

REGISTERED NUMBER: 04450990

CHARITY NUMBER: 1096178

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

31 MAY 2023

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 2023**

Trustees	M Brooks B Ffrench H Levine S Ible C Dennis G Brown <i>Resigned on 07 March 2023</i> A Harvey <i>Appointed on 06 June 2022</i> P Sinclair <i>Appointed on 06 June 2022</i>
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Company registered number	04450990
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Charity registered number	1096178
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Registered office	New Jerusalem Apostolic Church Stuart Street B7 5NW
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Company secretary	B Ffrench
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Independent examiner	Philip Burnell FCCA
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Accountants	Spark Chartered Certified Accountants 10 Wrens Court 48 Victoria Road Sutton Coldfield B72 1SY
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Bankers	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 2023

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 year ended 31 May 2023. 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 a Memorandum of Association on 29 May 2002. The charity number is 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 terms of the Articles of Association.

Organisational structure and decision making

Organisational structure consists of the Trustees who make organisational decisions in conjunction with the Bishop, Pastor and Elders. Elders are accountable to the Trustee Board 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 who 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 2023

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 and surrounding areas
- 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 2022- 31st May 2023

As detailed in the reports from previous years, New Jerusalem successfully addressed the various challenges of the COVID-19 pandemic, coming out of it stronger, both spiritually and operationally.

The Church continues to have a main service every Sunday morning, which is proceeded by the School of The Word Bible study. There is prayer and Bible teaching every Tuesday evenings 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 always open to all its members and members of the community six days a week and provides a place of prayer and worship.

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 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. For those members wishing to be baptized, we run a Recre8 course to explain and educate of the various facets of the Christian faith.

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 (CAP 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 support Prostate Cancer UK and McMillan Nursing.

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

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FOR THE YEAR ENDED 31 MAY 2023

Our Food Bank operation is now in its tenth 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 3 days a week and by prior appointment 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, they 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 meetings, seminars, teachings and presentations, having returned to the building, whilst still providing an on-line option where needed.

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 2023 programme in house, as well as in London.

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 took place in the summer of 2022 and was planned for 2023 and beyond.

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.

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 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, ministering at a number of worship events and Conferences. A Young Adults ministry is being planned for launching in 2024.

Two of our licensed ministers are full time qualified chaplains who operate outside of the church environment.

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FOR THE YEAR ENDED 31 MAY 2023

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.

Our second qualified chaplain has worked full time for over 7 years in one of the prisons in the region, ministering to and supporting Male Young Offenders and Male Adults with weekly services. She supports the inmates with weekly services, bible study, counselling and personal development for rehabilitation, in conjunction with outside providers and volunteers.

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 by the Elders, in the scheduled church services and activities by the Elders of the church, as well as overseeing their respective departmental heads. Monthly meetings of the Elders and Leadership are held all current to ensure continuity and ongoing improvement in the activities 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. The new heating systems installed in August 2022 in time for the 2022-23 winter period, improved the efficiency, comfort and energy utilisation. 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.

To support the delivery of live services, which can both accommodate congregations and the transmitting and broadcasting live to those on line and on demand at a later time, we continue to source suitable cameras, computers, mixers, monitors and television screens with associated sundry equipment as required. For our music and worship, new speakers, microphones and audio transmission equipment. Recognition and thanks are extended to all the media, production and worship teams who invest many hours of their time and efforts to ensure the organisation continues to deliver high quality service content.

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Consistent internet access, wi-fi and telephone provision across the whole building was implemented in 2023.

Given the wide range of activities in the church and the size, scope and demands of the physical building, the Trustees approved the recruitment of a full time Operations Manager during the year under report. Their installation has supported the above developments and progression of the building, the successful running of church activities and events and the smooth operation of the office.

Our emphasis on Hospitality has led to the area adjacent to the main service sanctuary being redesigned and refurbished, to facilitate social interaction between members and visitors. The hospitality provided after every service has been widely welcomed and well supported, providing the opportunity for communication, support and wellbeing for anybody coming into the building. Also, in the support of events that take place in the week.

We continue to monitor how to maximise use of the space and facilities on 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 moved upwards and we are expecting that with careful forecasting planning and management we will continue to meet all our commitments adequately. We saw 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", which was so necessary in the pandemic. We will continue to refine and improve our Financial Management processes, in line with our theme for 2024 of "Abundance & Overflow".

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 £224,799.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2023

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", 2023 is "Outreach" with 2024 being "Abundance & Overflow".

We see growth continuing over the next decade and so we seek to continue 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. Our hospitality initiatives will continue support and enhance this expansion.

In line with these goals, we took 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 2023

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 27th February 2024 and signed on their behalf by:



H A Levine
Chair of 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 2023**

I report on the financial statements of the company for the year ended 31 May 2023 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 2023**

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 2024

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 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	2	-	390,213	390,213	330,770
Investment income	3	-	1,336	1,336	4,089
Activities for generating funds	4	10,236	8,725	18,961	11,891
Other income	5	-	10,000	10,000	8,221
Total incoming resources		10,236	410,274	420,510	354,971
Resources expended					
Charitable activities	6,7	11,245	375,752	386,997	334,849
Governance costs	8	-	2,500	2,500	2,500
Total resources expended		11,245	378,252	389,497	337,349
Movement in total funds for the year - Net income/(expenditure) for the year		(1,009)	32,022	31,013	17,622
<i>Total funds at 1 June 2022</i>		33,203	192,777	225,980	208,358
Transfer of funds		-	-	-	-
Total funds at 31 May 2023		32,194	224,799	256,993	225,980

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 2023

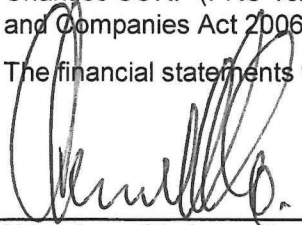
		2023	2022
	Note	£	£
Fixed Assets			
Tangible assets	15	703,556	671,164
Current assets			
Debtors	12	31,492	33,965
Cash at bank and in hand		<u>50,256</u>	<u>76,670</u>
		81,748	110,635
Creditors: amounts falling due within one year	13	<u>(24,634)</u>	<u>(43,006)</u>
Net current liabilities		<u>57,114</u>	<u>67,629</u>
Total assets less current liabilities		760,670	738,793
Creditors: amounts falling due after more than one year	14	<u>(219,364)</u>	<u>(228,502)</u>
Net assets		<u>541,306</u>	<u>510,291</u>
Charity funds			
Unrestricted funds	17	224,799	192,777
Restricted funds	17	32,194	33,203
Revaluation reserve	17	<u>284,311</u>	<u>284,311</u>
Total funds		<u>541,304</u>	<u>510,291</u>

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 2023, 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 2024** and signed on their behalf by:


H Levine - Chair

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

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

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
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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	Unrestricted funds	Total funds	<i>Total funds</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
Donations and legacies	-	332,826	332,826	280,974
Gift aid	-	57,387	57,387	49,796
Voluntary income	-	390,213	390,213	330,770
3. Investment income	Restricted funds	Unrestricted funds	Total funds	<i>Total funds</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
Rental income and lettings	-	1,070	1,070	4,089
Interest received	-	266	266	25
Investment income	-	1,336	1,336	4,114
4. Activities for generating funds	Restricted funds	Unrestricted funds	Total funds	<i>Total funds</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
Women of Purpose	835	-	835	1,005
Esther's Academy	9,401	-	9,401	10,886
Other revenue	-	8,725	8,725	-
Activities for generating funds	10,236	8,725	18,961	11,891
5. Other income	Restricted funds	Unrestricted funds	Total funds	<i>Total funds</i>
	2023	2023	2023	<i>2022</i>
	£	£	£	£
Grant income	-	10,000	10,000	8,221
Profit on disposal of tangible fixed assets	-	-	-	226
Other income	-	10,000	10,000	8,447

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

6.	Direct costs	Total funds 2023 £	Total funds 2022 £
	Donations and sponspoship	25,540	23,638
	Rent and rates	6,627	6,976
	Youth Ministry	2,095	1,353
	Travel	1,169	2,227
	Training/Seminars	2,296	171
	Speaker expenses	3,110	2,982
	Esther's Academy	11,245	6,481
	Staff costs (Note 10)	148,951	145,166
		201,033	188,994
	Support costs	Total funds 2023 £	Total funds 2022 £
7.	Printing, postage and stationery	12,878	9,417
	Repairs and maintenance	16,588	32,335
	Telecommunications	10,809	8,910
	IT software & consumables	10,756	9,256
	Cleaning	5,790	6,352
	Insurance	8,873	8,108
	Accountancy	5,407	4,527
	Light and heat	26,937	10,978
	Advertising	747	-
	Events expenses	14,829	1,299
	Welfare & hospitality	6,241	1,412
	Refreshments	7,874	4,578
	Vehicle running costs	2,851	2,686
	Bank Charges	2,675	4,483
	Sundries	4,616	2,971
	Lease of equipment	19,827	15,112
	Loan Interest	13,551	9,835
	Depreciation	14,624	13,847
8		185,873	146,106
	Governance costs	Total funds 2023 £	Total funds 2022 £
	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 2023

9. Net income

This is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets:		
Owned by the charity	14,624	13,621
Independent examiner's fee	2,500	2,500
	<u>17,124</u>	<u>16,121</u>

10. Staff costs

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	126,411	132,442
Social security costs	6,243	7,844
Pension	2,805	2,780
Support & admin	13,493	2,100
	<u>148,951</u>	<u>145,166</u>

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

	2023	2022
	No.	No.
	<u>8</u>	<u>8</u>

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

11. Taxation

	2023	2022
	£	£
Charge 2022	<u>91</u>	<u>0</u>

12. Debtors

	2023	2022
	£	£
Other Debtors	31,492	33,965
	<u>31,492</u>	<u>33,965</u>

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

13.	Creditors:		
	Amounts falling due within one year	2023	2022
		£	£
	Trade creditors	8,753	11,564
	Bank loans and overdrafts	9,996	25,903
	Social Security and other taxes	2,078	1,398
	Other loans	-	-
	Other creditors	549	469
	Accruals and deferred income	3,258	3,672
		<hr/>	<hr/>
		24,634	43,006
		<hr/>	<hr/>

14.	Creditors:		
	Amounts falling due after more than one year	2023	2022
		£	£
	Bank Loans	219,364	228,502
		<hr/>	<hr/>
		219,364	228,502
		<hr/>	<hr/>

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

	2023	2022
	£	£
Repayable by installments	97,993	130,723
	<hr/>	<hr/>
	97,993	130,723
	<hr/>	<hr/>

The bank loans of £229,360 (2022 : £254,405) are secured against the assets of the charitable company.

NEW JERUSALEM APOSTOLIC CHURCH (BIRMINGHAM)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

15. Tangible fixed assets	Freehold property £	Plant & machinery £	Motor vehicles £	Fixtures & fittings £
Cost	750,000	18,491	29,270	33,523
Revaluation				
Additions	43,320			
As at 31 May 2023	793,320	18,491	29,270	33,523
Depreciation	102,416	13,711	25,848	28,177
Charge for the year	9,314	717	513	802
As at 31 May 2023	111,730	14,428	26,361	28,979
Net book value				
As at 31 May 2023	681,590	4,063	2,909	4,544
As at 31 May 2022	647,584	4,780	3,422	5,346

	Computer equipment £	Total £
Cost	40,350	871,634
Revaluation		-
Additions	3,694	47,014
As at 31 May 2023	44,044	918,648
Depreciation	30,318	200,470
Charge for the year	3,278	14,622
As at 31 May 2023	33,596	215,092
Net book value		
As at 31 May 2023	10,448	703,556
As at 31 May 2022	10,032	671,164

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 2023

16. Statement of funds

	Brought forward £	Incoming resources £	Resources expended £	Transfer of funds £	Carried forward £
Unrestricted funds					
General funds	192,777	410,274	(378,252)	-	224,799
Restricted funds					
Youth capital fund	754	-	-	-	754
Music studio	6,465	-	-	-	6,465
Women of Purpose	(2,213)	835	-	-	(1,378)
Mens department	(3,561)	-	-	-	(3,561)
Esther's Academy	31,758	9,401	(11,245)	-	29,914
	33,203	10,236	(11,245)	-	32,194
Total of funds	225,980	420,510	(389,497)	-	256,993

17. Analysis of net assets between funds

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Tangible assets	32,194	671,362	703,556	703,555
Current assets	-	81,748	81,748	110,635
Creditors due within one year	-	(24,634)	(24,634)	(43,006)
Creditors due more than one year	-	(219,364)	(219,364)	(228,502)
Revaluation reserve	-	(284,311)	(284,311)	(284,311)
	32,194	224,801	256,995	258,371