



ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER 2022

S H A R E J E S U S

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.

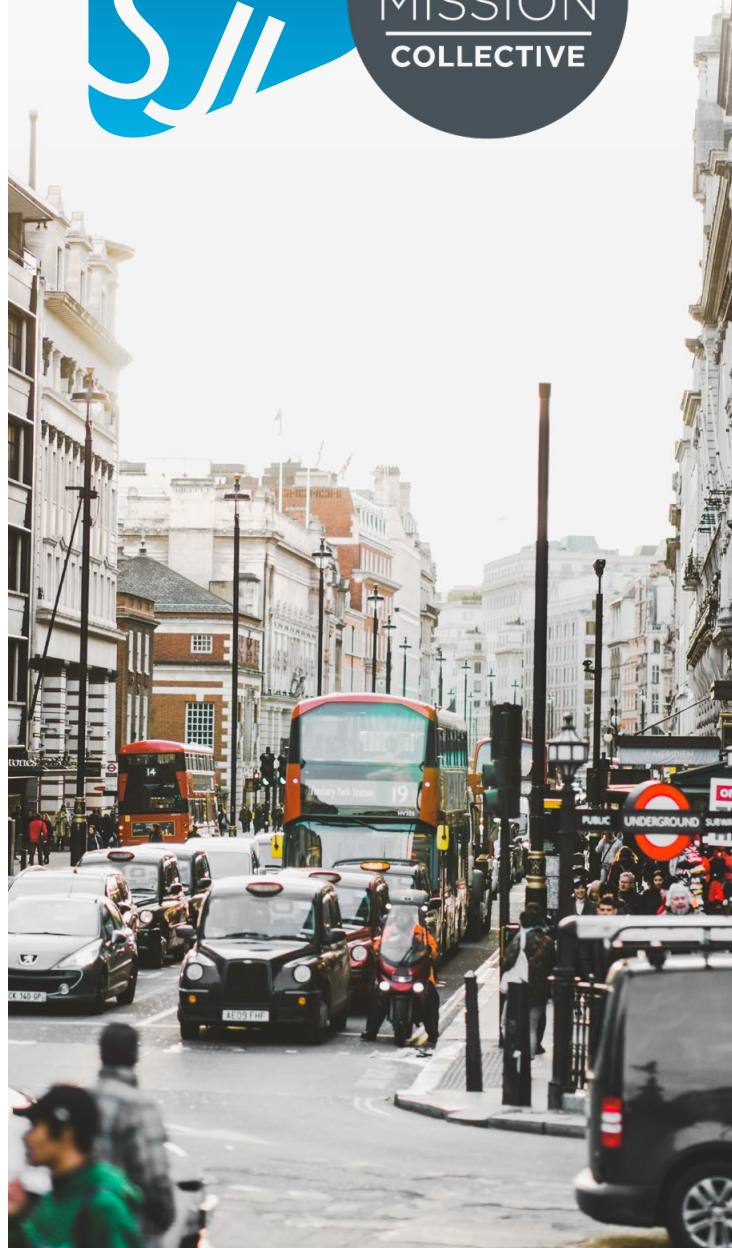
All the communications work for the London Mission Collective network (including the website and monthly e-updates) is carried out by SJI.

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 approximates 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		<u>143,485</u>	<u>3,600</u>	<u>147,085</u>	<u>114,898</u>
Expenditure on:					
Raising funds	4	4,259	-	4,259	1,326
Charitable activities	5	133,358	7,110	140,468	102,764
Total		<u>137,617</u>	<u>7,110</u>	<u>144,727</u>	<u>104,090</u>
Net income /(expenditure)		5,868	(3,510)	2,358	10,809
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,868	(3,510)	2,358	10,809
Reconciliation of funds:					
Total funds brought forward		<u>58,544</u>	<u>9,720</u>	<u>68,264</u>	<u>57,456</u>
Total funds carried forward		<u>64,412</u>	<u>6,210</u>	<u>70,622</u>	<u>68,264</u>

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	<u>(144,727)</u>	<u>(104,090)</u>
Net income/(expenditure) for the year	<u>2,358</u>	<u>10,809</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 2022

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

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 29-6-22 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 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 2022

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	2021
	£	£	Total	Total
			£	£
Donations	122,848	3,600	126,448	112,446
Legacies	14,662	-	14,662	1,000
	<u>137,510</u>	<u>3,600</u>	<u>141,110</u>	<u>113,446</u>

	Unrestricted	Restricted	2021	2020
	£	£	Total	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>

4 Expenditure on raising funds

	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
			£	£
Publicity	4,259	-	4,259	1,326
	<u>4,259</u>	<u>-</u>	<u>4,259</u>	<u>1,326</u>

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

Share Jesus

Notes to the Financial Statements

For the Year Ended 31 December 2022

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
Accommodation	-	-	-	-
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
	<u>133,358</u>	<u>7,110</u>	<u>140,468</u>	<u>102,763</u>
	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	-
Accommodation	-	-	-	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
	<u>102,625</u>	<u>138</u>	<u>102,763</u>	<u>98,164</u>

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).

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

6. Employees	2022 Total £	2021 Total £
Staff costs		
Wages and salaries	63,760	55,990
Social security costs	739	718
Other pension costs	3,849	3,384
	<u>68,348</u>	<u>60,092</u>

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
	<u>3,381</u>	<u>3,531</u>

8. Creditors and Accruals	2022 £	2021 £
Social security and other taxes	1,226	1,030
Accruals	2,766	2,557
Other creditors	567	499
	<u>4,559</u>	<u>4,086</u>

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

Share Jesus

Notes to the Financial Statements

For the Year ended 31 December 2022

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	<u>1,283</u>	<u>1,203</u>

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.