

Charity no. 1053210

HOUSE OF JUDAH (PRAISE) MINISTRIES
INTERNATIONAL

REPORT AND FINANCIAL STATEMENTS

Year ended 5th April 2022

HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL

Report of the trustees for the year ended 5th April 2022

The trustees present their annual report and financial statements of the charity for the year ended 5th April 2022.

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

2021-2022 began with the Covid-19 situation which resulted in most churches, including ours, holding our services online, returning back to church on Sundays in September 2021.

We continued to preach the gospel and hold our Sunday services in church and Friday services online adding new programs online to feed the congregation and exposed the ministry to outsiders as well. We cut down on PASTORS AND LEADERS MANNA on Mondays at 1230pm, MONEY MATTERS on Wednesdays at 11am and maintained the LUNCH HOUR WITH HIGH ACHIEVERS on Saturdays.

The church welfare department continues the FOOD HAMPERS to the needy within and outside the church once a month to help those going through difficulties; this is going very well to assist the members and those they know who need assistance in their neighbourhoods. The HOUSE OF JUDAH CARES INITIATIVE was also very active during the Covid. We are still concentrating our

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Report of the trustees for the year ended 5th April 2022

A review of our achievements and performance (contd)

TV programs on KICC TV each week with great testimonies. We will be resuming our inhouse 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 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 increased by 3.4% to £133,041 (2021 = £128,688). 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 2022

Reserves policy (contd)

At 5th April 2022, the reserves position is:

	£
3 months average expenditure (excl depreciation)	33,250
Accumulated building deposit	0
Total required	33,250
Bank balances	7,545

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 2022. As part of our long term goals, we are working hard and on the look-out 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, 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 LEADERS' FACTORY is to raise generational leaders to impact nations. This 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 our church, to transform our society, to turn followers into leaders and leaders of leaders to 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.

HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL
Report of the trustees for the year ended 5th April 2022

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 2022

Reference and administrative information

Trustees

Bishop Kwame Ayensu
Pastor Alex Okubire-Fening
Pastor Bernice Hutton Wood
Emmanuel Aryeetey
Michael Hutton Wood Jnr
Elizabeth Searle
Rev Michael Johnson

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

Lloyds Bank Plc
Natwest Bank

HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL

Report of the trustees for the year ended 5th April 2022

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 2nd October 2022 and signed on their behalf by:

M 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 2022 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

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

Date 12/10/2022

HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL
Statement of Financial Activities
Year ending 5th April 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
Income	1		
Donations	3	133,041	128,688
Investment Income	4	0	0
TOTAL INCOME		133,041	128,688
Expenditure	1		
Expenditure on charitable activities	5	133,864	148,420
TOTAL EXPENDITURE		133,864	148,420
Net incoming/(expenditure)		-823	-19,732
Reconciliation of funds			
Total funds brought forward		7,248	26,980
Total funds carried forward		6,425	7,248

HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL**Balance Sheet as at 5th April 2022**

	Note	Total Funds £	Prior Year £
Fixed assets:	1		
Tangible assets	8	6,942	7,818
Total Fixed Assets		6,942	7,818
Current assets:			
Debtors		12,612	15,793
Cash at bank and in hand		7,545	7,283
Total current assets	9	20,157	23,076
Liabilities:			
Creditors falling due within one year	10	-20,674	-23,646
Net Current assets		-517	-570
Net Assets		6,425	7,248
The funds of the charity:	1, 11		
Unrestricted income funds		6,425	7,248
Total charity funds		6,425	7,248

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

Approved by the trustees on 2nd October 2022 and signed on their behalf by:

M 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 (2021 = £nil). Details of related party transactions are shown in note 7.

3. Income	2022	2021
	£	£
Donations	105,059	99,948
Gift Aid	21,409	18,670
Job Retention Grant	4,624	10,070
Insurance Settlement	1,949	0
TOTAL	133,041	128,688

4. Investment Income

	2022	2021
	£	£
Interest on cash deposits	0	0

HOUSE OF JUDAH (PRAISE) MINISTRIES INTERNATIONAL

Notes to the accounts

5.Expenditure on charitable activities	2022	2021
	£	£
Staff costs	61,735	67,638
Ministry Expenses	2,034	5,554
Donations and Welfare	11,306	10,911
Council Tax	3,831	3,481
Rent	25,000	25,000
Insurances	1,583	2,036
Repairs	307	1,415
Light and Heat	2,383	2,407
Stationery and Leaflets	656	305
Trade Waste	1,931	0
TV Ministry and Media	14,720	18,424
Youth and Children's work	0	0
Conference Expenses	0	0
Travel Expenses	0	105
Finance Charges	546	1,333
Accountancy	3,393	3,838
Communications	1,987	1,641
Petty Cash	0	570
Women's ministry	0	0
Depreciation	876	1,002
Sundry Expenses	115	0
Hospitality	321	562
Audio and Music Ministry	0	0
Communion	0	22
Cleaning/PPE	0	150
Church Activities	0	0
Resources and Advertising	1,140	2,026
TOTAL EXPENDITURE	133,864	148,420
 6. Governance costs	 2022	 2021
	£	£
Independent Examination	895	1,050
Costs of meetings	0	0
	895	1050

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

7. Analysis of staff costs	2022	2021
	£	£
Salaries and wages	15,795	13,079
Ministry Fees	45,940	54,559
	61,735	67,638

The charity had 1 full time employee during the year (2021 = 1)

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

Mrs B Hutton Wood, a trustee, was paid £15,795 (2021 = £13,079) as the resident pastor of the ministry.

Bishop M Hutton Wood was paid £45,940 (2021 = £54,559) as the resident Bishop for the ministry. He is the husband of Mrs B Hutton Wood, a trustee.

8. Tangible fixed assets

	Equipment	Land	TOTAL
	£	£	£
Cost			
At 6th April 2021	63,517	4,300	67,817
Additions	0	0	0
Disposals	0	0	0
At 5th April 2022	63,517	4,300	67,817
Depreciation			
At 6th April 2021	59,999	0	59,999
Charge for the year	876	0	876
Eliminated on disposals	0	0	0
At 5th April 2022	60,875	0	60,875
Net book value			
At 5th April 2022	2,642	4,300	6,942
At 5th April 2021	3,518	4,300	7,818

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

9. Analysis of current assets	2022	2021
	£	£
Prepayments	3,292	4,377
Gift Aid repayment	9,320	10,556
Grant Due	0	860
Cash at bank	7,545	7,283
	20,157	23,076

All current assets in 2022 and 2021 relate to unrestricted funds.

10. Analysis of current liabilities	2022	2021
	£	£
Creditors under 1 year	20,674	23,646

This includes £762 due to HMRC in respect of PAYE. (2021 = £122)

All current liabilities in 2022 and 2021 relate to unrestricted funds.