

Charity Number: 1042437

**Jesus Miracles Ministries**

**Financial Statements**

**For the Year Ended**

**31 March 2023**

**Augustus & Co**  
**Chartered Certified Accountants**

## **Jesus Miracles Ministries**

### **Index**

<b><u>Page</u></b>	<b><u>Contents</u></b>
1	Legal and Administrative Details
2-6	Trustees Report
7	Independent Examiner's Report
8	Statement of Financial Activities
9	Balance Sheet
10-12	Notes to Accounts

## **Jesus Miracles Ministries**

### **Legal and Administrative Details**

Trustees	Michelle Macadangdang (Chair) Angelita Gatus (Treasurer) Erwin Bustos
Bankers	Lloyds Bank P O Box 1000 Andover BX1 1LT
Independent Examiner	A A Bofo-Brewu FCCA MBA Chartered Certified Accountant 374 Ley Street Ilford Essex IG1 4AE
Registered Address	39 Stamford Road London E6 1LP
Charity Number:	1042437

## **Jesus Miracles Ministries**

### **Report of the Trustees**

The trustees submit their annual report together with the financial statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16/07/14.

### **Governing Document**

Jesus Miracles Ministries is an unincorporated charity governed by its Memorandum and Articles dated 22 February 1994. It was registered as a charity on 29 November 1994.

### **Objectives**

The objectives of the church are for the benefit of the public:

1. to advance Christian religion according to methods and standards set out in the Holy Bible.
2. to help the needy, oppressed and sick by any means possible.

### **Background**

It started with a group of ten Christians in London, UK. The group gathered for Sunday service in a house in London Bridge in November 1993. The group grew in numbers and could no longer be accommodated in a house after a year. Hence started gathering in 1994 at Plaistow Memorial Church, Barking Road, London, UK. Thereafter from 1998, Jesus Miracles Ministries moved to Pilgrims Way Church, East Ham, London, UK until present.

It has established two churches in London, UK, holding Sunday services at the following addresses:

1. Sunday afternoon service at JMM East Ham, Pilgrims Way church, East Ham, E6 1HW
2. Sunday morning service at JMM Chelsea, Ashburnham Community School, Chelsea

### **Review of Activities**

The financial position of the church at the end of the financial year is as detailed in the attached financial statements. The charity received income of £78,024 during the year.

### **Trustees**

The following served as trustees during the year:

Michelle Macadangdang (Chair)  
Angelita Gatus (Treasurer)  
Erwin Bustos

### **Trustee Selection Method**

The trustees are appointed by the pastoral team, core leadership and the existing trustee body through a meeting and resolution.

## **Jesus Miracles Ministries**

### **Activities and Achievements During the Year**

Most of the JMM church services, Bible studies, Children Sunday Schools and prayer meetings are conducted and held in face to face since 2022. However, some Bible studies and prayer meetings are still conducted through ZOOM and other online platforms.

Our activities throughout the year have fulfilled these objectives through:

**Bible Studies:** We have weekly Bible Study groups from Tuesday - Saturday in Chelsea, Epsom, Essex, Plaistow, Eastham, Canning Town, Ilford, Dagenham, Stratford, Enfield, Bexleyheath, Bermondsey. Mostly are held online except the Plaistow Bible study group which is held face-to-face at a member's house.

**Prayer meetings:** We gather for prayer meetings on Fridays at Pilgrims Way, East Ham and Saturdays at Chelsea. However, other prayer meetings are still held online.

**Children's ministry (age 3-12):** Children's Sunday schools are now conducted fully face to face on Sundays. We believe in the importance of training the children in the biblical ways and principles, teaching them good values, and instil good manners and right conduct. This also helped children to interact with other children online

**Young people's and adults' group:** This is currently held ONLINE every Wednesday evening. This helped the young people to interact with each other to maintain social and mental well beings. They are taught the Bible doctrine and discuss issues that are currently relevant to young people's lives today and life in general. JMM believes that the young people are the future leaders of the church and the hope of nations and world in the future. We aim to teach, train and reproduce God fearing individuals and law abiding citizens of the land.

### **OUTSIDE UK ACTIVITIES:**

All activities are presently conducted fully face to face.

In 2004, Jesus Miracles Ministries built and registered a primary school National Academy for Christian Ambassadors at Tawog, Hinunangan, Southern Leyte. The school has been granted an official recognition permit by the Department of Education of the Philippines. It holds classes from kinder to grade 6 at present. We send support towards teachers' salaries, building improvements and other required tools and equipment.

Jesus Miracles Ministries expanded its mission to the Philippines in 1996 and has since established churches and ministries across the country. We send financial supports to the churches for start-up Pastors' allowance, calamity and disaster funds, Pastors' medical expenses assistance, assistance to church building or rent, and other church and pastors' valid needs.

## **Jesus Miracles Ministries**

### **Churches in the Philippines under the umbrella of JMM:**

1. Ambassadors' Church — Tawog, Hinunangan, Southern Leyte
2. JMM Ambassadors Church Tanza — Arveemar Homes, Julugan, Tanza, Cavite
3. JMM, Ambassadors of the king church — Carissa Homes, Tanza, Cavite
4. Jesus Christ the True Messiah Church — Sanja Mayor, Tanza, Cavite
5. JMM — Paranaque City
6. House of Praise — Linao, Cotabato, Mindanao
7. Jesus Is Coming Fellowship — Digos, Davao, Mindanao
8. JM-GAM Tagum, Mindanao
9. JMM, Linumbaan Laak, Davao De Oro, Mindanao
10. JMM Churh Of Santo Tumas Davao Del None.
11. JMM Ambassadors' Church — Minamaing, North Cotabato, Mindanao
12. Jesus Miracle - Global Ambassador Ministry, Muntinlupa
13. Family Christian Church, Lapu lapu City, Cebu
14. JMM Chrisitan Family House of Worship, Cabuyao, Laguna
15. River of God Fellowship, Valenzuela
16. JMM Cebu Church, Mandaue City, Cebu
17. JMM Body of Christ. Camarines Norte, Bicol.
18. JMM Church , Coronon Santa Cruz Davao Del Sur
19. JMM Church Of Purok Papaya Tagum City
20. JMM Paranaque, Manila, Philippines

Jesus Miracles Ministries continued to work towards the mission and vision in the Philippines which is to raise Christian ambassadors that are law abiding citizens and well-rounded individuals in reaching out souls for Christ, providing Christian education and helping people in need regardless of race, gender, sexuality, religion, colour and national origin or tribe.

### **Reserves Policy**

The organisation has set up a building fund with the view to purchasing its own property in the future. At 31 March 2023 there was free unrestricted reserves of £48,043 and this will be used to support the charity's future activities.

### **Review of Major Risks**

The major risk facing the organisation is reduced congregation.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. This is constantly monitored and reviewed.

## **Jesus Miracles Ministries**

### **Plans for the Future**

All services and activities will resume to face to face when permitted.

A piece of land which ten thousand pounds (£10,000.00) has been purchased for the church in Cabuyao, Laguna, Philippines.

An individual donated Fifteen Thousand Pounds on 12<sup>th</sup> December 2023, solely, towards the constructions of a church building in Cabuyao, Laguna, Philippines. The building construction is planned to commence in February 2024.

The trustees would leave the responsibilities for the construction of a worship place to the Cabuyao church under a close monitoring and supervision of the trustees.

### **How our activities deliver public benefit**

Our main activities and who we try to serve are as described in our objectives and activities. All our charitable activities focus on these objectives to further our charitable purposes for the public benefit.

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Annual 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and the financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Jesus Miracles Ministries**


**Independent Examiner**

The trustees intend asking the existing accountant to undertake the independent examination of the organisation's accounts in the following year.

**Declaration**

We declare, in our capacity of charity trustees, that:

1. the trustees have approved the report above; and
2. have authorised us to sign on their behalf.

  
**Name:** Michelle Macatangang  
**Position:** Trustee  
**Dated:** 19 January 2024

  
**Angelita Gatus**  
**(Trustee)**



## **Jesus Miracles Ministries**

### **Independent Examiner's Report to the Trustees of Jesus Miracles Ministries**

I report to the trustees on my examination of the financial statements of Jesus Miracles Ministries ('the charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

If the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011. The charity's income for the year was below this threshold. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



A A Boafo-Brewu (FCCA MBA)

Augustus & Co

Dated: 22 January 2024

374 Ley Street  
Ilford  
Essex IG1 4AE

**Jesus Miracles Ministries**  
**Statement of Financial Activities**  
**Year Ended 31 March 2023**

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Voluntary income: donations	3	78,024	-	78,024	74,568
Building fund					
Bank interest received				-	
<b>Total</b>		<u>78,024</u>	<u>-</u>	<u>78,024</u>	<u>74,568</u>
<b>Expenditure on:</b>					
Charitable activities	4	68,784		68,784	85,804
<b>Total</b>		<u>68,784</u>	<u>-</u>	<u>68,784</u>	<u>85,804</u>
Net Movements in funds		9,240	-	9,240	- 11,236
Prior Year Adjustment	-	1,200	-	1,200	
Reconciliation of funds					
Total funds brought forward at 01/04/2022		40,003		40,003	51,239
<b>Total funds carried forward at 31/03/2023</b>		<u><u>48,043</u></u>	<u><u>-</u></u>	<u><u>48,043</u></u>	<u><u>40,003</u></u>

The notes on pages 10 to 12 form part of these financial statements.

**Jesus Miracles Ministries**  
**Balance Sheet at 31 March 2023**

	Note	£	2023 £	£	2022 £
<b>Fixed Assets</b>					
Tangible Fixed Assets	7		34		51
<b>Current Assets</b>					
Debtors	8				
Cash at bank and in hand			<u>49,585</u>	<u>39,952</u>	
			<u>49,585</u>	<u>39,952</u>	
<b>Creditors: Amounts falling due within one year</b>	9		<u>1,576</u>		
			<u>1,576</u>		
<b>Net current assets</b>			48,009		39,952
<b>Total assets less current liabilities</b>			48,043		40,003
<b>Net assets</b>			<u>48,043</u>		<u>40,003</u>
<b>Represented by:</b>					
Unrestricted fund	10		<u>48,043</u>	<u>40,003</u>	
			<u>48,043</u>	<u>40,003</u>	

The financial statements were approved by the trustees on 19 January 2024 and signed on its behalf by:

  
**Michelle Macadangdang**

(Trustee)

  
**Angelita Gatus**

(Trustee)

The notes on pages 10 to 12 form part of these financial statements.

**Jesus Miracles Ministries**  
**Notes To Accounts**  
**Year Ended 31 March 2023**

**1. 1. Accounting convention**

The financial statements 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1. 2. Incoming Resources**

Donations relate to amounts receivable during the year.

**1.3. Capital Grants**

Grants towards capital expenditure are credited to a deferred capital grant and released to Income and Expenditure account over the expected lives of the assets. The amount released equals the depreciation charge.

**1.4 Restricted Funds**

Restricted funds are to be used for specific purposes as decided by the trustees. Expenditure which meets this criteria is charged to the fund.

**1.5 Unrestricted Funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

**2. Trustees**

One of the trustees received a salary in the year of £7,200 for providing administrative services for the charity.

**3. Voluntary income**

	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
			£	£
Tithes and offerings	78,024		78,024	32,464
Deposit Collection	-		-	38,580
Building fund			-	-
Naca Repairs Donations				280
Camp refund				845
F Ogang Rent				2,400
<b>Total Incoming Resources</b>	<b>78,024</b>	<b>-</b>	<b>78,024</b>	<b>74,568</b>

**Jesus Miracles Ministries**  
**Notes to Accounts**  
**Year Ended 31 March 2023**

**4. Charitable activities**

	Un-restricted Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
JMM House Rent	19,200		19,200	
Rent And Utilities	10,211		10,211	
Building Leases			-	29,940
Business and Water Rates	1,296		1,296	
Love Gifts			-	4,120
Events/Conference	290		290	
Wages and Salaries	22,066		22,066	20,040
Depreciation Of Fixtures And Fittings	17		17	7
Cabuyao Church Lot			-	9,000
NACA Teachers	7,700		7,700	8,600
Mission support	1,792		1,792	2,280
Small Usable Equipments	1,505		1,505	
JMM Cebu Church Repairs			-	500
Bereavement Donation	500		500	2,750
Travelling Expenses	400		400	
Parking			-	240
Insurance	781		781	300
Employee Benefits			-	
YP/Children Ministry	446		446	
Bank Correction			-	423
HMRC/Inland Revenue			-	2,856
Sage UK			-	101
Microsoft Subscriptions Laptops			-	1,258
Petty Cash			-	450
Reimbursementt			-	638
Subscriptions	80		80	
Governance costs (per note 5)	2,500		2,500	2,300
	<u>68,784</u>	<u>-</u>	<u>68,784</u>	<u>85,804</u>

**5. Governance cost**

	Un-restricted Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
Payroll Fees	-		-	100
Bookkeeping Prof. Fees	1,300		1,300	1,000
Bank Charges	-		-	
Independent Examiner's Fees	1,200		1,200	1,200
	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,300</u>

**6. Staff Costs**

	2023 £	2022 £
Wages and salaries	22,066	20,040
Employer's National Insurance		
	<u>22,066</u>	<u>20,040</u>
No employee earned in excess of £60,000		
Average head count in the year	<u>2</u>	<u>2</u>

**Jesus Miracles Ministries**  
**Notes To Accounts**  
**Year Ended 31 March 2023**

**7. Fixed Assets**

	Furniture Fixtures & Equipment £	Total £
Cost		
At 1 April 2022	68	68
Addition		-
Disposal		-
At 31 March 2023	<u>68</u>	<u>68</u>
Depreciation		
At 1 April 2022	17	17
Charge for the year	17	17
Disposal		-
At 31 March 2023	<u>34</u>	<u>34</u>
Net Book Value:		
At 31 March 2023	<u>34</u>	<u>34</u>
At 31 March 2022	<u>51</u>	<u>51</u>

**8. Debtors: Amounts falling due within one year**

	2023 £	2022 £
Rent deposit		
Prepayment		
Paye & National Insurance		
	<u>-</u>	<u>-</u>

**9. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Accruals	1,200	
Paye & National Insurance	376	
	<u>1,576</u>	<u>-</u>

**10. Analysis of net assets between funds**

	Net Current Assets £	Fixed Assets £	Total £
Restricted Funds			-
Unrestricted Funds	48,009	34	48,043
	<u>48,009</u>	<u>34</u>	<u>48,043</u>

**11. Related Party transactions**

There are no related party transactions in the year ended 31 March 2023.