

**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](mailto:info@sharejesusinternational.com)

**Web site:** [www.sharejesusinternational.com](http://www.sharejesusinternational.com)

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

## **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.

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

## 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 approximates 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.

## **Report of the Trustees (continued)**

### **For the year ended 31 December 2021**

#### **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.

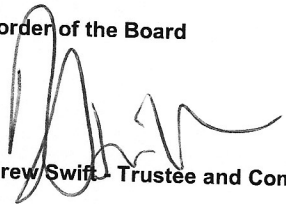
In so far as the trustees are aware:

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

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

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

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

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 is 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

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

**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
	<u>110,096</u>	<u>3,350</u>	<u>113,446</u>	<u>95,609</u>

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

**4 Expenditure on raising funds**

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Publicity	1,326	-	1,326	590
	<u>1,326</u>	<u>-</u>	<u>1,326</u>	<u>590</u>

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Publicity	590	-	590	-
	<u>590</u>	<u>-</u>	<u>590</u>	<u>-</u>

**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 £
<b>Costs directly related to activities:-</b>				
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
<b>Support costs allocated to activities:-</b>				
Wages and salaries (see note 7)	60,092	-	60,092	55,466
Other staff costs	-	-	-	-
Accommodation	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
	<u>102,626</u>	<u>138</u>	<u>102,764</u>	<u>98,164</u>
	Unrestricted £	Restricted £	2020 Total £	2019 Total £
<b>Costs directly related to activities:-</b>				
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
<b>Support costs allocated to activities:-</b>				
Wages and salaries (see note 7)	55,466	-	55,466	56,641
Other staff costs	-	-	-	-
Accommodation	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
	<u>93,981</u>	<u>4,183</u>	<u>98,164</u>	<u>106,273</u>

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).

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

<b>7. Employees</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Staff costs		
Wages and salaries	55,990	50,636
Social security costs	718	1,591
Other pension costs	3,384	3,239
	<u>60,092</u>	<u>55,466</u>

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

<b>8. Fixed Assets</b>	<b>Office Equipment £</b>	<b>Furniture and Fittings £</b>	<b>Total</b>
<b>Cost</b>			
Balance at 1 January 2021	28,715	4,584	33,299
Amount eliminated on disposal	-	-	-
Balance at 31 December 2021	<u>28,715</u>	<u>4,584</u>	<u>33,299</u>
<b>Depreciation</b>			
Balance at 1 January 2021	28,715	4,584	33,299
Amount eliminated on disposal	-	-	-
Balance at 31 December 2021	<u>28,715</u>	<u>4,584</u>	<u>33,299</u>
<b>Net Book Value at 31 December 2021</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value at 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>

<b>9. Debtors and Prepayments</b>	<b>2021 £</b>	<b>2020 £</b>
Sundry debtors	3,032	2,763
Prepayments	499	284
	<u>3,531</u>	<u>3,047</u>

<b>10. Creditors and Accruals</b>	<b>2020 £</b>	<b>2019 £</b>
Social security and other taxes	2,763	985
Accruals	284	3,708
	<u>3,047</u>	<u>4,693</u>

**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
	<u>68,263</u>	<u>-</u>	<u>68,263</u>	<u>57,455</u>
	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Fixed Assets	-	-	-	-
Net Current Assets	57,455	-	57,455	57,358
	<u>57,455</u>	<u>-</u>	<u>57,455</u>	<u>57,358</u>

**12. Statement of Movement on Reserves**

	Balance @ 01.01.21 £	Income £	Expensed £	Transfers £	Balance @ 31.12.21 £
<b>Unrestricted Funds</b>					
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	<u>50,947</u>	<u>111,549</u>	<u>(103,953)</u>	<u>-</u>	<u>58,543</u>
<b>Restricted Funds</b>					
Hot Air Balloon Project	6,508	50	(138)	-	6,420
LM Fund	-	3,300	-	-	3,300
Total Restricted Funds	<u>6,508</u>	<u>3,350</u>	<u>(138)</u>	<u>-</u>	<u>9,720</u>
Total Funds	<u>57,455</u>	<u>114,899</u>	<u>(104,091)</u>	<u>-</u>	<u>68,263</u>
	Balance @ 01.01.20 £	Income £	Expensed £	Transfers £	Balance @ 31.12.20 £
<b>Unrestricted Funds</b>					
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	<u>57,358</u>	<u>88,160</u>	<u>(94,571)</u>	<u>-</u>	<u>50,947</u>
<b>Restricted Funds</b>					
Hot Air Balloon Project	-	10,691	(4,183)	-	6,508
Total Restricted Funds	<u>-</u>	<u>10,691</u>	<u>(4,183)</u>	<u>-</u>	<u>6,508</u>

# Share Jesus

## Notes to the Financial Statements

### For the Year ended 31 December 2021

#### 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	<u>1,203</u>	<u>1,034</u>

#### 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.