

JESUS CALLS EUROPE

England & Wales · Charity number 1089116

Details

Status Registered

Legal form Other

Registered 2001-10-29

Register [View on the Charity Commission register](#)

Contact

Address 11b Norwood Road
Southall
UB2 4EA

Phone 02085714900

Email admin@jesuscalls.org.uk

Website www.jesuscalls.org.uk

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION THROUGH THE PROCLAMATION OF THE GOSPEL OF JESUS CHRIST IN ALL ITS FULLNESS, IN PARTICULAR BY MEANS HAVE PRINTED MATTER, REVIVAL MEETINGS, AND CRUSADES, AUDIO AND VIDEO MATERIALS, COMPUTER DISCS DEVELOPED FOR CHRISTIAN GROUPS.THE RELIEF OF SUFFERING OF PERSONS IN NEED BY OFFERING PRACTICAL AND SPIRITUAL HELP IN TIMES OF NEED.

Activities: To advance the Christian religion through the proclamation of the Gospel of Jesus Christ in all its fullness.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£80,063	£93,135	-	-
2024-05-31	£110,033	£156,061	-	-
2023-05-31	£114,927	£154,740	-	-
2022-05-31	£135,631	£148,899	-	-
2021-05-31	£188,411	£155,668	-	-

Trustees

Name	Role	Appointed
Arun Thomas		2024-01-01
Dr PAUL DHINAKARAN		
REBECCA BRAINERD		
SAMUEL PAUL DHINAKARAN		
T M I SATHIYARAJ		

JESUS CALLS EUROPE

England & Wales - Charity number 1089116

Accounts

**JESUS CALLS EUROPE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MAY 2025**

CHARITY NO: 1089116

JESUS CALLS EUROPE

TRUSTEES' REPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. Paul Dhinakaran Mrs. Rebecca Brainerd (Chair) Rev.TMI Sathiyaraj Mr. Samuel Paul Dhinakaran Mr. Arun Thomas
Secretary	Mr. Arun Thomas
Charity number	1089116
Registered office	11B Norwood Road Southall Middlesex UB2 4EA
Independent Examiner	RIVERSIDE ACCOUNTING SERVICES Ltd 23 Anchor Street Leicester LE4 5PU
Principal address	11B Norwood Road Southall Middlesex UB2 4EA
Bankers	HSBC 4 Wangey Road Chadwell Heath Romford Essex RM6 4DD

JESUS CALLS EUROPE

CONTENTS

	Page
Trustees Report	3-4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to accounts	8-12

Trustees' Annual Report

For the period from: 01 June 2024 to: 31 May 2025

Charity name: Jesus Calls Europe

Charity registration number: 1089116

Objectives and activities

To advance the Christian religion through the proclamation of the Gospel of Jesus Christ in all its fullness. And to reach out in particular by means of printed matter, revival meetings, crusades and through audio & video materials containing inspiring messages.

- To comfort the suffering by offering counselling and spiritual help in times of despair.
- To bring healing to the broken hearted, giving them hope through prayer.
- To raise Prayer Intercessors who pray and serve with compassion.

Performance

As we reflect on our charitable activity for 2024-25, we are grateful for another year of dedicated service in proclaiming the Gospel of Jesus Christ. Our vision to advance Christian religion continues to guide our efforts, and we are encouraged by the growth we have witnessed.

Our theme 'Praying for the World' has continued to be central to our initiatives this year, as we strive to make a meaningful impact on the lives of those seeking spiritual support and guidance.

Our prayer support services remain a cornerstone of our ministry. We continue to offer 24 hours of continuous telephone prayer support, made possible by the tireless commitment of our dedicated volunteers. Our public worship services have maintained strong attendance, with believers gathering regularly for prayer, fellowship, and spiritual encouragement.

This year, our volunteer Prayer Intercessors have answered approximately 10,500 calls from individuals across all walks of life. This represents an increase from the previous year and demonstrates the growing need for prayer support in our communities.

Our digital services continue to flourish as a vital channel for reaching people wherever they are. Our daily and monthly prayer video updates have seen continued strong engagement, featuring inspirational messages and personal testimonies of faith. Our monthly themed videos have consistently garnered over 12,000 views each, reflecting growing interest in our content.

Our monthly digital magazine service, which began in 2017, continues to thrive and reach subscribers with encouraging content. Social media engagement has also continued to grow, allowing us to connect with a wider audience and share messages of hope and faith.

We are grateful for the partnerships and support that have enabled us to expand our reach and deepen our impact this year. As we look forward, we remain committed to our mission and to serving those in need of prayer and spiritual support.

Structure, governance and management

JESUS CALLS EUROPE is an unincorporated charity which received charitable status on 29 October 2001. It has a written constitution, which was ratified on 15 June 2001.

Management Committee: The management committee of the charity are also deemed as the charity's trustees. Hence, from this point forward to be known as the Management Committee.

The members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Trustees Meeting with votes from the other trustees.

Jesus Calls Europe has a Management Committee of up to 5 members who meet up quarterly and support the Director and the team for the strategic direction and policy of the charity.

At present, the Committee has five members from different backgrounds relevant to the work of the charity. The day to day responsibility for the provision of the services rest with the Executive and the Administrative staff.

The Director is responsible for ensuring that the charity delivers the services specified and for the day to day operational management of Jesus Calls Europe.

Financial review

The charity, with the aid of sound financial management and the support of the trustees, its staff and volunteers generated a positive financial outcome to support all the programs.

The Statement of Financial Activities which can be found on page 7 shows a summary of the financial performance for the year.

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organization. It has established a policy whereby 5% of the revenues is put aside as reserve fund.

Risk management

The trustees have examined operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and administrative details

Charity name	Jesus Calls Europe
Registered charity number	1089116

Charity's principal address: 11B Norwood Road, Southall UB2 4EA

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Dr. Paul Dhinakaran			
Mr. Arun Thomas	Secretary		
Mrs. Rebecca Brainerd	Chair		
Rev. TMI. Sathiyaraj			
Mr. Samuel Paul Dhinakaran			

Approval

This report was approved by the trustees on 24th November 2025 and signed on its behalf.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JESUS CALLS EUROPE

I report on the accounts of the Charity for the year ended 31st May 2025, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees you 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matter has come to my attention:

1. 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Subodh Patel MAAT
Independent Examiner

Riverside Accounting Services Ltd
23 Anchor Street
Leicester
LE4 5PU

Dated: 24th November 2025

JESUS CALLS EUROPE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY 2025

Summary of Income and Expenditure

<u>Incoming from:</u>	<u>Notes</u>	Restricted Funds £	Unrestricted Funds £	2025 £	2024 £
Donations & Legacies		-	79,566	79,566	108,970
Investment income – interest received		-	497	497	1,243
Total incoming resources	2	-	80,063	80,063	110,033
 <u>Expenditure on:</u>					
Costs of generating funds	3	-	8,625	8,625	9,300
Direct Charitable Activities	4	-	53,005	53,005	81,790
Governance costs	5	-	9,887	9,887	24,667
Donations made	6	-	21,618	21,618	40,304
Total resources expended	7	-	93,135	93,135	156,051
Net Income / (expenditure) for the year		-	(13,072)	(13,072)	(46,029)
Funds balances at 1 st June 2024		-	37,495	37,495	83,523
Funds balances at 31 st May 2025		-	24,423	24,423	37,495

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 12 form part of these financial statements

JESUS CALLS EUROPE

BALANCE SHEET AS AT 31st MAY 2025

		2025		2024
	Notes	£	£	£
Current Assets				
Debtors	8	12,255		11,023
Cash at bank and in hand	9	16,109		30,835
		28,364		41,858
Creditors: amounts falling due within one Year	10	<u>(3,940)</u>		<u>(4,362)</u>
			24,423	37,495
Net Current Assets / (Liabilities)				
 Income Funds:				
Restricted Funds			-	-
Unrestricted Funds	11		24,423	37,495
			24,423	37,495
Total Funds				

The accounts were approved by Trustees on: 28th November 2025

Approved **Trustee** (Mrs. Rebecca Brainerd)

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MAY 2025

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

1.4 Incoming resources

Income is recognized when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. INCOMING RESOURCES	Restricted	Unrestricted	Total	Total
		2025	2025	2024
		£	£	£
Donations & Other Income		79,566	79,566	108,790
Investment Income- Bank Int.		<u>497</u>	<u>497</u>	<u>1,243</u>
		<u>80,063</u>	<u>80,063</u>	<u>110,033</u>

Donations were received from a number of sources during the year.

3. COSTS OF GENERATING FUNDS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Costs of generating Voluntary Income	-	8,625	8,625	9,000

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2025

4. CHARITABLE ACTIVITIES	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
	£	£	£	£
Service delivery				
Staff costs	-	43,515	43,515	54,890
Events	-	3,922	3,922	4,032
Travel	-	-	-	-
Websites	-	844	844	582
Equipment purchases	-	-	-	-
Other costs	-	377	377	585
Support costs				
Premises costs	-	4,275	4,275	18,700
Other costs	-	<u>73</u>	<u>73</u>	<u>3,000</u>
	-	<u>53,005</u>	<u>53,005</u>	<u>81,790</u>
5. GOVERNANCE	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
	£	£	£	£
Staff costs	-	8,087	8,087	23,167
Independent Examiner charges	-	<u>1,800</u>	<u>1,800</u>	<u>1,500</u>
	-	<u>9,887</u>	<u>9,887</u>	<u>24,667</u>
6. DONATIONS	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
	£	£	£	£
JCE - Australia	-	4,285	4,285	9,655
JCE - Canada	-	16,552	16,552	28,404
JCE - Singapore	-	782	782	1,339
JCE - Sri Lanka	-	-	-	906
JCE - Prayer Tower- Israel	-	-	-	-
JCE - Karunya - Israel	-	-	-	-
	-	<u>21,618</u>	<u>21,618</u>	<u>40,304</u>
7. Total Resources Expended	Staff	Other	2025	2024
Cost of generating funds	-	8,625	8,625	9,300
Service Delivery	43,515	5,143	48,658	60,090
Support	-	4,347	4,347	21,700
Governance costs	8,087	1,800	9,887	24,667
Donations made	-	<u>21,618</u>	<u>21,618</u>	<u>40,304</u>
	<u>51,602</u>	<u>41,534</u>	<u>93,135</u>	<u>156,061</u>

No Members of the trustees received any salaries or expenses in the year.

	2025 £	2024 £
Staff costs:		
Salaries	47,779	77,392
Pension costs	<u>3,823</u>	<u>5,046</u>
	<u>51,602</u>	<u>82,438</u>

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2025

No employee earned £60,000p.a. or more.

The average number of employees, (full time equivalents) analysed by function was:

	2025	2024
Service Delivery	1.4	1.4
Governance	<u>0.6</u>	<u>0.6</u>
	<u>2.0</u>	<u>2.0</u>
8 Debtors	2025	2024
	£	£
Trade debtors	3,949	3,949
Wages	616	1,174
Other debtors	7,690	5,900
	<u>12,255</u>	<u>11,023</u>
9 Cash at bank and in hand	2025	2024
	£	£
HSBC – Current	2,919	3,846
HSBC – Savings	97	93
CAF – Current	139	1,671
CAF – Savings	12,823	25,093
Rainbow TV	131	131
	<u>16,109</u>	<u>30,835</u>
10 Creditors and accruals	2025	2024
	£	£
Pension	1,415	1,415
Taxation and Social Security	725	1,447
Accruals	1,800	1,500
	<u>3,940</u>	<u>4,362</u>
11. Unrestricted Funds	2025	2024
	£	£
Own funds	<u>24,423</u>	<u>37,495</u>

JESUS CALLS EUROPE

England & Wales - Charity number 1089116

Accounts

**JESUS CALLS EUROPE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MAY 2024**

CHARITY NO: 1089116

JESUS CALLS EUROPE

TRUSTEES' REPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. Paul Dhinakaran Mrs. Rebecca Brainerd Rev.TMI Sathiyaraj Mr. Samuel Paul Dhinakaran Mr. Arun Thomas
Chair Secretary	Mrs.Rebecca Brainerd Mr.Arun Thomas
Charity number	1089116
Registered office	11B Norwood Road Southall Middlesex UB2 4EA
Independent Examiner	RIVERSIDE ACCOUNTING SERVICES Ltd 23 Anchor Street Leicester LE4 5PU
Principal address	11B Norwood Road Southall Middlesex UB2 4EA
Bankers	HSBC 4 Wangey Road Chadwell Heath Romford Essex RM6 4DD

JESUS CALLS EUROPE

CONTENTS

	Page
Trustees Report	3-4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to accounts	8-11

Charity name: Jesus Calls Europe
Charity registration number: 1089116

Objectives and activities

To advance the Christian religion through the proclamation of the Gospel of Jesus Christ in all its fullness. And to reach out in particular by means of Printed matter, revival meetings, Crusades and through audio & video materials containing inspiring messages.

- To comfort the suffering by offering counselling and spiritual help in times of despair.
- To bring healing to the broken hearted, giving them hope through prayer
- To raise Prayer Intercessors who pray and serve with compassion.

Performance

As we reflect on our charitable activity, it's clear that our dedicated mission to proclaim the Gospel of Jesus Christ remains steadfast. Our vision to advance Christian religion continues to guide our efforts, and we're proud of the progress we've made.

At the heart of our work is our theme "Praying for the World". This has driven our initiatives in 2023-24, as we strive to make a meaningful impact on the lives of those around us.

On the ground, we've seen significant growth in our prayer support services. In fact, we offer 24hrs hours of continuous telephone prayer support. A testament to our volunteers' tireless efforts. Our public worship services have also seen an increase in attendance, with people gathering for prayer and fellowship.

One area where we've seen significant interest is in our prayer call services. In the past year alone, our volunteer Prayer intercessors have answered around 9,000 calls from individuals across all walks of life. A testament to the impact we're having and the need for continued prayer support.

Our digital services continue to be a vital channel for reaching people. We are also been delighted by the response to our daily and monthly prayer video updates. These videos, which feature inspirational messages and personal stories of faith, have seen significant interest and engagement. Our monthly themed videos have garnered over 10,000 views each.

Finally, our monthly digital magazine service started in 2017 continues to thrive. Our social media engagement has also seen a significant increase.

Structure, governance and management

JESUS CALLS EUROPE is an unincorporated charity which received charitable status on the 29th October 2001. It has a written constitution, which was ratified on the 15th June 2001.

Management Committee: The management committee of the charity are also deemed as the charity's trustees. Hence, from this point forward to be known as the Management Committee.

The members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Trustees Meeting with votes from the other trustees.

Jesus Calls Europe has a Management Committee of up to 5 members who meet up quarterly and support the Director and the team for the strategic direction and policy of the charity.

At present, the Committee has five members from different backgrounds relevant to the work of the charity.

The day to day responsibility for the provision of the services rest with the Executive and the Administrative staff.

The Director is responsible for ensuring that the charity delivers the services specified and for the day to day operational management of Jesus Calls Europe.

Financial review

The charity, with the aid of sound financial management and the support of the trustees, its staff and volunteers generated a positive financial outcome to support all the programs.

The Statement of Financial Activities which can be found on page 6 shows a summary of the financial performance for the year.

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organization. It has established a policy whereby 5% of the revenues is put aside as reserve fund.

Risk management

The trustees have examined operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and administrative details

Charity name	Jesus Calls Europe
Registered charity number	1089116
Charity's principal address	11B Norwood Road, Southall UB2 4EA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr. Paul Dhinakaran			
2	Mr. Arun Thomas	Secretary		
3	Mrs. Rebecca Brainerd	Chair		
4	Rev. TMI. Sathiyaraj			
5	Mr. Samuel Paul Dhinakaran			

Approval

This report was approved by the trustees on 17 January 2025 and signed on its behalf.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JESUS CALLS EUROPE

I report on the accounts of the Charity for the year ended 31st May 2024, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees you 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matter has come to my attention:

1. 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Subodh Patel MAAT
Independent Examiner

Riverside Accounting Services Ltd
23 Anchor Street
Leicester
LE4 5PU

Dated: 14th January 2025

JESUS CALLS EUROPE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY 2024

Summary of Income and Expenditure

<u>Incoming from:</u>	<u>Notes</u>	Restricted Funds	Unrestricted Funds	2024	2023
		£	£	£	£
Donations & Legacies		-	108,790	108,790	114,371
Investment income – interest received		-	1,243	1,243	556
		-----	-----	-----	-----
Total incoming resources	2	-	110,033	110,033	114,927
		-----	-----	-----	-----
<u>Expenditure on:</u>					
Costs of generating funds	3	-	9,300	9,300	9,000
Direct Charitable Activities	4	-	81,790	81,790	84,506
Governance costs	5	-	24,667	24,667	24,414
Donations made	6	-	40,304	40,304	36,819
		-----	-----	-----	-----
Total resources expended	7	-	156,061	156,061	154,740
		-----	-----	-----	-----
Net Income / (expenditure) for the year		-	(46,029)	(46,029)	(39,813)
Funds balances at 1 st June 2023		-	83,523	83,523	123,336
		-----	-----	-----	-----
Funds balances at 31 st May 2024		-	37,495	37,495	83,523
		-----	-----	-----	-----

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements

JESUS CALLS EUROPE

BALANCE SHEET AS AT 31st MAY 2024

		2024		2023
	Notes	£	£	£
Current Assets				
Debtors	8	11,023		8,378
Cash at bank and in hand	9	30,835		80,102
		41,858		88,480
Creditors: amounts falling due within one Year	10	(4,362)		(4,957)
Net Current Assets / (Liabilities)			37,495	83,523
Income Funds:				
Restricted Funds			-	-
Unrestricted Funds	11		37,495	83,523
Total Funds			37,495	83,523

The accounts were approved by Trustees on: 17th January 2025

Approved **Trustee** (Mrs. Rebecca Brainerd)
 **Trustee** (Mr. Arun Thomas)

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MAY 2024

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

1.4 Incoming resources

Income is recognized when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. INCOMING RESOURCES	Restricted	Unrestricted	Total	Total
		2024	2024	2023
		£	£	£
Donations & Other Income		108,790	108,790	114,371
Investment Income- Bank Int.		1,243	1,243	556
		<u>110,033</u>	<u>110,033</u>	<u>114,927</u>

Donations were received from a number of sources during the year.

3. COSTS OF GENERATING FUNDS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2024	2023
	£	£	£	£
Costs of generating Voluntary Income	-	9,300	9,300	9,000

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2024

4. CHARITABLE ACTIVITIES	Restricted Funds	Unrestricted Funds	Total 2024	Total 2023
	£	£	£	£
Service delivery				
Staff costs	-	54,890	54,890	58,024
Events	-	4,032	4,032	4,767
Travel	-	-	-	484
Websites	-	582	582	1,011
Equipment purchases	-	-	-	86
Other costs	-	585	585	587
Support costs				
Premises costs	-	18,700	18,700	16,297
Other costs	-	<u>3,000</u>	<u>3,000</u>	<u>2,750</u>
	-	<u>81,790</u>	<u>81,790</u>	<u>84,506</u>
5. GOVERNANCE	Restricted Funds	Unrestricted Funds	Total 2024	Total 2023
	£	£	£	£
Staff costs	-	23,167	23,167	23,164
Independent Examiner charges	-	<u>1,500</u>	<u>1,500</u>	<u>1,250</u>
	-	<u>24,667</u>	<u>24,667</u>	<u>24,414</u>
6. DONATIONS	Restricted Funds	Unrestricted Funds	Total 2024	Total 2023
	£	£	£	£
JCE - Australia	-	9,655	9,655	7,612
JCE - Canada	-	28,404	28,404	25,668
JCE - Singapore	-	1,339	1,339	2,007
JCE - Sri Lanka	-	906	906	1,532
JCE - Prayer Tower- Israel	-	-	-	-
JCE - Karunya - Israel	-	-	-	-
	-	<u>40,304</u>	<u>40,304</u>	<u>36,819</u>
7. Total Resources Expended	Staff	Other	2024	2023
Cost of generating funds	-	9,300	9,300	9,000
Service Delivery	54,890	5,200	60,090	64,960
Support	-	21,700	21,700	19,547
Governance costs	23,167	1,500	24,667	24,414
Donations made	-	<u>40,304</u>	<u>40,304</u>	<u>36,819</u>
	<u>78,057</u>	<u>78,004</u>	<u>156,061</u>	<u>154,740</u>

No Members of the trustees received any salaries or expenses in the year.

	2024	2023
	£	£
Staff costs:		
Salaries	77,392	77,753
Pension costs	<u>5,046</u>	<u>3,435</u>
	<u>82,438</u>	<u>81,188</u>

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2023

No employee earned £60,000p.a. or more.

The average number of employees, (full time equivalents) analysed by function was:

	2024	2023
Service Delivery	1.4	1.4
Governance	<u>0.6</u>	<u>0.6</u>
	<u>2.0</u>	<u>2.0</u>
8 Debtors		
	2024	2023
	£	£
Prepayments	-	-
Trade debtors	3,949	3,949
Wages	1,174	531
Other debtors	5,900	3,897
	<u>11,023</u>	<u>8,378</u>
9 Cash at bank and in hand		
	2024	2023
	£	£
HSBC – Current	3,846	9,684
HSBC – Savings	93	93
CAF – Current	1,671	194
CAF – Savings	25,093	70,000
Rainbow TV	131	131
	<u>30,835</u>	<u>123,697</u>
10 Creditors and accruals		
	2024	2023
	£	£
Pension	1,415	1,127
Taxation and Social Security	1,447	2,580
Accruals	1,500	1,250
	<u>4,362</u>	<u>4,957</u>
11. Unrestricted Funds		
	2024	2023
	£	£
Own funds	<u>37,495</u>	<u>83,523</u>

JESUS CALLS EUROPE

England & Wales - Charity number 1089116

Accounts

**JESUS CALLS EUROPE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MAY 2023**

CHARITY NO: 1089116

JESUS CALLS EUROPE

TRUSTEES' REPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. Paul Dhinakaran Mr. Alfred Brainerd Mrs. Rebecca Brainerd (Chair) Rev.TMI Sathiyaraj Mr. Samuel Paul Dhinakaran
Secretary	Mrs.Rebecca Brainerd
Charity number	1089116
Registered office	11B Norwood Road Southall Middlesex UB2 4EA
Independent Examiner	RIVERSIDE ACCOUNTING SERVICES Ltd 23 Anchor Street Leicester LE4 5PU
Principal address	11B Norwood Road Southall Middlesex UB2 4EA
Bankers	HSBC 4 Wangey Road Chadwell Heath Romford Essex RM6 4DD

JESUS CALLS EUROPE

CONTENTS

	Page
Trustees Report	3-5
Independent Examiners Report	6
Statement of Financial Activities	7
Balance sheet	8
Notes to accounts	9-12

Trustees' annual report for the period from: 01 June 2022 to: 31 May 2023

Charity name: Jesus Calls Europe
Charity registration number: 1089116

Objectives and activities

To advance the Christian religion through the proclamation of the Gospel of Jesus Christ in all its fullness. And to reach out in particular by means of Printed matter, revival meetings, Crusades and through audio & video materials containing inspiring messages.

- To comfort the suffering by offering counselling and spiritual help in times of despair.
- To bring healing to the broken hearted, giving them hope through prayer
- To raise Prayer Intercessors who pray and serve with compassion.

Performance

The main area of the charitable activity continues with the dedicated mission of its divine vision towards proclamation of the Gospel of Jesus Christ.

Having regard to the guidance published by the Charity Commission, the Trustees continued to provide public benefit by seeking to advance the Christian religion in accordance with the vision. "Praying for the World" is the theme of the Jesus Calls Ministry, and this theme has set the tone for the Charity's work in 2022-23.

Our work on the ground continued, to offer 24*7 prayer support, public worship, nurturing faith and reaching out in service to the local communities.

In the last year we have restarted the face-to-face community meetings while our online engagement with the community continues to grow. Weekly meeting are held on Facebook, Zoom and Google Meet apart from face-to-face meetings.

In-person attendance has started gaining momentum. During the year the Charity organized outreach programs in Oxford, Leicester and London. We continued to meet together in small groups for prayer.

Volunteer Prayer intercessors offered their services 24 hours a day pray over the phone. During the year our volunteers answered 8000 prayer calls from people across all walks of life.

A daily prayer service to registered donors celebrating birthdays/anniversaries continued during the year. The digital services offers individuals an option to receive daily promise verses and messages.

During this period our website received over 2000 visitors each month. Monthly digital magazine service started in 2017 now reaches over 12,000 people.

Structure, governance and management

JESUS CALLS EUROPE is an unincorporated charity which received charitable status on the 29th October 2001. It has a written constitution, which was ratified on the 15th June 2001.

Management Committee: The management committee of the charity are also deemed as the

charity's trustees. Hence, from this point forward to be known as the Management Committee.

The members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Trustees Meeting with votes from the other trustees.

Jesus Calls Europe has a Management Committee of up to 5 members who meet up quarterly and support the Director and the team for the strategic direction and policy of the charity.

At present, the Committee has five members from different backgrounds relevant to the work of the charity.

The day to day responsibility for the provision of the services rest with the Director and the Administrative staff.

The Director is responsible for ensuring that the charity delivers the services specified and for the day to day operational management of Jesus Calls Europe.

Financial review

The charity, with the aid of sound financial management and the support of the trustees, its staff and volunteers generated a positive financial outcome to support all the programs.

The Statement of Financial Activities which can be found on page 6 shows a summary of the financial performance for the year.

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organization. It has established a policy whereby 5% of the revenues is put aside as reserve fund.

Risk management

The trustees have examined operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and administrative details

Charity name **Jesus Calls Europe**

Registered charity number **1089116**

Charity's principal address **11B Norwood Road, Southall UB2 4EA**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr. Paul Dhinakaran			
2	Mr. Alfred Brainerd			
3	Mrs. Rebecca Brainerd	Chair		
4	Rev. TMI. Sathiyaraj			
5	Mr. Samuel Paul Dhinakaran			

Approval

This report was approved by the trustees on 11 March 2024.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JESUS CALLS EUROPE

I report on the accounts of the Charity for the year ended 31st May 2023, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees you 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matter has come to my attention:

1. 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Subodh Patel MAAT
Independent Examiner

Riverside Accounting Services Ltd
23 Anchor Street
Leicester
LE4 5PU

Dated: 07 March 2024

JESUS CALLS EUROPE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY 2023

Summary of Income and Expenditure

	<u>Notes</u>	Restricted Unrestricted		2023	2022
		Funds	Funds		
<u>Incoming from:</u>		£	£	£	£
Donations & Legacies		-	114,371	114,371	135,617
Investment income – interest received		-	556	556	14
Total incoming resources	2	-	114,927	114,927	135,631
<u>Expenditure on:</u>					
Costs of generating funds	3	-	9,000	9,000	8,250
Direct Charitable Activities	4	-	84,506	84,506	83,393
Governance costs	5	-	24,414	24,414	16,952
Donations made	6	-	36,819	36,819	40,304
Total resources expended	7	-	154,740	154,740	148,899
Net Income / (expenditure) for the year		-	(39,813)	(39,813)	(13,268)
Funds balances at 1 st June 2022		-	123,336	123,336	136,604
Funds balances at 31 st May 2023		-	83,523	83,523	123,336

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements

JESUS CALLS EUROPE

BALANCE SHEET AS AT 31st MAY 2023

		2023		2022
	Notes	£	£	£
Current Assets				
Debtors	8	8,378		4,401
Cash at bank and in hand	9	80,102		123,697
		88,480		128,098
Creditors: amounts falling due within one Year	10	<u>(4,957)</u>		<u>(4,762)</u>
			83,523	123,336
Net Current Assets / (Liabilities)				
 Income Funds:				
Restricted Funds			-	-
Unrestricted Funds	11		83,523	123,336
			83,523	123,336
Total Funds				

The accounts were approved by Trustees on: 11 March 2024

Approved **Trustee** (Mrs. Rebecca Brainerd)

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MAY 2023

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

1.4 Incoming resources

Income is recognized when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. INCOMING RESOURCES	Restricted	Unrestricted	Total	Total
		2023	2023	2022
		£	£	£
Donations & Other Income		114,371	114,371	135,617
Investment Income- Bank Int.		<u>556</u>	<u>556</u>	<u>14</u>
		<u>114,927</u>	<u>114,927</u>	<u>135,631</u>

Donations were received from a number of sources during the year.

3. COSTS OF GENERATING FUNDS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2023	2022
	£	£	£	£
Costs of generating Voluntary Income	-	9,000	9,000	8,250

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2023

4. CHARITABLE ACTIVITIES	Restricted Funds	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Service delivery				
Staff costs	-	58,024	58,024	58,601
Events	-	4,767	4,767	5,422
Travel	-	484	484	476
Websites	-	1,011	1,011	985
Equipment purchases	-	86	86	160
Other costs	-	587	587	585
Support costs				
Premises costs	-	16,797	16,297	15,934
Other costs	-	<u>2,750</u>	<u>2,750</u>	<u>1,250</u>
	-	<u>84,506</u>	<u>84,506</u>	<u>83,393</u>
5. GOVERNANCE	Restricted Funds	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	-	23,164	23,164	15,752
Independent Examiner charges	-	<u>1,250</u>	<u>1,250</u>	<u>1,200</u>
	-	<u>24,414</u>	<u>24,414</u>	<u>16,952</u>
6. DONATIONS	Restricted Funds	Unrestricted Funds	Total 2023	Total 2022
	£	£	£	£
JCE - Australia	-	7,612	7,612	11,449
JCE - Canada	-	25,668	25,668	19,694
JCE - Singapore	-	2,007	2,007	7,017
JCE - Sri Lanka	-	1,532	1,532	2,143
	-	<u>36,819</u>	<u>36,819</u>	<u>40,304</u>
7. Total Resources Expended	Staff	Other	2023	2022
Cost of generating funds	-	9,000	9,000	8,250
Service Delivery	58,024	6,936	64,960	66,210
Support	-	19,547	19,547	17,184
Governance costs	23,164	1,250	24,414	16,952
Donations made	-	<u>36,819</u>	<u>36,819</u>	<u>40,304</u>
	<u>81,188</u>	<u>73,552</u>	<u>154,740</u>	<u>148,899</u>

No Members of the trustees received any salaries or expenses in the year.

	2023 £	2022 £
Staff costs:		
Salaries	77,753	71,231
Pension costs	<u>3,435</u>	<u>3,122</u>
	<u>81,188</u>	<u>74,353</u>

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2023

No employee earned £60,000p.a. or more.

The average number of employees, (full time equivalents) analysed by function was:

	2023	2022
Service Delivery	1.4	1.6
Governance	<u>0.6</u>	<u>0.4</u>
	<u>2.0</u>	<u>2.0</u>
8 Debtors		
	2023	2022
	£	£
Prepayments	-	-
Trade debtors	3,949	3,949
Wages	531	452
Other debtors	3,897	
	<u>8,378</u>	<u>4,401</u>
9 Cash at bank and in hand		
	2023	2022
	£	£
HSBC – Current	9,684	20,337
HSBC – Savings	93	93
CAF – Current	194	22,498
CAF – Savings	70,000	80,638
Rainbow TV	131	131
	<u>80,102</u>	<u>123,697</u>
10 Creditors and accruals		
	2023	2022
	£	£
Pension	1,127	1,023
Taxation and Social Security	2,580	2,229
Accruals	1,250	1,510
	<u>4,957</u>	<u>4,762</u>
11. Unrestricted Funds		
	2023	2022
	£	£
Own funds	<u>83,523</u>	<u>123,336</u>

JESUS CALLS EUROPE

England & Wales - Charity number 1089116

Accounts

**JESUS CALLS EUROPE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MAY 2022**

CHARITY NO: 1089116

JESUS CALLS EUROPE

TRUSTEES' REPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. Paul Dhinakaran Mr. Alfred Brainerd Mrs. Rebecca Brainerd Rev.TMI Sathiyaraj Mr. Samuel Paul Dhinakaran
Secretary	Mrs.Rebecca Brainerd
Charity number	1089116
Registered office	11B Norwood Road Southall Middlesex UB2 4EA
Independent Examiner	RIVERSIDE ACCOUNTING SERVICES Ltd 23 Anchor Street Leicester LE4 5PU
Principal address	11B Norwood Road Southall Middlesex UB2 4EA
Bankers	HSBC 4 Wangey Road Chadwell Heath Romford Essex RM6 4DD

JESUS CALLS EUROPE

CONTENTS

	Page
Trustees Report	3-4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to accounts	8-11

Trustees' annual report for the period from: 01 June 2021 to: 31 May 2022

Charity name: Jesus Calls Europe

Charity registration number: 1089116

Objectives and activities

To advance the Christian religion through the proclamation of the Gospel of Jesus Christ in all its fullness. And to reach out in particular by means of Printed matter, revival meetings, Crusades and through audio & video materials containing inspiring messages.

- To comfort the suffering by offering counselling and spiritual help in times of despair.
- To bring healing to the broken hearted, giving them hope through prayer
- To raise Prayer Intercessors who pray and serve with compassion.

Performance

The main area of the charitable activity continues with the dedicated mission of its divine vision towards proclamation of the Gospel of Jesus Christ.

Having regard to the guidance published by the Charity Commission, the Trustees continued to provide public benefit by seeking to advance the Christian religion in accordance with the vision. "Praying for the World" is the theme of the Jesus Calls Ministry, and this theme has set the tone for the Charity's work in 2021-22.

Our work on the ground continued, to offer 24*7 prayer support, public worship, nurturing faith and reaching out in service to the local communities.

In the last year the online community continues to grow. We have fully embraced digital technologies for our outreach programs and all engagement. We created a strong digital community that meets each week to support one another pray. Weekly meeting are held on Facebook, Zoom and Google Meet.

In-person attendance has started gaining momentum. During the year the Charity organized outreach programs in Oxford and London. We continued to meet together in small groups for prayer.

Volunteer Prayer intercessors offered their services 24 hours a day pray over the phone. During the year our volunteers answered 12845 prayer calls from people across all walks of life.

A daily prayer service to registered donors celebrating birthdays/anniversaries continued during the year. The digital services offers individuals an option to receive daily promise verses and messages. During this period our website received over 25000 visitors each month.

Monthly digital magazine service was started in 2017 now reaches over 12,000 people.

Structure, governance and management

JESUS CALLS EUROPE is an unincorporated charity which received charitable status on the 29th October 2001. It has a written constitution, which was ratified on the 15th June 2001.

Management Committee: The management committee of the charity are also deemed as the charity's trustees. Hence, from this point forward to be known as the Management Committee. The members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Trustees Meeting with votes from the other trustees.

Jesus Calls Europe has a Management Committee of up to 5 members who meet up quarterly and support the Director and the team for the strategic direction and policy of the charity.

At present, the Committee has five members from different backgrounds relevant to the work of the charity.

The day to day responsibility for the provision of the services rest with the Director and the Administrative staff.

The Director is responsible for ensuring that the charity delivers the services specified and for the day to day operational management of Jesus Calls Europe.

Financial review

The charity, with the aid of sound financial management and the support of the trustees, its staff and volunteers generated a positive financial outcome to support all the programs.

The Statement of Financial Activities which can be found on page 6 shows a summary of the financial performance for the year.

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organization. It has established a policy whereby 5% of the revenues is put aside as reserve fund.

Risk management

The trustees have examined operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and administrative details

Charity name **Jesus Calls Europe**

Registered charity number **1089116**

Charity's principal address **11B Norwood Road, Southall UB2 4EA**

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 Dr. Paul Dhinakaran			
2 Mr. Alfred Brainerd			
3 Mrs. Rebecca Brainerd			
4 Rev. TMI. Sathiyaraj			
5 Mr. Samuel Paul Dhinakaran			

Approval

This report was approved by the trustees on 03 March 2023 and signed on its behalf.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JESUS CALLS EUROPE

I report on the accounts of the Charity for the year ended 31st May 2022, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees you 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(2) of the Charities Act 2011 (the 2011Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matter has come to my attention:

1. 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Subodh Patel MAAT
Independent Examiner

Riverside Accounting Services Ltd
23 Anchor Street
Leicester
LE4 5PU

Dated: 1st March 2023

JESUS CALLS EUROPE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY 2022

Summary of Income and Expenditure

	<u>Notes</u>	Restricted Unrestricted		2022	2021
		Funds	Funds		
<u>Incoming from:</u>		£	£	£	£
Donations & Legacies		-	135,617	135,617	188,380
Investment income – interest received		-	14	14	32
Total incoming resources	2	-	135,631	135,631	188,411
<u>Expenditure on:</u>					
Costs of generating funds	3	-	8,250	8,250	8,000
Direct Charitable Activities	4	-	83,393	83,393	76,836
Governance costs	5	-	16,952	16,952	13,431
Donations made	6	-	40,304	40,304	57,401
Total resources expended	7	-	148,899	148,899	155,668
Net Income / (expenditure) for the year		-	(13,268)	(13,268)	32,743
Funds balances at 1 st June 2021		-	136,604	136,604	103,861
Funds balances at 31 st May 2022		-	123,336	123,336	136,604

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements

JESUS CALLS EUROPE

BALANCE SHEET AS AT 31st MAY 2022

		2022		2021
	Notes	£	£	£
Current Assets				
Debtors	8	4,401		6,698
Cash at bank and in hand	9	123,697		135,903
		128,098		141,791
Creditors: amounts falling due within one Year	10	<u>(4,762)</u>		<u>(5,187)</u>
		123,336		136,604
Net Current Assets / (Liabilities)				
			123,336	136,604
Income Funds:				
Restricted Funds			-	-
Unrestricted Funds	11		123,336	136,604
			123,336	136,604
Total Funds				
			123,336	136,604

The accounts were approved by Trustees on: 03 March 2023

Approved **Trustee** (Mr. Alfred Brainerd)
 **Trustee** (Mrs. Rebecca Brainerd)

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MAY 2022

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

1.4 Incoming resources

Income is recognized when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. INCOMING RESOURCES	Restricted	Unrestricted	Total	Total
		2022	2022	2021
		£	£	£
Donations & Other Income		135,617	135,617	188,380
Investment Income- Bank Int.		14	14	32
		<u>135,631</u>	<u>135,631</u>	<u>188,411</u>

Donations were received from a number of sources during the year.

3. COSTS OF GENERATING FUNDS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Costs of generating Voluntary Income	-	8,250	8,250	8,000

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2022

4. CHARITABLE ACTIVITIES	Restricted Funds	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Service delivery				
Staff costs	-	58,601	58,601	48,138
Events	-	5,422	5,422	6,461
Travel	-	476	476	1,005
Websites	-	985	985	769
Equipment purchases	-	160	160	420
Other costs	-	565	565	-
Support costs				
Premises costs	-	15,934	15,934	19,307
Other costs	-	<u>1,250</u>	<u>1,250</u>	<u>736</u>
	-	<u>83,393</u>	<u>83,393</u>	<u>76,836</u>
5. GOVERNANCE	Restricted Funds	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
Staff costs	-	15,752	15,752	12,431
Independent Examiner charges	-	<u>1,200</u>	<u>1,200</u>	<u>1,000</u>
	-	<u>16,952</u>	<u>16,952</u>	<u>13,341</u>
6. DONATIONS	Restricted Funds	Unrestricted Funds	Total 2022	Total 2021
	£	£	£	£
JCE - Australia	-	11,449	11,449	18,320
JCE - Canada	-	19,694	19,694	17,144
JCE - Singapore	-	7,017	7,017	3,368
JCE - Sri Lanka	-	2,143	2,143	3,460
JCE - Prayer Tower- Israel	-	-	-	5,730
JCE - Karunya - Israel	-	-	-	9,379
	-	<u>40,304</u>	<u>40,304</u>	<u>57,401</u>
7. Total Resources Expended	Staff	Other	2022	2021
Cost of generating funds	-	8,250	8,250	8,000
Service Delivery	58,601	7,608	66,210	56,792
Support	-	17,184	17,184	20,044
Governance costs	15,752	1,200	16,952	13,431
Donations made	-	40,304	40,304	57,401
	<u>74,353</u>	<u>74,546</u>	<u>148,899</u>	<u>155,668</u>

No Members of the trustees received any salaries or expenses in the year.

	2022	2020
	£	£
Staff costs:		
Salaries	71,231	51,296
Pension costs	<u>3,122</u>	<u>2,505</u>
	<u>74,353</u>	<u>53,801</u>

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2022

No employee earned £60,000p.a. or more.

The average number of employees, (full time equivalents) analysed by function was:

	2022	2021
Service Delivery	1.6	1.6
Governance	<u>0.4</u>	<u>0.4</u>
	<u>2.0</u>	<u>2.0</u>
8 Debtors		
	2022	2021
	£	£
Prepayments	-	-
Trade debtors	3,949	3,949
Wages	452	2,749
Other debtors	-	
	<u>4.401</u>	<u>6.698</u>
9 Cash at bank and in hand		
	2022	2021
	£	£
HSBC – Current	20,337	14,115
HSBC – Savings	93	93
CAF – Current	22,498	40,129
CAF – Savings	80,638	80,625
Rainbow TV	131	131
	<u>123.697</u>	<u>135.093</u>
10 Creditors and accruals		
	2022	2021
	£	£
Pension	1,023	991
Taxation and Social Security	2,229	1,551
Accruals	1,510	900
	<u>4.762</u>	<u>3.486</u>
11. Unrestricted Funds		
	2022	2021
	£	£
Own funds	<u>123.336</u>	<u>103.861</u>

JESUS CALLS EUROPE

England & Wales - Charity number 1089116

Accounts

**JESUS CALLS EUROPE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MAY 2021**

CHARITY NO: 1089116

JESUS CALLS EUROPE

TRUSTEES' REPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr. Paul Dhinakaran Mr. Alfred Brainerd (Chair) Mrs. Rebecca Brainerd (Treasurer) Rev.TMI Sathiyaraj Mr. Samuel Paul Dhinakaran
Secretary	Mrs.Rebecca Brainerd
Charity number	1089116
Registered office	11B Norwood Road Southall Middlesex UB2 4EA
Independent Examiner	RIVERSIDE ACCOUNTING SERVICES Ltd 23 Anchor Street Leicester LE4 5PU
Principal address	11B Norwood Road Southall Middlesex UB2 4EA
Bankers	HSBC 4 Wangey Road Chadwell Heath Romford Essex RM6 4DD

JESUS CALLS EUROPE

CONTENTS

	Page
Trustees Report	3-4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to accounts	8-11

Trustees' annual report for the period from: 01 June 2020 to 31 May 2021

Charity name: Jesus Calls Europe

Charity registration number: 1089116

Objectives and activities

To advance the Christian religion through the proclamation of the Gospel of Jesus Christ in all its fullness. And to reach out in particular by means of Printed matter, revival meetings, Crusades and through audio & video materials containing inspiring messages.

- To comfort the suffering by offering counselling and spiritual help in times of despair.
- To bring healing to the broken hearted, giving them hope through prayer
- To raise Prayer Intercessors who pray and serve with compassion.

Performance

The main area of the charitable activity continues with the dedicated mission of its divine vision towards proclamation of the Gospel of Jesus Christ.

Having regard to the guidance published by the Charity Commission, the Trustees continued to provide public benefit by seeking to advance the Christian religion in accordance with the vision. "Praying for the World" is the theme of the Jesus Calls Ministry, and this theme has set the tone for much of the Charity's work in 2020-21.

Our work on the ground continued, to offer 24*7 prayer support, public worship, nurturing faith and reaching out in service to the local communities.

In the last year attending our events now means online, and the online community continues to grow. We have fully embraced digital technologies for our outreach programs any and all engagement. We created a strong digital community that meets each week to support one another pray. Weekly meetings are held on Facebook and zoom.

In-person attendance was very limited but We continued to meet together in small groups for prayer.

Volunteer Prayer intercessors offered their services 24 hours a day pray over the phone. During the year our volunteers answered 12158 prayer calls from people across all walks of life.

A daily prayer service to registered donors celebrating birthdays/anniversaries continued during the year. The digital services offers individuals an option to receive daily promise verses and messages. During this period our website received over 5000 unique visitors each month.

Monthly digital magazine service was started in 2017 now reaches over 12,000 people.

Structure, governance and management

JESUS CALLS EUROPE is an unincorporated charity which received charitable status on the 29th October 2001. It has a written constitution, which was ratified on the 15th June 2001.

Management Committee: The management committee of the charity are also deemed as the charity's trustees. Hence, from this point forward to be known as the Management Committee.

The members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Trustees Meeting with votes from the other trustees.

Jesus Calls Europe has a Management Committee of up to 5 members who meet up quarterly and support the Director and the team for the strategic direction and policy of the charity.

At present, the Committee has five members from different backgrounds relevant to the work of the charity.

The day to day responsibility for the provision of the services rest with the Director and the Administrative staff. The Director is responsible for ensuring that the charity delivers the services specified and for the day to day operational management of Jesus Calls Europe.

Financial review

The charity, with the aid of sound financial management and the support of the trustees, its staff and volunteers generated a positive financial outcome to support all the programs. The Statement of Financial Activities which can be found on page 6 shows a summary of the financial performance for the year.

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organization. It has established a policy whereby 5% of the revenues is put aside as reserve fund.

Risk management

The trustees have examined operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reference and administrative details

Charity name **Jesus Calls Europe**

Registered charity number **1089116**

Charity's principal address **11B Norwood Road, Southall UB2 4EA**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr. Paul Dhinakaran			
2	Mr. Alfred Brainerd	Chair		
3	Mrs. Rebecca Brainerd	Treasurer		
4	Rev. TMI. Sathiyaraj			
5	Mr. Samuel Paul Dhinakaran			

Approval

This report was approved by the trustees on 24 March 2022 and signed on its behalf.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JESUS CALLS EUROPE

I report on the accounts of the Charity for the year ended 31st May 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees you 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no material matter has come to my attention:

1. 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Subodh Patel MAAT
Independent Examiner

Riverside Accounting Services Ltd
23 Anchor Street
Leicester
LE4 5PU

Dated: 24th March 2022

JESUS CALLS EUROPE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MAY 2021

Summary of Income and Expenditure

<u>Incoming from:</u>	<u>Notes</u>	Restricted Funds £	Unrestricted Funds £	2021 £	2020 £
Donations & Legacies		-	188,380	188,380	154,126
Investment income – interest received		-	32	32	-
Total incoming resources	2	-	188,411	188,411	54,126
 <u>Expenditure on:</u>					
Costs of generating funds	3	-	8,000	8,000	10,150
Direct Charitable Activities	4	-	76,836	76,836	75,175
Governance costs	5	-	13,431	13,431	19,550
Donations made	6	-	57,401	57,401	28,030
Total resources expended	7	-	155,668	155,668	132,905
Net Income / (expenditure) for the year		-	32,743	32,743	21,221
Funds balances at 1 st June 2020		-	103,861	103,861	82,640
Funds balances at 31 st May 2021		-	136,604	136,604	103,861

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements

JESUS CALLS EUROPE

BALANCE SHEET AS AT 31st MAY 2021

		2021		2020
	Notes	£	£	£
Current Assets				
Debtors	8	6,698		15,206
Cash at bank and in hand	9	135,093		92,141
		141,791		107,347
Creditors: amounts falling due within one Year	10	<u>(5,187)</u>		<u>(3,486)</u>
		136,604		103,861
Net Current Assets / (Liabilities)				
			136,604	103,861
Income Funds:				
Restricted Funds			-	-
Unrestricted Funds	11		136,604	103,861
			136,604	103,861
Total Funds				
			136,604	103,861

The accounts were approved by Trustees on: 25th March 2022

Approved **Trustee** (Mr. Alfred Brainerd)
 **Trustee** (Mrs. Rebecca Brainerd)

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MAY 2021

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to the spending restrictions imposed by the fund provider.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Includes costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. INCOMING RESOURCES	Restricted	Unrestricted	Total	Total
		2021	2021	2020
		£	£	£
Donations & Other Income		188,380	188,380	154,126
Investment Income- Bank Int.		32	32	-
		<u>188,411</u>	<u>188,411</u>	<u>154,126</u>

Donations were received from a number of sources during the year.

3. COSTS OF GENERATING FUNDS	Restricted	Unrestricted	Total	Total
	Funds	Funds	2021	2020
	£	£	£	£
Costs of generating Voluntary Income	-	8,000	8,000	10,150

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2021

4. CHARITABLE ACTIVITIES	Restricted Funds	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Service delivery				
Staff costs	-	48,138	48,138	35,151
Events	-	6,461	6,464	8,444
Travel	-	1,005	1,005	2,751
Websites	-	769	769	3,674
Equipment purchases	-	420	420	500
Other costs	-	-	-	-
Support costs				
Premises costs	-	19,308	19,308	24,119
Other costs	-	<u>736</u>	<u>736</u>	<u>536</u>
	-	<u>76,836</u>	<u>76,836</u>	<u>75,175</u>
5. GOVERNANCE	Restricted Funds	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
Staff costs	-	12,431	12,431	18,650
Independent Examiner charges	-	<u>1,000</u>	<u>1,000</u>	<u>900</u>
	-	<u>13,431</u>	<u>13,431</u>	<u>19,550</u>
6. DONATIONS	Restricted Funds	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£
JCE - Australia	-	18,320	18,320	14,395
JCE - Canada	-	17,144	17,144	8,536
JCE - Singapore	-	3,368	3,368	1,410
JCE - Sri Lanka	-	3,460	3,460	2,689
JCE - Prayer Tower- Israel	-	5,730	5,730	2,689
JCE - Karunya - Israel	-	9,379	9,379	2,689
	-	<u>57,401</u>	<u>57,401</u>	<u>28,030</u>
7. Total Resources Expended	Staff	Other	2021	2020
Cost of generating funds	-	8,000	8,000	10,150
Service Delivery	48,138	8,654	56,792	50,520
Support	-	20,044	20,044	24,655
Governance costs	12,431	1,000	13,431	19,550
Donations made	-	<u>57,401</u>	<u>57,401</u>	<u>28,030</u>
	<u>60,569</u>	<u>95,099</u>	<u>155,668</u>	<u>132,905</u>

No Members of the trustees received any salaries or expenses in the year.

	2021 £	2020 £
Staff costs:		
Salaries	57,842	51,296
Pension costs	<u>2,817</u>	<u>2,505</u>
	<u>60,659</u>	<u>53,801</u>

JESUS CALLS EUROPE

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31st May 2021

No employee earned £60,000p.a. or more.

The average number of employees, (full time equivalents) analysed by function was:

	2021	2020
Service Delivery	1.6	1.4
Governance	<u>0.4</u>	<u>0.6</u>
	<u>2.0</u>	<u>2.0</u>
8 Debtors		
	2021	2020
	£	£
Prepayments	-	-
Trade debtors	3,949	3,949
Wages	2,749	8,140
Other debtors	-	3,117
	<u>6.698</u>	<u>15.206</u>
9 Cash at bank and in hand		
	2021	2020
	£	£
HSBC – Current	14,115	9,628
HSBC – Savings	93	135
CAF – Current	40,129	21,605
CAF – Savings	80,625	60,595
Rainbow TV	131	178
	<u>135.093</u>	<u>92.141</u>
10 Creditors and accruals		
	2021	2020
	£	£
Pension	991	1,035
Taxation and Social Security	2,886	1,551
Accruals	1,310	900
	<u>5,187</u>	<u>3,486</u>
11. Unrestricted Funds		
	2021	2020
	£	£
Own funds	<u>136.604</u>	<u>103.861</u>