hours of lectures are delivered weekly to enhance spiritual growth, development and good morals as a person and in the community. For the year in review most teachings, preaching, counselling were done via Zoom, due to the Coronavirus pandemic.

A Call to Prayer – Prayer Initiative

The church holds a weekly prayer initiative (Via Zoom) through the Welfare and Intercessory Ministry to facilitate effective, fervent and specific prayers for individuals, families, our communities, government and the international community. A Prayer line is active in this Ministry to ensure that people are dedicated to praying at set times.

Outreach Events/Programmes -

It remains part of our mission: Our Mission and Evangelism Team goes out regularly to evangelise and win souls in a variety of locations across London, including shopping centres and streets. The church continues to reach further in fulfilling its divine mandate, touching many lives across nations.

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FUTURE DEVELOPMENTS/PLANS FOR THE FUTURE

Our theme is “THE GREATER HARVEST”; I will make you exceedingly fruitful and “I will make nations of you, and kings shall come from you” – Genesis 17:7. This is in furtherance of our Mandate of the Gospel – The Great Commission. This is our guiding vision.

A summary of the result of the church activities during the period is given in the Statement of Financial Activities on page 9. The charity's total income amounted to £17,268 from regular Sunday offerings. It remains the charity's number one priority to obtain a permanent place of worship, either through a longer-term rental contract or an outright purchase with a mortgage. The size of the present church premises enables the provision of larger rooms for children's and young people's activities, children's Sunday school programs, and other activities in pursuance of its charitable aims.

VOLUNTEERS

The church thrives on the energy and willingness of its volunteers who continue to engage with enthusiasm and commitment to the vision and work of the church. They are central to the ethos and operations of the Charity. They donate their time, expertise, and equipment to implement programmes and to provide other services. The church is very grateful for this generosity. The financial value of this generosity has neither been calculated nor included in the financial statements because it is difficult to quantify these in monetary terms. We continue to see an increase in more people giving their time for the work of God which is very encouraging and motivating to the leadership of the Church.

ARISE AND SHINE PENTECOSTAL CHURCH
REPORT OF THE TRUSTEES
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FINANCIAL REVIEW

Total resources expended in the year include a total cost of £ 17,268- made up of direct charitable costs of £ 14,010 and a governance cost of £400. The governance costs were mainly made up of Accountancy fees, professional expenses, and administration. The Trustees approve the governance costs. The total unrestricted funds generated during the year were £ 17,268.

RESERVES POLICY

The church will maintain unrestricted funds, which are the free reserves of the charity, at a level of at least twelve months of committed expenditure, excluding direct charitable costs and other costs. Excess unrestricted funds, represented by liquid assets, will be used to meet recurrent operational costs, except where the Trustees consider that the funds should be retained for possible future projects.

GRANT-MAKING POLICY

The Trustees make grants as an effective means of delivering support to other programmes that align with the church's objectives. During the year under consideration, no grant was made.

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REPORT OF THE TRUSTEES
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees are required to prepare financial statements for each financial year that give a true and fair view of the charity's state of affairs at the year-end, including its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements.
- prepare the financial statements on a concern basis unless it is inappropriate to presume that the charity will continue in service

The Trustees are responsible for keeping proper accounting records that disclose the charity's financial position with reasonable accuracy at all times and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the charity's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

INDEPENDENT EXAMINERS

Jacob Manu & Co have expressed their willingness to continue in service, and a resolution on this would be put to the Board of Trustees at the forthcoming Annual General Meeting.

STATEMENT OF DISCLOSURES

- a) So far as the Trustees are aware, there is no relevant information of which the company's Independent Examiners are unaware, and
- b) They have taken all the steps that they ought to have taken as Trustees to make themselves aware of any relevant information and to establish that the company's Independent Examiners are aware of that information.

By order of the Board of Trustees

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Nana Yaw Manu
Trustee

Date: ...03/.....Day of March 2026

ARISE AND SHINE PENTECOSTAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 March 2025
Registered Charity Number 1191132

We have examined the financial statements on pages 9 to 14 for the year ended 31 March 2025, which comprises the statement of financial activities and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities Act 1993. The Trustees of the charity are of the general opinion that an audit is not required under Section 43(2) of the 1993 Act and have opted for an independent examination instead.

Respective responsibilities of trustees and auditors

The Trustees, some of whom are also the directors, have responsibilities for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. These are set out in the Statement of Trustees' Responsibilities in the Report of the Trustees.

Our responsibilities as independent examiners of the charity are:

1. to examine the books and accounts of the charity in compliance with Section 43 of the 1993 Act;
2. to strictly adhere to the general directions provided by the Charity Commission under Section 43(7)(b) of the Charities Act 1993; and
3. to state whether particular matters have come to our attention in the course of our examination.
- 4.

We report to you whether the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006 and in accordance with the Charities Act 1993.

We also report to you whether the information given in the Trustees' Report is consistent with the financial statements. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

In addition we report to you if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our work, or if information specified by law regarding trustees' remuneration and other transactions with the charity is not disclosed.

ARISE AND SHINE PENTECOSTAL CHURCH
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31 March 2025
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Basis of opinion

Our examination was carried out in accordance with the Charity Commission's General Directions. The examination includes a review of the charity's books and documents, and other accounting records, and comparing these with the accounts presented.

Our examination also includes consideration of any unusual disclosures or items in the accounts and seeking explanations from the Trustees. It is imperative to state here that 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'. Our report is therefore limited to the statements below:

Independent examiners' statement

In connection with our examination, we report that no matter has come to our attention, which gives cause to believe that the following have not been met:

1. Keeping proper accounting records in accordance with Sections 386 and 387 of the Companies Act 2006.
2. Preparing accounts which accord with the underlying accounting records and which are in compliance with the Companies Act 2006, the United Kingdom Generally Accepted Accounting Practice (UK GAAP), the Statements of Recommended Practice (SORP) - Accounting and Reporting by Charities and the Charities Act 1993.
3. Consistency of the information contained in the Trustees Report with the financial statements.

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Date: 03 Day of.....March.....2026

Jacob Manu & Co

Chartered Certified Accountants

64 Broadwa, Stratford, London, E15 1NT

ARISE AND SHINE PENTECOSTAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds	2025 Total	2024 Total
	£	£	
INCOMING RESOURCES			
<i>Voluntary income</i>			
Donations	17,268	17,268	14,910
<i>Activities for Generating Funds</i>			
Special fund raising	-	-	-
<i>Other incoming resources</i>			
Gift Aids			
Grant-			
Total incoming resources	<u>17,268</u>	<u>17,268</u>	<u>14,910</u>
RESOURCES EXPENDED			
<i>Charitable activities:</i>			
(Costs of activities in furtherance of the objects of the charity)			
Direct costs	13,610	13,610	13,160
Governance costs	400	400	400
Total resources expended	<u>14,010</u>	<u>14,010</u>	<u>13,560</u>
Net movement in funds for the period	<u>3,258</u>	<u>3,258</u>	<u>1,350</u>
Balance brought forward	<u>5,479</u>	<u>5,479</u>	<u>4,129</u>
	<u>8,737</u>	<u>8,737</u>	<u>5,479</u>
Total Funds as at 31 March 2025	8,737	8,737	5,479

All of the above results are derived from continuing activities. All gains and losses recognised in the period are listed above.

ARISE AND SHINE PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2025

1. Principal accounting policies

The following accounting policies have been applied in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005), Companies Act 2006 and applicable Accounting Standards.

Funds

General funds are unrestricted funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. There are no restricted funds.

Incoming resources

Voluntary income, comprising donations in the form of regular offerings and tithes, provides core funding. This is recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contributions made by volunteers can be found in the Trustees' Report.

Resources expended

Expenditure is recognised on an accruals basis as liability is incurred. Charitable income and expenditure is allocated to the respective activities and any shortfall is funded from unrestricted funds.

Resources expended - continued

Direct costs comprise those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and legal requirements of the charity.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

ARISE AND SHINE PENTECOSTAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2025

2. Emoluments to the Trustees

No emoluments were paid to the Trustees. The Trustees, however, are reimbursed for expenses incurred by them in the course of their duties.

3. Employee information

The average number of employees during the period under review is nil.

4. Voluntary income	2025	2024
	Unrestricted Fund £	Unrestricted Fund £
Donations	17,268	14,910

5. Governance costs

The governance costs of the charity consisted of the following expenses:

	2025 £	2024 £
Professional fees	400	400

6. Net incoming resources

The net incoming resources are stated after charging the following costs:

Depreciation	£0
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