

HCJB-UK Limited

Report and Financial Statements 2023-2024

*The Directors present their report covering the financial year
1st April 2023 to 31st March 2024*

**Company number: 6140067
Charity number: 1119403**

HCJB-UK Limited

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For the Year ended 31st March 2024

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HCJB-UK Limited

Directors Report

For the Year ended 31st March 2024

Reference and Administrative Details of the Company, its Directors and Advisors

Company Name and Number

The name of the company is HCJB-UK Limited, company number 6140067. The company was incorporated on 6th March 2007 and commenced activities on 19th September 2007. The company uses the business name 'Reach Beyond'.

Charity Registration details

HCJB-UK Limited was registered as a charity in the United Kingdom on 25th May 2007. Its charity number is 1119403.

Registered Office Address

The address of the charity is Millside House, 131 Grattan Road, Bradford, West Yorkshire, BD1 2HS.

Directors

The Directors, who are also Trustees, who served during the year, were:

Mr Ian Hutchinson (Chair)
Mr Martin Cooper (Vice Chair)
Mr David Dykes (Treasurer)
Mrs Anne Hilton
Mr James Hockney
Miss Ruth Steele
Mrs Sam O'Brien

Senior Officers

The Chief Executive Officer of HCJB-UK Limited is Mr Colin Lowther. Mr Lowther is also the Company Secretary.

Bankers

The Bankers for HCJB-UK Limited are the Cooperative Bank plc, PO Box 250, Skelmersdale, WN8 6WT.

Accountants

The accountants for HCJB-UK Limited are Torevell Dent Ltd, Chartered Certified Accountants, Centre of Excellence, Hope Park, Trevor Foster Way, Bradford, BD5 8HH.

Structure, Governance and Management

Governing Document

HCJB-UK Limited is a charitable company limited by guarantee and not having a share capital. It was incorporated on 6th March 2007.

Recruitment and Appointment of New Directors

Directors are recruited on the basis of providing a wide range of skills and experience that will enhance and add to the charity's existing skills base. The process of appointing new Directors is as follows:

- 1) Details of suitable candidates are put forward by the present Directors.
- 2) Discussion and prayer take place within a Board meeting about those persons, looking at their past work and experience and whether they have the right qualities required to develop the work of HCJB-UK Limited.
- 3) Suitable candidates are then approached and asked to consider and pray about becoming Directors. They receive a presentation of current activity, meet representatives of the current Directors and are given the opportunity to ask questions. They are also given our information leaflet 'Could you be a Director with HCJB-UK?' together with an application form allowing them to confirm that they are not prohibited from acting as company directors.
- 4) If the person accepts the role, then a vote is taken at the next Board meeting to accept the candidate.

Induction and Training of New Directors

Most new Directors will already be familiar with the work of the charity and will be provided with copies of minutes and accounts from the past year to help them understand the current issues and topics under discussion.

All new Directors are provided with a copy of 'The Essential Trustee: What You Need to Know' (document CC3 from the Gov.uk website). They are also sent an information pack which outlines the role of a Director at HCJB-UK Limited.

Organisational Structure

The charity is structured with a Board of Directors making decisions about policy, overall direction and strategy, finalising senior personnel decisions and overseeing financial matters. The Directors normally meet four times each year with an AGM in the spring. During this year they met in May, July, October, November 2023 and January 2024 as well as a number of electronic meetings to discuss the business and work of the charity.

The Directors have appointed a Chief Executive Officer who manages the day-to-day work of the charity and who reports back to the Directors at their quarterly meetings. The Chief Executive Officer is responsible for day-to-day financial decisions, managing staff and planning current projects. The Chief Executive Officer also acts as Company Secretary to administer the work of the company. The Chief Executive is Mr Colin Lowther. During the year in question there were 26 staff and volunteers working for the charity.

Related Parties

The charity was incorporated on 6th March 2007 to support the work of the World Radio Missionary Fellowship Inc. which operated under the name HCJB Global until January 22nd, 2014. It then began using the business name of 'Reach Beyond'. Reach Beyond is a fully registered not-for-profit entity based in the state of Colorado, USA.

Reach Beyond is an organisation that operates medical and media projects around the world. The medical work includes mobile medical clinics, community development, and water projects. The media work includes operating radio stations and producing programmes as well as facilitating local community FM stations and helping to train those who work in them. Reach Beyond is focused on five regions around the world – Europe/Eurasia, Asia-Pacific, North Africa/Middle East, Latin America and Sub-Saharan Africa – and has workers in each location.

Relationship with Related Parties

Our working relationship with Reach Beyond in the US includes: recruiting and seconding vocational workers to serve in the various regions where Reach Beyond operates; raising funds via our UK supporters for Reach Beyond projects overseas; and helping with training and IT-related projects at Reach Beyond operational sites.

Relationship with Related Parties *continued*

HCJB-UK Limited and Reach Beyond in the US have together signed an Affiliate Agreement which covers areas such as: a definition of how we co-operate together; the overall strategy and vision of the co-operative projects; guidance on co-operative project funding; the management structure for UK personnel who are transferred to work in a Reach Beyond region; guidelines for communication and reporting structures; representation of the work in the US and the UK; spiritual commitments required; use of the Reach Beyond name and logo.

Donations to overseas bodies such as the Reach Beyond offices in the US, Australia and the Netherlands are occasional, and it is a policy of the directors to review all such relationships before any payment is authorised. The directors place a high degree of importance upon existing relationships and full knowledge of the activities of the partner agencies. Appropriate checks are conducted to ensure that the agencies' activities are charitable in respect of the law in England and Wales.

Risk Management

The Directors have considered the major risks to which the charity is exposed and have established systems and procedures to manage those risks.

The Risk Register of the company has been reviewed during this period. The Register highlights areas where risks have been identified, the nature and level of the risk (low, medium, high), and the policies adopted to manage these risks and to reduce their impact. Here are the latest retained or 'net' risks of the charity after control procedures have been implemented:

High Risks

- Ineffective fundraising
- Risks of staff travelling overseas
- Risks of taking short term teams overseas
- Financial failure of our US partners

Medium Risks

- The charity lacks direction, strategy and forward planning
- Difficult employment issues
- Failures of disaster recovery and planning
- Poor project development
- There is a loss of key staff
- Weak security of assets
- Dangers in health, safety and environment
- Information Technology Issues
- Poor budgetary control and financial reporting
- Lack of reserves
- Poor cash flow
- Over-dependency on certain income sources
- Problems arising from compliance with donor-imposed restrictions
- Possible fraud or error
- Poor public perception
- Poor compliance with legislation and regulations
- Poor procedural and systems documentation

Risk Management *continued*

Low Risks

- Trustee body lacks relevant skills or commitment
- There are conflicts of interest among the trustees
- Poor reporting to trustees (accuracy, timeliness and relevance)
- Weak capacity and poor use of resources including tangible fixed assets
- Poor volunteer management
- Problems with pension commitments
- Problems with investments
- Adverse publicity
- Poor regulatory reporting to the authorities
- Issues with taxation
- Lack of professional advice

Objectives and Activities

The Objects of the Charity

The advancement of the Christian faith by 1) modern methods of communication (such as radio and the Internet) in all parts of the world; 2) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities in all parts of the world; 3) the relief of sickness and the preservation of health among people in all parts of the world; and by such other means being charitable as the Association may determine.

Public Benefit

HCJB-UK Limited is involved with a wide range of activities in pursuance of its charitable aims and the Directors are always vigilant to ensure that the projects we undertake are in line with these objectives. The Directors have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The Directors consider that these activities, which are summarised below, provide benefit to the public.

Medical Work Overseas: The charity sends out and supports workers (long and short term) serving in clinics and mobile medical facilities in South America and in Central Asia. We also partner with a medical clinic in Greece serving refugees.

Community Development Overseas: The charity sends out and supports workers (long and short term) serving through clean water projects, hygiene and community development in South America, Sub-Saharan Africa, Central Asia and Europe.

Humanitarian Aid: The charity sends out teams to bring humanitarian aid and support to refugees on the Greek Islands.

Community Development in the UK: The charity runs a community centre in a disadvantaged part of Bradford, in order to serve vulnerable people with helpful services and activities so that their lives may be improved. Beneficiaries include the homeless, refugees and asylum seekers, the unemployed and those with mental health problems.

Media Training: The charity offers quality training in all aspects of media production to members of the public in the UK as well as other charities. We are also involved with radio training in Europe, Eurasia and Sub-Saharan Africa.

Media Production in the UK: The charity produces creative material for mainstream commercial radio stations with a spiritual emphasis, promoting the Christian faith in a way that appeals to all listeners, not just those with an interest in religion. We also produce a specialised English radio programme to help individual members of the public who are learning English both in the UK and overseas.

The Main Objectives for the Year and Strategies Employed to Achieve those Objectives

Objectives

We had 4 main objectives for this period:

- Mobilisation - to engage 24 people in short term mission, long term mission or on placements.
- Ministry Impact and Development – to see our UK-based workers involved in 5 direct ministry projects, e.g., refugee initiatives, community development or media projects.
- Church Partnership - to connect with 5 new UK churches and create a new strategy to build strong partnerships with existing churches that will contribute to our work financially, in prayer and through mobilisation.
- Finances - to sell our building in order to release funds to help us to continue operating. Also to begin the process of getting external help with our financial sustainability.

Strategies

MOBILISATION

- Deploy 4 new missionary units
- Facilitate 4 short-term trips overseas
- Re-connect with 6 previous enquirers
- Identify specific profiles of potential new workers to help us with advertising and promotions
- Facilitate another Growing Leaders course
- Advertise 24 specific roles as opportunities for service with Reach Beyond
- Continue to work closely with the US office to consolidate their application process which will mean that onboarding and sending can be the same for both the UK and US offices
- Attend 3 events during the year and plan to attend 4 events in 2023-2024
- Continue to visit churches to encourage people to pray, give and go
- Complete the International Safeguarding Assessment and begin the training process for staff
- Finalise the new Missionary Manual
- Finish updating all our application forms and explore putting them online
- Continue to develop the relationship with our resilience assessment consultant, pre-field and on-field member care

MINISTRY IMPACT & DEVELOPMENT

Refugee Response

- Successfully raise and send 3 teams to work with partners in Greece in March, October & November.
- Present our refugee ministry information event at 3 different locations during the year.
- Engage with an online training platform for migrants to plan at least one team for 2025 by the end of the year.
- Write and send 3 Refugee Response Bulletins in spring, late summer and late autumn.
- Visit the Roma ministry in Greece in the autumn to build our relationship with that ministry.
- Work alongside the One Heart clinic in Athens to see the completion of their house project during the year.
- Send 3 people to work alongside One Heart during the year with a view to longer term mission (other than teams).
- Plan at least 3 UK church/town-based team trips for 2025 by September.
- Finalise our new procedures for short terms missions teams

MINISTRY IMPACT & DEVELOPMENT *continued*

Community Development

- Undertake CD training in Central Asia
- Explore training and well maintenance in West Africa
- Develop a general Community Development Project Metric including project prerequisites, feasibility study framework, design standards, implementation plan, and monitoring & evaluation
- Raise £3K for CD training in Central Asia

Media Projects

- Plan 8 poems for social media
- Create Christmas and Easter advertising campaigns for The Pulse and encourage local churches to fund them

Share English

- Complete creation of a new club's website and thereafter arrange for its population
- Update remaining club resources for the club's website
- Continue to give high quality support to existing club leaders particularly through regular Update Newsletter via Mailchimp
- Continue to participate in ShareEnglish Team meetings and wider Spotlight Team meetings and work including voicing programmes as required
- Recruit a new volunteer to help with media production

The Millside Community Centre

- Review the Welcome Café with Bradford College and make changes as appropriate
- Recruit 18 new students for the Welcome Café
- Apply for further funds to extend ESOL classes and become accredited as an ESOL centre
- Develop our Befriending breadmaking group to work at local hotels housing refugees
- Implement and review the Millside Connect Out of Hours project
- Plan a training event in befriending for volunteers
- Begin to prepare the Millside Centre for its handover to a new charity

MISSION COORDINATION

Fundraising and Marketing

- Begin the process of selling our building to release funds
- Begin a consultation process to look for expert help in fundraising and marketing by April.
- Explore the recruitment of a Fundraising Manager and a Social Media Coordinator by October.
- Sign up 10 more PLUS Partners during the year.
- Begin quarterly email appeals from March.
- Aim to add 30 new email contacts to the mailing list during the year.
- Aim to add 5 new giving churches to the list by the end of the year.
- Research potential grant funders for RB core costs and projects by October.
- Review our social media and implement a new strategy by November.
- Start to explore which events to attend in 2025 by November.

Church Partnership

- Grow the PRAYERZONE Live audience to an average of 40 people by the end of the year
- Make connections with 5 new churches by the end of the year
- Create a new strategy to build strong partnerships with existing churches that will contribute to our work financially, in prayer and through mobilisation

MISSION COORDINATION *continued*

Church Partnership continued

- Re-launch Champions by October and grow the list to 25 Champions
- Start the planning process for a 2025 Bradford-based refugee team by May this year
- Start the planning process for a 2025 Skipton Baptist Church refugee team by July this year
- Explore the possibility of running a new Partner & Play event by September
- Plan an October Pastor's Lunch by August

Environmental Sustainability

- Upon completion of the move to a new office at Fountains Church, perform an assessment of the building and the areas utilised by Reach Beyond in order to calculate the carbon emissions from the office-based aspects of our activities before December.
- We note that Fountains Church does not yet appear to have obtained an A Rocha EcoChurch Award. We will engage with the church leadership to encourage them to move forward with the Anglican Church's commitment to meet its net zero goals. We will offer help and support in this area this year or next year depending on timelines.
- We will encourage the use of the 'Sustainable Hope' logo in RB publications and write an article for the newsletter or website addressing an issue relating to sustainability during the year.

Significant Activities for the Year

Supporting Vocational Workers Based Overseas and in the UK

HCJB-UK Limited continued to support our 8 vocational workers and their families overseas and the 4 vocational workers serving in the UK. During this period we carried out regular member care activities for our vocational workers, updated the new operations manual for our mobilisation processes, took part in a number of online webinars to grow our knowledge of the mobilisation process, had conversations with a number of people who were interested to apply to work in the UK and overseas, and sent out a new couple from Northern Ireland to serve in Ecuador as water engineer and doctor.

Community Development Overseas

Two of our team continued to be involved in member care for those running medical teams and clean water projects in the Europe/Eurasia region. We are also involved with a project helping Roma people in Greece.

Refugee Response

We sent out short term teams again to serve in Greece and continued to grow our relationship with a medical clinic in Athens which serves refugees.

The Share English Project

Share English audio programmes continue to be produced with the help of our team. They consist of a 15-minute radio programme using a specialised form of English for people learning or wanting to practise their English. During this period, we saw encouraging growth in our social media presence and in downloads of our podcast and mobile app, reached the milestone of 400,000 subscribers on YouTube, and launched a new website for club leaders.

The Millside Centre

This community centre in Bradford is dedicated to helping some of the most vulnerable people in our locality such as asylum seekers, refugees and the homeless. During this period, we saw the further development of our Welcome Café which is an employability project for refugees and asylum seekers. This partnership with Bradford College was strengthened and we saw increased numbers of students. We also introduced a number of new services which included taking our breadmaking group 'on the road' by running sessions at a local hotel for refugee women who were survivors of domestic abuse.

HCJB-UK Limited

Directors Report (continued) **For the Year ended 31st March 2024**

Significant Activities for the Year *continued*

UK Radio Production

HCJB-UK Limited's radio department is involved in radio production and training for UK local radio. During this period, we produced topical poems for Facebook and Instagram and produced Christmas and Easter radio commercials for local radio in West Yorkshire. We also ran an online media training session for a team from the charity 'Welcome Churches'.

Volunteers

HCJB-UK Limited makes use of several local volunteers in the areas of administration, community outreach and programme production. Their help is invaluable in the smooth running of the charity. We had 15 regular volunteers this year in the Millside Centre and the HCJB-UK office.

Fundraising and Publicity

The charity signed up with the Fundraising Regulator in Spring 2017 and we aspire to have the highest standards when it comes to raising funds from the public.

In this period, the majority of the fundraising work was carried out by the CEO and others within the existing team, as well as with an external fundraising consultant. This has included help with writing copy for appeal letters, social media posts and preparing material for churches to use in their services.

This period we have continued to raise funds for the various Reach Beyond medical and media ministries located worldwide. This was done through mailings via post and email, deputation meetings in churches physically and via Zoom calls, and contacting grant making trusts. Our mailing regime consisted of three magazines and a monthly prayer update by email, as well as three project-focused letters in the 12-month period.

The trustees monitor closely the fundraising activities of the charity, regularly receiving updates on the current strategy and making suggestions. They ask for a quarterly fundraising report from the CEO which includes an update on recent activity.

The charity is bound by the standards of the Fundraising Regulator. There have been no failures to comply with the standards of these two organisations during this period, and there were no complaints received by the charity regarding its fundraising activities. The charity has done everything possible to protect vulnerable people and other members of the public from unreasonable intrusion into their privacy, from unreasonable and persistent approaches to procure money, and from placing undue pressure on individuals to make donations. This was done by communicating only to people who had asked to receive fundraising materials, and by carefully wording appeals and sending them out infrequently.

Environmental Sustainability

During this period the charity continued to maintain its Carbon Net Zero status, reducing our carbon usage wherever we could and offsetting the rest through the charity Climate Stewards.

Our Building

The process of selling our building continued. The charity buying the building managed to raise the funds required but the sale process has taken far longer than we were expecting. We are hoping the sale can be completed before Christmas 2024.

Achievements and Performance

Performance Achieved against Objectives Set

Strategies

MOBILISATION

- Deployed 1 new missionary unit
- Facilitated 3 short-term trips overseas
- Identified specific profiles of potential new workers to help us with advertising and promotions
- Facilitated another Growing Leaders course
- Advertise 16 specific roles as opportunities for service with Reach Beyond
- Continued to work closely with the US office to consolidate their application process
- Attended 2 events during the year
- Continued to visit churches to encourage people to pray, give and go
- Finalised the new Missionary Manual
- Continued to develop the relationship with our resilience assessment consultant, pre-field and on-field member care

MINISTRY IMPACT & DEVELOPMENT

Refugee Response

- Successfully raised and sent 3 teams to work with partners in Greece
- Presented our refugee ministry information event at 3 different locations during the year
- Engaged with an online training platform for migrants to run one team in Greece
- Wrote and sent 2 Refugee Response Bulletins
- Visited the Roma ministry in Greece
- Worked alongside the One Heart clinic in Athens to see progress on the completion of their house project
- Sent 2 people to work alongside One Heart during the year with a view to longer term mission
- Completed our new procedures for short terms missions teams

Community Development

- Undertook CD training in Central Asia
- Explored training and well maintenance in West Africa
- Raise £3K for CD training in Central Asia

Media Projects

- Created 6 poems for social media
- Created Christmas and Easter advertising campaigns for The Pulse and got local churches to part-fund them.

Share English

- Continue to give high quality support to existing club leaders particularly through regular Update Newsletter via Mailchimp
- Continue to participate in ShareEnglish Team meetings and wider Spotlight Team meetings and work including voicing programmes as required
- Recruited a new volunteer to help with media production

HCJB-UK Limited

Directors Report (continued) **For the Year ended 31st March 2024**

The Millside Community Centre

- Reviewed the Welcome Café with Bradford College and made changes as appropriate
- Recruited 15 new students for the Welcome Café
- Applied for further funds to extend ESOL classes and became an accredited as an ESOL centre
- Developed our Befriending breadmaking group to work at local hotels housing refugees
- Plan a training event in befriending for volunteers
- Began to prepare the Millside Centre for its handover to a new charity

MISSION COORDINATION

Fundraising and Marketing

- Continued the process of selling our building to release funds
- Began a consultation process to look for expert help in fundraising and marketing
- Signed up 7 more PLUS Partners during the year
- Researched potential grant funders for RB core costs and projects
- Started to explore which events to attend in 2025 by November

Church Partnership

- Made connections with 3 new churches by the end of the year
- Started the planning process for 2025 refugee teams
- Started the planning process for a 2025 Skipton Baptist Church refugee team
- Ran a Pastor's Lunch

Environmental Sustainability

- Started to use the 'Sustainable Hope' logo in RB publications and wrote an article for the newsletter and website addressing an issue relating to sustainability.

Plans for Future Periods

Top level objectives:

Mobilisation - to engage more people in short term mission, long term mission or on placements.

Ministry Impact & Development – to see our UK-based workers involved in direct ministry projects, e.g., refugee initiatives, community development or media projects.

Church Partnership - to connect with new UK churches and practically re-engage existing churches, to build strong partnerships that will contribute to our work financially, in prayer and through mobilisation.

Fundraising - to sell our building by Christmas in order to release funds. Also to begin the process of getting external help with our financial sustainability.

Other plans:

To send out an existing serving couple to go out for a longer term in Ecuador as IT engineer and physiotherapist.

To take out 4 church teams to serve refugees in Greece and elsewhere.

To grow our Mobilisation team.

To publicise 22 specific roles as opportunities for service with Reach Beyond during the year.

To communicate appropriately with individual prayer supporters and donors, so that they know that we appreciate them and would like to see them more fully involved in the work.

To improve the care and communication for our overseas field staff so that they feel adequately supported by the UK office.

To move to a new office space in Bradford.

To manage a smooth transition for the Millside Centre from Reach Beyond to Hope Housing.

To continue to promote the efficient use of resources through the minimisation of waste, encouraging reduction in what we buy, re-using and recycling where possible, and committing to continual improvements through the setting of regular sustainability targets and monitoring our progress on these.

Financial Review

We believe the Financial Statement gives a fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the Financial Statements we believe that we have:

- Selected suitable accounting policies and applied them consistently.
- Made judgements and estimates that are reasonable and prudent.
- Prepared the Financial Statements on a going concern basis.

We believe that we have kept proper accounting records which disclose with reasonable accuracy the financial position of this charity. We have safeguarded the assets of the charity and have taken reasonable steps to prevent and detect fraud or any other irregularities.

Gifts designated for particular workers or projects are set aside for that purpose and treated as “restricted funds” as defined by the Charity Commissioners.

Statement of Financial Activities

The total income for the year ending 31st March 2024 was £477,143 (2023 was £563,763) and total expenses for the year were £560,359 (2023 was £621,769). The loss on investments was £4,246 compared to a prior year loss of £10,787.

The Aviva investment was withdrawn in full during the year seeing a return of £186,680 deposited back into the main bank account.

Our net outgoing resources for the year were £87,462 (2023 £68,793). The charity's net assets are worth £569,713 compared to £657,175 at the previous period end.

Reserves

1. The purpose of our Reserves Policy is to:

- Give confidence to funders by demonstrating good stewardship and financial management
- Demonstrate the charity's sustainability and capacity to manage unforeseen financial difficulties
- Give voluntary funders, such as grant-makers, an understanding of why funding is needed to undertake a particular project or activity
- Give assurance to lenders and creditors that the charity can meet its financial commitments
- Manage risk to the charity's reputation from holding substantial unspent funds at the year-end without explanation

2. HCJB-UK Ltd is currently dependent on donations and grants to sustain its activities. If these existing sources of income are depleted or lost, it is crucial to ensure that there are sufficient reserves to tide the charity over while further fundraising is carried out, or to allow the charity to wind up while meeting its obligation to staff and service users. The main concerns of the board are to ensure:

- That UK-based staff can continue working, primarily to secure new funding for the charity
- That overseas workers can be supported if the charity should go through a time of financial instability

3. It is the policy of the Directors to maintain reserves sufficient to cover all the Restricted Funds and three month's operating costs. These reserves should be built up from the unrestricted income.

4. If the charity has excess reserves, then the board will consider how these funds could be best used and make this clear by designating funds for future expenditure.

5. If significant resources are held in reserves, then the board may consider investing some of these funds to obtain a financial return for the charity, as stated in our Investment Policy. In making these decisions, the board will consider the likelihood that some or all the reserves held may need to be accessed at short notice.

6. If the charity has excess reserves, the board will ensure that the organisation does not misrepresent the urgency or need for funds with donors.

7. The level of reserves should be calculated and monitored every 3 months by the Treasurer.

8. This policy shall be reviewed annually and whenever there are significant changes in staff hours, staff numbers or new projects.

Payment Policy

We do not seek or take extended credit from our suppliers, working, in effect, on a cash basis and paying all bills within 30 days.

Investment Policy

The Directors have established a policy where surplus funds, which are not required for the day to day running of the charity, may be invested in a deposit account with the charity's bankers or in an investment portfolio with a 'cautious to moderate' risk. This policy is reviewed annually or when needs dictate.

Conclusion

The Directors express their gratitude for the faithfulness of staff and volunteers who have worked unselfishly during the past year. Acknowledgement is made also to the many supporters who, with prayer or finance, have enabled the ministries to continue.

Above all, the Directors are grateful to God for His faithful provision and guidance during the past year; to Him be all the glory.



.....
Ian Hutchinson
Chair of Directors

Date 10/12/24

Statement of Trustees' Responsibilities
For the Year ended 31st March 2024

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required by company law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently
- b) Make adjustments and estimates that are reasonable and prudent
- c) State whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiners' Report to the Trustees of HCJB-UK Limited Charitable Company

For the Year ended 31st March 2024

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Samantha J Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountants
Centre of Excellence
Hope Park
Trevor Foster Way
Bradford
BD5 8HH

Date 10/12/24

HCJB-UK Limited**Statement of Financial Activities
For the Year ended 31st March 2024**

<u>Income</u>	Note	Unrestricted Funds £	Restricted Funds £	Total Year ended 31.03.2024 £	Total Year ended 31.03.2023 £
Income and endowments from:					
Donations and Legacies		68,027	276,126	344,153	385,578
Community Centre/ Grant Funding		61,055	48,623	109,678	153,892
Other Trading Activities		23,312	-	23,312	24,148
Investment Income					
Interest Received		-	-	-	145
TOTAL	2	<u>152,394</u>	<u>324,749</u>	<u>477,143</u>	<u>563,763</u>
<u>Expenditure</u>					
Expenditure On:					
Raising Funds	3	12,723	-	12,723	15,417
Charitable Activities	4	141,924	398,292	540,216	604,545
Other Costs	4	7,420	-	7,420	1,807
TOTAL		<u>162,067</u>	<u>398,292</u>	<u>560,359</u>	<u>621,769</u>
Net (Expenditure)/Income before Investment Gains/(Losses)		(9,673)	(73,543)	(83,216)	(58,006)
Net Gains/(Losses) on investments	6	(4,246)	-	(4,246)	(10,787)
Net Income/(Expenditure)		(13,919)	(73,543)	(87,462)	(68,793)
Transfers between Funds		(69,083)	69,083	-	-
Net Movement in funds		<u>(83,002)</u>	<u>(4,460)</u>	<u>(87,462)</u>	<u>(68,793)</u>
Reconciliation of Funds:					
Total funds brought forward		528,801	128,374	657,175	725,968
Total funds carried forward		<u>445,799</u>	<u>123,914</u>	<u>569,713</u>	<u>657,175</u>

The notes on pages 19 to 24 form part of these financial statements

HCJB-UK Limited**Balance Sheet****For the Year ended 31st March 2024**

		Year ended 31.03.2024		Year ended 31.03.2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible fixed assets	5		392,181		403,320
Investments	6		-		<u>190,926</u>
			<u>392,181</u>		<u>594,246</u>
Current Assets					
Debtors	7	4,697		5,905	
Cash at bank and in hand		<u>181,168</u>		<u>67,515</u>	
		185,865		73,420	
Creditors: amount falling due within one year	8	<u>(8,333)</u>		<u>(10,491)</u>	
Net Current Assets			<u>177,532</u>		<u>62,929</u>
Total			<u>569,713</u>		<u>657,175</u>
Funds of the Charity					
General funds	9		445,799		528,801
Restricted funds			<u>123,914</u>		<u>128,374</u>
			<u>569,713</u>		<u>657,175</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Charities SORP (FRS 102) (effective January 2015).

The financial statements were approved by the Board of Trustees on 10/12/24 and were signed on its behalf by:


 Ian Hutchinson
 Trustee

The notes on pages 19 to 24 form part of these financial statements

Notes to the Financial Statements
For the Year ended 31st March 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Charities Act 2015 and the Companies Act 2006, and also in accordance with applicable accounting standards and the Charities SORP (FRS102)(effective January 2015).

Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified
- The value of services provided by volunteers has not been included in these accounts as it is not considered material
- Investment income is recognised on a receivable basis

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Taxation

The charity is registered with the Charities Commission and is not subject to taxation on its normal activities.

Capital Expenditure

All expenditure of a capital nature is capitalised in the balance sheet.

Fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Audio visual & studio:	15% straight line basis
Office equipment:	15% straight line basis
Computer equipment:	15% straight line basis
Fixtures & fittings:	2% straight line basis
Freehold buildings:	2% straight line basis

Notes to the Financial Statements (cont)
For the year ended 31st March 2024**ACCOUNTING POLICIES Continued****Funds Structure**

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a part on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2. INCOMING SOURCES ANALYSED BETWEEN PROJECTS

Project Income £	Community Centre Grant Income £	Community Centre General Income £	Ministry Fund £	General Funds £	Total £
37,237	48,623	61,056	238,889	91,338	477,143

Summary of incoming resources

Incoming resources as detailed above

Interest received per Statement of Financial Activities

£
477,143
-
<u>477,143</u>

3. COSTS OF GENERATING VOLUNTARY INCOME

Year ended 31.03.24 £	Year ended 31.03.23 £
--------------------------------------	--------------------------------------

Fundraising and Publicity

Conference and Exhibitions

Advertising & Magazine

-	3,399
<u>12,723</u>	<u>12,018</u>
<u>12,723</u>	<u>15,417</u>

Notes to the Financial Statements (cont)
For the year ended 31st March 2024

	Year ended 31.03.2024	Year ended 31.03.2023
	£	£
4. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS		
Rent and Rates	1,771	1,014
Insurance	5,472	4,439
Light and Heat	5,471	5,622
Staff Salaries	92,031	87,936
Staff Pensions	3,834	2,954
Staff Training and Recruitment	525	1,229
Printing and Stationery	2,013	3,387
Books and Journals	-	15
Postage and Shipping	2,539	2,132
Telephone	1,590	1,575
Travel and Deputation	1,287	1,016
Bank Charges	1,026	1,640
Subscriptions	410	35
Housekeeping	8,600	14,092
Depreciation	11,139	11,625
IT Costs	4,216	7,037
	141,924	145,748
Ministry Fund Expenses	202,530	168,622
Project Fund Expenses	49,013	163,334
Community Centre Grant Expenses	146,749	126,841
	<u>540,216</u>	<u>604,545</u>
	Year ended 31.03.2024	Year ended 31.03.2023
	£	£
OTHER COSTS		
Legal, Professional and Bookkeeping	5,554	253
Accountancy Charges	1,866	1,554
	<u>7,420</u>	<u>1,807</u>

Notes to the Financial Statements (cont)
For the Year ended 31st March 2024

5. TANGIBLE FIXED ASSETS

	Freehold Building £	Studio/ Audio Visual Equipment £	Computer Equipment £	Fixtures & Fittings £	Office Equipment £	Total £
Cost						
As at 1 st April 2023	380,000	17,323	32,597	152,753	49,950	632,623
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 March 2024	<u>380,000</u>	<u>17,323</u>	<u>32,597</u>	<u>152,753</u>	<u>49,950</u>	<u>632,623</u>
Depreciation						
As at 1 st April 2023	100,066	17,323	32,113	29,851	49,950	229,303
Charge for Year	7,600	-	484	3,055	-	11,139
Eliminated on Disposals	-	-	-	-	-	-
As at 31 March 2024	<u>107,666</u>	<u>17,323</u>	<u>32,597</u>	<u>32,906</u>	<u>49,950</u>	<u>240,442</u>
Net Book Value						
As at 31 March 2023	<u>279,934</u>	<u>-</u>	<u>484</u>	<u>122,902</u>	<u>-</u>	<u>403,320</u>
As at 31 March 2024	<u>272,334</u>	<u>-</u>	<u>-</u>	<u>119,847</u>	<u>-</u>	<u>392,181</u>

6. FIXED ASSET INVESTMENTS

	Year ended 31.03.2024 £	Year ended 31.03.2023 £
Quoted Investments		
Market value at 1 April 2023	190,926	201,713
Addition / (Withdrawal)	(186,680)	-
Net investments gain/(loss)	<u>(4,246)</u>	<u>(10,787)</u>
Market Value at 31 March 2024	<u>-</u>	<u>190,926</u>
Historical cost	<u>200,000</u>	<u>200,000</u>

7. DEBTORS

	Year ended 31.03.2024 £	Year ended 31.03.2023 £
Trade Debtors	1,125	3,443
Gift Aid	<u>3,572</u>	<u>2,462</u>
	<u>4,697</u>	<u>5,905</u>

Notes to the Financial Statements (cont)
For the year ended 31st March 2024

8. CREDITORS DUE WITHIN ONE YEAR

	Year ended 31.03.2024 £	Year ended 31.03.2023 £
Accruals	1,710	1,554
Credit Card	(118)	2,684
PAYE	2,637	-
Trade Creditors	<u>4,104</u>	<u>6,253</u>
	<u>8,333</u>	<u>10,491</u>

9. UNRESTRICTED FUNDS

	Balance 1 st April 2023 £	Incoming Resources £	Outgoing Resources £	Investment Movement £	Transfer £	Balance 31 st March 2024 £
Unrestricted Funds						
General	524,340	91,339	(105,726)	(4,246)	(69,083)	436,624
Community Centre General Fund	4,461	61,055	(56,341)	-	-	9,175
	<u>528,801</u>	<u>152,394</u>	<u>(162,067)</u>	<u>(4,246)</u>	<u>(69,083)</u>	<u>445,799</u>

10. RESTRICTED FUNDS

	Balance 1 st April 2023 £	Incoming Resources £	Outgoing Resources £	Investment Movement £	Transfer £	Balance 31 st March 2024 £
Restricted Funds						
Ministry Funds	51,744	238,889	(202,530)	-	(5,414)	82,689
Project Funds	25,790	37,237	(49,013)	-	2,914	16,928
Community Centre Grant	50,840	48,623	(146,749)	-	71,583	24,297
	<u>128,374</u>	<u>324,749</u>	<u>(398,292)</u>	<u>-</u>	<u>69,083</u>	<u>123,914</u>

HCJB-UK Limited

Notes to the Financial Statements (cont) **For the year ended 31st March 2024**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Fund balances at 31st March 2024 are represented by:			
Tangible fixed assets			
Investment	268,267	123,914	392,181
Current assets	185,865	-	185,865
Liabilities	<u>(8,333)</u>	<u>-</u>	<u>(8,333)</u>
Total net assets	<u>445,799</u>	<u>123,914</u>	<u>569,713</u>

12. REMUNERATION AND EXPENSES PAID TO TRUSTEES

During the year there was no remuneration paid to the trustees of the charity. Trustees received expenses totalling £NIL (2023: £NIL).

13. STAFF COSTS

	Year ended 31.03.2024 £	Year ended 31.03.2023 £
Salaries and National Insurance	<u>92,031</u>	<u>87,936</u>
The average number of full-time equivalent staff employed by the charity during the year was	<u>8</u>	<u>8</u>

HCJB-UK Limited**Statement of Cashflow****For the Year ended 31st March 2024**

	Year ended 31.03.2024 Funds	Year ended 31.03.2023 Funds
	£	£
Cash flows from operating activities:		
<i>Net cash provided by (used in) operating activities as below</i>	<u>(77,273)</u>	<u>(41,978)</u>
Cash flows from investing activities:		
Investment Withdrawn	190,927	-
Purchase of property, plant and equipment	-	-
Proceeds from sale of property, plant and equipment	-	-
Additions from investments (net)	<u>-</u>	<u>-</u>
<i>Net cash provided by (used in) investing activities</i>	<u>190,927</u>	<u>-</u>
<i>Net cash provided by (used in) financing activities</i>		
<i>Change in cash and cash equivalents in the reporting period</i>	113,654	(41,978)
Cash and cash equivalents at the beginning of the reporting period	<u>67,515</u>	<u>109,493</u>
Cash and cash equivalents at the end of the reporting period	<u>181,169</u>	<u>67,515</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities:		
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	(87,462)	(68,793)
Adjustments for:		
Depreciation charges	11,139	11,625
Unrealised gains	-	10,787
(Increase)/decrease in debtors	1,208	(1,883)
(Decrease)/increase in creditors	<u>(2,158)</u>	<u>6,286</u>
<i>Net cash provided by (used in) operating activities</i>	<u>(77,273)</u>	<u>(41,978)</u>