SHARE JESUS

England & Wales · Charity number 1089784

Details

Status	Registered
Legal form	Charitable company
Company number	04290444
Registered	2001-12-13
Register	View on the Charity Commission register

Contact

Address	47 Belmont Park Avenue Maidenhead SL6 6JX
Phone	01628789987
Email	info@sharejesusinternational.com
Website	www.sharejesusinternational.com

Activities

Objects: 1. THE OBJECTS OF THE CHARITY ARE TO ADVANCE THE CHRISTIAN FAITH ACCORDING TO THE STATEMENT OF FAITH IN CLAUSE 3.2 BY SUCH MEANS BEING CHARITABLE AS THE CHARITY MAY DETERMINE BUT PARTICULARLY BY MAKING KNOWN THE GOSPEL OF OUR LORD JESUS CHRIST 2. THE CHARITY'S STATEMENT OF FAITH IS AS FOLLOWS:- "SHARE JESUS UNITES IN MISSION WITH CHURCHES, CHURCH DEPARTMENTS AND CHRISTIAN AGENCIES WHICH, ACKNOWLEDGING GOD'S REVELATION IN CHRIST, CONFESS THE LORD JESUS CHRIST AS GOD AND SAVIOUR ACCORDING TO THE SCRIPTURES, AND, IN OBEDIENCE TO GOD'S WILL AND IN THE POWER OF THE HOLY SPIRIT, COMMIT THEMSELVESTO SEEK A DEEPENING OF THEIR COMMUNION WITH CHRIST AND WITH ONE ANOTHER IN THE CHURCH WHICH IS HIS BODY, AND TO FULFIL THEIR MISSION TO PROCLAIM THE GOSPEL BY COMMON WITNESS AND SERVICE IN THE WORLD, TO THE GLORY OF THE ONE GOD, FATHER SON AND HOLY SPIRIT."

Activities: Develops and produces resources Trains and equips local churches and ChristiansBrings organisations and churches together for mission

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Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£132,844	£143,502	-	-
2023-12-31	£140,044	£165,459	-	-
2022-12-31	£141,110	£140,468	-	-
2021-12-31	£114,898	£104,090	-	-
2020-12-31	£98,851	£98,754	-	-

Trustees

Name	Role	Appointed
Rev Dr David A Hull	Chair	
ANDREW JOHN SWIFT		2009-02-08
Malcolm Chisholm		2023-02-10
Nicole Lewis		2023-11-01
REV OSOBA OTAIGBE		

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SHARE JESUS

England & Wales - Charity number 1089784

Accounts



ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

SHARE JESUS

Company No: 04290444

Registered Charity No: 1089784



TRUSTEES REPORT OF SHARE JESUS INTERNATIONAL (SJI) AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees of Share Jesus International (SJI) present their report and accounts for the year ended 31 December 2024.

Legal and Administrative Information

Trustees (who are also Directors of SJI)

Rev Dr David Hull	(Appointed Chair June 2012)
Rev Osoba Otaigbe	(Appointed January 2011)
Andrew Swift	(Appointed February 2009)
Malcolm Chisholm	(Apointed 10 February 2023)
Nicole Lewis	(Appointed 1 November 2023)

Director:	Andrew Frost BSc MA
Company Secretary:	Andrew Swift (voluntary basis)
Registered Charity Number:	1089784
Company Registration Number:	4290444
Principal Address/Registered Office:	47 Belmont Park Avenue, Maidenhead SL6 6JX
Correspondence Address:	46 Derwent Road, London, SW20 9NH
Bankers:	Barclays Bank plc, North End, Croydon
Independent Examiner:	Alpha Advisors
Contact:	info@sharejesusinternational.com
Web site:	www.sharejesusinternational.com

PRINCIPAL ACTIVITY

Share Jesus International's mission is to advance the Christian Faith.

STATEMENT OF FAITH

Share Jesus International (SJI) unites in mission with churches, church departments and Christian agencies which, acknowledging God's revelation in Christ, confess the Lord Jesus Christ as God and Saviour according to the Scriptures, and, in obedience to God's will and in the power of the Holy Spirit, commit themselves:-

To seek a deepening of their communion with Christ and with one another in the Church which is His body and to fulfil their mission to proclaim the Gospel by common witness and service in the world, to the glory of the one God, Father, Son and Holy Spirit.



OVERVIEW

SJI's 'Principal Activity' was achieved through the following:

1. Resources

In 2024, SJI hosted our annual Ekklesia conference at Westminster Chapel with 150 leaders from across the UK. One of the highlights was an interview with historian Tom Holland which is now available to watch online. This annual church leaders' conference helps us serve and connect with church leaders from a range of denominations.

The conference was themed around 'understanding the times' and explored a range of issues but the thread of faith sharing was woven through the programme. The event gives space for church leaders to learn from one another. The feedback was again very positive.

"The quality of the thinking, presentation, programme and content were a welcome development and improvement on so much of what is served to the Christian community today. I cheer you all on. It was so good to listen to one thoughtful speaker after another and to hear experts across a spectrum of ministries bring us their advise and wisdom."

"You and the event team did a truly amazing job – the subject matter was inspiring, the worship excellent, the creative pieces engaging, and the table conversations a wonderful way to connect and bring to life what we'd heard."

We also hosted a number of online Ekklesia roundtables for church leaders exploring social media, singleness and fundraising.

SJI continues to create resources that help local churches to reach out effectively. Over the last few years, we have developed multiple resources and booklets that continue to be used widely. For example, one recipient of 'Signs' shared that it had…

"…introduced me to 'journalling through seven significant moments in the life of Jesus'. I found that booklet to be very helpful and challenging. I have continued using the 5 questions in my daily reading through the New Testament. The questions have prompted me to think more deeply about what the Bible is saying and about my own relationship with God and His Word."

We have also re-packaged our 'Prompt' campaign which continues to be popular with local churches as they look to shift the culture of the local church to be more mission focused.

We have also created several new resources that have in part, come out of our journey with local churches through our Emmaus project (more information below). The main resource was the 'Sharing Jesus Profiles'. Based on qualitative and quantitative research, we have created an online quiz that helps Christians better understand how they share their faith. Each profile has something to celebrate and something to stretch us in our thinking and activity.

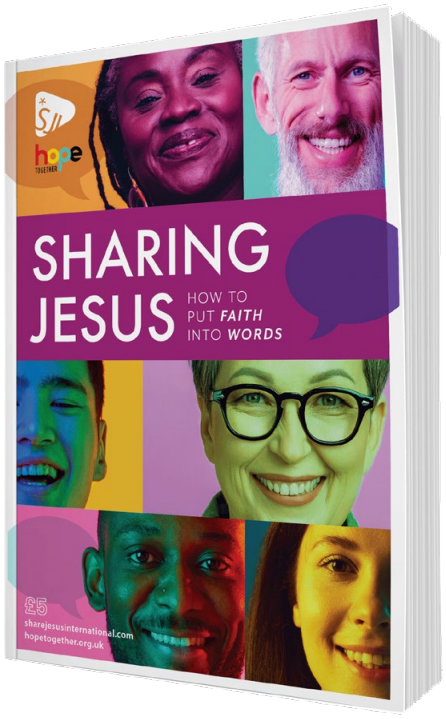


The resource was launched online and has been used with local churches and networks such as the Methodist city centre church network and Scripture Union. The new resource was picked up widely by Christian media outlets.

On top of this, a new suite of videos for churches has been created to help keep mission as a focus, as well as a new resource looking at how churches can celebrate what God is doing. At the back end of 2024, a substantial amount of work has been carried out preparing and commissioning a new 'Sharing Jesus' resource for launch in 2025.

The Director, Andy Frost, continues to work with Care for the Family on the Kitchen Table Project, aimed at helping parents inspire faith in the home. In 2024, 'Children's Faith: A Whole Church Approach to Family Ministry' was launched. Since its launch, the Director has hosted two cohorts of children and family workers through the material.

"I can't begin to tell you how timely this current course has been for me and my church, and how excellent a resource it is. Thank you for all the hard work you and your team have put into it."



A 'Surfer's Guide to the Christian faith' video series that will supplement 'The Adventures of the Ginger Vicar and the Balding Bishop' will be out in 2025. The 'Christmas, Interrupted' and 'The Week that changed the world' videos continue to be used widely.

"Just wanted to say a huge thank you for giving us access to the Christmas Interrupted films. We used three in our carol service tonight and they were really well received. Our regular church family found them engaging and even more importantly our guests found them accessible, enjoyable and interesting. As a small-ish church it's such a gift to be able to use great quality resources like this to help us communicate creatively, especially at Christmas."



2. Networks

SJI continues to bring together different organisations and groups to partner in mission initiatives. The Director chairs the London Mission Collective. In this capacity he has been able to play a pivotal role in what God is doing across the capital. We again hosted our annual 'Briefing' event in January to explore mission opportunities across the capital.

"Thanks so much for a great day the other week... Really appreciate all your hard work that goes into planning these events, gathering borough unity leaders, church leaders and ministry reps. I see the Lord doing something very special through the LMC, the building of relationships with the desire to work together to make Jesus known across London."

Over the course of 2024 we have hosted various meetings exploring what could be achieved together looking at: faith sharing; working inter-culturally; and a more co-ordinated social action programme from the Church.

The Collective continues to draw together some 30+ mission agencies and 27 borough church unity groups. Over the course of the year, our Director, Andy has spoken at many of these groups in person. All the communications work for the London Mission Collective network (including the website, monthly e-updates and prayer videos) is carried out by SJI.

In 2024, the Collective helped support the London Project's Pentecost meal for 400 church leaders and develop plans for a London Mission Week with an Expo event in November.

This piece of work continues to link nationally with Gather Movement, who our Director has been seconded to one day per week on their senior leadership team. In particular in 2024 he helped facilitate the national Summit, develop new resources and launch the 'Not just a Parent and Toddler Group' resource.

The Director continues to be a part of the London Leaders Forum with the main denominations and has continued to serve on the steering group for the Passion Play in Trafalgar Square.











3. Emmaus

One of the big changes in SJI's focus began in 2022 with the start of the Emmaus Project. Traditionally SJI has served churches in an ad hoc way, often doing one-off training days. The Emmaus Project is a two-year initiative that helps a local church become more evangelistic. An SJI Emmaus Coach provides training, support and access to the extensive pool of resources we have created.

In 2024, the first three of nine pilot churches finished their Emmaus journey. The results have been really encouraging with all three churches seeing people coming to faith and a growth in terms of size of congregation and Gospel confidence.

"Working with Emmaus has given us the tools and techniques to plan for future events and plan our approach to evangelism in a much more systematic way. Our success is due to the way that Andy and Marcus have patiently coached and encouraged us. It's given our leadership renewed confidence and motivation to reach out to those around us with the good news of the Gospel. We are starting to see our church attendance grow and are planning for three adult baptisms next month. Praise the Lord!"

"As a church we have been inspired and encouraged by the Emmaus programme. On a personal level people feel more confident and have increased their awareness of opportunities to share their faith in their everyday lives and we are now hearing testimonies each week of God-conversations."

At the back end of 2024 we started inviting other churches to register for the Emmaus journey and three had signed up by the end of the year. We are also working on developing our pool of coaches to help facilitate the growth of this project.

4. Speaking & Training

On behalf of SJI, the Director also speaks at various events. In 2024, he spoke at various churches as far afield as the Netherlands; a number of church unity groups across the country; for several other agencies such as the Christians against Poverty regional days; church denominations such as the Presbyterian Church and the Free Methodists; and at a number of Gospel events.

"I just wanted to express a huge thank you for Sunday evening—it was absolutely fantastic!"

The Director again did '2 Minutes with' on UCB Breakfast, multiple God TV videos, and various radio interviews. He has also written articles for Christian Today, Idea Magazine and other Christian online and printed publications.

In terms of training, SJI also supported a number of other initiatives such as the Intercultural Church and City Transformation Gathering in Leeds which moves to London in 2025 and an event with US writer Preston Perry in partnership with StepFwd.



RESERVES POLICY

The Trustees' policy is to ensure that unrestricted reserves are sufficient for three months unrestricted expenditure at current costs. As at 31 December 2024 the total reserves carried forward were £47,975 (2023 - £58,632) which included unrestricted reserves of £44,749 (2023 - £56,906). This aproximates to 4 month's expenditure. The Trustees are able to flex the level of activity from year to year to take account of available resources. The Trustees will be making efforts during 2025 to maintain the level of unrestricted reserves to within their policy parameters.

PUBLIC BENEFIT

SJI's Trustees agree that the organisation's work is in line with the Charity Commission's guidance on public benefit.

RISK MANAGEMENT

Control systems

SJI's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information; and
- compliance with relevant legislation and regulation.

During 2023 further improvements were made to the budget and cash flow planning and management systems.

Risk Factors

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information; and
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance; and
- having appropriate policies and training to cover employment and health and safety legislation,
- and child protection and confidentiality - all staff are required to be familiar with these policies.

The Company Finance Officer now makes all outgoing payments using the online (BACS) Double Entity facility required by the Company Bank. Under the Double Entity arrangement every online payment created by the Company Finance Officer requires authorisation by a second signatory to the bank account prior to the payment actually being made from the bank account to the recipient. This adds an extra layer of security to every payment made from the Company Funds.

Employment

The Trustees are grateful to the staff and volunteers who work for SJI. The success of the Charity relies on their expertise and energy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

SJI is registered with the Charity Commission and is a Private Company limited by guarantee registered in England and Wales. The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. The liability of the Trustees, as members, is limited to £1. The Trustees of the charity are directors for the purpose of company law. It has a Christian foundation that is expressed in Trustee, staff and public meetings, with prayer, worship and teaching as appropriate.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Director who attends the Board meetings. The Director manages staff who are responsible for the day-to-day work of SJI.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Share Jesus for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including FRS102, have been followed, subject to any
- material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any
- material departures which are explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the
- charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract the charitable company was party to during theyear.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Examiner is aware of that information.

SMALL COMPANY EXEMPTION

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

By order of the Board

Andrew Swift - Trustee and Company Secretary

Date: 21st July 2025

Independent Examiner's Report to the Members of Share Jesus

I report on the accounts of Share Jesus International for year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, 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 explanation 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 accordance with my examination, no 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

.....

K.E. Halstead MA (Oxon) FCA

For and on behalf of Alpha Advisors

.....

Date: 24/09/2025

Share Jesus
Statement of Financial Activities
For the Year Ended 31 December 2024

	Notes	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	**3**	116,519	1,500	118,019	140,044
Charitable activities		14,272	-	14,272	16,376
Investments		553	-	553	380
Total		131,344	1,500	132,844	156,799
Expenditure on:					
Raising funds	**4**	3,681	-	3,681	3,330
Charitable activities	**5**	139,821		139,821	165,459
Total		143,502	-	143,502	168,789
Net income /(expenditure)		(12,157)	1,500	(10,657)	(11,990)
Transfer between funds		-	-	-	-
Net movement in funds		(12,157)	1,500	(10,657)	(11,990)
Reconciliation of funds:					
Total funds brought forward		56,906	1,726	58,632	70,622
Total funds carried forward		44,749	3,226	47,975	58,632

Summary Income and Expenditure Account
For the Year Ended 31 December 2024

	2024 £	2023 £
Gross Income from continuing activities	132,844	156,799
Total expenditure on continuing operations	(143,502)	(168,789)
Net income/(expenditure) for the year	(10,657)	(11,990)

The summary income and expenditure account is derived from the Statement of Financial Activities above, which together with the notes to the accounts on the following pages provides full information on the movements during the year.

Share Jesus
Balance Sheet
As at 31 December 2024

	Notes	2024 £	2023 £
Current Assets			
Stock		3,415	2,377
Debtors and prepayments	**7**	2,385	4,948
Bank and cash		46,691	64,513
		52,491	71,838
Liabilities			
Creditors: Amounts falling due within one year	**8**	4,516	13,206
Net current assets		47,975	58,632
Total net assets		47,975	58,632
The funds of the charity			
Unrestricted	**10**	44,749	56,906
Restricted	**10**	3,226	1,726
		47,975	58,632

For the financial year ended 31 December 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the board of directors on 21/7/25 **and signed on its behalf by:**

A Swift - Trustee and Company Secretary

The notes on the following pages form part of these accounts

Registered Company No: 0429044

Share Jesus
Notes to the Accounts
For the Year Ended 31 December 2024

1. Accounting Policies

a) Accounting convention

The Financial Statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

b) Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c) Grants

Grants are recognised in the Statement of Financial Activities (SOFA) on an accruals basis following the satisfaction of any pre-conditions.

d) Other income and gifts in kind

All other income except grants are recognised in the accounts on a received basis. For donations made under the gift aid scheme, the gift aid is recognised in the year in which the claim is submitted. Gifts in kind are valued at their value to the charitable company.

e) Expenditure

Expenditure is recognised on an accruals basis.

f) Capitalisation

Relevant expenditure is capitalised if the value of an individual item exceeds £500.

g) Depreciation

Provision for depreciation of fixed assets held for use by the charitable company is made at annual rates calculated to spread the cost of each asset over its expected useful life as follows:

Equipment	33% on cost
Furniture and Fittings	25% on cost

1. Accounting Policies (continued)

h) Stock

Current stock is valued at the lower of cost and net realisable value. No value is assigned to non-current stock.

i) Taxation

No provision for taxation is included in the accounts as the charitable company is entitled to exemption from tax in accordance with Section 505 of the Income and Corporation Taxes Act 1988.

j) Cashflow statement

The charitable company has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cashflow statement.

k) Resources expended

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time or estimated usage.

l) Fund accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for these purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

m) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which they have been incurred.

n) Contributions to defined contribution pension schemes

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

o) Leased assets

All leases are regarded as operating leases and the payments made for them are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2. Critical Accounting Estimates and Areas of Judgement

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry any significant risk of material adjustment on the next financial year.

Share Jesus
Notes to the Accounts
Year Ended 31 December 2024

3. Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations	111,519	1,500	113,019	139,692
Legacies	5,000	-	5,000	352
	116,519	1,500	118,019	140,044

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations	137,876	1,816	139,692	126,448
Legacies	352	-	352	14,662
	138,228	1,816	140,044	141,110

4 Expenditure on raising funds

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Publicity	3,681	-	3,681	3,330
	3,681	-	3,681	3,330

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Publicity	3,330	-	3,330	4,259
	3,330	-	3,330	4,259

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Costs directly related to activities:-				
Hire of premises	9,971	-	9,971	14,779
Web, administration & communications	4,359	-	4,359	12,529
Activities	29,451	-	29,451	23,282
Support costs allocated to activities:-				
Wages and salaries (see note 7)	67,075	-	67,075	79,723
Other staff costs	5,985	-	5,985	-
Accomodation	195	-	195	2,158
Telephone	10	-	10	46
Printing, postage, stationery	3,723	-	3,723	15,364
Travel and subsistence	5,548	-	5,548	5,776
Miscellaneous	2,980	-	2,980	6,707
Insurance & storage	-	-	-	962
Equipment	-	-	-	707
Bank charges	816	-	816	115
Board meeting and travel expenses	504	-	504	617
Accountancy	4,424	-	4,424	594
Independent examination & accounts preparation	2,100	-	2,100	2,100
Legal costs	2,680	-	2,680	-
	139,821	-	139,821	165,459

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Costs directly related to activities:-				
Hire of premises	14,779	-	14,779	14,247
Web, administration & communications	12,529	-	12,529	5,681
Activities	16,982	6,300	23,282	20,844
Support costs allocated to activities:-				
Wages and salaries (see note 7)	79,723	-	79,723	68,348
Other staff costs	-	-	-	990
Accomodation	2,158	-	2,158	-
Telephone	46	-	46	73
Printing, postage, stationery	15,364	-	15,364	12,967
Travel and subsistence	5,776	-	5,776	3,805
Miscellaneous	6,707	-	6,707	3,672
Insurance & storage	962	-	962	1,462
Equipment	707	-	707	5,630
Bank charges	115	-	115	96
Board meeting and travel expenses	617	-	617	-
Accountancy	594	-	594	553
Independent examination	2,100	-	2,100	2,100
	159,160	6,300	165,459	140,469

Included above is ££2,100 (2023: £2,100) payable to the Independent Examiner for his work. This includes preparation of the accounts in statutory format and subsequent examination. Other services provided by the Independent Examiner during the year were £ nil (2023: £nil).

6. Employees

Staff costs	2024 Total £	2023 Total £
Wages and salaries	67,075	74,220
Social security costs	1,492	986
Other pension costs	4,492	4,516
	73,060	79,723

At 31 December 2024 the charitable company employed 2 employees (2023: 3). No employee earned more than £60,000 per annum.

7. Debtors and Prepayments

	2024 £	2023 £
Sundry debtors	1,764	4,351
Prepayments	621	597
	2,385	4,948

8. Creditors and Accruals

	2024 £	2023 £
Social security and other taxes	1,310	1,371
Accruals	2,100	11,240
Other creditors	1,106	595
	4,516	13,206

9. Analysis of Net Assets by Fund

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Net Current Assets	44,749	3,226	47,975	58,632

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Net Current Assets	56,906	1,726	58,632	70,622

Share Jesus
Notes to the Financial Statements
For the Year Ended 31 December 2024

Statement of Movement on Reserves

	Balance @ 01.01.24 £	Income £	Expensed £	Transfers £	Balance @ 31.12.24 £
Unrestricted Funds					
London Mission Collective	-	2,392	(3,489)	1,097	-
Andy Frost Consultancy & Speaking Engagements	11,171	3,771	(28)	(14,914)	-
Transforming Places	39,970	13,494	(180)	(53,284)	-
Ginger Vicar & Balding Bishop	-	-	-	-	-
Prompt	700	-	-	(700)	-
Associates	-	-	-	-	-
Ekklesia Project	-	14,685	(11,603)	(3,082)	-
Movement for Recovery London	-	-	-	-	-
Emmaus Project	39,790	16,731	(15,757)	(40,764)	-
Leadiagrams	-				-
General Reserves	(34,725)	80,271	(112,445)	111,648	44,749
Total Unrestricted Funds	56,906	131,344	(143,501)	1	44,750
Restricted Funds					
Hot Air Balloon Project	856	-	-	-	856
LM Fund	870	1,500	-	-	2,370
Total Restricted Funds	1,726	1,500	-	-	3,226
Total Funds	58,632	132,844	(143,501)	-	47,975

	Balance @ 01.01.23 £	Income £	Expensed £	Transfers £	Balance @ 31.12.23 £
Unrestricted Funds					
London Mission Collective	-	1,500	(1,564)	64	-
Andy Frost Consultancy & Speaking Engagements	7,396	3,775	-	-	11,171
Transforming Places	18,553	21,417	-	-	39,970
Ginger Vicar & Balding Bishop	-	-	(952)	952	-
Prompt	700	-	-	-	700
Associates	-	-	(5,620)	5,620	-
Ekklesia Project	-	16,474	(20,689)	4,215	-
Movement for Recovery London	-	-	-	-	-
Emmaus Project	8,536	36,850	(5,596)	-	39,790
Leadiagrams	-	870	(6,340)	5,470	-
General Reserves	29,227	74,097	(121,729)	(16,321)	(34,726)
Total Unrestricted Funds	64,412	154,983	(162,489)	-	56,906
Restricted Funds					
Hot Air Balloon Project	840	16	-	-	856
LM Fund	5,370	1,800	(6,300)	-	870
Total Restricted Funds	6,210	1,816	(6,300)	-	1,726
Total Funds	70,622	156,799	(168,789)	-	58,632

11. Statement of Movement on Reserves (Continued)

Explanation of Restricted Funds

Hot Air Balloon Project:- In 2020 the charity was given a gift during the year of two hot air balloons for use in faith sharing. One of the balloons was not needed so was sold and the proceeds retained for use by the charity within this restricted purpose.

LM Fund:- The LM Fund is used to create resources to help churches think through mission. All costs relating to the work are being met through a single donor.

12. Future Financial Commitments

Operating Leases
At 31 December 2024 the charity had annual commitments under operating leases as follows:

	2024	2023
Operating leases which expire:		
in less than one year	993	948

13. Trustees Remuneration and Expenses

None of the Trustees were remunerated directly or indirectly. During the year expenses totalling £246 were paid to 3 Trustees (2023: £785 to 3 Trustees).

14. Related Party Transactions

The following related party transactions took place in the year:-

David Hull is a Trustee and donated £300 (2023 - £300) during the year.

The Trustees explored various office rental and storage spaces for the work of SJI. In the end, the Director built an office in his garden, and contributing towards this was a more cost effective way forward. The Trustees rent the space off the Director for £4,500 (2023 - £4,500) as an office. This is used for mailings, posting out stock and meetings.

15. Contingencies and Contractual Commitments

In the opinion of the Trustees there are no contingent liabilities. In addition there were no contractual commitments at the year end.

Independent Examiner's Report to the Members of Share Jesus

I report on the accounts of Share Jesus International for year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, 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 explanation 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 accordance with my examination, no 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

K E Halstead

.....

K.E. Halstead MA (Oxon) FCA
For and on behalf of Alpha Advisors

29/08/2025

.....

Date:

SHARE JESUS

England & Wales - Charity number 1089784

Accounts



ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

SHARE JESUS

Company No: 04290444

Registered Charity No: 1089784



TRUSTEES REPORT OF SHARE JESUS INTERNATIONAL (SJI) AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees of Share Jesus International (SJI) present their report and accounts for the year ended 31 December 2023.

Legal and Administrative Information

Trustees (who are also Directors of SJI)

Rev Dr David Hull	(Appointed Chair June 2012)
Rev Osoba Otaigbe	(Appointed January 2011)
Andrew Swift	(Appointed February 2009)
Malcolm Chisholm	(Apointed 10 February 2023)
Nicole Lewis	(Appointed 1 November 2023)

Director:	Andrew Frost BSc MA
Company Secretary:	Andrew Swift (voluntary basis)
Registered Charity Number:	1089784
Company Registration Number:	4290444
Principal Address/Registered Office:	47 Belmont Park Avenue, Maidenhead SL6 6JX
Correspondence Address:	46 Derwent Road, London, SW20 9NH
Bankers:	Barclays Bank plc, North End, Croydon
Independent Examiner:	Alpha Advisors
Contact:	info@sharejesusinternational.com
Web site:	www.sharejesusinternational.com

PRINCIPAL ACTIVITY

Share Jesus International's mission is to advance the Christian Faith.

STATEMENT OF FAITH

Share Jesus International (SJI) unites in mission with churches, church departments and Christian agencies which, acknowledging God's revelation in Christ, confess the Lord Jesus Christ as God and Saviour according to the Scriptures, and, in obedience to God's will and in the power of the Holy Spirit, commit themselves:-

To seek a deepening of their communion with Christ and with one another in the Church which is His body and to fulfil their mission to proclaim the Gospel by common witness and service in the world, to the glory of the one God, Father, Son and Holy Spirit.



OVERVIEW

SJI's 'Principal Activity' was achieved through the following:

1. Resources

SJI hosted our annual Ekklesia conferences with 150 leaders from across the UK and some international guests. This annual church leaders' conference helps us serve and connect with church leaders from a range of denominations.

The conference explores a range of issues but the thread of faith sharing is woven through the programme. What is unique about the event is that it gives space for church leaders to learn from one another. The feedback was again very positive.

"Had a fantastic time last week at Ekklesia. Thank you. I found it very challenging, uplifting and right to the point. I heard the Lord afresh and was impacted by hearing His voice. Thank you very much."

The talks and interviews from Ekklesia have since been edited and are now available online for free, giving the content a further lease of life. We also hosted Ekklesia Bitesize with some of the content online and we have hosted a number of other online roundtables for church leaders.

SJI continues to create resources that help local churches to reach out effectively. Over the last few years, we have developed multiple resources and booklets such as "Creating a Culture of Faith Sharing in the Local Church" and "Connecting Social Action and Faith Sharing." Our 'Prompt' campaign also continues to be popular with local churches

We have also created several new resources that have in part come out of our journey with local churches through our Emmaus project (more information below). They include 'Signs' which is a Bible discovery approach to discipleship and a new 'Pray for 5' resource.



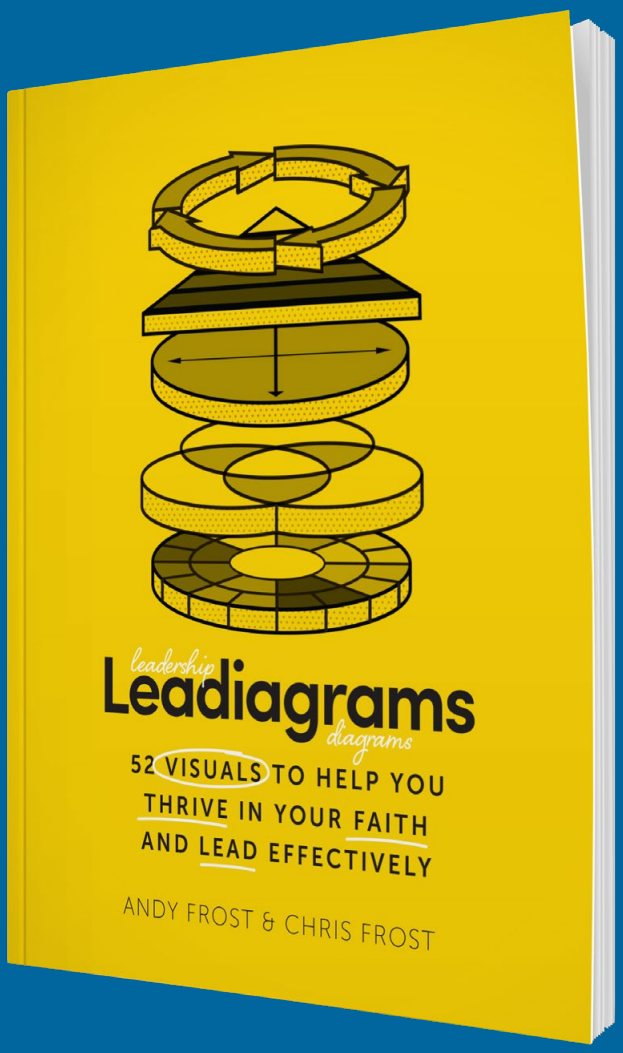


The main new resource that we released in 2023 was Leadiagrams, co-authored by Andy and Chris Frost. The book collates 52 diagrams that help Christian leaders think through a range of issues including emotional and spiritual health, theology, business and mission. On the back of this resource, the director has delivered ad hoc leadership training for a number of Christian organisations.

"Huge thanks to you and your brother for putting this together it is so timely, what a great way to help people cut through the noise and get the point. It is wise full of great insights and it is kind, the progression of the book takes the reader on a kind of journey from start to finish."

The Director, Andy Frost, continues to work with Care for the Family on the Kitchen Table Project, aimed at helping parents inspire faith in the home. In 2023, Andy helped design and develop a new resource to help churches think through children's and youth work. This will be released in 2024.

The 'Christmas, Interrupted' and 'the Week that changed the world' videos continue to be used widely. The Director Andy Frost has also filmed a 'Surfer's Guide to the Christian faith' that will supplement 'The Adventures of the Ginger Vicar and the Balding Bishop' video series. We continue to talk behind the scenes with both possible funders and TV companies about the initiative. This year the Director also filmed some supplementary small group videos to accompany the Prodigal Son resource with Waverley Abbey.





2. Networks

SJI continues to bring together different organisations and groups to partner in mission initiatives. The Director chairs the London Mission Collective. In this role he has been able to play a pivotal role in what God is doing across the capital. We hosted our annual 'Briefing' event in January to explore mission opportunities across the Capital and over the course of 2023 have hosted various meetings exploring what could be achieved over the next 10 years.

All the communications work for the London Mission Collective network (including the website and monthly e-updates) is carried out by SJI.

In 2023, the Collective continued to not only gather mission agencies in the capital but to also connect with London Borough Unity Groups. The Director has spent time meeting with leaders from the 27 unity groups. Over the course of the year, Andy has spoken at many of these groups in person.

This piece of work continues to link nationally with Gather Movement, who Andy has been seconded to two days per week as their joint CEO.

Andy Frost continues to be a part of the London Leaders' Forum with the main denominations and has continued to serve on the steering group for the Passion Play in Trafalgar Square.





3. Emmaus

One of the big changes in SJI's focus began in 2022 with the start of the Emmaus Project. Traditionally SJI has served churches in an ad hoc way, often doing one-off training days. The Emmaus Project is a two year initiative that helps a local church become more evangelistic. An SJI team member provides training, support and access to the extensive pool of resources we have created. In 2023, we moved from working with three to ten local churches around the country. As a charity we have taken on Marcus Bennett and Claude Ellerington to help serve these churches as a Mission Catalyst. With the three churches we initially began this work with, we have been greatly encouraged.

For example, Rev John Gleghorn from Teddington Baptist Church shared:

There has been a general trend to greater engagement and personal commitment to mission. The spiritual temperature towards mission has increased. We have seen our Sunday attendance increase from 80 to 110 (37.5%). There has been an increase in children and young people. The church has grown.

During 2023, the Emmaus project has been a specific project for which we have been raising funds and we look forward to sharing the impact with the funders.

4. Speaking & Training

On behalf of SJI, the Director also speaks at various events. In 2023, he spoke at various churches both in-person and with pre-recorded messages. He also spoke at a number of church unity groups, particularly around connecting faith sharing with community transformation in places such as Sheffield, Basingstoke and Exeter. Some of the more unique opportunities included leading prayer at the MET office and speaking at the Newham Civic Christmas Carol concert.

The Director has also done two weeks of '2 Minutes with' on UCB Breakfast, multiple God TV videos and various radio interviews, including BBC London. He has also written articles for Christian Today, Idea Magazine and other Christian online and printed publications.

In 2023, we also hosted two training days on 'The 5Ds of Community Transformation' in Leeds and London. The days helped local churches think through poverty and an asset based approach to community transformation. We also delivered some training for the Trussell Trust and Churches Together in England.



RESERVES POLICY

The Trustees' policy is to ensure that unrestricted reserves are sufficient for three months unrestricted expenditure at current costs. As at 31 December 2023 the total reserves carried forward were £58,632 (2022 - £70,622) which included unrestricted reserves of £56,906 (2022 - £64,412). This aproximates to 3-4 month's expenditure. The Trustees are able to flex the level of activity from year to year to take account of available resources. The Trustees will be making efforts during 2024 to maintain the level of unrestricted reserves to within their policy parameters.

PUBLIC BENEFIT

SJI's Trustees agree that the organisation's work is in line with the Charity Commission's guidance on public benefit.

RISK MANAGEMENT

Control systems

SJI's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information; and
- compliance with relevant legislation and regulation.

During 2023 further improvements were made to the budget and cash flow planning and management systems.

Risk Factors

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information; and
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance; and
- having appropriate policies and training to cover employment and health and safety legislation,
- and child protection and confidentiality - all staff are required to be familiar with these policies.

The Company Finance Officer now makes all outgoing payments using the online (BACS) Double Entity facility required by the Company Bank. Under the Double Entity arrangement every online payment created by the Company Finance Officer requires authorisation by a second signatory to the bank account prior to the payment actually being made from the bank account to the recipient. This adds an extra layer of security to every payment made from the Company Funds.

Employment

The Trustees are grateful to the staff and volunteers who work for SJI. The success of the Charity relies on their expertise and energy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

SJI is registered with the Charity Commission and is a Private Company limited by guarantee registered in England and Wales. The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. The liability of the Trustees, as members, is limited to £1. The Trustees of the charity are directors for the purpose of company law. It has a Christian foundation that is expressed in Trustee, staff and public meetings, with prayer, worship and teaching as appropriate.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Director who attends the Board meetings. The Director manages staff who are responsible for the day-to-day work of SJI.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Share Jesus for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including FRS102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at anytime the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract the charitable company was party to during the year.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Examiner is aware of that information.

SMALL COMPANY EXEMPTION

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

By order of the Board

Andrew Swift - Trustee and Company Secretary

Date: 8th May 2024

Independent Examiner's Report to the Members of Share Jesus

I report on the accounts of Share Jesus International for year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, 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 explanation 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 accordance with my examination, no 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Keith Halstead

.....

K.E. Halstead MA (Oxon) FCA

For and on behalf of Alpha Advisors

11/05/2024

.....

Date:

Share Jesus
Statement of Financial Activities
For the Year Ended 31 December 2023

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	**3**	138,228	1,816	140,044	141,110
Charitable activities		16,376	-	16,376	5,936
Investments		380	-	380	39
Total		154,984	1,816	156,799	147,085
Expenditure on:					
Raising funds	**4**	3,330	-	3,330	4,259
Charitable activities	**5**	159,159	6,300	165,459	140,468
Total		162,489	6,300	168,789	144,727
Net income /(expenditure)		(7,506)	(4,484)	(11,990)	2,358
Transfer between funds		-	-	-	-
Net movement in funds		(7,506)	(4,484)	(11,990)	2,358
Reconciliation of funds:					
Total funds brought forward		64,412	6,210	70,622	68,264
Total funds carried forward		56,906	1,726	58,632	70,622

Summary Income and Expenditure Account
For the Year Ended 31 December 2023

	2023 £	2022 £
Gross Income from continuing activities	156,799	147,085
Total expenditure on continuing operations	(168,789)	(144,727)
Net income/(expenditure) for the year	(11,990)	2,358

The summary income and expenditure account is derived from the Statement of Financial Activities above, which together with the notes to the accounts on the following pages provides full information on the movements during the year.

Share Jesus
Balance Sheet
As at 31 December 2023

	Notes	2023 £	2022 £
Current Assets			
Stock		2,377	2,575
Debtors and prepayments	**7**	4,948	3,381
Bank and cash		64,513	69,225
		71,838	75,181
Liabilities			
Creditors: Amounts falling due within one year	**8**	13,206	4,559
Net current assets		58,632	70,622
Total net assets		58,632	70,622
The funds of the charity			
Unrestricted	**10**	56,906	64,412
Restricted	**10**	1,726	6,210
		58,632	70,622

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

8th May 24

Approved by the board of directors on ..... and signed on its behalf by:

A Swift - Trustee and Company Secretary

The notes on the following pages form part of these accounts

Registered Company No: 0429044

Share Jesus
Notes to the Accounts
For the Year Ended 31 December 2023

1. Accounting Policies

a) Accounting convention

The Financial Statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

b) Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c) Grants

Grants are recognised in the Statement of Financial Activities (SOFA) on an accruals basis following the satisfaction of any pre-conditions.

d) Other income and gifts in kind

All other income except grants are recognised in the accounts on a received basis. For donations made under the gift aid scheme, the gift aid is recognised in the year in which the claim is submitted. Gifts in kind are valued at their value to the charitable company.

e) Expenditure

Expenditure is recognised on an accruals basis.

f) Capitalisation

Relevant expenditure is capitalised if the value of an individual item exceeds £500.

g) Depreciation

Provision for depreciation of fixed assets held for use by the charitable company is made at annual rates calculated to spread the cost of each asset over its expected useful life as follows:

Equipment	33% on cost
Furniture and Fittings	25% on cost

1. Accounting Policies (continued)

h) Stock

Current stock is valued at the lower of cost and net realisable value. No value is assigned to non-current stock.

i) Taxation

No provision for taxation is included in the accounts as the charitable company is entitled to exemption from tax in accordance with Section 505 of the Income and Corporation Taxes Act 1988.

j) Cashflow statement

The charitable company has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cashflow statement.

k) Resources expended

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time or estimated usage.

l) Fund accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for these purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

m) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which they have been incurred.

n) Contributions to defined contribution pension schemes

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

o) Leased assets

All leases are regarded as operating leases and the payments made for them are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2. Critical Accounting Estimates and Areas of Judgement

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry any significant risk of material adjustment on the next financial year.

Share Jesus
Notes to the Accounts
Year Ended 31 December 2023

3. Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations	137,876	1,816	139,692	126,448
Legacies	352	-	352	14,662
	138,228	1,816	140,044	141,110

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations	122,848	3,600	126,448	112,446
Legacies	14,662	-	14,662	1,000
Grants receivable	-	-	-	-
	137,510	3,600	141,110	113,446

4 Expenditure on raising funds

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Publicity	3,330	-	3,330	4,259
	3,330	-	3,330	4,259

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Publicity	4,259	-	4,259	1,326
	4,259	-	4,259	1,326

Share Jesus
Notes to the Financial Statements
For the Year Ended 31 December 2023

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Costs directly related to activities:-				
Hire of premises	14,779	-	14,779	14,247
Web, administration & communications	12,529	-	12,529	5,681
Activities	16,982	6,300	23,282	20,844
Support costs allocated to activities:-				
Wages and salaries (see note 7)	79,723	-	79,723	68,348
Other staff costs	-	-	-	990
Accomodation	2,158	-	2,158	-
Telephone	46	-	46	73
Printing, postage, stationery	15,364	-	15,364	12,967
Travel and subsistence	5,776	-	5,776	3,805
Miscellaneous	6,707	-	6,707	3,672
Insurance & storage	962	-	962	1,462
Equipment	707	-	707	5,630
Bank charges	115	-	115	96
Board meeting and travel expenses	617	-	617	-
Accountancy	594	-	594	553
Independent examination & accounts preparation	2,100	-	2,100	2,100
	159,159	6,300	165,459	140,468

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Costs directly related to activities:-				
Hire of premises	14,247	-	14,247	5,135
Web, administration & communications	5,681	-	5,681	3,038
Activities	19,314	1,530	20,844	18,645
Support costs allocated to activities:-			-	
Wages and salaries (see note 7)	68,348	-	68,348	60,092
Other staff costs	990	-	990	1,076
Accomodation	-	-	-	-
Telephone	73	-	73	72
Printing, postage, stationery	12,967	-	12,967	7,554
Travel and subsistence	3,805	-	3,805	1,120
Miscellaneous	3,672	-	3,672	1,958
Insurance & storage	1,462	-	1,462	868
Equipment	50	5,580	5,630	197
Bank charges	96	-	96	96
Board meeting and travel expenses	-	-	-	308
Accountancy	553	-	553	503
Independent examination	2,100	-	2,100	2,100
	133,359	7,110	140,468	102,763

Included above is £2,100 (2022: £2,100) payable to the Independent Examiner for his work. This includes preparation of the accounts in statutory format and subsequent examination. Other services provided by the Independent Examiner during the year were £ nil (2022: £nil).

6. Employees

Staff costs	2023 Total £	2022 Total £
Wages and salaries	74,220	63,760
Social security costs	986	739
Other pension costs	4,516	3,849
	79,723	68,348

At 31 December 2023 the charitable company employed 3 employees (2022: 3). No employee earned more than £60,000 per annum.

7. Debtors and Prepayments

	2023 £	2022 £
Sundry debtors	4,351	2,848
Prepayments	597	533
	4,948	3,381

8. Creditors and Accruals

	2023 £	2022 £
Social security and other taxes	1,371	1,226
Accruals	11,240	2,766
Other creditors	595	567
	13,206	4,559

9. Analysis of Net Assets by Fund

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Net Current Assets	56,906	1,726	58,632	70,622

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Net Current Assets	64,412	6,210	70,622	68,263

Share Jesus
Notes to the Financial Statements
For the Year Ended 31 December 2023

Statement of Movement on Reserves

	Balance @ 01.01.23 £	Income £	Expensed £	Transfers £	Balance @ 31.12.23 £
Unrestricted Funds					
London Mission Collective	-	1,500	(1,564)	64	-
Andy Frost Consultancy & Speaking Engagements	7,396	3,775	-	-	11,171
Transforming Places	18,553	21,417	-	-	39,970
Ginger Vicar & Balding Bishop	-	-	(952)	952	-
Prompt	700	-	-	-	700
Associates	-	-	(5,620)	5,620	-
Ekklesia Project	-	16,474	(20,689)	4,215	-
Movement for Recovery London	-	-	-	-	-
Emmaus Project	8,536	36,850	(5,596)	-	39,790
Leadiagrams	-	870	(6,340)	5,470	-
General Reserves	29,227	74,097	(121,729)	(16,321)	(34,726)
Total Unrestricted Funds	64,412	154,983	(162,489)	-	56,906
Restricted Funds					
Hot Air Balloon Project	840	16	-	-	856
LM Fund	5,370	1,800	(6,300)	-	870
Total Restricted Funds	6,210	1,816	(6,300)	-	1,726
Total Funds	70,622	156,799	(168,789)	-	58,632

	Balance @ 01.01.22 £	Income £	Expensed £	Transfers £	Balance @ 31.12.22 £
Unrestricted Funds					
London Mission Collective	-	388	(2,250)	1,862	-
Andy Frost Consultancy & Speaking Engagements	-	7,396	-	-	7,396
Transforming Places	-	18,783	(230)	-	18,553
Prompt	700	-	-	-	700
Associates	-	4,504	(4,504)	-	-
Ekklesia Project	-	6,656	(23,140)	16,484	-
Movement for Recovery London	-	1,711	(1,711)	-	-
Emmaus Project	-	14,000	(5,464)	-	8,536
General Reserves	57,844	90,047	(100,318)	(18,346)	29,227
Total Unrestricted Funds	58,544	143,485	(137,617)	-	64,412
Restricted Funds					
Hot Air Balloon Project	6,420	-	(5,580)	-	840
LM Fund	3,300	3,600	(1,530)	-	5,370
Total Restricted Funds	9,720	3,600	(7,110)	-	6,210
Total Funds	68,264	147,085	(144,727)	-	70,622

11. Statement of Movement on Reserves (Continued)

Explanation of Restricted Funds

Hot Air Balloon Project:- In 2020 the charity was given a gift during the year of two hot air balloons for use in faith sharing. One of the balloons was not needed so was sold and the proceeds retained for use by the charity within this restricted purpose.

LM Fund:- The LM Fund is used to create resources to help churches think through mission. All costs relating to the work are being met through a single donor.

12. Future Financial Commitments

Operating Leases
At 31 December 2023 the charity had annual commitments under operating leases as follows:

	2023	2022
Operating leases which expire:		
less than one year	948	1,283

13. Trustees Remuneration and Expenses

None of the Trustees were remunerated directly or indirectly. During the year expenses totalling £785 were paid to 3 Trustees (2022: £179 to 3 Trustees).

14. Related Party Transactions

The following related party transactions took place in the year:-

David Hull is a Trustee and donated £300 (2022 - £300) during the year.

The Trustees explored various office rental and storage spaces for the work of SJI. In the end, the Director built an office in his garden, and contributing towards this was a more cost effective way forward. The Trustees rent the space off the Director for £4,500 (2022 - £4,500) as an office. This is used for mailings, posting out stock and meetings.

15. Contingencies and Contractual Commitments

In the opinion of the Trustees there are no contingent liabilities. In addition there were no contractual commitments at the year end.

SHARE JESUS

England & Wales - Charity number 1089784

Accounts



ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

SHARE JESUS

Company No: 04290444

Registered Charity No: 1089784

TRUSTEES REPORT OF SHARE JESUS INTERNATIONAL (SJI) AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees of Share Jesus International (SJI) present their report and accounts for the year ended 31st December 2022.

Legal and Administrative Information

Trustees (who are also Directors of SJI)

Rev Dr David Hull	(Appointed Chair June 2012)
Rev Osoba Otaigbe	(Appointed January 2011)
Mr Andrew Swift	(Appointed February 2009)

Director:	Mr Andrew Frost BSc MA
Company Secretary:	Mr Andrew Swift (voluntary basis)
Registered Charity Number:	1089784
Company Registration Number:	4290444
Principal Address/Registered Office:	47 Belmont Park Avenue, Maidenhead SL6 6JX
Correspondence Address:	Share Jesus, PO Box 1282, Crawley RH10 0LU.
Bankers:	Barclays Bank plc, North End, Croydon
Independent Examiner:	Alpha Advisors
Contact:	020 3633 4335; info@sharejesusinternational.com
Web site:	www.sharejesusinternational.com

PRINCIPAL ACTIVITY

Share Jesus International's mission is to advance the Christian Faith.

STATEMENT OF FAITH

Share Jesus International (SJI) unites in mission with churches, church departments and Christian agencies which, acknowledging God's revelation in Christ, confess the Lord Jesus Christ as God and Saviour according to the Scriptures, and, in obedience to God's will and in the power of the Holy Spirit, commit themselves:-

To seek a deepening of their communion with Christ and with one another in the Church which is His body and to fulfil their mission to proclaim the Gospel by common witness and service in the world, to the glory of the one God, Father, Son and Holy Spirit.



OVERVIEW

SJI's 'Principal Activity' was achieved through the following:

1. Resources

As we came out of lockdown, SJI hosted our annual Ekklesia conferences as a hybrid event with 70+ leaders present and many more watching online.

Hosting a faith sharing conference would bring us a certain group of leaders but by hosting a church leaders' conference, we are able to connect with churches that might not have faith sharing as high on the agenda. We have also found that faith sharing needs to be central in the local church's thinking and impacts many of the issues that we covered that included pornography, discipleship, trauma, race and climate change! Giving church leaders an opportunity to learn from other church leaders, the feedback was again very positive. Leaders commented:

"The roundtable conversations are really exciting, the whole thing is a really lovely, welcoming vibe. I really recommend it, the teaching, the roundtables, prayer for one another and discipleship with another was really, really good."

"It's a real boost to my spiritual life, to help me in my church ministry as well as in my family. Can go back full of energy and feeling that I'm still in the right place, doing what God's called me to do. I love Ekklesia and endorse anyone who wants to come, you should all come along next year!"

"It's refreshing, recharging, helps renew your perspective and the way you think, a great way to build relationships, to build intimacy and a great way to receive from God and other people as well."

"I come to the Ekklesia conference every single year and everything they ever do, absolutely love it, from inception to today it's the conference I mark in the calendar every single year. Great content and fantastic opportunity to sit around with like-minded, and not so like-minded people, sharing the context and the relevancy of what we've been learning and the chance to pray for one another as well."

The video material has since been edited and has now been made available online for free, giving the content a further lease of life. We have also hosted a number of in-person roundtables for church leaders.

SJI continues to create resources that help local churches to reach out effectively. Our 'Prompt' campaign continues to be popular with local churches. One leader commented:

"My senior minister loved the idea when I shared it. We want to run it for a month and hand out prompt cards to each family each week, then ask for testimony the following week."

Our three booklets that we released in 2021 continue to be used widely. They were "Creating a Culture of Faith Sharing in the Local Church", "The 5Ps Missional Strategy" and "Connecting Social Action and Faith Sharing." Our director, Andy Frost has been speaking on these issues widely over the year with church unity groups across the country.

One leader commented:

"The 5P booklets were used over our church weekend away ...a wonderful, well thought through and presented resource... I'll be ordering more and using them again when we do a month of mission training."

And in 2022, we released three more resources:

'The 5Ds of Community Transformation' was launched in October. Based upon the work of Tearfund Internationally, it helps local churches to think through poverty and an asset based approach to community transformation. It was launched online to 70 leaders, had a national training day in Lincoln for 60 leaders and there is traction for 2023 to offer further training with various other charities such as Trussell Trust and Churches Together in England.

'One Church, One Commission' shares stories of how churches have worked collaboratively to share Jesus. This resource was launched at the Gather Movement Summit and has been used by churches working together to explore what is possible.

'From Decision to Disciple' explores how we help new Christians on the discipleship journey. It was used by the Bible Society at their Discipleship Central event and continues to be used by a variety of churches.

The Director, Andy Frost, continues to work with Care for the Family on the Kitchen Table Project, aimed at helping parents inspire faith in the home. In 2022, Andy again spoke at a variety of events on this theme and continues to use the book he wrote with them '52 Faith Adventures for Dads and their kids' as a tool for engaging dads. He also hosted Care for the Family's 'Date Night in a Box'.

The 'Christmas, Interrupted' and 'the week that changed the world' videos continue to be used widely. We continue to work on 'The Adventures of the Ginger Vicar and the Balding Bishop' behind the scenes talking with both funders and TV companies.

The Director also revised the Prodigal Son resource with Waverley Abbey for a new print run.



2. Networks



SJI continues to bring together different organisations and groups to partner in mission initiatives. The Director chairs the London Mission Collective. In this role he has been able to play a pivotal role in what God is doing across the Capital. We hosted our annual 'Briefing' event in-person again in January to explore mission opportunities across the Capital.

All the communications work for the London Mission Collective network (including the website and monthly e-updates) is carried out by SJI.

In 2022, the Collective continued to not only gather mission agencies in the Capital but to also connect with London Borough Unity Groups. The Director has spent time meeting with 27 of these Unity Group leaders. This group has been brought together regularly via zoom and in person to share best practice and to see how most effectively church unity groups can serve their communities, especially with the cost of living as the backdrop. Over the course of the year, Andy has spoken at many of these groups in person (such as Merton, Newham, Ealing and Bromley).

This piece of work continues to link nationally with the Gather Movement, who Andy has been seconded to two days per week. During 2022, the Director, working with the London Mayor's Office launched a Movement for Recovery in London. Working with Thrive and Kintsugi Hope, 150 London church leaders joined for the launch with input from both the Deputy Mayor, Debbie Weekes-Barnard and the Bishop of London. Since the launch, many churches have begun or developed their work looking at mental health and wellbeing.

SJI also hosted other London-wide events including 'Kickstart' helping churches restart their youth work programmes after the pandemic; the Rooftop which took London church leaders on the London Eye to provoke conversation around mission; and a bespoke gathering for church leaders to connect with Mustard Seed Foundation to secure funding for local mission.

Andy Frost continues to be a part of the London Leaders Forum with the main denominations and SJI has continued to help deliver Pray London to bring Christians together to pray intentionally. This has led to the privilege of praying for the MET Police in Scotland Yard. As a charity we have also served multiple other initiatives such as WarmWelcome, the Passion Play in Trafalgar Square, Christian Surfers and the Gratitude Initiative.





3. Speaking & Training

On behalf of SJI, the Director also speaks across the UK at a variety of churches and events. In 2022, he again spoke at various churches both in-person and with pre-recorded messages. Some of the more unique opportunities included speaking at Lincoln's Civic Prayer Breakfast, sharing about the 5Ds resource in Parliament and speaking for the Gratitude Initiative at St Pauls Cathedral.

One of the big changes in activity for 2022 was the Emmaus Project. Traditionally we have served churches in an ad hoc way, often doing one-off training days. The Emmaus Project is a two year initiative that helps a local church become more evangelistic. An SJI team member provides training, support and access to the extensive pool of resources we have created. As a charity we have now begun working with three local churches and Marcus Bennett has joined the team as a Mission Catalyst. We look forward to sharing how this develops.

The Director has also done two weeks of '2 Minutes with' on UCB Breakfast, multiple God TV videos and other radio interviews, including BBC London. He has also written articles for Christian Today, Idea Magazine and other Christian online and printed publications.

RESERVES POLICY

The Trustees' policy is to ensure that unrestricted reserves are sufficient for three months unrestricted expenditure at current costs. As at 31 December 2022 the total reserves carried forward were £70,622 (2021 - £68,263) which included unrestricted reserves of £64,412 (2021 - £58,543). This aproximates to 5-6 month's expenditure. The Trustees are able to flex the level of activity from year to year to take account of available resources. The Trustees will be making efforts during 2023 to maintain the level of unrestricted reserves to within their policy parameters.

PUBLIC BENEFIT

SJI's Trustees agree that the organisation's work is in line with the Charity Commission's guidance on public benefit.

RISK MANAGEMENT

Control systems

SJI's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information; and
- compliance with relevant legislation and regulation.

During 2022 further improvements were made to the budget and cash flow planning and management systems.

Risk Factors

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information; and
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance;
- and having appropriate policies and training to cover employment and health and safety legislation,
- and child protection and confidentiality - all staff are required to be familiar with these policies.

The Company Finance Officer now makes all outgoing payments using the online (BACS) Double Entity facility required by the Company Bank. Under the Double Entity arrangement every online payment created by the Company Finance Officer requires authorisation by a second signatory to the bank account prior to the payment actually being made from the bank account to the recipient. This adds an extra layer of security to every payment made from the Company Funds.

Employment

The Trustees are grateful to the staff and volunteers who work for SJI. The success of the Charity relies on their expertise and energy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

SJI is registered with the Charity Commission and is a Private Company limited by guarantee registered in England and Wales. The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. The liability of the Trustees, as members, is limited to £1. The Trustees of the charity are directors for the purpose of company law. It has a Christian foundation that is expressed in Trustee, staff and public meetings, with prayer, worship and teaching as appropriate.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Director who attends the Board meetings. The Director manages staff who are responsible for the day-to-day work of SJI.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Share Jesus for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including FRS102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at anytime the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract the charitable company was party to during the year.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Examiner is aware of that information.

SMALL COMPANY EXEMPTION

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

By order of the Board

Andrew Swift - Trustee and Company Secretary

Date: 29-6-23



Independent Examiner's Report to the Members of Share Jesus

I report on the accounts of Share Jesus International for year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, 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 explanation 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 accordance with my examination, no 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



.....

K.E. Halstead MA (Oxon) FCA

For and on behalf of Alpha Advisors

26th July 2023

.....

Date:

Share Jesus
Statement of Financial Activities
For the Year Ended 31 December 2022

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	**3**	137,510	3,600	141,110	113,446
Charitable activities		5,936	-	5,936	1,448
Investments		39	-	39	4
Total		143,485	3,600	147,085	114,898
Expenditure on:					
Raising funds	**4**	4,259	-	4,259	1,326
Charitable activities	**5**	133,358	7,110	140,468	102,764
Total		137,617	7,110	144,727	104,090
Net income /(expenditure)		5,868	(3,510)	2,358	10,809
Transfer between funds		-	-	-	-
Net movement in funds		5,868	(3,510)	2,358	10,809
Reconciliation of funds:					
Total funds brought forward		58,544	9,720	68,264	57,456
Total funds carried forward		64,412	6,210	70,622	68,264

Summary Income and Expenditure Account
For the Year Ended 31 December 2022

	2022 £	2021 £
Gross Income from continuing activities	147,085	114,898
Total expenditure on continuing operations	(144,727)	(104,090)
Net income/(expenditure) for the year	2,358	10,809

The summary income and expenditure account is derived from the Statement of Financial Activities above, which together with the notes to the accounts on the following pages provides full information on the movements during the year.

Share Jesus
Balance Sheet
As at 31 December 2022

	Notes	2022 £	2021 £
Current Assets			
Stock		2,575	500
Debtors and prepayments	**7**	3,381	3,531
Bank and cash		69,225	68,318
		75,181	72,349
Liabilities			
Creditors: Amounts falling due within one year	**8**	4,559	4,086
Net current assets		70,622	68,263
Total net assets		70,622	68,263
The funds of the charity			
Unrestricted	**10**	64,412	58,543
Restricted	**10**	6,210	9,720
		70,622	68,263

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the board of directors on 24-6-23 **and signed on its behalf by:**

A Swift - Trustee and Company Secretary

The notes on the following pages form part of these accounts

Registered Company No: 0429044

Share Jesus
Notes to the Accounts
For the Year Ended 31 December 2022

1. Accounting Policies

a) Accounting convention

The Financial Statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

b) Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c) Grants

Grants are recognised in the Statement of Financial Activities (SOFA) on an accruals basis following the satisfaction of any pre-conditions.

d) Other income and gifts in kind

All other income except grants are recognised in the accounts on a received basis. For donations made under the gift aid scheme, the gift aid is recognised in the year in which the claim is submitted. Gifts in kind are valued at their value to the charitable company.

e) Expenditure

Expenditure is recognised on an accruals basis.

f) Capitalisation

Relevant expenditure is capitalised if the value of an individual item exceeds £500.

g) Depreciation

Provision for depreciation of fixed assets held for use by the charitable company is made at annual rates calculated to spread the cost of each asset over its expected useful life as follows:

Equipment	33% on cost
Furniture and Fittings	25% on cost

1. Accounting Policies (continued)

h) Stock

Current stock is valued at the lower of cost and net realisable value. No value is assigned to non-current stock.

i) Taxation

No provision for taxation is included in the accounts as the charitable company is entitled to exemption from tax in accordance with Section 505 of the Income and Corporation Taxes Act 1988.

j) Cashflow statement

The charitable company has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cashflow statement.

k) Resources expended

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time or estimated usage.

l) Fund accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for these purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

m) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which they have been incurred.

n) Contributions to defined contribution pension schemes

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

o) Leased assets

All leases are regarded as operating leases and the payments made for them are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2. Critical Accounting Estimates and Areas of Judgement

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry any significant risk of material adjustment on the next financial year.

Share Jesus
Notes to the Accounts
Year Ended 31 December 2022

3. Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations	122,848	3,600	126,448	112,446
Legacies	14,662	-	14,662	1,000
	137,510	3,600	141,110	113,446

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations	109,096	3,350	112,446	91,609
Legacies	1,000	-	1,000	-
Grants receivable	-	-	-	4,000
	110,096	3,350	113,446	95,609

4 Expenditure on raising funds

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Publicity	4,259	-	4,259	1,326
	4,259	-	4,259	1,326

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Publicity	1,326	-	1,326	590
	1,326	-	1,326	590

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Costs directly related to activities:-				
Hire of premises	14,247	-	14,247	5,135
Web, administration & communications	5,681	-	5,681	3,038
Activities	19,314	1,530	20,844	18,645
Support costs allocated to activities:-				
Wages and salaries (see note 7)	68,348	-	68,348	60,092
Other staff costs	990	-	990	1,076
Accomodation	-	-	-	-
Telephone	73	-	73	72
Printing, postage, stationery	12,967	-	12,967	7,554
Travel and subsistence	3,805	-	3,805	1,120
Miscellaneous	3,672	-	3,672	1,958
Insurance & storage	1,462	-	1,462	868
Equipment	50	5,580	5,630	197
Bank charges	96	-	96	96
Board meeting and travel expenses	-	-	-	308
Accountancy	553	-	553	503
Independent examination	2,100	-	2,100	2,100
	133,358	7,110	140,468	102,763

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Costs directly related to activities:-				
Hire of premises	5,135	-	5,135	3,617
Web, administration & communications	3,038	-	3,038	2,738
Activities	18,645	-	18,645	17,109
Support costs allocated to activities:-				
Wages and salaries (see note 7)	60,092	-	60,092	55,466
Other staff costs	1,076	-	1,076	-
Accomodation	-	-	-	418
Telephone	72	-	72	72
Printing, postage, stationery	7,554	-	7,554	4,549
Travel and subsistence	1,120	-	1,120	2,922
Miscellaneous	1,958	-	1,958	3,004
Insurance & storage	868	-	868	479
Equipment	59	138	197	5,003
Bank charges	96	-	96	32
Board meeting and travel expenses	308	-	308	86
Accountancy	503	-	503	568
Independent examination	2,100	-	2,100	2,100
	102,625	138	102,763	98,164

Included above is £2,100 (2021: £2,100) payable to the Independent Examiner for his work. This includes preparation of the accounts in statutory format. Other services provided by the Independent Examiner during the year was £ nil (2021: £nil).

6. Employees

Staff costs	2022 Total £	2021 Total £
Wages and salaries	63,760	55,990
Social security costs	739	718
Other pension costs	3,849	3,384
	68,348	60,092

At 31 December 2022 the charitable company employed 3 employees (2021: 3). No employee earned more than £60,000 per annum.

7. Debtors and Prepayments

	2022 £	2021 £
Sundry debtors	2,848	3,032
Prepayments	533	499
	3,381	3,531

8. Creditors and Accruals

	2022 £	2021 £
Social security and other taxes	1,226	1,030
Accruals	2,766	2,557
Other creditors	567	499
	4,559	4,086

9. Analysis of Net Assets by Fund

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Net Current Assets	70,622	-	70,622	68,263

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Net Current Assets	68,263	-	68,263	57,455

Share Jesus
Notes to the Financial Statements
For the Year Ended 31 December 2022

10. Statement of Movement on Reserves

	Balance @ 01.01.22 £	Income £	Expensed £	Transfers £	Balance @ 31.12.22 £
Unrestricted Funds					
London Mission Collective	-	388	(2,250)	1,862	-
Andy Frost Consultancy & Speaking Engagements	-	7,396	-	-	7,396
Transforming Places	-	18,783	(230)	-	18,553
Prompt	700	-	-	-	700
Associates	-	4,504	(4,504)	-	-
Ekklesia Project	-	6,656	(23,140)	16,484	-
Movement for Recovery London	-	1,711	(1,711)	-	-
Emmaus Project	-	14,000	(5,464)	-	8,536
General Reserves	57,844	90,047	(100,318)	(18,346)	29,227
Total Unrestricted Funds	58,544	143,485	(137,617)	-	64,412
Restricted Funds					
Hot Air Balloon Project	6,420	-	(5,580)	-	840
LM Fund	3,300	3,600	(1,530)	-	5,370
Total Restricted Funds	9,720	3,600	(7,110)	-	6,210
Total Funds	68,264	147,085	(144,727)	-	70,622

	Balance @ 01.01.2021 £	Income £	Expensed £	Transfers £	Balance @ 31.12.21 £
Unrestricted Funds					
London Mission Collective	-	-	(74)	74	-
Andy Frost Consultancy & Speaking Engagements	14,724	23,418	-	(38,142)	-
Prompt	775	-	(75)	-	700
Ginger Vicar & Balding Bishop (YouTube Project)	-	-	-	-	-
Ekklesia Project	-	5,467	(15,056)	9,589	-
Ekklesia Round Table	-	-	(240)	240	-
General Reserves	35,448	82,664	(88,508)	28,239	57,843
Total Unrestricted Funds	50,947	111,549	(103,953)	-	58,543
Restricted Funds					
Hot Air Balloon Project	6,508	50	(138)	-	6,420
LM Fund	-	3,300	-		3,300
Total Restricted Funds	-	3,350	(138)	-	9,720
Total Funds	57,455	114,899	(104,091)	-	68,263

11. Statement of Movement on Reserves (Continued)

Explanation of Restricted Funds

Hot Air Balloon Project:- In 2020 the charity was given a gift during the year of two hot air balloons for use in faith sharing. One of the balloons was not needed so was sold and the proceeds retained for use by the charity within this restricted purpose.

LM Fund:- The LM Fund is used to create resources to help churches think through mission. All costs relating to the work are being met through a single donor.

12. Future Financial Commitments

Operating Leases
At 31 December 2022 the charity had annual commitments under operating leases as follows:

	2022	2021
Operating leases which expire:		
less than one year	1,283	1,203

13. Trustees Remuneration and Expenses

None of the Trustees were remunerated directly or indirectly. During the year expenses totalling £179 were paid to 2 Trustees (2021: £362 to 3 Trustees).

14. Related Party Transactions

The following related party transactions took place in the year:-

David Hull is a Trustee and donated £300 (2021 - £300) during the year.

The Trustees explored various office rental and storage spaces for the work of SJI. In the end, the Director built an office in his garden, and contributing towards this was a more cost effective way forward. The Trustees rent the space off the Director for £4,500 (2021 - £4,500) as an office. This is used for mailings, posting out stock and meetings.

15. Contingencies and Contractual Commitments

In the opinion of the Trustees there are no contingent liabilities. In addition there were no contractual commitments at the year end.

SHARE JESUS

England & Wales - Charity number 1089784

Accounts

Share Jesus

Company No: 04290444

Registered Charity No: 1089784

Accounts for the year ended
31 December 2021

Trustees Report of Share Jesus International (SJI) and accounts for the year ended 31 December 2021

The Trustees of Share Jesus International (SJI) present their report and accounts for the year ended 31 December 2021.

Legal and Administrative Information

Trustees (who are also Directors of SJI)

Rev Dr David Hull	(Appointed Chair June 2012)
Rev Osoba Otaigbe	(Appointed January 2011)
Mr Andrew Swift	(Appointed February 2009)
Director:	Mr Andrew Frost BSc MA
Company Secretary:	Mr Andrew Swift (voluntary basis)
Registered Charity Number:	1089784
Company Registration Number:	4290444
Principal Address/Registered Office:	47 Belmont Park Avenue, Maidenhead SL6 6JX
Correspondence Address:	Share Jesus, PO Box 1282, Crawley RH10 0LU.
Bankers:	Barclays Bank plc, North End, Croydon
Independent Examiner:	Alpha Advisors
Contact:	020 3633 4335; info@sharejesusinternational.com
Web site:	www.sharejesusinternational.com

Principal Activity

Share Jesus International's mission is to advance the Christian Faith.

Statement of Faith

Share Jesus International (SJI) unites in mission with churches, church departments and Christian agencies which, acknowledging God's revelation in Christ, confess the Lord Jesus Christ as God and Saviour according to the Scriptures, and, in obedience to God's will and in the power of the Holy Spirit, commit themselves:-

To seek a deepening of their communion with Christ and with one another in the Church which is His body and to fulfil their mission to proclaim the Gospel by common witness and service in the world, to the glory of the one God, Father, Son and Holy Spirit.

Overview

SJI's 'Principal Activity' was achieved through the following:

1. Resources

Due to lockdown, SJI hosted our annual Ekklesia conferences online in March. More than 200 church leaders from across the UK participated as we explored topics such as faith sharing, youth work, media and hybrid church. Giving church leaders an opportunity to learn from other church leaders, the feedback was again very positive. Leaders commented:
"The whole conference was so encouraging, challenging and inspirational."
"Thanks for a really excellent couple of days. Such a good breadth of topics and speakers. Every roundtable chat was good which suggests people really engaged with the conference!"
"Such an enriching couple of days."
The video material has since been edited and has now been made available online. We have also hosted a number of virtual roundtables with one in-person roundtable.

SJI continues to create resources that help local churches to reach out effectively. Our 'Prompt' campaign continues to be popular with local churches ordering the resource throughout lockdown.

Three new resources on mission for the local church were released in 2021. Namely, "Creating a Culture of Faith Sharing in the Local Church", "The 5Ps Missional Strategy" and "Connecting Social Action and Faith Sharing." Some 7,000 copies of these booklets were ordered during the year. Having received the "Connecting social action and faith sharing" booklet, one church reported "We are developing a theology for our community work and the booklet has been very thought provoking and is informing our discussions, so I want to spread the booklet out wider within our organisation."

The Director, Andrew Frost, continues to work with Care for the Family on the Kitchen Table Project, aimed at helping parents inspire faith in the home. In 2021, Andy spoke at a variety of events on this theme and interviewed various leaders on faith issues for a video series. He also made a number of videos to inspire dads alongside releasing the new resource he has written '52 Faith Adventures for Dads and their kids'.

The 'Encounters with Jesus' continued to be utilised by churches, especially during lockdown. Ruth Bromley, Children's Development Officer for the Presbyterian Church, shared "In our congregation over the last few weeks and for the next few weeks we are using your 'Encounters with Jesus' videos and the kids seem to be really enjoying them. It is so useful having the videos to use and the kids really connect with how you have told the stories and also the follow up activities are great to have to encourage parents and children."

The 'Christmas, Interrupted' and 'the week that changed the world' videos continue to be used widely. We continue to work on 'The Adventures of the Ginger Vicar and the Balding Bishop' behind the scenes talking with both funders and TV companies.

2. Networks

SJI continues to bring together different organisations and groups to partner in mission initiatives. The Director chairs the London Mission Collective. In this role he has been able to play a pivotal role in what God is doing across the Capital. We hosted our annual 'Briefing' event online in January to explore mission opportunities across the Capital. One delegate commented: "I actually thought it was one of the best zoom calls I have been fortunate to be on. Very well organised, interesting content, great flow, great insights, very positive at a tough time. Huge thanks to you and whoever kindly helped you for pulling it all together."

All the communications work for the London Mission Collective network (including the website and monthly e-updates) is carried out by SJI.

In 2021, the Collective continued to not only gather mission agencies in the Capital but to also connect with London Borough Unity Groups. The Director has spent time meeting with 27 of these Unity Group leaders. This group has been brought together regularly via zoom to share best practice and to see how most effectively church unity groups can serve their communities, especially with the pandemic as the backdrop. Over the course of the year, Andy has spoken at many of these groups (either in person or online) and developed a survey to help measure impact.

This piece of work continues to link nationally with the Gather Movement, who Andy has been seconded to two days per week. During 2021, the Director has met with multiple London church denominational leaders and representatives from the London Mayor's Office to explore a Movement for Recovery, to help the church serve the community practically in this season. Having settled on three objectives, around community cohesion, mental health and food poverty; it is hoped that this initiative will launch in 2022.
The Director has also helped further develop Pray London, continuing to host regular prayer events with guests from across different spheres (the NHS, the MET Police, Head Teachers etc) to bring Christians together to pray intentionally.

As a charity we also helped pull together various agencies concerned about sports betting. We set up stopbettingads.com to give Christians an opportunity to speak into the government's consultation on the matter.
As a charity we have also served multiple other initiatives such as Your Neighbour, the Passion Play in Trafalgar Square, Good Faith, Synergy, the Gratitude Initiative and hosted events to connect missional activity with funders.

3. Speaking & Training

On behalf of SJI, the Director also speaks across the UK at a variety of churches and events. He has spoken at various churches both online and with pre-recorded messages. Some in person training was done both for churches in Guernsey and London and training was also done online for 50+ churches. He also spoke evangelistically at several events such as the SACFL Football Cup Competition.

Over the period of Lent (everyday Monday to Friday), the Director also hosted daily prayers and reflections via zoom with SJI supporters around the UK.

Christ Central network of churches commented: "I am writing on behalf of the Christ Central Evangelism and Church Growth team to thank you for your excellent contributions to our Evangelism Forum on Sunday evening. We are already getting appreciative feedback from those who participated to say how much they enjoyed and were challenged by the evening."
The Director has also done two weeks of '2 Minutes with' on UCB Breakfast, multiple God TV videos and other radio interviews. He has also written articles for MET magazine, Christian Today, Idea Magazine and other Christian online and printed publications.

Reserves policy

The Trustees' policy is to ensure that unrestricted reserves are sufficient for three months unrestricted expenditure at current costs. As at 31 December 2021 the total reserves carried forward were £68,263 (2020 - £57,455) which included unrestricted reserves of £58,543 (2020 - £50,947). This aproximates to 6-7 month's expenditure. The Trustees are able to flex the level of activity from year to year to take account of available resources. The Trustees will be making efforts during 2022 to maintain the level of unrestricted reserves to within their policy parameters.

Public benefit

SJI's Trustees agree that the organisation's work is in line with the Charity Commission's guidance on public benefit. SJI is a member of the Evangelical Alliance and fully endorses its Basis of Faith.

Risk Management

Control systems

SJI's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information; and
- compliance with relevant legislation and regulation.

During 2021 further improvements were made to the budget and cash flow planning and management systems.

Risk Factors

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information; and
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance; and
- having appropriate policies and training to cover employment and health and safety legislation, and child protection and confidentiality - all staff are required to be familiar with these policies.

The Company Finance Officer now makes all outgoing payments using the online (BACS) Double Entity facility required by the Company Bank. Under the Double Entity arrangement every online payment created by the Company Finance Officer requires authorisation by a second signatory to the bank account prior to the payment actually being made from the bank account to the recipient. This adds an extra layer of security to every payment made from the Company Funds.

Employment

The Trustees are grateful to the staff and volunteers who work for SJI. The success of the Charity relies on their expertise and energy.

Structure, Governance and Management

SJI is registered with the Charity Commission and is a Private Company limited by guarantee registered in England and Wales. The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. The liability of the Trustees, as members, is limited to £1. The Trustees of the charity are directors for the purpose of company law. It has a Christian foundation that is expressed in Trustee, staff and public meetings, with prayer, worship and teaching as appropriate.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Director who attends the Board meetings. The Director manages staff who are responsible for the day-to-day work of SJI.

Report of the Trustees (continued)
For the year ended 31st December 2021

Statement of Trustees' Responsibilities

The trustees (who are also directors of Share Jesus for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including FRS102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract the charitable company was party to during the year.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Examiner is aware of that information.

Small Company Exemption

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

By order of the Board

Andrew Swift - Trustee and Company Secretary

Date: 20th April 2022

Independent Examiner's Report to the Members of Share Jesus

I report on the accounts of Share Jesus International for year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, 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 explanation 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 accordance with my examination, no 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



K.E. Halstead MA (Oxon) FCA
For and on behalf of Alpha Advisors

Date: 20th April 2022

Share Jesus
Statement of Financial Activities
For the Year Ended 31 December 2021

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	110,096	3,350	113,446	95,609
Charitable activities		1,448	-	1,448	3,209
Investments		4	-	4	33
Total		111,548	3,350	114,898	98,851
Expenditure on:					
Raising funds	4	1,326	-	1,326	590
Charitable activities	5	102,626	138	102,764	98,164
Total		103,952	138	104,090	98,754
Net income /(expenditure)		7,596	3,212	10,808	97
Transfer between funds		-	-	-	-
Net movement in funds		7,596	3,212	10,808	97
Reconciliation of funds:					
Total funds brought forward		50,947	6,508	57,455	57,358
Total funds carried forward		58,543	9,720	68,263	57,455

Summary Income and Expenditure Account
For the Year Ended 31 December 2021

	2021 £	2020 £
Gross Income from continuing activities	114,898	98,851
Total expenditure on continuing operations	(104,090)	(98,754)
Net income/(expenditure) for the year	10,808	97

The summary income and expenditure account is derived from the Statement of Financial Activities above, which together with the notes to the accounts on the following pages provides full information on the movements during the year.

Share Jesus
Balance Sheet
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed Assets	8	-	-
Current Assets			
Stock		500	2,480
Debtors and prepayments	9	3,531	3,047
Bank and cash		68,318	55,612
		72,349	61,139
Liabilities			
Creditors: Amounts falling due within one year	10	4,086	3,684
Net current assets		68,263	57,455
Total net assets		68,263	57,455
The funds of the charity			
Unrestricted	12	58,543	50,947
Restricted	12	9,720	6,508
		68,263	57,455

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the board of directors on 20th April 2022 and signed on its behalf by:

A Swift - Trustee and Company Secretary

The notes on the following pages form part of these accounts

Registered Company No: 0429044

Share Jesus
Notes to the Accounts
For the Year Ended 31 December 2021

1. Accounting Policies

a) Accounting convention

The Financial Statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

b) Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c) Grants

Grants are recognised in the Statement of Financial Activities (SOFA) on an accruals basis following the satisfaction of any pre-conditions.

d) Other income and gifts in kind

All other income except grants are recognised in the accounts on a received basis. For donations made under the gift aid scheme, the gift aid is recognised in the year in which the claim is submitted. Gifts in kind are valued at their value to the charitable company.

e) Expenditure

Expenditure is recognised on an accruals basis.

f) Capitalisation

Relevant expenditure is capitalised if the value of an individual item exceeds £500.

g) Depreciation

Provision for depreciation of fixed assets held for use by the charitable company is made at annual rates calculated to spread the cost of each asset over its expected useful life as follows:

Equipment	33% on cost
Furniture and Fittings	25% on cost

1. Accounting Policies (continued)

h) Stock

Current stock is valued at the lower of cost and net realisable value. No value is assigned to non-current stock.

i) Taxation

No provision for taxation is included in the accounts as the charitable company is entitled to exemption from tax in accordance with Section 505 of the Income and Corporation Taxes Act 1988.

j) Cashflow statement

The charitable company has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cashflow statement.

k) Resources expended

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time or estimated usage.

l) Fund accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for these purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

m) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which they have been incurred.

n) Contributions to defined contribution pension schemes

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

o) Leased assets

All leases are regarded as operating leases and the payments made for them are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2. Critical Accounting Estimates and Areas of Judgement

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry any significant risk of material adjustment on the next financial year.

Share Jesus
Notes to the Accounts
Year Ended 31 December 2021

3. Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations	109,096	3,350	112,446	91,609
Legacies	1,000	-	1,000	-
Grants receivable	-	-	-	4,000
	110,096	3,350	113,446	95,609

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donations	80,918	10,691	91,609	85,704
Legacies	-	-	-	-
Grants receivable	4,000	-	4,000	8,500
	84,918	10,691	95,609	94,204

4 Expenditure on raising funds

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Publicity	1,326	-	1,326	590
	1,326	-	1,326	590

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Publicity	590	-	590	-
	590	-	590	-

Share Jesus
Notes to the Financial Statements
For the Year Ended 31 December 2021

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Costs directly related to activities:-				
Hire of premises	5,135	-	5,135	3,617
Web, administration & communications	3,038	-	3,038	2,738
Activities	16,665	-	16,665	16,699
Goods for resale	1,980	-	1,980	410
Support costs allocated to activities:-				
Wages and salaries (see note 7)	60,092	-	60,092	55,466
Other staff costs	-	-	-	-
Accomodation	1,076	-	1,076	418
Telephone	72	-	72	72
Printing, postage, stationery	7,554	-	7,554	4,549
Production costs	-	-	-	-
Travel and subsistence	1,120	-	1,120	2,922
Miscellaneous	1,958	-	1,958	3,004
Insurance	870	-	870	479
Equipment	59	138	197	5,003
Bank charges	96	-	96	32
Board meeting and travel expenses	308	-	308	86
Accountancy	503	-	503	568
Independent examination	2,100	-	2,100	2,100
	102,626	138	102,764	98,164

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Costs directly related to activities:-				
Hire of premises	3,617	-	3,617	4,245
Web, administration & communications	2,738	-	2,738	4,815
Activities	16,699	-	16,699	9,223
Goods for resale	410	-	410	3,606
Support costs allocated to activities:-				
Wages and salaries (see note 7)	55,466	-	55,466	56,641
Other staff costs	-	-	-	-
Accomodation	418	-	418	1,426
Telephone	72	-	72	279
Printing, postage, stationery	4,549	-	4,549	7,707
Production costs	-	-	-	3,395
Travel and subsistence	2,922	-	2,922	6,484
Miscellaneous	3,004	-	3,004	4,937
Insurance	479	-	479	754
Equipment	820	4,183	5,003	167
Bank charges	32	-	32	32
Board meeting and travel expenses	86	-	86	68
Accountancy	568	-	568	393
Independent examination	2,100	-	2,100	2,100
	93,981	4,183	98,164	106,273

Included above is £2,100 (2020: £2,100) payable to the Independent Examiner for his work. This includes preparation of the accounts in statutory format. Other services provided by the Independent Examiner during the year was £ nil (2020: £nil).

7. Employees

Staff costs	2021 Total £	2020 Total £
Wages and salaries	55,990	50,636
Social security costs	718	1,591
Other pension costs	3,384	3,239
	60,092	55,466

At 31 December 2021 the charitable company employed 3 employees (2020: 3). No employee earned more than £60,000 per annum.

8. Fixed Assets

	Office Equipment £	Furniture and Fittings £	Total
Cost			
Balance at 1 January 2021	28,715	4,584	33,299
Amount eliminated on disposal	-	-	-
Balance at 31 December 2021	28,715	4,584	33,299
Depreciation			
Balance at 1 January 2021	28,715	4,584	33,299
Amount eliminated on disposal	-	-	-
Balance at 31 December 2021	28,715	4,584	33,299
Net Book Value at 31 December 2021	-	-	-
Net book value at 31 December 2020	-	-	-

9. Debtors and Prepayments

	2021 £	2020 £
Sundry debtors	3,032	2,763
Prepayments	499	284
	3,531	3,047

10. Creditors and Accruals

	2020 £	2019 £
Social security and other taxes	2,763	985
Accruals	284	3,708
	3,047	4,693

Share Jesus
Notes to the Financial Statements
For the Year Ended 31 December 2021

11. Analysis of Net Assets by Fund

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Fixed Assets	-	-	-	-
Net Current Assets	68,263	-	68,263	57,455
	68,263	-	68,263	57,455

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Fixed Assets	-	-	-	-
Net Current Assets	57,455	-	57,455	57,358
	57,455	-	57,455	57,358

12. Statement of Movement on Reserves

	Balance @ 01.01.21 £	Income £	Expensed £	Transfers £	Balance @ 31.12.21 £
Unrestricted Funds					
London Mission Collective	-	-	(74)	74	-
Andy Frost Consultancy & Speaking Engagements	14,724	23,418	-	(38,142)	-
Prompt	775	-	(75)	-	700
Ginger Vicar & Balding Bishop (YouTube Project)	-	-	-	-	-
Ekklesia Project	-	5,467	(15,056)	9,589	-
Ekklesia Round Table	-	-	(240)	240	-
General Reserves	35,448	82,664	(88,508)	28,239	57,843
Total Unrestricted Funds	50,947	111,549	(103,953)	-	58,543
Restricted Funds					
Hot Air Balloon Project	6,508	50	(138)	-	6,420
LM Fund	-	3,300	-	-	3,300
Total Restricted Funds	6,508	3,350	(138)	-	9,720
Total Funds	57,455	114,899	(104,091)	-	68,263

	Balance @ 01.01.20 £	Income £	Expensed £	Transfers £	Balance @ 31.12.20 £
Unrestricted Funds					
London Mission Collective	-	1,000	(4,413)	3,413	-
Andy Frost Consultancy & Speaking Engagements	-	14,724	-	-	14,724
Prompt	820	-	(45)	-	775
Ginger Vicar & Balding Bishop (YouTube Project)	-	-	(5,731)	5,731	-
Ekklesia Project	-	3,139	(13,186)	10,047	-
Ekklesia Round Table	-	-	(740)	740	-
General Reserves	56,538	69,297	(70,456)	(19,931)	35,448
Total Unrestricted Funds	57,358	88,160	(94,571)	-	50,947
Restricted Funds					
Hot Air Balloon Project	-	10,691	(4,183)	-	6,508
Total Restricted Funds	-	10,691	(4,183)	-	6,508

12. Statement of Movement on Reserves (Continued)

Explanation of Restricted Funds

Hot Air Balloon Project:- In 2020 the charity was given a gift during the year of two hot air balloons for use in faith sharing. One of the balloons was not needed so was sold and the proceeds retained for use by the charity within this restricted purpose.

LM Fund:- The LM Fund is used to create resources to help churches think through mission. All costs relating to the work are being met through a single donor.

13. Future Financial Commitments

Operating Leases
At 31 December 2021 the charity had annual commitments under operating leases as follows:

	2021	2020
Operating leases which expire:		
less than one year	1,203	1,034

14. Trustees Remuneration and Expenses

None of the Trustees were remunerated directly or indirectly. During the year expenses totalling £362 were paid to 3 Trustees (2020: £313 to 1 Trustee).

15. Related Party Transactions

The following related party transactions took place in the year:-

The Director, Andy Frost was paid £4,500 for use of his portable building as an office.

David Hull is a Trustee of Share Jesus and made a donation of £300 (2020: £300) during the year.

16. Contingencies and Contractual Commitments

In the opinion of the Trustees there are no contingent liabilities. In addition there were no contractual commitments at the year end.

SHARE JESUS

England & Wales - Charity number 1089784

Accounts

DocuSign Envelope ID: DAB80050-0E72-41F8-9B74-B1928DEF4B6F

Share Jesus

Company No: 04290444

Registered Charity No: 1089784

Accounts for the year ended 31 December 2020

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Trustees Report of Share Jesus International (SJI) and accounts for the year ended 31 December 2020

The Trustees of Share Jesus International (SJI) present their report and accounts for the year ended 31 December 2020.

Legal and Administrative Information

Trustees (who are also Directors of SJI)

Rev David Hull	(Appointed Chair June 2012)
Rev Osoba Otaigbe	(Appointed January 2011)
Mr Andrew Swift	(Appointed February 2009)

Director:	Mr Andrew Frost BSc MA
Company Secretary:	Mr Andrew Swift (voluntary basis)
Registered Charity Number:	1089784
Company Registration Number:	4290444
Principal Address/Registered Office:	47 Belmont Park Avenue, Maidenhead SL6 6JX
Correspondence Address:	Share Jesus, PO Box 1282, Crawley RH10 0LU.
Bankers:	Barclays Bank plc, North End, Croydon
Independent Examiner:	Alpha Advisors
Contact:	020 3633 4335; info@sharejesusinternational.com
Web site:	www.sharejesusinternational.com

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Principal Activity

Share Jesus International's mission is to advance the Christian Faith.

Statement of Faith

Share Jesus International (SJI) unites in mission with churches, church departments and Christian agencies which, acknowledging God's revelation in Christ, confess the Lord Jesus Christ as God and Saviour according to the Scriptures, and, in obedience to God's will and in the power of the Holy Spirit, commit themselves:-

To seek a deepening of their communion with Christ and with one another in the Church which is His body and to fulfil their mission to proclaim the Gospel by common witness and service in the world, to the glory of the one God, Father, Son and Holy Spirit.

Overview

SJI's 'Principal Activity' was achieved through the following:

1. Resources

SJI hosted our two Ekklesia conferences (one in the south and one in the north) in March with 100 church leaders from across the UK. Giving church leaders an opportunity to learn from other church leaders, the feedback was again very positive. One leader commented: 'Ekklesia is a great chance to get away from the pressures of ministry for a time of practical tailored input and sharing and prayer ministry.' Much of the material has now been made available online.

After the conference, we went into lockdown and we had continued running regular roundtables virtually for 100s of leaders around the challenges of lockdown and how we best operate as the Church during this time.

SJI continues to create resources that help local churches to reach out effectively. Our 'Prompt' campaign continues to be popular with local churches ordering the resource throughout lockdown. A new resource on creating a culture of mission in the local church has been written for release in 2021.

The Director, Andy Frost, continues to work with Care for the Family on the Kitchen Table Project, aimed at helping parents inspire faith in the home. In 2020, the Raising Faith tour was not possible but the event was streamed multiple times. The Raising Faith series was also made available for streaming. Andy also hosted seven roundtables specifically for children's workers that really helped churches look at the need to think about families rather than just children. Andy also wrote a new resource '52 Faith Adventures for Dads and their kids' for release in 2021.

A range of other videos were also made including 'Encounters with Jesus' for use by local churches for their children. Beverley Baptist Church commented "We just wanted to thank you for the 'Encounters with Jesus' resources. Due to covid, we have no building to meet in regularly, so we continue to meet virtually. We began using the resources from Week 1 and are really pleased with them. We like the family approach to the sessions, rather than "put the children in a corner with colouring". The videos are really good quality too and we will be using them as long as you provide them! Thanks so much!"

In 2020 'The Adventures of the Ginger Vicar and the Balding Bishop' was featured in two segments on BBC2 as part of the new *Stories of Us* series. A new series of videos were also made to help parents in lockdown to have faith adventures with their children. A new bespoke adventure themed Luke's Gospel was also printed thanks to funding from a Trust and copies have been distributed widely. In 2020, lots of work has been done developing the strategy for this project into 2021 with new content filmed on location in South Africa.

In 2020, we launched a new series of 'Christmas, Interrupted' videos that looked at the main characters in the Christmas story and how they were interrupted. 30+ churches used these videos in their services and the videos have received 5,000+ views online.

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2. Networks

SJI continues to bring together different organisations and groups to partner in mission initiatives. The Director, Andy Frost, chairs the London Mission Collective. In this role he has been able to play a pivotal role in what God is doing across the Capital. SJI created and distributed the second edition of LDN magazine just before lockdown which was launched at our annual 'Briefing' event in January drawing 150+ leaders together to explore mission opportunities across the Capital. All the communications work for the London Mission Collective network (including the website and monthly e-updates) is carried out by SJI.

Before lockdown, Andy had put considerable energy into hosting a London Mayoral Hustings, hosted by the Church at Methodist Central Hall. This was obviously then cancelled due to Covid-19.

In 2020, the Collective also moved from gathering just mission agencies in the Capital to connecting with London Borough Unity Groups. The director has spent time meeting with 23 of these Unity Group leaders. Since lockdown, this group has been brought together regularly via zoom to share best practice and to see how most effectively church unity groups can serve their communities.

This piece of work continues to link nationally with Gather (an initiative of the Evangelical Alliance), who Andy Frost has been seconded to one day per week. In his role with Gather, the director has helped host a national prayer event with 2,000 participants, host regular webinars and mentor church unity leaders.

The director has also helped develop PrayLondon in lockdown hosting regular prayer events with guests from across different spheres (the NHS, the MET Police, Head Teachers etc) to bring Christians together to pray intentionally. Some of these on-line gatherings have connected with 1000s of people.

3. Speaking & Training

On behalf of SJI, Andy Frost also speaks across the UK at a variety of churches and events. Many of these events and training days were cancelled in 2020 but Andy continued to provide pre-recorded talks for local churches.

The Trustees wish to express their thanks towards SJI's donors. Overall a surplus of £97 (2019: deficit of £6,319) was incurred in the year. With a restructuring of SJI in 2016 with the decision to adopt a virtual office, SJI is sustainable in 2021.

Reserves policy

The Trustees' policy is to ensure that unrestricted reserves are sufficient for three months unrestricted expenditure at current costs. As at 31 December 2020 the total reserves carried forward were £57,455 (2019 - £57,358) which included unrestricted reserves of £50,947 (2019 - £57,358). This aproximates to 6-7 month's expenditure. The Trustees are able to flex the level of activity from year to year to take account of available resources. The Trustees will be making efforts during 2021 to maintain the level of unrestricted reserves to within their policy parameters.

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Public benefit

SJI's Trustees agree that the organisation's work is in line with the Charity Commission's guidance on public benefit. SJI is a member of the Evangelical Alliance and fully endorses its Basis of Faith.

Risk Management

Control systems

SJI's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information; and
- compliance with relevant legislation and regulation.

During 2020 further improvements were made to the budget and cash flow planning and management systems.

Risk Factors

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information; and
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance; and
- having appropriate policies and training to cover employment and health and safety legislation, and child protection and confidentiality - all staff are required to be familiar with these policies.

The Company Finance Officer now makes most outgoing payments using the on-line (BACS transfer) facility offered by the Company Bankers.

Employment

The Trustees are grateful to the staff and volunteers who work for SJI. The success of the Charity relies on their expertise and energy.

Structure, Governance and Management

SJI is registered with the Charity Commission and is a Private Company limited by guarantee registered in England and Wales. The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. The liability of the Trustees, as members, is limited to £1. The Trustees of the charity are directors for the purpose of company law. It has a Christian foundation that is expressed in Trustee, staff and public meetings, with prayer, worship and teaching as appropriate.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Director who attends the Board meetings. The Director manages staff who are responsible for the day-to-day work of SJI.

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Statement of Trustees' Responsibilities

The trustees (who are also directors of Share Jesus for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, including FRS102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract the charitable company was party to during the year.
In so far as the trustees are aware:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Examiner is aware of that information.

Small Company Exemption

This report has been prepared in accordance with the special provisions relating to small companies with Part 15 of the Companies Act 2006.

By order of the Board

DocuSigned by:
20158CBDF0194FD...
Andrew Swift - Trustee and Company Secretary

Date: 26th March 2021

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Independent Examiner's Report to the Members of Share Jesus

I report on the accounts of Share Jesus International for year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, 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 explanation 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 accordance with my examination, no 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

K.E. Halstead

K.E. Halstead MA (Oxon) FCA
For and on behalf of Alpha Advisors

Date: 26th March 2021

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Share Jesus
Statement of Financial Activities
For the Year Ended 31 December 2020

	Notes	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Income from:					
Donations and legacies	**3**	84,918	10,691	95,609	94,204
Charitable activities		3,209	-	3,209	5,659
Investments		33	-	33	91
Total		88,160	10,691	98,851	99,954
Expenditure on:					
Raising funds	**4**	590	-	590	-
Charitable activities	**5**	93,981	4,183	98,164	106,273
Total		94,571	4,183	98,754	106,273
Net income /(expenditure)		(6,411)	6,508	97	(6,319)
Transfer between funds		-	-	-	-
Net movement in funds		(6,411)	6,508	97	(6,319)
Reconciliation of funds:					
Total funds brought forward		57,358	-	57,358	63,678
Total funds carried forward		50,947	6,508	57,455	57,358

Summary Income and Expenditure Account
For the Year Ended 31 December 2020

	2020 £	2019 £
Gross Income from continuing activities	98,851	99,954
Total expenditure on continuing operations	(98,754)	(106,273)
Net income/(expenditure) for the year	97	(6,319)

The summary income and expenditure account is derived from the Statement of Financial Activities above, which together with the notes to the accounts on the following pages provides full information on the movements during the year.

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Share Jesus
Balance Sheet
As at 31 December 2020

	Notes	2020 £	2019 £
Fixed Assets	**8**	-	-
Current Assets			
Stock		2,480	2,890
Debtors and prepayments	**9**	3,047	4,780
Bank and cash		55,612	54,381
		61,139	62,051
Liabilities			
Creditors: Amounts falling due within one year	**10**	3,684	4,693
Net current assets		57,455	57,358
Total net assets		57,455	57,358
The funds of the charity			
Unrestricted	**12**	50,947	57,358
Restricted	**12**	6,508	-
		57,455	57,358

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the board of directors on 26th March 2021 and signed on its behalf by:

DocuSigned by:
20158CBDF0194FD...

A Swift - Trustee and Company Secretary

The notes on the following pages form part of these accounts

Registered Company No: 0429044

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Share Jesus
Notes to the Accounts
For the Year Ended 31 December 2020

1. Accounting Policies

a) Accounting convention

The Financial Statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

b) Going Concern

The trustees have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c) Grants

Grants are recognised in the Statement of Financial Activities (SOFA) on an accruals basis following the satisfaction of any pre-conditions.

d) Other income and gifts in kind

All other income except grants are recognised in the accounts on a received basis. For donations made under the gift aid scheme, the gift aid is recognised in the year in which the claim is submitted. Gifts in kind are valued at their value to the charitable company.

e) Expenditure

Expenditure is recognised on an accruals basis.

f) Capitalisation

Relevant expenditure is capitalised if the value of an individual item exceeds £500.

g) Depreciation

Provision for depreciation of fixed assets held for use by the charitable company is made at annual rates calculated to spread the cost of each asset over its expected useful life as follows:

Equipment	33% on cost
Furniture and Fittings	25% on cost

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1. Accounting Policies (continued)

h) Stock

Current stock is valued at the lower of cost and net realisable value. No value is assigned to non-current stock.

i) Taxation

No provision for taxation is included in the accounts as the charitable company is entitled to exemption from tax in accordance with Section 505 of the Income and Corporation Taxes Act 1988.

j) Cashflow statement

The charitable company has taken the exemption available in paragraph 7.1B of FRS102 and has not prepared a cashflow statement.

k) Resources expended

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time or estimated usage.

l) Fund accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for these purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

m) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which they have been incurred.

n) Contributions to defined contribution pension schemes

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

o) Leased assets

All leases are regarded as operating leases and the payments made for them are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2. Critical Accounting Estimates and Areas of Judgement

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry any significant risk of material adjustment on the next financial year.

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Share Jesus
Notes to the Accounts
Year Ended 31 December 2020

3. Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donations	80,918	10,691	91,609	85,704
Legacies	-	-	-	-
Grants receivable	4,000	-	4,000	8,500
	84,918	10,691	95,609	94,204

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Donations	85,704	-	85,704	82,099
Legacies	-	-	-	8,910
Grants receivable	8,500	-	8,500	9,350
	94,204	-	94,204	100,359

4 Expenditure on raising funds

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Publicity	590	-	590	-
	590	-	590	-

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Lantern Coffee House	-	-	-	-
Publicity	-	-	-	1,503
	-	-	-	1,503

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Share Jesus
Notes to the Financial Statements
For the Year Ended 31 December 2020

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Costs directly related to activities:-				
Venue hire	3,617	-	3,617	4,245
Web, administration & communications	2,738	-	2,738	4,815
Activities	16,699	-	16,699	9,223
Goods for resale	410	-	410	3,606
Support costs allocated to activities:-				
Wages and salaries (see note 7)	55,466	-	55,466	56,641
Other staff costs	-	-	-	-
Hire of premises	418	-	418	1,426
Telephone	72	-	72	279
Printing, postage, stationery	4,549	-	4,549	7,707
Production costs	-	-	-	3,395
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Equipment	820	4,183	5,003	167
Bank charges	32	-	32	32
Board meeting and travel expenses	86	-	86	68
Accountancy	568	-	568	393
Independent examination	2,100	-	2,100	2,100
	93,981	4,183	98,164	106,273

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Costs directly related to activities:-				
Venue hire	4,245	-	4,245	1,531
Web, administration & communications	4,815	-	4,815	5,403
Activities	9,223	-	9,223	2,648
Goods for resale	3,606	-	3,606	-
Support costs allocated to activities:-				
Wages and salaries (see note 7)	56,641	-	56,641	50,490
Other staff costs	-	-	-	32
Hire of premises	1,426	-	1,426	2,345
Telephone	279	-	279	85
Printing, postage, stationery	7,707	-	7,707	3,391
Production costs	3,395	-	3,395	9,797
Travel and subsistence	6,484	-	6,484	12,187
Miscellaneous	4,900	38	4,937	6,426
Insurance	754	-	754	787
Equipment	167	-	167	103
Bank charges	32	-	32	66
Board meeting and travel expenses	68	-	68	143
Accountancy	393	-	393	373
Independent examination	2,100	-	2,100	2,100
			-	
	106,235	38	106,273	97,907

Included above are £2,100 (2019: £2,100) payable to the Independent Examiner for his work. Other services provided by the Independent Examiner during the year was £ nil (2019: £nil).

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7. Employees

Staff costs	2020 Total £	2019 Total £
Wages and salaries	50,636	53,355
Social security costs	1,591	1,352
Other pension costs	3,239	1,933
	55,466	56,641

At 31 December 2020 the charitable company employed 3 employees (2019: 2). No employee earned more £60,000 per annum.

8. Fixed Assets

	Office Equipment £	Furniture and Fittings £	Total
Cost			
Balance at 1 January 2020	28,715	4,584	33,299
Amount eliminated on disposal	-	-	-
Balance at 31 December 2020	28,715	4,584	33,299
Depreciation			
Balance at 1 January 2020	28,715	4,584	33,299
Amount eliminated on disposal	-	-	-
Balance at 31 December 2020	28,715	4,584	33,299
Net Book Value at 31 December 2020	-	-	-
Net book value at 31 December 2019	-	-	-

9. Debtors and Prepayments

	2020 £	2019 £
Trade debtors	-	-
Sundry debtors	2,763	4,064
Prepayments	284	716
	3,047	4,780

10. Creditors and Accruals

	2020 £	2019 £
Social security and other taxes	971	985
Accruals	2,713	3,708
	3,684	4,693

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11. Analysis of Net Assets by Fund

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Fixed Assets	-	-	-	-
Net Current Assets	57,455	-	57,455	57,358
	57,455	-	57,455	57,358

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Fixed Assets	-	-	-	-
Net Current Assets	57,358	-	57,358	67,378
	57,358	-	57,358	67,378

12. Statement of Movement on Reserves

	Balance @ 01.01.20 £	Income £	Expensed £	Transfers £	Balance @ 31.12.20 £
Unrestricted Funds					
London Mission Collective	-	1,000	(4,413)	3,413	-
Andy Frost Consultancy	-	14,724	-	-	14,724
Prompt	820	-	(45)	-	775
Ginger Vicar & Balding Bishop (YouTube Project)	-	-	(5,731)	5,731	-
Ekklesia Project	-	3,139	(13,186)	10,047	-
Ekklesia Round Table	-	-	(740)	740	-
General Reserves	56,538	69,297	(70,456)	(19,931)	35,448
Total Unrestricted Funds	57,358	88,160	(94,571)	-	50,947
Restricted Funds					
Hot Air Balloon Project	-	10,691	(4,183)	-	6,508
Total Restricted Funds	-	10,691	(4,183)	-	6,508
Total Funds	57,358	98,851	(98,754)	-	57,455

Unrestricted Funds	Balance @ 01.01.19 £	Income £	Expensed £	Transfers £	Balance @ 31.12.19 £
London Mission Collective	-	6,247	(6,977)	730	-
Prompt	977	50	(207)	-	820
Ginger Vicar & Balding Bishop (YouTube Project)	-	-	(6,068)	6,068	-
The Week That Changed The World	-	-	(2,022)	2,022	-
Ekklesia Project	-	3,363	(11,964)	8,601	-
Pray London			(150)	150	-
General Reserves	62,701	90,256	(78,848)	(17,571)	56,538
Total Unrestricted Funds	63,678	99,916	(106,236)	-	57,358
Restricted Funds					
Lantern Football Academy	-	38	(38)	-	-
Total Restricted Funds	-	38	(38)	-	-
Total Funds	63,678	99,954	(106,274)	-	57,358

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12. Statement of Movement on Reserves (Continued)

Explanation of Restricted Funds

The charity was given a gift during the year of two hot air balloons for use in helping to drive publicity. One of the balloons was not needed so was sold and the proceeds retained for use by the charity within this restricted purpose.

13. Future Financial Commitments

Operating Leases
At 31 December 2020 the charity had annual commitments under operating leases as follows:

	2020	2019
Operating leases which expire:		
less than one year	1,034	972

14. Trustees Remuneration and Expenses

None of the Trustees were remunerated directly or indirectly. During the year expenses totalling £313 were paid to 1 Trustee (2019: £81 to 2 Trustees).

15. Related Party Transactions

The following related party transaction took place in the year:-

David Hull is a Trustee of Share Jesus and made a donation of £300 (2019: £300) during the year.

16. Contingencies and Contractual Commitments

In the opinion of the Trustees there are no contingent liabilities. In addition there were no contractual commitments at the year end.