

Charity no. 1053210

HOUSE OF JUDAH (PRAISE) MINISTRIES  
INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS

Year ended 5th April 2021

## **HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**

### **Report of the trustees for the year ended 5th April 2021**

The trustees present their annual report and financial statements of the charity for the year ended 5th April 2021.

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 constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

#### **Objectives and activities for the public benefit.**

The purposes of the charity continue to be the advancement of the Christian religion and for the advancement of education in accordance with the Articles of Faith.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

To benefit the local community as much as possible, the trustees have developed separate strategies aimed at those who do not have a relationship with Jesus Christ and those who have already accepted Jesus Christ as their Lord and Saviour.

Non believers are targeted by various outreach activities based either in the local community or further afield.

For believers, the trustees endeavour to create an environment where a person's faith can be increased and matured by access to:

- Regular biblical teaching
- Praise. Worship and Prayer meetings
- Provision of pastoral work
- Visiting and praying for the sick and infirmed

#### **A review of our achievements and performance**

2020/2021 begun with the Covid-19 situation which resulted in most churches, including ours, holding our services online.

We continued to preach the gospel and hold our Sunday and Friday services online adding new programs online to feed the congregation and exposed the ministry to outsiders as well. The additional programs were "PASTORS AND LEADERS MANNA" on Mondays at 1230pm, "MONEY MATTERS" on Wednesdays at 11 am and "LUNCH HOUR WITH HIGH ACHIEVERS" on Saturdays. We also had "INTERACTIVE RELATIONSHIP SESSIONS", "KINGDOM THINKERS" and "MENTAL HEALTH DISCUSSIONS" on Wednesdays, Thursdays and Sunday evenings. This initiative encouraged, empowered and helped many people.

The church welfare department started a new initiative giving out FOOD HAMPERS to the needy both within and outside the church. Also a once a month initiative to help those going through difficulties is going well to assist the members and those they know need assistance in their

**HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**  
**Report of the trustees for the year ended 5th April 2021**

**A review of our achievements and performance (contd)**

neighbourhoods. "THE HOUSE OF JUDAH CARES INITIATIVE" was also very active during the Covid. We are still concentrating our TV programs on KICC TV each week with great testimonies. We started an ongoing monthly online training for all departments during this time as well. This is to enable and equip the leaders and workers to be knowledgeable, equipped with the know-how, to be more effective and efficient at what they can do in the church.

**Financial review**

The work of the charity is entirely dependent on the voluntary offerings of people attending the various meetings that have taken place during the year.

The income of the year decreased by 23% to £128,688 (2020 = £167,445 ). This includes amounts received under the Gift Aid system.

**Risk management**

The main risks faced by the charity are as follows:

**a. Financial**

This includes a serious decrease in the amount of income received and thereby causing the charity to be unable to meet its financial commitments. This has been mitigated by the trustees receiving regular up to date financial information to enable them to plan accordingly.

**b. Reputational**

The risks faced by reputational damage are considerable and can result from any part of the activities of the charity.

As a result, the trustees constantly monitor the activities and try to eliminate circumstances that could be the cause of such a risk.

Special attention is paid to the activities around children and vulnerable adults to ensure that proper procedures are in place and the people supervising have the appropriate qualifications and authority.

**Reserves policy**

The trustees aim to maintain bank balances at a level which equates approximately to three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable financial commitments to be met and also give them enough time to review and revise ongoing commitments should a long term decrease in income be recognised.

The charity also has plans to purchase its own building at a future time and is presently accumulating funds to cover the deposit when this is needed.

## HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL

### Report of the trustees for the year ended 5th April 2021

#### Reserves policy (contd)

At 5th April 2021, the reserves position is:

	£
3 months average expenditure	36,850
Accumulated building deposit	0
Total required	36,850
Bank balances	7,283

This shows that the policy has not been met at the year end. The trustees are taking actions to remedy the position.

#### Plans for the future

Our short term goal is to be 250 members by December 2021. As part of our long term goals, we are working hard and on the lookout to have our own permanent freehold place of worship to help us accomplish MORE.

Community Initiatives: We intend, with the acquisition of more space, and our own building, to start other community initiatives such as computer classes, sports academy comprising men, women, youth football clubs and fitness and athletics clubs, drama classes, dance classes, voice and singing lessons, debate club, maths, science and English classes, poetry, senior citizens club including outings and the community leaders' factory each on first Saturdays etc.

Our youth department has begun drama, music and arts sessions to train the youth in church and in our community. Our mandate as the LEADERS' FACTORY is to raise generational leaders to impact nations. The leadership training centre will continue to provide ongoing training and raise strong leaders for both the ministry and in the secular world which is much needed for the expected growth of the church, to transform our society, to turn followers into leaders and leaders of leaders to impact other nations for the 21st Century. We are raising leaders who are prepared to answer tomorrow's questions today.

The Foundation, Membership, Discipleship, Victory, Missions and Leadership schools have yielded great results and will resume once churches are back in full. Our members are being blessed with top positions in great, credible jobs and forward-moving organisations. Thanks to God.

We shall continue to raise funds through means permitted by the governing document to stock up funds for this and our overall purpose.

Rev Mrs Bernice Hutton Wood.

Rev Dr Michael Hutton Wood

## **HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**

### **Report of the trustees for the year ended 5th April 2021**

#### **Structure, governance and management**

The organisation is a registered charity, number 1053210 and is constituted under a Constitution dated 23rd February 1996 as later amended in November 2004 and December 2015.

The charity does not raise funds from the public and seeks to continue its charitable works through the careful stewardship of the donations from members.

New trustees are appointed by the existing trustees.

There are regular meetings of the trustees where they agree on the future broad strategy and areas of activity.

They also review the level of reserves, risk management policies etc. The day to day leading of the charity is delegated to Bishop Hutton Wood.

New trustees are chosen from the membership after showing continuous integrity and faithfulness to the charity. Before accepting the position, the potential trustee is given copies of the Constitution, previous financial statements and meets with the existing trustees for an overview of the plans of the charity for the future. Any training requests are quantified and arranged as necessary.

#### **Key management personnel remuneration.**

The trustees consider the board of trustees and Bishop Hutton Wood as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

All trustees give their time freely and no amounts were paid to the trustees during the year for their duties as trustees.

Trustees are required to disclose all relevant interests and are required to withdraw from decisions where a conflict of interest arises.

The amounts paid to the Bishop and Senior Pastor are reviewed annually by the Board of Trustees and are shown in note 7.

**HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**  
**Report of the trustees for the year ended 5th April 2021**

**Reference and administrative information**

Trustees

Bishop Kwame Ayensu	
Pastor Alex Okubire-Fening	
Pastor Bernice Hutton Wood	
Emmanuel Aryeetey	Appointed 06/04/20
Michael Hutton Wood Jnr	Appointed 06/04/20
Elizabeth Searle	Appointed 06/04/20
Rev Michael Johnson	Appointed 06/04/20

Bishop

Bishop M Hutton Wood

Principal office

1st Floor, Palmcroy House  
387 London Road  
Croydon  
CR0 3PB

Independent Examiner

George Kitcher FCA  
Regus Brunel House  
Cardiff CF24 0EB

Bankers

The Reliance Bank Ltd  
Lloyds Bank Plc  
Santander  
Natwest Bank

## HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL

### Report of the trustees for the year ended 5th April 2021

#### Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements in each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgments and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 Constitution. 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 financial information included 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.

Approved by the trustees on 12th December 2021 and signed on their behalf by:

Michael Johnson - Trustee

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## **Independent Examiner's Report to the Trustees of:**

### **HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**

I report on the accounts for the charity for the year ended 5th April 2021 which are set out on pages 9 to 15.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the Charities Act
- \* follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- \* to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Direction given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees on any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no material matters has come to my attention which gives me cause to believe that in any material respect:

- \* the accounting records were not kept in accordance with section 130 of the Charities Act; or
- \* the accounts did not accord with the accounting records; or
- \* the accounts did not comply with the applicable requirements set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair" view which is not a matter considered as part of the 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 accounts to be reached.

George Kitcher FCA  
Chartered Accountant  
Regus Brunel House  
Cardiff CF24 0EB

Date 12th December 2021



**HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**  
**Statement of Financial Activities**  
**Year ending 5th April 2021**

	<b>Note</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
<b>Income</b>	<b>1</b>		
Donations	3	128,688	167,445
Investment Income	4	0	0
<b>TOTAL INCOME</b>		<b>128,688</b>	<b>167,445</b>
<b>Expenditure</b>	<b>1</b>		
Expenditure on charitable activities	5	148,420	171,450
<b>TOTAL EXPENDITURE</b>		<b>148,420</b>	<b>171,450</b>
<b>Net incoming/(expenditure)</b>		<b>-19,732</b>	<b>-4,005</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		26,980	30,985
Total funds carried forward		7,248	26,980

**HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL****Balance Sheet as at 5th April 2021**

	<b>Note</b>	<b>Total Funds £</b>	<b>Prior Year £</b>
<b>Fixed assets:</b>	<b>1</b>		
Tangible assets	8	7,818	8,258
Total Fixed Assets		7,818	8,258
Current assets:			
Debtors		15,793	19,629
Cash at bank and in hand		7,283	8,921
Total current assets	9	23,076	28,550
Liabilities:			
Creditors falling due within one year	10	-23,646	-9,828
Net Current assets		-570	18,722
Net Assets		7,248	26,980
The funds of the charity:	1, 11		
Unrestricted income funds		7,248	26,980
Total charity funds		7,248	26,980

The notes at pages 11 to 15 form part of these accounts

Approved by the trustees on 12th December 2021 and signed on their behalf by:

Michael Johnson - Trustee

## **HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**

### **Notes to the accounts**

#### **1. Accounting Policies**

##### **(a) Basis of preparation and assessment of going concern**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities and the Charities Act 2011.

The accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

##### **(b) Funds structure**

All of the funds of the charity are unrestricted and are available for use by the trustees in any way they choose to further the objects of the charity.

##### **(c) Income recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognised when received.

Income in respect of HMRC Gift Aid claims is recognised when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank

##### **(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured quickly.

All expenditure is recognised on an accruals basis.

##### **(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure head for which it was incurred.

## HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL

### Notes to the accounts

#### (f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the independent examination and any costs incurred relating to trustee board meetings.

#### (h) Charitable activities

The expenditure on charitable activities includes the governance costs and is shown in note 5

#### (i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historic cost.

Depreciation is charged from the year of acquisition at rate of 25% pa on a reducing balance basis.

No depreciation is provided on the land owned due to its increase in value since purchase.

#### (j) Pensions

Pensions are provided for staff under the auto enrolment legislation.

### 2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind for their duties as trustees.

No expenses were claimed by them during the year (2020 = £nil). Details of related party transactions are shown in note 7.

3. Income	2021	2020
	£	£
Donations	99,948	138,322
Gift Aid	18,670	29,108
Job Retention Grant	10,070	0
TOTAL	128,688	167,430

### 4. Investment Income

	2021	2020
	£	£
Interest on cash deposits	0	0

# HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL

## Notes to the accounts

<b>5.Expenditure on charitable activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	67,638	71,139
Ministry Expenses	5,554	10,400
Donations and Welfare	10,911	15,123
Council Tax	3,481	2,250
Rent	25,000	25,000
Insurances	2,036	2,400
Repairs	1,415	773
Light and Heat	2,407	5,246
Stationery and Leaflets	305	2,055
Trade Waste	0	0
TV Ministry and Media	18,424	21,182
Youth and Children's work	0	0
Conference Expenses	0	714
Travel Expenses	105	3,543
Finance Charges	1,333	1,628
Accountancy	3,838	2,708
Communications	1,641	2,136
Petty Cash	570	1,126
Women's ministry	0	0
Depreciation	1,002	1,210
Sundry Expenses	0	0
Hospitality	562	1,696
Audio and Music Ministry	0	0
Communion	22	98
Cleaning/PPE	150	0
Church Activities	0	0
Resources and Advertising	2,026	1,023
<b>TOTAL EXPENDITURE</b>	<b>148,420</b>	<b>171,450</b>
 <b>6. Governance costs</b>	 <b>2021</b>	 <b>2020</b>
	<b>£</b>	<b>£</b>
Independent Examination	1,050	1,300
Costs of meetings	0	0
	<b>1,050</b>	<b>1300</b>

**HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL****Notes to the accounts**

<b>7. Analysis of staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	13,079	21,206
Ministry Fees	54,559	49,933
	67,638	71,139

The charity had 1 full time and 0 part time employees during the year ( 2020 = 1 + 1 )

No employee received emoluments of more than £60,000.

Mrs B Hutton Wood, a trustee, was paid £13,079 ( 2020 = £12,905) as the resident pastor of the ministry.

Bishop M Hutton Wood was paid £54,559 ( 2020 = £49,933 ) as the resident Bishop for the ministry. He is the husband of Mrs B Hutton Wood, a trustee.

**8. Tangible fixed assets**

	<b>Equipment</b>	<b>Land</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 6th April 2020	62,955	4,300	67,255
Additions	562	0	562
Disposals	0	0	0
At 5th April 2021	63,517	4,300	67,817
<b>Depreciation</b>			
At 6th April 2020	58,997	0	58,997
Charge for the year	1,002	0	1,002
Eliminated on disposals	0	0	0
At 5th April 2021	59,999	0	59,999
<b>Net book value</b>			
At 5th April 2021	3,518	4,300	7,818
At 5th April 2020	3,958	4,300	8,258

**HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL****Notes to the accounts**

<b>9. Analysis of current assets</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	4,377	4,242
Gift Aid repayment	10,556	15,387
Grant Due	860	0
Cash at bank	7,283	8,921
	23,076	28,550

All current assets in 2021 and 2020 relate to unrestricted funds.

<b>10. Analysis of current liabilities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors under 1 year	23,646	9,828
This includes £122 due to HMRC in respect of PAYE. (2020 = £148)		

All current liabilities in 2021 and 2020 relate to unrestricted funds.