

**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

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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

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

Summary of Income and Expenditure

<u>Incoming from:</u>	<u>Notes</u>	Restricted Unrestricted		2021	2020
		Funds	Funds		
		£	£	£	£
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 31st 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

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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>
Net Current Assets / (Liabilities)		136,604	103,861
Income Funds:			
Restricted Funds		-	-
Unrestricted Funds	11	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)

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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

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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	-	736	736	536
	-	<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>

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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>