

JIREH COMMUNITY PROJECT TRUST

England & Wales · Charity number 1056291

Details

Other names	JIREH CHAPEL HIGHER BEBINGTON WIRRAL, JIREH EVANGELICAL CHURCH
Status	Registered
Legal form	Other
Registered	1996-06-20
Register	View on the Charity Commission register

Contact

Address	Jireh Business Hub Teehey Gardens Wirral Merseyside CH63 2JH
Phone	07774514467
Email	ELPIZO75@GMAIL.COM
Website	www.jirehcommunityproject.org.uk

Activities

Objects: TO ADVANCE RELIGION

Activities: The charity provides facilities and opportunities for the local community of Higher Bebington in the areas of - community development, personal support, pastoral care, youth services provision, children's services, parental help

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£52,925	£67,907	-	-
2024-03-31	£65,527	£67,039	-	-
2023-03-31	£49,093	£72,684	-	-
2022-03-31	£59,810	£77,075	-	-
2021-03-31	£51,076	£65,793	-	-

Trustees

Name	Role	Appointed
Amanda Rachel Taylor		2024-07-01
Kirsty Joanne Johnson		2015-01-02
MAL WRIGHT		
Sheila Clarke MBE		2017-11-20
Steve Taylor-Smith		2017-11-20

Accounts

**JIREH COMMUNITY PROJECT TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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Jireh Community Project Trust

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Jireh Community Project Trust ("The Trust") was established by Trust Deeds dated 16th July 1964 and 2nd July 1966 to own the land and buildings at Teehey Gardens, Bebington, which were conveyed "without payment". At that time the charity was known as Jireh Chapel Trust. A series of Supplemental Deeds reflect the changes in Trustees over the years since the original Deeds.

The objects of the deeds are being observed by the application of a strategy which is empowered by our vision as a church, which is: -

'to love God and to love our neighbour

Loving God is expressed in worship, prayer, fellowship and Bible study and is worked out in loving our neighbour.

Love involves compassion leading to community action; providing for the general wellbeing of people and communities, including pastoral care and practical help. Neighbour includes anyone within the geographical area of the charity's activities, with a particular focus on those in most need.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The year began with our annual 'Jireh Weekend Away' which saw over 50 people of all ages travel to Tyn-y-Nant, a beautiful site on the Llyn Peninsula. The weekend was a fantastic time of relationship building, with people from all the different groups at Jireh coming together and enjoying each others company. It has really helped to develop a sense of community that we try and foster through everything we do at Jireh.

This year has also been one of many celebrations including fireworks, pancakes, Macmillan, Harvest, Christmas and Easter. We have hosted events for each of these celebrations, bringing the community together to enjoy the festivities, this has all been a great success. A part of lots of these celebrations has been fundraising for our chosen charities, Macmillan and Wirral Food Bank. We have been able to donate both financial and practical gifts to both of these charities thanks to the generosity of the Jireh Community. Following on from the success of our Macmillan coffee afternoons over the years, we have decided to run a regular coffee afternoon. This has begun on a Monday afternoon and is a fantastic time of conversation, laughs and lots of lovely cake.

Our book exchange continues to develop with increased involvement by many users. With the closure of the local library we felt it important to provide a facility for everyone to be able to access books for free. The book exchange sits in the foyer and is there for anyone who comes into the building. We have books for people of all ages and have received a fantastic amount of donated books to keep us going.

We now have three toddler groups, two youth groups, an after school club, lunch club and a coffee afternoon and cafe church running on a weekly basis.

These are just some of the highlights of an amazing year which has seen growth and development in nearly every area. All in all, once again, Jireh Community Project is delivering holistic needs for the whole community. We are grateful for all the support and encouragement we receive.

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Reserves Policy

Year on year the Trustees plan to utilise available income, subject to making adequate reserves for known and future potential liabilities and commitments. Annual surpluses or deficits are credited or charged to the Unrestricted Fund or Restricted Fund in accordance with the charity's policy. In accordance with the policy of the Trustees, at least one tenth of income generated from church activities has been set aside in an Unrestricted Fund (the Support Fund) for the support of missionaries, mission organisations, community activities, emergency situations and those with particular need of financial assistance.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of each fund.

**Jireh Community Project Trust
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Reference and Administrative Details

Trustees

Malcolm Wright
Steven Taylor-Smith
Sheila Clarke MBE
Kirsty Johnson
Amanda Taylor (appointed 01/07/2024)

Charity Number

1056291

Principal Address

Jireh Business Hub
Teehey Gardens
Wirral
Merseyside
CH63 2JH

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Jireh Community Project Trust
Trustees' Report (continued)
For The Year Ended 31 March 2025**

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 and 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Malcolm Wright

Trustee
17th February 2026

Jireh Community Project Trust
Independent Examiner's Report to the Trustees of Jireh Community Project Trust
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Jireh Community Project Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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 accounts to be reached.

Matthew Brown
17th February 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Jireh Community Project Trust
Statement of Financial Activities
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	36,201	-	36,201	52,486
Charitable activities:					
Charitable activity		16,724	-	16,724	13,041
		52,925	-	52,925	65,527
EXPENDITURE ON:					
Charitable activities:	5				
Charitable activity		(48,674)	(19,233)	(67,907)	(67,039)
NET EXPENDITURE		4,251	(19,233)	(14,982)	(1,512)
NET MOVEMENT IN FUNDS		4,251	(19,233)	(14,982)	(1,512)
RECONCILIATION OF FUNDS:					
Total funds brought forward		32,075	277,349	309,424	310,936
TOTAL FUNDS CARRIED FORWARD	13	36,326	258,116	294,442	309,424

The notes on pages 8 to 12 form part of these financial statements.

Jireh Community Project Trust
Comparative Statement of Financial Activities
For The Year Ended 31 March 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	52,486	-	52,486
Charitable activities:				
Charitable activity		13,041	-	13,041
		<u>65,527</u>	<u>-</u>	<u>65,527</u>
EXPENDITURE ON:				
Charitable activities:	5			
Charitable activity		(47,784)	(19,255)	(67,039)
NET EXPENDITURE		<u>17,743</u>	<u>(19,255)</u>	<u>(1,512)</u>
Transfers between funds	13	(11,701)	11,701	-
NET MOVEMENT IN FUNDS		<u>6,042</u>	<u>(7,554)</u>	<u>(1,512)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		26,033	284,903	310,936
TOTAL FUNDS CARRIED FORWARD	13	<u><u>32,075</u></u>	<u><u>277,349</u></u>	<u><u>309,424</u></u>

The notes on pages 8 to 12 form part of these financial statements.

Jireh Community Project Trust
Statement of Financial Position
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	-	258,116	258,116	277,349
		-	258,116	258,116	277,349
CURRENT ASSETS					
Debtors	11	13,404	-	13,404	7,180
Cash at bank and in hand		29,294	-	29,294	33,859
		42,698	-	42,698	41,039
Creditors: Amounts Falling Due Within One Year	12	(6,372)	-	(6,372)	(8,964)
NET CURRENT ASSETS (LIABILITIES)		36,326	-	36,326	32,075
TOTAL ASSETS LESS CURRENT LIABILITIES		36,326	258,116	294,442	309,424
NET ASSETS		36,326	258,116	294,442	309,424
FUNDS OF THE CHARITY					
Restricted Funds				258,116	277,349
Unrestricted Funds				36,326	32,075
TOTAL FUNDS	13			294,442	309,424

On behalf of the board

Malcolm Wright

Trustee

17th February 2026

The notes on pages 8 to 12 form part of these financial statements.

**Jireh Community Project Trust
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Jireh Community Project Trust is an unincorporated charity registered with the Charity Commission, registered charity number 1056291. The principal address is Jireh Business Hub, Teehey Gardens, Wirral, Merseyside, CH63 2JH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have identified material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern, however, the going concern basis remains appropriate.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

2.5. Donated Goods and Services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.6. Resources Expended

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	4%
Plant & Machinery	10%

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	29,977	36,939
Gift aid	6,224	15,547
	<u>36,201</u>	<u>52,486</u>

4. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>19,233</u>	<u>19,255</u>

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025
	£	£	Total
	£	£	£
Charitable activity	<u>35,431</u>	<u>32,476</u>	<u>67,907</u>

	Activities undertaken directly	Support costs (see note 6)	2024
	£	£	Total
	£	£	£
Charitable activity	<u>35,754</u>	<u>31,285</u>	<u>67,039</u>

6. Support Costs

	2025
	Charitable activity
	£
Premises expenses	9,916
General administration	2,602
Depreciation	19,233
Governance costs	725
	<u>32,476</u>

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024
	Charitable activity
	£
Premises expenses	10,075
General administration	1,230
Depreciation	19,255
Governance costs	725
	<u>31,285</u>

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>725</u>	<u>725</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>25,609</u>	<u>25,450</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

10. Tangible Assets

	Land & Property		
	Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 April 2024	423,580	55,870	479,450
As at 31 March 2025	<u>423,580</u>	<u>55,870</u>	<u>479,450</u>
Depreciation			
As at 1 April 2024	166,375	35,726	202,101
Provided during the period	15,123	4,110	19,233
As at 31 March 2025	<u>181,498</u>	<u>39,836</u>	<u>221,334</u>
Net Book Value			
As at 31 March 2025	<u>242,082</u>	<u>16,034</u>	<u>258,116</u>
As at 1 April 2024	<u>257,205</u>	<u>20,144</u>	<u>277,349</u>

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	13,404	7,180

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other loans	-	3,848
Other creditors	50	46
Taxation and social security	4,872	4,345
Accruals and deferred income	1,450	725
	<u>6,372</u>	<u>8,964</u>

13. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	32,075	52,925	(48,674)	36,326
Restricted funds				
Fixed asset fund	277,349	-	(19,233)	258,116
Total funds	<u>309,424</u>	<u>52,925</u>	<u>(67,907)</u>	<u>294,442</u>

	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	26,033	65,527	(47,784)	(11,701)	32,075
Restricted funds					
Fixed asset fund	284,903	-	(19,255)	11,701	277,349
Total funds	<u>310,936</u>	<u>65,527</u>	<u>(67,039)</u>	<u>-</u>	<u>309,424</u>

General fund - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds – Grants and donations received for the various building projects and associated building expenditure. This year includes grants received to cover employment expenditure under Job Retention Scheme.

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

14. Transactions with Trustees

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	2025 Total
		£	£
Kirsty Johnson	Other legal authority	25,609	25,609

During the previous year the following trustees have been paid remuneration or have received other benefits from the charity or a related entity:

Name of trustee	Legal authority	Remuneration	2024 Total
		£	£
Kirsty Johnson	Other legal authority	25,450	25,450

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	2,235	2,802

Number of trustees reimbursed for expenses during the year was 1 (2024: 1)

Catering throughout the year was reimbursed to one of the Trustee's who paid for this personally.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Jireh Community Project Trust
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	27,892	26,928
Donations from organisations	2,085	10,011
Gift aid	6,224	15,547
	36,201	52,486
Charitable Activities:		
Charitable activity		
Rental income	16,724	13,041
	16,724	13,041
	52,925	65,527
EXPENDITURE ON:		
Charitable Activities:		
Charitable activity		
Purchases	(8,048)	(7,586)
Trustees' salaries	(25,609)	(25,450)
Repairs, renewals and maintenance	-	(799)
Insurance	(1,774)	(1,692)
Bank interest payable	-	(227)
Rent	(9,916)	(10,075)
Repairs, renewals and maintenance	(1,272)	-
Charitable donations	(1,330)	(1,230)
Depreciation	(19,233)	(19,255)
Independent examiner's fees	(725)	(725)
	(67,907)	(67,039)
	(67,907)	(67,039)
NET EXPENDITURE	(14,982)	(1,512)

Accounts

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Reference and Administrative Details

Trustees

Malcolm Wright
Steven Taylor-Smith

**Jireh Community Project Trust
Trustees' Report (continued)
For The Year Ended 31 March 2024**

Sheila Clarke MBE
Kirsty Johnson
Amanda Taylor (appointed 01/07/2024)

Charity Number

1056291

Principal Address

13 Village Road
Bebington
Wirral
Merseyside
CH63 8PP

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

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Trustees' Report (continued)
For The Year Ended 31 March 2024**

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- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Malcolm Wright

Trustee

30th January 2026

Jireh Community Project Trust
Independent Examiner's Report to the Trustees of Jireh Community Project Trust
For The Year Ended 31 March 2024

I report to the trustees on my examination of the accounts of Jireh Community Project Trust (the Trust) for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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 accounts to be reached.

Matthew Brown
30th January 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Jireh Community Project Trust
Statement of Financial Activities
For The Year Ended 31 March 2024

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	52,486	-	52,486	40,850
Charitable activities:					
Charitable activity		13,041	-	13,041	8,243
		65,527	-	65,527	49,093
EXPENDITURE ON:					
Charitable activities:	5				
Charitable activity		(47,784)	(19,255)	(67,039)	(72,684)
NET EXPENDITURE		17,743	(19,255)	(1,512)	(23,591)
Transfers between funds	15	(11,701)	11,701	-	-
NET MOVEMENT IN FUNDS		6,042	(7,554)	(1,512)	(23,591)
RECONCILIATION OF FUNDS:					
Total funds brought forward		26,033	284,903	310,936	334,527
TOTAL FUNDS CARRIED FORWARD	15	32,075	277,349	309,424	310,936

The notes on pages 8 to 12 form part of these financial statements.

Jireh Community Project Trust
Comparative Statement of Financial Activities
For The Year Ended 31 March 2024

		2023		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	40,850	-	40,850
Charitable activities:				
Charitable activity		8,243	-	8,243
		<u>49,093</u>	<u>-</u>	<u>49,093</u>
EXPENDITURE ON:				
Charitable activities:	5			
Charitable activity		(53,565)	(19,119)	(72,684)
NET EXPENDITURE		<u>(4,472)</u>	<u>(19,119)</u>	<u>(23,591)</u>
NET MOVEMENT IN FUNDS		<u>(4,472)</u>	<u>(19,119)</u>	<u>(23,591)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		30,505	304,022	334,527
TOTAL FUNDS CARRIED FORWARD	15	<u><u>26,033</u></u>	<u><u>284,903</u></u>	<u><u>310,936</u></u>

The notes on pages 8 to 12 form part of these financial statements.

Jireh Community Project Trust
Statement of Financial Position
As At 31 March 2024

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	-	277,349	277,349	296,604
		-	277,349	277,349	296,604
CURRENT ASSETS					
Debtors	11	7,180	-	7,180	11,613
Cash at bank and in hand		33,859	-	33,859	12,251
		41,039	-	41,039	23,864
Creditors: Amounts Falling Due Within One Year	12	(8,964)	-	(8,964)	(5,751)
NET CURRENT ASSETS (LIABILITIES)		32,075	-	32,075	18,113
TOTAL ASSETS LESS CURRENT LIABILITIES		32,075	277,349	309,424	314,717
Creditors: Amounts Falling Due After More Than One Year	13	-	-	-	(3,781)
NET ASSETS		32,075	277,349	309,424	310,936
FUNDS OF THE CHARITY					
Restricted Funds				277,349	284,903
Unrestricted Funds				32,075	26,033
TOTAL FUNDS	15			309,424	310,936

On behalf of the board

Malcolm Wright

Trustee

30th January 2026

The notes on pages 8 to 12 form part of these financial statements.

**Jireh Community Project Trust
Notes to the Financial Statements
For The Year Ended 31 March 2024**

1. General Information

Jireh Community Project Trust is an unincorporated charity registered with the Charity Commission, registered charity number 1056291. The principal address is 13 Village Road, Bebington, Wirral, Merseyside, CH63 8PP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have identified material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern, however, the going concern basis remains appropriate.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.4. Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

2.5. Donated Goods and Services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.6. Resources Expended

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	4%
Plant & Machinery	10%

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

	2024	2023
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	36,939	17,392
Gift aid	15,547	23,458
	<u>52,486</u>	<u>40,850</u>

4. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets - owned	<u>19,255</u>	<u>19,400</u>

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2024
	£	£	Total
	£	£	£
Charitable activity	35,754	31,285	<u>67,039</u>

	Activities undertaken directly	Support costs (see note 6)	2023
	£	£	Total
	£	£	£
Charitable activity	36,780	35,904	<u>72,684</u>

6. Support Costs

	2024
	Charitable activity
	£
Premises expenses	10,075
General administration	1,230
Depreciation	19,255
Governance costs	725
	<u>31,285</u>

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

	2023
	Charitable activity
	£
Premises expenses	11,419
General administration	4,360
Depreciation	19,400
Governance costs	725
	<u>35,904</u>

7. Independent Examiner's Remuneration

	2024	2023
	£	£
Independent examination of the financial statements	<u>725</u>	<u>725</u>

8. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	<u>25,450</u>	<u>23,690</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 1 (2023: 1)

10. Tangible Assets

	Land & Property		
	Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 April 2023	423,580	55,870	479,450
As at 31 March 2024	<u>423,580</u>	<u>55,870</u>	<u>479,450</u>
Depreciation			
As at 1 April 2023	151,250	31,596	182,846
Provided during the period	15,125	4,130	19,255
As at 31 March 2024	<u>166,375</u>	<u>35,726</u>	<u>202,101</u>
Net Book Value			
As at 31 March 2024	<u>257,205</u>	<u>20,144</u>	<u>277,349</u>
As at 1 April 2023	<u>272,330</u>	<u>24,274</u>	<u>296,604</u>

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

11. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	7,180	11,613

12. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other loans	3,848	4,808
Other creditors	46	-
Taxation and social security	4,345	943
Accruals and deferred income	725	-
	<u>8,964</u>	<u>5,751</u>

13. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Other loans	-	3,781

14. Loans

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year or on demand:		
Other loans	<u>3,848</u>	<u>4,808</u>
	2024	2023
	£	£
Amounts falling due between one and five years:		
Other loans	<u>-</u>	<u>3,781</u>

15. Movement in Funds

	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	26,033	65,527	(47,784)	(11,701)	32,075
Restricted funds					
Fixed asset fund	284,903	-	(19,255)	11,701	277,349
Total funds	<u>310,936</u>	<u>65,527</u>	<u>(67,039)</u>	<u>-</u>	<u>309,424</u>

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

	As at 1 April 2022	Income	Expenditure	As at 31 March 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	30,505	49,093	(53,565)	26,033
Restricted funds				
Fixed asset fund	304,022	-	(19,119)	284,903
Total funds	<u>334,527</u>	<u>49,093</u>	<u>(72,684)</u>	<u>310,936</u>

General fund - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds – Grants and donations received for the various building projects and associated building expenditure. This year includes grants received to cover employment expenditure under Job Retention Scheme.

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2024	2023
	£	£
Other Expenses	<u>2,802</u>	<u>-</u>

Number of trustees reimbursed for expenses during the year was 1 (2023: 0)

Catering throughout the year was reimbursed to one of the Trustee's who paid for this personally.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Jireh Community Project Trust
Detailed Statement of Financial Activities
For The Year Ended 31 March 2024

	2024	2023
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	26,928	13,892
Donations from organisations	10,011	3,500
Gift aid	15,547	23,458
	52,486	40,850
Charitable Activities:		
Charitable activity		
Rental income	13,041	8,243
	13,041	8,243
	65,527	49,093
EXPENDITURE ON:		
Charitable Activities:		
Charitable activity		
Purchases	(7,586)	(4,747)
Wages and salaries	(25,450)	(23,690)
Repairs, renewals and maintenance	(799)	(1,770)
Insurance	(1,692)	(1,534)
Printing, postage and stationery	-	(4,760)
Bank interest payable	(227)	(279)
Rent	(10,075)	(11,419)
Accountancy fees	-	(2,775)
Charitable donations	(1,230)	(1,585)
Depreciation	(19,255)	(19,400)
Independent examiner's fees	(725)	(725)
	(67,039)	(72,684)
	(67,039)	(72,684)
NET EXPENDITURE	(1,512)	(23,591)

Accounts



Registered Charity Number 1056291

JIREH COMMUNITY PROJECT TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023



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JIREH COMMUNITY PROJECT TRUST
Report and Accounts

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JIREH COMMUNITY PROJECT TRUST

The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual report and financial statements of the charity 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 the 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 (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

Objectives

Jireh Community Project Trust ("The Trust") was established by Trust Deeds dated 16th July 1964 and 2nd July 1966 to own the land and buildings at Teehey Gardens, Bebington, which were conveyed "without payment". At that time the charity was known as Jireh Chapel Trust.

A series of Supplemental Deeds reflect the changes in Trustees over the years since the original Deeds.

The objects of the deeds are being observed by the application of a strategy which is empowered by our vision as a church, which is: -

'to love God and to love our neighbour

Loving God is expressed in worship, prayer, fellowship and Bible study and is worked out in loving our neighbour.

Love involves compassion leading to community action; providing for the general wellbeing of people and communities, including pastoral care and practical help. Neighbour includes anyone within the geographical area of the charity's activities, with a particular focus on those in most need.

Achievements and performances

This year has been one of continued development for Jireh as we have continued rebuild our activities following covid.

The 'Messy' brand has gone from strength to strength with increasing numbers and new Messy Activities to attend. Messy Sunday remains popular and this year we have gone outdoors on a number of occasions for Bonfire Night, Hallowe'en and Easter. Messy Monday continues to attract new people all the time.

A new Messy Activity on a Wednesday afternoon has recently started, called Messy Fingers and runs for an hour before school pick up time. Already attracting good numbers, Messy Fingers has added much to the Messy Brand and we're looking forward to seeing what next year brings.

We have commenced after school drop-in activities on Tuesday and a Thursday

At Christmas we held a Carol Singing event outside the local Coop (thank you to them for their generosity with mince pies and drinks). We held it at the end of school and over 100 community members came along and sang together for about half an hour.

Monday and Thursday still have Toddlers and Soft Play running each week and Thursday Lunch Club continues for those who would like a free meal and some company.

JIREH COMMUNITY PROJECT TRUST

The report of the Trustees for the year ended 31 March 2023

A weekend away attracted over 50 attendees and we had a fantastic family time away at a beautiful campsite near Pwllheli in North Wales.

These are just some of the highlights of an amazing year which has seen growth and development in nearly every area. All in all, once again, Jireh Community Project is delivering holistic needs for the whole community.

We are grateful for all the support and encouragement we receive.

Financial Review

Policies on reserves

Year on year the Trustees plan to utilise available income, subject to making adequate reserves for known and future potential liabilities and commitments. Annual surpluses or deficits are credited or charged to the Unrestricted Fund or Restricted Fund in accordance with the charity's policy. In accordance with the policy of the Trustees, at least one tenth of income generated from church activities has been set aside in an Unrestricted Fund (the Support Fund) for the support of missionaries, mission organisations, community activities, emergency situations and those with particular need of financial assistance.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £23,591 (2022: (£17,265)).

The total reserves at the yearend stand at £310,936 and there were free liquid reserves at the yearend of £2,719 (2022: £6,910). The charity will continue due to the financial support of its members who will continue to cover any shortfall in financial resources.

Reference and administrative details

Date of registration	21 st June 1996
The Registered Office	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1056291

Trustees

The Trustees during the year and at the date of this report are: -

M J Wright	Mrs K J Johnson	S Taylor-Smith
Mrs S Clarke		

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application. The methods adopted for the recruitment and appointment of new trustees. The trustees are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Ms. Phoebe Hughes, 9 Bromborough Road Bebington, Wirral

JIREH COMMUNITY PROJECT TRUST

The report of the Trustees for the year ended 31 March 2023

Statement of Trustees' Responsibilities

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 requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 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 financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 31 March 2024

Kirsty Johnson

Trustee

JIREH COMMUNITY PROJECT TRUST

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 March 2023

I report on the financial statement of the charity on page 7 to 15 for the year ended 31 March 2023.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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,
- to 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 opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Phoebe Hughes, Member of the Association of Accounting Technicians

PREN Accountancy, 9 Bromborough Road, Bebington, Wirral

The date upon which my opinion is expressed is: 31 March 2024

JIREH COMMUNITY PROJECT TRUST
Statement of Financial Activities
For the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Income				
Donations and legacies	40,850	-	40,850	36,869
Grants received	-	-	-	10,775
Rental income	8,243	-	8,243	12,166
Total income	49,093	-	49,093	59,810
Expenditure				
Expenditure on church activities	49,784	-	49,784	54,175
Depreciation	281	19,119	19,400	19,400
Governance costs	3,500	-	3,500	3,500
Total expenditure	53,565	19,119	72,684	77,075
Net income/(expenditure) for the year	(4,472)	(19,119)	(23,591)	(17,265)
Net movement in funds	(4,472)	(19,119)	(23,591)	(17,265)
Reconciliation of funds				
Total funds brought forward	30,505	304,022	334,527	351,792
Total funds carried forward	26,033	284,903	310,936	334,527

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations.

The notes on page 10 to 15 form an integral part of these accounts

JIREH COMMUNITY PROJECT TRUST**Statement of Financial Activities****For the year ended 31 March 2022****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income			
Donations and legacies	36,869	-	36,869
Grants received	-	10,775	10,775
Rental income	<u>12,166</u>	<u>-</u>	<u>12,166</u>
Total income	<u>49,035</u>	<u>10,775</u>	<u>59,810</u>
Expenditure			
Expenditure on charitable			
Activities	42,876	11,299	43,068
Depreciation	281	19,119	19,400
Governance costs	<u>3,500</u>	<u>-</u>	<u>3,325</u>
Total expenditure	<u>46,657</u>	<u>30,418</u>	<u>77,075</u>
Net income/(expenditure) for			
The year	<u>2,378</u>	<u>(19,643)</u>	<u>(17,265)</u>
Net movement in funds	2,378	(19,643)	(17,265)
Reconciliation of funds			
Total funds brought forward	<u>28,127</u>	<u>323,665</u>	<u>351,792</u>
Total funds carried forward	<u>30,505</u>	<u>304,022</u>	<u>334,527</u>

JIREH COMMUNITY PROJECT TRUST
Balance Sheet
As at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
The Assets and liabilities of the charity					
Fixed Assets					
Tangible assets		296,604		316,004	
Current Assets					
Debtors	8	11,613		11,613	
Cash at the bank and in hand		<u>12,251</u>		<u>21,211</u>	
Total current assets		23,864		32,824	
Creditors: -					
Tax payable		(943)			
Amount due within one year	9	(4,808)		(5,791)	
Amount falling due after a year		<u>(3,781)</u>		<u>(8,510)</u>	
		(9,532)		(14,301)	
Net current assets		<u>14,332</u>		<u>18,523</u>	
Net assets		<u>310,936</u>		<u>334,527</u>	
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds		26,033		30,505	
Restricted Funds		<u>284,903</u>		<u>304,022</u>	
Total charity funds		<u>310,936</u>		<u>334,527</u>	

Mal Wright – Trustee
Approved by the board of Trustees on 31 March 2023

The notes on page 10 to 15 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (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.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

JIREH COMMUNITY PROJECT TRUST

Notes to the Accounts for the year ended 31 March 2023

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

j) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Building	4%
Plant, equipment, and motor vehicles	20%
Furniture	20%

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2023****m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	2023	2022
Donations	£	£
Gifts	37,350	24,216
Taxation refund	-	5,015
Corporate gifts	<u>3,500</u>	<u>7,638</u>
	<u>40,850</u>	<u>36,869</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Wages and salaries	23,690	23,690
Volunteer expense	-	1,250
Activities	8,247	4,205
Premises cost	11,419	8,179
Equipment expended	4,760	-
Insurance	1,534	1,599
Repairs and renewals	1,770	13,105
Loan interest	279	538
Gifts and grants	<u>1,585</u>	<u>1,609</u>
Total	<u>53,284</u>	<u>54,175</u>

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2023****4 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Accounting services	-	2,775	2,775	Governance
Independent examination	-	725	725	
Total	-	3,500	3,500	

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023	2022
	£	£
Salaries and wages	23,690	23,690
	23,690	23,690

No employees had employee benefits in excess of £60,000 (2017: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil).

6 Staff Numbers

The average monthly head count was 1 staff (2022: 1 staff).

JIREH COMMUNITY PROJECT TRUST
Notes to the Accounts for the year ended 31 March 2023

7 Tangible fixed assets

	Long leasehold Land and Buildings £	Plant machinery and motor vehicles £	Total £
Cost:			
As at 1 April 2022	423,580	55,870	479,450
As at 31 March 2023	<u>423,580</u>	<u>55,870</u>	<u>479,450</u>
Depreciation:			
As at 1 April 2022	136,125	27,321	163,446
Charge for the year	15,125	4,275	19,400
As at 31 March 2023	<u>151,250</u>	<u>31,596</u>	<u>182,846</u>
Net book value			
As at 31 March 2023	<u>272,330</u>	<u>24,274</u>	<u>296,604</u>
As at 31 March 2022	<u>287,455</u>	<u>28,549</u>	<u>316,004</u>

8 Debtors

	2023 £	2022 £
Taxation refundable	10,750	10,750
Other debtor	863	863
	<u>11,613</u>	<u>11,613</u>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Tax and national insurance	942	1,023
MET loan	<u>4,808</u>	<u>4,768</u>
	<u>5,750</u>	<u>5,791</u>

JIREH COMMUNITY PROJECT TRUST
Notes to the Accounts for the year ended 31 March 2023

	2023	2022
	£	£
Creditors: amounts falling due after a year		
MET loan	<u>3,781</u>	<u>8,510</u>

10 Contingent assets – legacy income

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

11 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance				
	1 April	Income	Expenditure	Transfers	31 March
	2022				2023
	£	£	£	£	£
General fund	30,505	49,093	(53,565)	-	26,033
Restricted funds	<u>304,022</u>	-	<u>(19,119)</u>	-	<u>284,903</u>
Total	<u>334,527</u>	<u>49,093</u>	<u>(72,684)</u>	<u>-</u>	<u>310,936</u>

Purpose of the Funds

General fund - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds – Grants and donations received for the various building projects and associated building expenditure. This year includes grants received to cover employment expenditure under Job Retention Scheme.

Accounts



Registered Charity Number 1056291

JIREH COMMUNITY PROJECT TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022



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JIREH COMMUNITY PROJECT TRUST
Report and Accounts

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JIREH COMMUNITY PROJECT TRUST

The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 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 trust deed, the Charities Act 2011, and the 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 (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

Objectives

Jireh Community Project Trust ("The Trust") was established by Trust Deeds dated 16th July 1964 and 2nd July 1966 to own the land and buildings at Teehey Gardens, Bebington, which were conveyed "without payment". At that time the charity was known as Jireh Chapel Trust.

A series of Supplemental Deeds reflect the changes in Trustees over the years since the original Deeds.

The objects of the deeds are being observed by the application of a strategy which is empowered by our vision as a church, which is: -

'to love God and to love our neighbour

Loving God is expressed in worship, prayer, fellowship and Bible study and is worked out in loving our neighbour.

Love involves compassion leading to community action; providing for the general wellbeing of people and communities, including pastoral care and practical help. Neighbour includes anyone within the geographical area of the charity's activities, with a particular focus on those in most need.

Achievements and performances

This year has been one of real development for Jireh as we have rebuilt our activities following covid.

The 'Messy' brand has gone from strength to strength with increasing numbers and new Messy Activities to attend. Messy Sunday remains popular and this year we have gone outdoors on a number of occasions for Bonfire Night, Hallowe'en and Easter. Messy Monday continues to attract new people all the time

A new Messy Activity on a Wednesday afternoon has recently started, called Messy Fingers and runs for an hour before school pick up time. Already attracting good numbers, Messy Fingers has added much to the Messy Brand and we're looking forward to seeing what next year brings.

We have commenced after school drop-in activities on Tuesday and a Thursday

At Christmas we held a Carol Singing event outside the local Coop (thank you to them for their generosity with mince pies and drinks). We held it at the end of school and over 100 community members came along and sang together for about half an hour.

Monday and Thursday still have Toddlers and Soft Play running each week and Thursday Lunch Club continues for those who would like a free meal and some company.

JIREH COMMUNITY PROJECT TRUST

The report of the Trustees for the year ended 31 March 2022

A weekend away attracted over 50 attendees and we had a fantastic family time away at a beautiful campsite near Pwllheli in North Wales.

These are just some of the highlights of an amazing year which has seen growth and development in nearly every area. All in all, once again, Jireh Community Project is delivering holistic needs for the whole community.

We are grateful for all the support and encouragement we receive.

Financial Review

Policies on reserves

Year on year the Trustees plan to utilise available income, subject to making adequate reserves for known and future potential liabilities and commitments. Annual surpluses or deficits are credited or charged to the Unrestricted Fund or Restricted Fund in accordance with the charity's policy. In accordance with the policy of the Trustees, at least one tenth of income generated from church activities has been set aside in an Unrestricted Fund (the Support Fund) for the support of missionaries, mission organisations, community activities, emergency situations and those with particular need of financial assistance.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £17,265 (2021: (£14,717)).

The total reserves at the yearend stand at £334,527 and there were free liquid reserves at the yearend of £6,910 (2021: £2,833). The charity will continue due to the financial support of its members who will continue to cover any shortfall in financial resources.

Reference and administrative details

Date of registration	21 st June 1996
The Registered Office	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1056291

Trustees

The Trustees during the year and at the date of this report are: -

M J Wright	Mrs K J Johnson	S Taylor-Smith
Mrs S Clarke		

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application. The methods adopted for the recruitment and appointment of new trustees. The trustees are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Ms. Phoebe Hughes, 9 Bromborough Road Bebington, Wirral

JIREH COMMUNITY PROJECT TRUST

The report of the Trustees for the year ended 31 March 2022

Statement of Trustees' Responsibilities

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 requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 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 financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 31 August 2022

Kirsty Johnson

Trustee

JIREH COMMUNITY PROJECT TRUST

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 March 2022

I report on the financial statement of the charity on page 7 to 15 for the year ended 31 March 2022.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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,
- to 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 opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Phoebe Hughes, Member of the Association of Accounting Technicians

PREN Accountancy, 9 Bromborough Road, Bebington, Wirral

The date upon which my opinion is expressed is: 31 August 2022

JIREH COMMUNITY PROJECT TRUST
Statement of Financial Activities
For the year ended 31 March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Income				
Donations and legacies	36,869	-	36,869	36,680
Grants received	-	10,775	10,775	13,633
Rental income	<u>12,166</u>	<u>-</u>	<u>12,166</u>	<u>763</u>
Total income	<u>49,035</u>	<u>10,775</u>	<u>59,810</u>	<u>51,076</u>
Expenditure				
Expenditure on church activities	42,876	11,299	54,175	43,068
Depreciation	281	19,119	19,400	19,400
Governance costs	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,325</u>
Total expenditure	<u>46,657</u>	<u>30,418</u>	<u>77,075</u>	<u>65,793</u>
Net income/(expenditure) for the year	<u>2,378</u>	<u>(19,643)</u>	<u>(17,265)</u>	<u>(14,717)</u>
Net movement in funds	2,378	(19,643)	(17,265)	(14,717)
Reconciliation of funds				
Total funds brought forward	<u>28,127</u>	<u>323,665</u>	<u>351,792</u>	<u>366,509</u>
Total funds carried forward	<u>30,505</u>	<u>304,022</u>	<u>334,527</u>	<u>351,792</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations.

The notes on page 10 to 15 form an integral part of these accounts

JIREH COMMUNITY PROJECT TRUST**Statement of Financial Activities****For the year ended 31 March 2021****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income			
Donations and legacies	36,680	-	36,680
Grants received	7,500	6,133	13,633
Rental income	763	-	763
Total income	44,943	6,133	51,076
Expenditure			
Expenditure on charitable			
Activities	34,085	8,983	43,068
Depreciation	281	19,119	19,400
Governance costs	3,325	-	3,325
Total expenditure	37,691	28,102	65,793
Net income/(expenditure) for The year	7,252	(21,969)	(14,717)
Net movement in funds	7,252	(21,969)	(14,717)
Reconciliation of funds			
Total funds brought forward	20,875	345,634	366,509
Total funds carried forward	28,127	323,665	351,792

JIREH COMMUNITY PROJECT TRUST
Balance Sheet
As at 31 March 2022

		2022		2021	
	Notes	£	£	£	£
The Assets and liabilities of the charity					
Fixed Assets					
Tangible assets		316,004		335,404	
Current Assets					
Debtors	8	11,613		13,555	
Cash at the bank and in hand		<u>21,211</u>		<u>21,712</u>	
Total current assets		32,824		35,267	
Creditors: -					
Amount due within one year	9	(5,791)		(5,539)	
Amount falling due after a year		<u>(8,510)</u>		<u>(13,340)</u>	
		(14,301)		(18,879)	
Net current assets		<u>18,523</u>		<u>16,388</u>	
Net assets		<u>334,527</u>		<u>351,792</u>	
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds		30,505		28,127	
Restricted Funds		<u>304,022</u>		<u>323,665</u>	
Total charity funds		<u>334,527</u>		<u>351,792</u>	

Mal Wright – Trustee
 Approved by the board of Trustees on 31 August 2022

The notes on page 10 to 15 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (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.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

JIREH COMMUNITY PROJECT TRUST

Notes to the Accounts for the year ended 31 March 2022

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

j) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Building	4%
Plant, equipment, and motor vehicles	20%
Furniture	20%

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2022****m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	2022	2021
Donations	£	£
Gifts	24,216	23,706
Taxation refund	5,015	6,180
In kind services	0	2,600
Corporate gifts	<u>7,638</u>	<u>4,194</u>
	<u>36,869</u>	<u>36,680</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Wages and salaries	23,690	23,690
Volunteer expense	1,250	2,200
Activities	4,205	2,892
Premises cost	8,179	6,026
Insurance	1,599	1,370
Repairs and renewals	13,105	1,794
Loan interest	538	586
Gifts and grants	<u>1,609</u>	<u>4,510</u>
Total	<u>54,175</u>	<u>43,068</u>

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2022****4 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Accounting services	-	2,775	2,775	Governance
Independent examination	-	725	725	
Total	-	3,500	3,500	

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2022	2021
	£	£
Salaries and wages	23,690	23,690
	23,690	23,690

No employees had employee benefits in excess of £60,000 (2017: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

6 Staff Numbers

The average monthly head count was 1 staff (2021: 1 staff).

JIREH COMMUNITY PROJECT TRUST
Notes to the Accounts for the year ended 31 March 2022

7 Tangible fixed assets

	Long leasehold Land and Buildings £	Plant machinery and motor vehicles £	Total £
Cost:			
As at 1 April 2021	423,580	55,870	479,450
As at 31 March 2022	<u>423,580</u>	<u>55,870</u>	<u>479,450</u>
Depreciation:			
As at 1 April 2021	121,000	23,046	144,046
Charge for the year	15,125	4,275	19,400
As at 31 March 2022	<u>136,125</u>	<u>27,321</u>	<u>163,446</u>
Net book value			
As at 31 March 2022	<u>287,455</u>	<u>28,549</u>	<u>316,004</u>
As at 31 March 2021	<u>302,580</u>	<u>32,824</u>	<u>335,404</u>

8 Debtors

	2022 £	2021 £
Taxation refundable	10,750	12,692
Other debtor	863	863
	<u>11,613</u>	<u>13,555</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Deferred income	-	-
Tax and national insurance	1,023	1,027
MET loan	<u>4,768</u>	<u>4,512</u>
	<u>5,791</u>	<u>5,539</u>

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2022**

	2022 £	2021 £
Creditors: amounts falling due after a year		
MET loan	<u>8,510</u>	<u>13,340</u>

10 Contingent assets – legacy income

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

11 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	31 March 2022 £
General fund	28,127	49,035	(46,657)	-	30,505
Restricted funds	<u>323,665</u>	<u>10,775</u>	<u>(30,418)</u>	<u>-</u>	<u>304,022</u>
Total	<u>351,792</u>	<u>59,810</u>	<u>(77,075)</u>	<u>-</u>	<u>334,527</u>

Purpose of the Funds

General fund - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds – Grants and donations received for the various building projects and associated building expenditure. This year includes grants received to cover employment expenditure under Job Retention Scheme.

Accounts



Registered Charity Number 1056291

JIREH COMMUNITY PROJECT TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2021



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JIREH COMMUNITY PROJECT TRUST
Report and Accounts

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The report of the Trustees for the year ended 31 March 2021

JIREH COMMUNITY PROJECT TRUST

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 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 trust deed, the Charities Act 2011, and the 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 (FRS 102) (effective 1 January 2015), (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

Purpose and Activities of the Charity

Objectives

Jireh Community Project Trust ("The Trust") was established by Trust Deeds dated 16th July 1964 and 2nd July 1966 to own the land and buildings at Teehey Gardens, Bebington, which were conveyed "without payment". At that time the charity was known as Jireh Chapel Trust.

A series of Supplemental Deeds reflect the changes in Trustees over the years since the original Deeds.

The objects of the deeds are being observed by the application of a strategy which is empowered by our vision as a church, which is: -

'to love God and to love our neighbour

Loving God is expressed in worship, prayer, fellowship and Bible study and is worked out in loving our neighbour.

Love involves compassion leading to community action; providing for the general wellbeing of people and communities, including pastoral care and practical help. Neighbour includes anyone within the geographical area of the charity's activities, with a particular focus on those in most need.

Achievements and performances

This year has been a very different year for everyone around the world.

It presented us with the challenge of how we love our neighbours in the midst of a global pandemic. As a national lockdown started we had to very quickly and nimbly respond to the very new needs of our community. This led to a number of new projects including; phone calls to the lonely and vulnerable, shopping for individuals and families, collecting vital items for people like prescriptions and creating a virtual community through social media to help ease the feelings of isolation and create a user friendly system in which people could reach out for help.

This period also saw the launch of our Messy Bag project. These were themed bags hand delivered to over 100 children on a weekly basis, filled with crafts and activities designed for children of all ages to engage with during the week that also helped with home schooling; activities for individuals and the whole family to enjoy. The bags were then returned at the end of every week with food donations for Wirral Food Bank, before being refilled for the following week's themed activities. Over the course of the Messy Bag project, which ran

The report of the Trustees for the year ended 31 March 2021

JIREH COMMUNITY PROJECT TRUST

until the start of the school summer holidays, over 300kg of food were donated to Wirral Food Bank as a result of this project.

As restrictions started to ease and people could meet up outside we looked for ways of people coming together in Covid-safe ways. We developed a number of activity trails around the local community, our pumpkin, pancake and Easter trails were very popular, as well as arranging picnic meet ups and group walks.

We were able to have some celebrations around Christmas time and had a wonderful time community carol singing in the car park with homemade Christingles.

As lock down came again in January, we reintroduced the Messy Bags, this time they were family Messy Bags, focussing on activities the family could do altogether. The phone calls, emails, shopping, and our virtual community group all continued throughout this time.

All these things we will continue to do while there are restrictions in place. This year has made us think more creatively about how we love our community and the experiences of the past year will continue to affect how we love those around us for a very long time to come.

Financial Review

Policies on reserves

Year on year the Trustees plan to utilise available income, subject to making adequate reserves for known and future potential liabilities and commitments. Annual surpluses or deficits are credited or charged to the Unrestricted Fund or Restricted Fund in accordance with the charity's policy. In accordance with the policy of the Trustees, at least one tenth of income generated from church activities has been set aside in an Unrestricted Fund (the Support Fund) for the support of missionaries, mission organisations, community activities, emergency situations and those with particular need of financial assistance.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £14,717 (2020 incoming: £8,890).

The total reserves at the yearend stand at £351,792 and there were free liquid reserves at the yearend of £2,833 (there were no free liquid reserves in 2020). The charity will continue due to the financial support of its members who will continue to cover any shortfall in financial resources.

Reference and administrative details

Date of registration	21 st June 1996
The Registered Office	13 Village Road, Higher Bebington, Wirral CH63 8PP
Charity Registration Number	1056291

Trustees

The Trustees during the year and at the date of this report are: -

M J Wright	Mrs K J Johnson	S Taylor-Smith
Mrs S Clarke	Mrs M Thomas (resigned 30 September 2020)	

JIREH COMMUNITY PROJECT TRUST

The report of the Trustees for the year ended 31 March 2021

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application. The methods adopted for the recruitment and appointment of new trustees The trustees are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Ms Phoebe Hughes, 9 Bromborough Road, Bebington, Wirral

Statement of Trustees' Responsibilities

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 requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 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 financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 25 January 2022

Kirsty Johnson

Trustee

JIREH COMMUNITY PROJECT TRUST

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 March 2021

I report on the financial statement of the charity on page 7 to 15 for the year ended 31 March 2021.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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,
- to 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 opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Phoebe Hughes, Member of the Association of Accounting Technicians
PREN Accountancy Ltd, 9 Bromborough Road, Bebington,, Wirral
The date upon which my opinion is expressed is: 25 January 2022

JIREH COMMUNITY PROJECT TRUST
Statement of Financial Activities
For the year ended 31 March 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Income				
Donations and legacies	36,680	-	36,680	38,272
Grants received	7,500	6,133	13,633	29,000
Rental income	763	-	763	12,290
Total income	<u>44,943</u>	<u>6,133</u>	<u>51,076</u>	<u>79,562</u>
Expenditure				
Expenditure on charitable activities	34,085	8,983	43,068	47,972
Depreciation	281	19,119	19,400	19,400
Governance costs	3,325	-	3,325	3,300
Total expenditure	<u>37,691</u>	<u>28,102</u>	<u>65,793</u>	<u>70,672</u>
Net income/(expenditure) for the year	<u>7,252</u>	<u>(21,969)</u>	<u>(14,717)</u>	<u>8,890</u>
Net movement in funds	7,252	(21,969)	(14,717)	8,890
Reconciliation of funds				
Total funds brought forward	<u>20,875</u>	<u>345,634</u>	<u>366,509</u>	<u>357,619</u>
Total funds carried forward	<u>28,127</u>	<u>323,665</u>	<u>351,792</u>	<u>366,509</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations

The notes on page 10 to 15 form an integral part of these accounts

JIREH COMMUNITY PROJECT TRUST**Statement of Financial Activities****For the year ended 31 March 2021****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income			
Donations and legacies	38,272	-	38,272
Grants received	-	29,000	29,000
Rental income	<u>12,290</u>	<u>-</u>	<u>12,290</u>
Total income	<u>50,562</u>	<u>29,000</u>	<u>79,562</u>
Expenditure			
Expenditure on church activities	45,357	2,615	47,972
Depreciation	281	19,119	19,400
Governance costs	<u>3,300</u>	<u>-</u>	<u>3,300</u>
Total expenditure	<u>48,928</u>	<u>21,734</u>	<u>70,672</u>
Net income/(expenditure) for the year	<u>1,624</u>	<u>7,266</u>	<u>8,890</u>
Net movement in funds	1,624	7,266	8,890
Reconciliation of funds			
Total funds brought forward	<u>19,251</u>	<u>338,368</u>	<u>357,619</u>
Total funds carried forward	<u>20,875</u>	<u>345,634</u>	<u>366,509</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations

The notes on page 10 to 15 form an integral part of these accounts

JIREH COMMUNITY PROJECT TRUST**Balance Sheet****As at 31 March 2021**

		2021		2020	
	Notes	£	£	£	£
The Assets and liabilities of the charity					
Fixed Assets					
Tangible assets		335,404		354,804	
Current Assets					
Debtors	8	13,555		13,426	
Cash at the bank and in hand		<u>21,712</u>		<u>16,137</u>	
Total current assets		35,267		29,563	
Creditors:-					
Amount due within one year	9	(5,539)		(544)	
Amount falling due after a year	9	<u>(13,340)</u>		<u>(17,314)</u>	
		(18,879)		(17,858)	
Net current assets		<u>16,388</u>		<u>11,705</u>	
Net assets		<u>351,792</u>		<u>366,509</u>	
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	11	28,127		20,875	
Restricted Funds	11	<u>323,665</u>		<u>345,634</u>	
Total charity funds		<u>351,792</u>		<u>366,509</u>	

Mal Wright – Trustee**Approved by the board of Trustees on 25 January 2022****The notes on page 10 to 15 form an integral part of these accounts**

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (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.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

JIREH COMMUNITY PROJECT TRUST

Notes to the Accounts for the year ended 31 March 2021

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

j) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual rate
Building	4%
Plant, equipment, and motor vehicles	20%
Furniture	20%

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2020****m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	2021	2020
Donations	£	£
Gifts	23,706	28,372
Taxation refund	6,180	6,600
In kind services	2,600	2,500
Corporate gifts	<u>4,194</u>	<u>800</u>
	<u>36,680</u>	<u>38,277</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on charitable activities

	2021	2020
	£	£
Wages and salaries	23,690	23,690
Motor and travel expenses	-	367
Volunteer expense	2,200	2,153
Activities	2,892	6,693
Premises costs	6,026	6,566
Insurance	1,370	1,332
Repairs and renewals	1,794	2,467
Loan interest	586	194
Gifts and grants	<u>4,510</u>	<u>4,510</u>
Total	<u>43,068</u>	<u>47,972</u>

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2021****4 Analysis of governance and support costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Accounting services	-	2,600	2,600	Governance
Independent Examination	-	725	725	Governance
Total	-	3,325	3,325	

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2021	2020
	£	£
Salaries and wages	23,690	23,690
	<u>23,690</u>	<u>23,690</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil).

6 Staff Numbers

The average monthly head count was 1 staff (2020: 1 staff).

JIREH COMMUNITY PROJECT TRUST
Notes to the Accounts for the year ended 31 March 2020
7 Tangible fixed assets

	Long leasehold Land and Buildings £	Plant machinery and motor vehicles £	Total £
Cost:			
As at 1 April 2020	423,580	55,870	479,450
Additions	-	-	-
As at 31 March 2021	423,580	55,870	479,450
Depreciation:			
As at 1 April 2020	105,875	18,771	124,646
Charge for the year	15,125	4,275	19,400
As at 31 March 2021	121,000	23,046	124,646
Net book value			
As at 31 March 2021	302,580	32,824	335,404
As at 31 March 2020	317,705	37,099	354,804

8 Debtors

	2021 £	2020 £
Taxation refundable	12,692	13,324
Other debtor	863	102
	13,555	13,426

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Tax and national insurance	1,027	544
MET loan	4,512	-
	5,539	544

JIREH COMMUNITY PROJECT TRUST**Notes to the Accounts for the year ended 31 March 2021**

	2021	2020
	£	£
Creditors: amounts falling due after a year		
MET loan	<u>13,340</u>	<u>17,314</u>

10 Contingent assets – legacy income

As at 31 March the charity had not been notified of any legacy income or prospective legacy income.

11 Analysis of charitable funds - analysis of movements in funds

	Balance				Funds
	1 April	Income	Expenditure	Transfers	31 March
	2020				2021
	£	£	£	£	£
General fund	20,875	44,943	(37,691)	-	28,127
Restricted funds	<u>345,634</u>	<u>6,133</u>	<u>(28,102)</u>	<u>-</u>	<u>323,665</u>
Total	<u>366,509</u>	<u>51,076</u>	<u>(65,793)</u>	<u>-</u>	<u>351,792</u>

Purpose of the Funds

General fund - Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Restricted fund – Grants and donations received for the various building projects and associated building expenditure. This year includes grants received to cover employment expenditure under Job Retention Scheme