

REGISTERED NUMBER: 04450990
CHARITY NUMBER: 1096178

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

31 MAY 2022

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

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 2022**

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

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**(A company limited by guarantee)****TRUSTEES' REPORT****FOR THE YEAR ENDED 31 MAY 2022**

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 2022. 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.

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

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 2021- 31st May 2022**

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 had immediately closed our church for on-site services and commenced an on-line operation, which had 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.

As some government restrictions were slowly lifting, towards the end of March 2021 we had allowed a few people on site in the service, besides the service participants and the media team.

The 6th June 2021 was the first formal service back with limited numbers in the sanctuary, abiding with the hygiene and spacing regulations in place at the time. The service itself continued to be transmitted on-line, to the wider audience in addition to those in the building and has remained a permanent feature post-pandemic and beyond.

Throughout the remainder of 2021 and into early 2022, we both abided by the government rules that were in place and also ensured the safety and protection of our church members and service attendees. Throughout the period we operated a booking system to ensure that we were suitably equipped to manage and safeguard the numbers of attendees. Adhering to hygiene and spacing requirements and temperature testing continued throughout this period. Even post-COVID we ensure that there is continual awareness and that the church has resources and space available for those who require ongoing or specific support.

The Church continues to have 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 now 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 any government guidelines in place at any point in time.

Through the time of the COVID restrictions and even following their removal, 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.

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FOR THE YEAR ENDED 31 MAY 2022

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 2021 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.

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.

Throughout this period our Bishop and Pastor Yvonne continue to work tirelessly to help those in need of support in the local and wider community. They are 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. However as the COVID restrictions were incrementally lifted, where practical we have returned we have returned to the building for those who wanted to do so, whilst still providing an on-line option. This has in the main increased the number of attendees at the various events.

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 2022 programme 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 late 2022 in-house.

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FOR THE YEAR ENDED 31 MAY 2022

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

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. We also collaborate with Prison Link, Phoenix United CIC and The Invested Man to provide resettlement and mentoring resource.

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.

Following the significant investment of the previous financial year, we continue to invest in the up keep and on-going maintenance of the building. Stairways, reception areas and hospitality areas have all been repaired and redecorated.

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. The new heating systems are being installed in August 2022 in time for the 2022-23 winter period.

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.

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For production and transmission, we continue to source suitable cameras, computers, mixers, monitors and television screens with associated sundry equipment as required.

For music and worship, we continue to source new speakers, microphones and audio transmission equipment as required.

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 and beyond.

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.

Plans and budget are in place so that in summer 2022, this hospitality area will be redesigned and physically upgraded 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.

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 £192,777.

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FOR THE YEAR ENDED 31 MAY 2022

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", 2022 was "Thanksgiving" and 2023 is "Outreach"

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. Also our hospitality initiatives will support and enhance this expansion.

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.

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

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 27 February 2023 and signed on their behalf by:



H A Levine

Secretary to the Trustees Board

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 2022**

I report on the financial statements of the company for the year ended 31 May 2022 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.

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 2022**

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: 27 February 2023

Philip Burnell FCCA

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

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 31 MAY 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	2	-	330,770	330,770	240,818
Investment income	3	-	4,089	4,089	1,979
Activities for generating funds	4	11,891	-	11,891	10,524
Other income	5	-	8,221	8,221	40,589
Total incoming resources		11,891	343,080	354,971	293,910
Resources expended					
Charitable activities	6,7	6,481	328,368	334,849	310,990
Governance costs	8	-	2,500	2,500	2,500
Total resources expended		6,481	330,868	337,349	313,490
Movement in total funds for the year - Net income/(expenditure) for the year		5,410	12,212	17,622	- 19,580
<i>Total funds at 1 June 2021</i>		27,793	180,565	208,358	227,938
Transfer of funds		-	-	-	-
Total funds at 31 May 2022		33,203	192,777	225,980	208,358

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

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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BALANCE SHEET
AS AT 31 MAY 2022

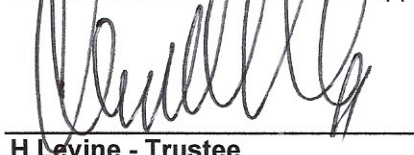
		2022	2021
	Note	£	£
Fixed Assets			
Tangible assets	15	671,164	674,723
Current assets			
Debtors	12	33,965	46,707
Cash at bank and in hand		76,670	62,996
		110,635	109,703
Creditors: amounts falling due within one year	13	(43,006)	(40,201)
Net current liabilities		67,629	69,502
Total assets less current liabilities		738,793	744,225
Creditors: amounts falling due after more than one year	14	(228,502)	(251,556)
Net assets		510,291	492,669
Charity funds			
Unrestricted funds	17	192,777	180,565
Restricted funds	17	33,203	27,793
Revaluation reserve	17	284,311	284,311
Total funds		510,291	492,669

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 **27 February 2023** and signed on their behalf by:



H Levine - Trustee

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

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

2. Voluntary Income	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations and legacies	-	280,974	280,974	200,958
Gift aid	-	49,796	49,796	39,860
Voluntary income	-	330,770	330,770	240,818
3. Investment income	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Rental income and lettings	-	4,089	4,089	1,978
Investment income	-	4,089	4,089	1,978
4. Activities for generating funds	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Women of Purpose	1,005	-	1,005	1,671
Esther's Academy	10,886	-	10,886	8,853
Mens department	-	-	-	-
Mentoring	-	-	-	-
Activities for generating funds	11,891	-	11,891	10,524
5. Other income	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grant income	-	8,221	8,221	40,589
Other income	-	8,221	8,221	40,589

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

6.	Direct costs	Total funds 2022 £	Total funds 2021 £
	Donations and sponspoship	23,638	24,108
	Welfare and hospitality	-	-
	Rent and rates	6,976	8,471
	Youth Ministry	1,353	1,037
	Women of Purpose	-	150
	Travel	2,227	1,884
	Training/Seminars	2,882	3,180
	Speaker expenses	2,982	750
	Esther's Academy	6,481	603
	Mens department	-	175
	Staff costs (Note 9)	143,066	131,080
		189,605	171,438
7.	Support costs	Total funds 2022 £	Total funds 2021 £
	Printing, postage and stationery	9,417	9,336
	Repairs and maintenance	32,335	38,063
	Telephone and fax	18,166	18,912
	Cleaning	6,352	7,348
	Insurance	8,108	8,291
	Accountancy	4,527	4,923
	Light and heat	10,978	8,158
	Travel	2,686	2,541
	Bank Charges	4,458	1,548
	Sundries	9,649	7,184
	Lease of equipment	15,112	10,437
	Loan Interest	9,835	10,177
	Depreciation	13,621	12,634
		145,244	139,552
8	Governance costs	Total funds 2022 £	Total funds 2021 £
	Accountancy	2,500	2,500

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

9. Net income

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets:		
Owned by the charity	13,621	12,634
Independent examiner's fee	2,500	2,500
	<hr/> 16,121	<hr/> 15,134
	<hr/> <hr/>	<hr/> <hr/>

10. Staff costs

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	132,442	122,395
Social security costs	7,844	6,177
Pension	2,780	2,508
	<hr/> 143,066	<hr/> 131,080
	<hr/> <hr/>	<hr/> <hr/>

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

	2022	2021
	No.	No.
	<hr/> 8	<hr/> 8
	<hr/> <hr/>	<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

	2022	2021
	£	£
Other Debtors	33,965	46,707
	<hr/> 33,965	<hr/> 46,707
	<hr/> <hr/>	<hr/> <hr/>

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

13.	Creditors:		
	Amounts falling due within one year	2022	2021
		£	£
	Bank loans and overdrafts	25,903	23,815
	Social Security and other taxes	1,398	1,579
	Other loans	-	-
	Other creditors	469	480
	Accruals and deferred income	15,236	14,327
		<hr/>	<hr/>
		43,006	40,201
		<hr/>	<hr/>

14.	Creditors:		
	Amounts falling due after more than one year	2022	2021
		£	£
	Bank Loans	228,502	251,556
		<hr/>	<hr/>
		228,502	251,556
		<hr/>	<hr/>

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

	2022	2021
	£	£
Repayable by installments	130,723	120,282
	<hr/>	<hr/>
	130,723	120,282
	<hr/>	<hr/>

The bank loan of £210,238 (2021 : £225,371) is secured against the assets of the charitable company.

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

15. Tangible fixed assets	Freehold property £	Plant & machinery £	Motor vehicles £	Fixtures & fittings £
Cost	750,000	15,331	29,270	31,726
Revaluation				
Additions		3,160		1,797
As at 31 May 2021	750,000	18,491	29,270	33,523
Depreciation	93,103	13,333	25,244	27,384
Charge for the year	9,314	379	604	793
As at 31 May 2021	102,417	13,712	25,848	28,177
Net book value				
As at 31 May 2021	647,583	4,779	3,422	5,346
As at 31 May 2020	656,897	5,158	4,026	6,139
			Computer equipment £	Total £
Cost			35,022	861,349
Revaluation				-
Additions			5,328	10,285
As at 31 May 2021			40,350	871,634
Depreciation			27,562	186,626
Charge for the year			2,756	13,844
As at 31 May 2021			30,318	200,470
Net book value				
As at 31 May 2021			4,704	671,164
As at 31 May 2020			7,460	674,723

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

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

16. Statement of funds

	Brought forward £	Incoming resources £	Resources expended £	Transfer of funds £	Carried forward £
Unrestricted funds					
General funds	180,565	343,080	(330,868)	-	192,777
Restricted funds					
Youth capital fund	754	-	-	-	754
Music studio	6,465	-	-	-	6,465
Women of Purpose	(3,218)	1,005	0	-	(2,213)
Mens department	(3,561)	-	0	-	(3,561)
Esther's Academy	27,353	10,886	(6,481)	-	31,758
	27,793	11,891	(6,481)	-	33,203
Total of funds	208,358	354,971	(337,349)	-	225,980

17. Analysis of net assets between funds

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Tangible assets	33,203	637,961	671,164	674,723
Current assets	-	110,635	110,635	109,703
Creditors due within one year	-	(43,006)	(43,006)	(40,201)
Creditors due more than one year	-	(228,502)	(228,502)	(251,556)
Revaluation reserve	-	(284,311)	(284,311)	(284,311)
	33,203	192,777	225,980	208,358