

REGISTERED NUMBER: 04450990  
CHARITY NUMBER: 1096178

**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**

**31 MAY 2021**

**SPARK**  
**Chartered Certified Accountants**  
**10 Wrens Court, 48 Victoria Road,**  
**Sutton Coldfield, B72 1SY**

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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MAY 2021**

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<b>Trustees</b>	M Brooks B Ffrench H Levine S Ible C Dennis G Brown
<b>Company registered number</b>	04450990
<b>Charity registered number</b>	1096178
<b>Registered office</b>	New Jerusalem Apostolic Church Stuart Street B7 5NW
<b>Company secretary</b>	C Dennis
<b>Independent examiner</b>	Philip Burnell FCCA
<b>Accountants</b>	Spark Chartered Certified Accountants 10 Wrens Court 48 Victoria Road Sutton Coldfield B72 1SY
<b>Bankers</b>	Lloyds Bank Market Street Stafford ST16 2JL  Unity Trust Bank Plc Birmingham B1 2HB

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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MAY 2021**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of New Jerusalem Apostolic Church (Birmingham) (the company) for the ended 31 May 2021. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

*Constitution*

The company is registered as a charitable company limited by guarantee and was set up by Memorandum of Association on 29 May 2002. The charity number 1096178.

The principal object of the company is to advance the Christian Faith in accordance with the statement of beliefs, in Birmingham, its surrounding areas and such other parts of the United Kingdom and the World, as the Trustees may from time to time think fit and other such purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

*Method of appointment or election of Trustees*

The management of the company is the responsibility of the trustees who are elected and co-opted under the Articles of Association.

*Organisational structure and decision making*

Organisational structure consists of trustees who make organisational decisions in conjunction with the Pastors. Pastors are accountable to the trustee board of which they are part, for financial and general governance only, but for spiritual matters they remain accountable to the Bishop and Pastor.

This relationship is designed to offer greater transparency and clarity in decision making. The members of the organisation are free to object to any material transactions proposed by the board and can do so in writing, by personal appointment with the board or pastors or in general weekly meetings.

*Risk Management*

There is adequate insurance cover in place and financial information and internal controls are kept under regular review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies are made for all those work with children or other vulnerable groups.

**OBJECTIVES AND ACTIVITIES**

*Policies and objectives*

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance on the advancement of religion.



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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MAY 2021**

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**Review of activities**

The Trustees consider the wide range of activities provide benefit to those who worship at the Church, the people of Birmingham, its surrounding areas and overseas in line with our objects. New Jerusalem Apostolic Church (Birmingham) has continued to maintain its commitments to the projects and activities that it has carried out over the last few years. These projects have been identified to ensure that they are:

- a) Advancing the Christian faith in the UK and/or overseas
- b) Providing a place of worship and community for people in Birmingham and the wider West Midlands
- c) Promoting education, employment, economic development and/or social inclusion programmes within Birmingham
- d) Equipping church members and others in the community to operate in advancing the Christian faith outside of the physical church building, in nursing homes, community centres, hospitals, prisons etc.

**Summary of activities and beneficiaries**

**1st June 2020- 31st May 2021**

Like all places of worship, we were impacted by the government regulations implemented following the outbreak and subsequent growth of the COVID 19 pandemic. We immediately closed our church for on-site services and commenced an on-line operation, which has allowed us to continue to reach our members and friends, catering for their spiritual needs, by use of our New Jerusalem You Tube channel, ZOOM and other suitable technologies.

Initially our weekly services were pre-recorded for transmission on Sundays, which involved many hours of labour for our dedicated media team. We have since graduated to providing live transmissions on a Sunday, whilst still operating under government guidelines. We continued to review and implement our policies to be ready to Return to Church during the second half of 2021.

The Church has a main service every Sunday morning. There is prayer and Bible teaching every Tuesday evenings (prayer and bible teaching) with Youth Ministry meetings running at the same time. We have "Revive" prayer meetings on the first Friday evening of each month. The Church is open to all its members and members of the community six days a week and provides a place of prayer and worship, whilst still operating under government guidelines in place at any point in time.

Through the time of the COVID restrictions attendances at the on-line services and bible teaching continued to grow both at the time of transmission and on-demand outside of service times. We have also widened the pool of presenters at Bible teaching, to include members from the wider congregation and external speakers, to highly positive effect.

Using conference call technology, we run prayer calls at least twice a week, where church members and guests alike can come together by phone, to pray in unison. Through the use of social media and the streaming of our live services, we have successfully extended our reach to a wider audience both within the UK and the wider world.

Education is one of our Values here at New Jerusalem and we hold structured courses in Biblical studies and other aspects of Christian education and personal development. Each course is tailored and relevant to its target group. In 2020 we ran a series of on - line Bible courses available to members and non-members alike.

We also continue to offer a range of practical workshops open to all, where practical principles, advice and life-skills are presented. Topics continue to revisit Personal Finance, Goal Setting, Parenting and Health Education. We partner with various organisations and individual contacts to promote economic development and social inclusion and health awareness. We remain active supporters of Prostate Cancer UK and McMillan Nursing.

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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MAY 2021**

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Our dedicated office and foodbank staff and volunteers have continued to work as an essential service throughout the period of the pandemic and beyond. We acknowledge their support and dedication to the work of the ministry during this period.

Our Food Bank operation is now in its ninth year of operation. This provides foods, toiletries and other domestic items to clients who are referred from Housing Authorities, Social services, Schools and other community organisations, as well as others in need from the local area. Our foodbank is now open daily and numbers attending have increased and continue to do so. Other organisations in the social services and caring sectors draw on our stocks to feed and help those in need. Volunteers from the church every week continue to collect donations from supermarkets and the church itself weekly restocks the food bank from church funds and individual monetary donations.

During this period of COVID our Bishop and Pastor Yvonne continue to work tirelessly to help those in need of support in the local and wider community. Just as in pre-COVID times, they have been continually requested to speak at meetings and forums, both in the UK and abroad. Their abilities and the whole ability of the church to embrace and operate new technology, has meant that by embracing Zoom and other platforms, we have been able to communicate, support and reach out to people not only in the UK, but in the wider world.

All of our departments such as Life Class, Youth, Esther's Academy, Ladies Department, Love In, Men's Department, Children's Church and others have all continued operating remotely, having switched over to using technology to have meetings, seminars, teachings and presentations.

Esther's Academy who run an annual programme of personal development for women based on the character, qualities and skills of Queen Esther in the Bible, successfully ran their 2021 programme on-line. The 2022 programme will return in-house.

The Tohorah programme, which runs separately for girls within the 10-14 age groups, continues to be integrated into the main Esther's programme. A retreat is planned for the summer of 2022.

The Men's department runs similar development programmes and run joint events with other churches. A weekly on-line call for mutual support and Bible study continues on an on-going basis.

Local community organisations continued to utilise the meeting facilities available in the building and as an organisation we seek to support them in any positive way. Our refurbished fully functioning Board Room continues to be used for the charity's use and for use by external organisations.

We continue to support marriages through individual and couples counselling; also teaching and including sermons on marriage. The pre-marital counselling course is very popular amongst those wanting to get married. Those people, who have completed the course, appear to adjust better to their new way of life. A relationship conference is planned for 2022 in-house.

The church, on a regular basis, sources and subsidises the services of a qualified Christian therapist, to help those who need counselling and support in their lives and relationships. This has switched to on line support with the pandemic.

The Youth department is instrumental in grounding and educating the young people. They have weekly Youth classes with specific teaching designed to develop them into outstanding citizens and Christians and they actively work within the community. A Youth Worship Team which includes singers and musicians from other Birmingham churches continues to flourish and has ministered at a number of worship events and Conferences.

We continue to have, from within our licensed ministers, two full time fully qualified chaplains who continue to operate outside of the church environment.

One is in one of the local hospitals both running services and giving support and comfort to the sick and bereaved. She is also qualified as an International Chaplain, linked to the UN and able to serve in disaster areas and other critical locations worldwide.



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## **NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MAY 2021**

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Our second qualified chaplain has worked full time for over 5 years in one of the prisons in the region, ministering to and supporting both Male Young Offenders and Male Adults. She supports the inmates with counselling, personal development and bible study.

The Hebron House Resettlement CIC organisation is now registered as a Community Interest Company (CIC) in its own right. Besides continuing its original mission to support newly released prisoners in finding accommodation and work, we have utilised funding to run mentoring and personal development courses inside other male prisons in the region as permitted under government regulations and guidelines.

Our long-standing relationship with a charitable organisation in South India continues. We give in kind and financial support. As a church we financially support the various charitable activities sponsored by the International Jabula organisation, through their Utopia initiative.

On the back of the hard work and dedication put into the organisation over the years by Bishop Melvin Brooks and Pastor Yvonne Brooks, their presence continues to be requested by the wider church community and other assemblies. Speaking engagements, the sharing of personal and organisational experiences, marriage counselling events and other seminars has led to them presenting on-line both within the UK and across the world

Bishop Melvin Brooks serves as Chief Operating Officer of the International Organisation, Jabula New Life Ministries and is also co-opted on to the Board of the Council of African Bishops, attending their regular meetings. He has also for several years served on the Board of the University of Wolverhampton.

This has led to greater assumption of responsibilities in the day to day running of the church and the services by the Elders of the church, as well as overseeing their respective departmental heads within the church. Monthly meetings are held for all current and future leaders to ensure continuity and continual improvement in the operation of the organisation.

Whilst the majority of the building was not in day-to-day use, we took the opportunity to carry out further ongoing maintenance and redecoration as detailed below:

- a) Rewiring of the first floor of the building.
- b) Full refurbishment and modernisation of the first-floor bathrooms.
- c) Repair and repainting of the stairways, reception and hospitality areas.
- d) Redesign and redecoration of the sanctuary to better accommodate our service requirements going forward.
- e) Creation and refitting of a Production and Facilities Room.
- f) Children's church and Creche cleared and made fit for purpose.
- g) Other essential maintenance.

We are also mindful of our environmental responsibility and are carrying out studies, to obtain costs for our future heating and lighting solutions, to ensure that they are effective, cost efficient and eco-friendly. New heating solutions are a priority project ahead of winter 2022.

In order to continue to provide the outstanding quality and content of service during COVID-19 and beyond, that we as a church aspire to, we have heavily invested in upgrading our media and production equipment. This is to support the delivery of live services, which can both accommodate congregations, whilst at the same time transmitting and broadcasting live to those on line and those who want access on demand at a later time.

For production and transmission, we have sourced suitable cameras, computers, mixers, monitors and television screens with associated sundry equipment.

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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)****(A company limited by guarantee)****TRUSTEES' REPORT****FOR THE YEAR ENDED 31 MAY 2021**

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For music and worship, we have sourced new speakers, microphones and audio transmission equipment. We are currently implementing consistent internet wi-fi and telephone provision across the whole building. Recognition and thanks are extended to all the media, production and worship teams who have invested many hours of their time and efforts in enabling the organisation to continue delivering high quality service content during challenging times, and setting us up to continue post-COVID.

For several years, we have sought to provide adequate areas for people to meet and socialise after the service and at other times of the week. The larger reception area outside of the main service sanctuary, which has been refurbished, has successfully facilitated the social activity between members and visitors that we are seeking. Hospitality is provided after every service has been widely welcomed and very well supported.

Our intention in 2022 is to physically upgrade this hospitality area to further enhance this ministry.

A custom designed prayer room has been previously created, with suitable resources, available for use by everyone whenever the building is open. We continue to monitor how to best use our space, to upgrade facilities and to maximise the use of all floors of the building.

**Financial review**

The Trustee Board have exercised great care with financial management over the last twelve months. The income has remained consistent and we are expecting that with careful forecasting planning and management we should meet all our commitments adequately. We have seen continual improvement in the managing of our expenses and overheads, in line with our 2019 mission of "Change" and our 2020 focus of "Managing Change", especially in facing the challenges brought by the pandemic.

During the period of government restrictions due to COVID-19, with effect from March 2020, we availed ourselves of the government furlough support scheme in respect of two church employees. One employee on account of her underlying health conditions and one whose work in the education and training sector was totally curtailed.

We also took advantage of a Bounce Back Loan available from our bankers, Lloyds Bank. A small percentage was used to assist in funding the improvements to the building, previously described. The balance remains within the church finances as back up.

**Reserves policy**

The aim of the reserves policy is to maintain a healthy liquid position to cover any decline in income in any material shape or form. The board consider that three months recurring expenditure is reasonable (@ £60,000). The purpose of any reserves will be clearly stated. It is not the intention of the board to build undue reserves where such can be used otherwise to advance further the aims and objectives of the organisation.

The current general reserve (being unrestricted funds excluding fixed assets and the loans relating to fixed assets) amounts to a reserve of £180,565.



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## **NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MAY 2021**

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#### **Plans for the future**

##### **Future developments**

In 2015 the New Jerusalem Trustees and Leadership redefined the organisation's mission for the next 10 years to being an organisation that "Transforms Lives For Ever". Each of the 10 years has a further focus with 2015 being "Building A Spiritual House", 2016 "Organising People, Organising Money" and 2017 Building Assets".

2018 was "Preparing for Change", ahead of our 2019 focus of "Change". Our 2020 focus was "Managing Change", 2021 was "Dominion" and 2022 is Thanksgiving.

We see growth continuing over the next decade and so we seek to optimise and maximise the facilities on all the floors of the Aston Cross premises, in order to benefit and meet the demands of the church members, their friends and families and the wider community both locally, across Birmingham and beyond. As part of this our embracing of new media and production technology will be an important key to our growth going forward.

In line with these goals, we have taken the decision to rebrand the organisation as New Jerusalem Community Church. Whilst historically the organisation has always been outward focused, we consider that this name more accurately reflects both the emphasis and direction in which the organisation is moving.

We are actively looking to partner with other community organisations, operating in sectors where we can contribute existing resource and expertise for maximum effectiveness. Examples will be access and use to our Aston Cross building and resources, financial support and joint funding opportunities.

Initial potential partner organisations include First Class Foundation, Prison Link, Hebron House CIC and Phoenix United CIC. We have also actively supported and contributed to the Time4Change initiative and the purchase of the Keep the Faith magazine by NCLF.

On the back of our investment in the building and media and production equipment, we have the ability to make available to external charities and organisations, the building and the sanctuary with all its audio-visual and production facilities. This can be for local, national and international meetings and events.

We will continue to generate funds, both through the provision of services, through fundraising events and the attraction of other funding where available. There has been a risk assessment carried out regarding making funding applications of this nature and the board has agreed that we would proceed as long as it falls in line with our charitable purposes for the public benefit.

Our premises are accessible and welcoming where all members of the community can learn about the Christian Faith. Courses and seminars and other programmes where charged will be discounted for students, people on means tested benefits and pensioners to ensure that the benefits provided by the church are not unreasonably restricted.

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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**

**(A company limited by guarantee)**

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MAY 2021**

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**Trustees' responsibilities statement**

The Trustees (who are also directors of New Jerusalem Apostolic Church (Birmingham) 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 the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 24th February 2022 and signed on their behalf by:



**H A Levine**

**Secretary to the Trustees Board**



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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM CENTRAL  
FOR THE YEAR ENDED 31 MAY 2021**

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I report on the financial statements of the company for the year ended 31 May 2021 which are set out on pages 11 to 19.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Act; and
- 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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.



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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM CENTRAL  
FOR THE YEAR ENDED 31 MAY 2021**

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**Independent Examiner's Statement**

In connection 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 financial statements which accord with the accounting records and 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 financial statements to be reached.

Signed:



Dated: 24 February 2022

**Philip Burnell FCCA**

**Spark  
Chartered Certified  
Accountants  
10 Wrens Court  
48 Victoria Road  
Sutton Coldfield  
B72 1SY**

**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 MAY 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Voluntary income	2	-	240,818	240,818	293,685
Investment income	3	-	1,979	1,979	10,020
Activities for generating funds	4	10,524	-	10,524	23,038
Other income	5	-	40,589	40,589	11,428
<b>Total incoming resources</b>		<b>10,524</b>	<b>283,386</b>	<b>293,910</b>	<b>338,171</b>
<b>Resources expended</b>					
Charitable activities	6,7	928	310,062	310,990	311,283
Governance costs	8	-	2,500	2,500	2,500
<b>Total resources expended</b>		<b>928</b>	<b>312,562</b>	<b>313,490</b>	<b>313,783</b>
<b>Movement in total funds for the year - Net income/(expenditure) for the year</b>		<b>9,596 -</b>	<b>29,176 -</b>	<b>19,580</b>	<b>24,388</b>
<i>Total funds at 1 June 2020</i>		<i>18,197</i>	<i>209,741</i>	<i>227,938</i>	<i>203,550</i>
Transfer of funds		-	-	-	-
<b>Total funds at 31 May 2021</b>		<b>27,793</b>	<b>180,565</b>	<b>208,358</b>	<b>227,938</b>

The notes on pages 12 to 18 form part of these financial statements.

**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**BALANCE SHEET**  
**AS AT 31 MAY 2021**

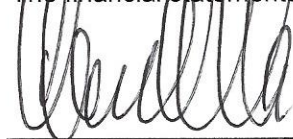
		2021	2020
	Note	£	£
<b>Fixed Assets</b>			
Tangible assets	15	674,723	400,055
<b>Current assets</b>			
Debtors	12	46,707	60,536
Cash at bank and in hand		62,996	19,121
		109,703	79,657
<b>Creditors:</b> amounts falling due within one year	13	(40,201)	(23,979)
<b>Net current liabilities</b>		69,502	55,678
<b>Total assets less current liabilities</b>		744,225	455,733
<b>Creditors:</b> amounts falling due after more than one year	14	(251,556)	(227,795)
<b>Net assets</b>		492,669	227,938
<b>Charity funds</b>			
Unrestricted funds	17	180,565	209,741
Restricted funds	17	27,793	18,197
Revaluation reserve	17	284,311	-
<b>Total funds</b>		492,669	227,938

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 May 2021, and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015), Charities SORP (FRS 102), the financial Standard applicable in the UK and Republic of Ireland (FRS 102) and Companies Act 2006.

The financial statements were approved by the Trustees on **24th February 2022** and signed on their behalf by



**H Levine - Trustee**

The notes on pages 13 to 19 form part of these financial statements.



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**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

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**1. Accounting Policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015), Charities SORP (FRS 102), the financial Standard applicable in the UK and Republic of Ireland (FRS 102) and Companies Act 2006.

**1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.3 Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.4 Resources expended**

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

**1. Accounting Policies (continued)**

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% straight line
Plant and machinery	-	15% reducing balance
Motor vehicles	-	15% reducing balance
Fixtures and fittings	-	15% reducing balance
Computer equipment	-	25% reducing balance

<b>2. Voluntary Income</b>	Restricted funds 2021 £	Unrestricted funds 2021 £	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations and legacies	-	200,958	200,958	249,792
Gift aid	-	39,860	39,860	43,893
Voluntary income	-	240,818	240,818	293,685
<b>3. Investment income</b>	Restricted funds 2021 £	Unrestricted funds 2021 £	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Rental income and lettings	-	1,979	1,979	10,020
Investment income	-	1,979	1,979	10,020
<b>4. Activities for generating funds</b>	Restricted funds 2021 £	Unrestricted funds 2021 £	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Women of Purpose	1,671	-	1,671	2933
Esther's Academy	8,853	-	8,853	11,297
Mens department	-	-	-	4,553
Mentoring	-	-	-	4,255
Activities for generating funds	10,524	-	10,524	23,038
<b>5. Other income</b>	Restricted funds 2021 £	Unrestricted funds 2021 £	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Grant income	-	40,589	40,589	11,428
Other income	-	40,589	40,589	11,428

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<b>6.</b>	<b>Direct costs</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
	Donations and sponspoship	24,108	22,565
	Welfare and hospitality	-	1,931
	Rent and rates	8,471	9,375
	Youth Ministry	1,037	985
	Women of Purpose	150	710
	Travel	1,884	7,182
	Training/Seminars	3,180	7,624
	Speaker expenses	750	9,306
	Esther's Academy	603	6,523
	Mens department	175	586
	Staff costs (Note 9)	131,080	131,171
		<b>171,438</b>	<b>197,958</b>
<b>7.</b>	<b>Support costs</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
	Printing, postage and stationery	9,336	10,220
	Repairs and maintenance	38,063	7,614
	Telephone and fax	18,912	13,510
	Cleaning	7,348	6,325
	Insurance	8,291	7,629
	Accountancy	4,923	4,527
	Light and heat	8,158	11,602
	Travel	2,541	2,426
	Bank Charges	1,548	3,322
	Sundries	7,184	10,671
	Lease of equipment	10,437	12,932
	Loan Interest	10,177	9,783
	Depreciation	12,634	12,764
		<b>139,552</b>	<b>113,325</b>
<b>8</b>	<b>Governance costs</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
	Accountancy	2,500	2,500



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**9. Net income**

This is stated after charging:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets:		
Owned by the charity	12,634	12,764
Independent examiner's fee	2,500	2,500
	<hr/>	<hr/>
	15,134	15,264
	<hr/>	<hr/>

**10. Staff costs**

Staff costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	122,395	121,196
Social security costs	6,177	7,479
Pension	2,508	2,496
	<hr/>	<hr/>
	131,080	131,171
	<hr/>	<hr/>

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
	<hr/>	<hr/>
	8	8
	<hr/>	<hr/>

No employee received remuneration amounting to more than £60,000 in either year.

**11. Taxation**

The company is exempt from corporation tax on its charitable activities.

**12. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other Debtors	46,707	60,536
	<hr/>	<hr/>
	46,707	60,536
	<hr/>	<hr/>

**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>13.</b>	<b>Creditors:</b>		
	<b>Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Bank loans and overdrafts	23,815	8,596
	Social Security and other taxes	1,579	-
	Other loans	-	-
	Other creditors	480	477
	Accruals and deferred income	14,327	14,906
		<hr/>	<hr/>
		40,201	23,979
		<hr/>	<hr/>

<b>14.</b>	<b>Creditors:</b>		
	<b>Amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Bank Loans	251,556	227,795
		<hr/>	<hr/>
		251,556	227,795
		<hr/>	<hr/>

Creditors include amounts not wholly repayable within 5 years as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Repayable by installments	120,282	148,875
	<hr/>	<hr/>
	120,282	148,875
	<hr/>	<hr/>

The bank loan of £225,371 (2020 : £236,391) is secured against the assets of the charitable company.

**NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)****(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS  
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<b>15. Tangible fixed assets</b>	<b>Freehold property £</b>	<b>Plant &amp; machinery £</b>	<b>Motor vehicles £</b>	<b>Fixtures &amp; fittings £</b>
<b>Cost</b>	465,689	15,331	29,270	31,726
Revaluation	284,311			
Additions				
As at 31 May 2021	750,000	15,331	29,270	31,726
<b>Depreciation</b>	83,790	12,980	24,533	26,618
Charge for the year	9,313	353	711	766
As at 31 May 2021	93,103	13,333	25,244	27,384
<b>Net book value</b>				
As at 31 May 2021	656,897	1,998	4,026	4,342
As at 31 May 2020	666,210	2,351	4,737	5,108

	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>	32,032	574,048
Revaluation		284,311
Additions	2,990	2,990
As at 31 May 2021	35,022	861,349
<b>Depreciation</b>	26,072	173,993
Charge for the year	1,490	12,633
As at 31 May 2021	27,562	186,626
<b>Net book value</b>		
As at 31 May 2021	4,470	674,723
As at 31 May 2020	5,960	400,055

The property was revalued to its fair value of £750,000 in May 2021, by Vail Williams LLP.



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**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Statement of funds**

	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfer of funds £</b>	<b>Carried forward £</b>
<b>Unrestricted funds</b>					
General funds	209,741	283,386	(312,562)	-	180,565
<b>Restricted funds</b>					
Youth capital fund	754	-	-	-	754
Music studio	6,465	-	-	-	6,465
Women of Purpose	(4,739)	1,671	(150)	-	(3,218)
Mens department	(3,386)	-	(175)	-	(3,561)
Esther's Academy	19,103	8,853	(603)	-	27,353
	18,197	10,524	(928)	-	27,793
<b>Total of funds</b>	<b>227,938</b>	<b>293,910</b>	<b>(313,490)</b>	<b>-</b>	<b>208,358</b>

**17. Analysis of net assets between funds**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Tangible assets	27,793	646,930	674,723	400,055
Current assets	-	109,703	109,703	79,657
Creditors due within one year	-	(40,201)	(40,201)	(23,979)
Creditors due more than one year	-	(251,556)	(251,556)	(227,795)
Revaluation reserve		(284,311)	(284,311)	
	27,793	180,565	208,358	227,938