

# JESUS REIGNS MINISTRIES - UK

England & Wales · Charity number 1121400

## Details

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**Other names** JESUS REIGNS MINISTRIES UK -LTD

**Status** Registered

**Legal form** Other

**Registered** 2007-10-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 79  
Royal Lane  
Uxbridge  
Uxbridge  
Middlesex  
UB8 3QT

**Phone** 07886215275

**Email** [admin@jrmchurch.co.uk](mailto:admin@jrmchurch.co.uk)

**Website** [www.jrmchurch.co.uk](http://www.jrmchurch.co.uk)

## Activities

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**Objects:** 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN HILLINGDON AND IN SUCH OTHER PARTS OF UK OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.2 TO RELIEVE PERSONS WHO ARE IN CONDITION OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN HILLINGDON AND IN SUCH OTHERS PARTS OF THE UK OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.3 TO ADVANCE THE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES IN HILLINGDON AND IN SUCH OTHER PARTS OF UK OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.4 TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN HILLINGDON AND IN SUCH OTHER PARTS OF THE UK OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** WORSHIP SUNDAY SERVICES PRAYER MEETING & TARRYING NIGHTDISCIPLESHIP & LEADERSHIP TRAININGKIDS' MINISTRY YOUTH MINISTRY YOUNG PROFESSIONAL & SINGLES MINISTRY HOUSEHOLD OF FAITH MINISTRY MEN OF CHRIST MINISTRY MUM'S MINISTRY CHILD DEDICATION WATER BAPTISM FAMILY CAMP ANNUAL ANNIVERSARY OF MINISTRY RENEWAL OF

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- **Area of benefit:** HILLINGDON
- Germany
- Italy
- Kenya
- Philippines
- Spain
- Bournemouth
- Essex
- Hillingdon
- Peterborough City
- Suffolk
- Swindon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£433,051	£324,402	-	-
2024-04-30	£426,396	£310,540	-	-
2023-04-30	£407,514	£320,460	-	-
2022-04-30	£348,075	£255,008	-	-
2021-04-30	£273,724	£151,297	-	-

## Trustees

Name	Role	Appointed
<b>GUADA CAYETANO</b>	Chair	2007-05-05
Geraldine Garate-Banua		2025-04-28
JOSE MERCADO		2014-02-25
MARIA CECILIA DE LIMA		2017-02-23
MARILOU ARGENT		2014-02-25
MARIO BERNABE		2014-02-25
VERONICA GRANDE		2015-02-28

**JESUS REIGNS MINISTRIES - UK**

England & Wales - Charity number 1121400

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# Accounts

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**Charity Registration Number : 1121400**

**JESUS REIGNS MINISTRIES - UK**

**Report and Accounts**

**for the year ended**

**30 April 2025**

# **JESUS REIGNS MINISTRIES - UK**

**Report and accounts for the year ended 30 April 2025**

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# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Reference and administrative details

The charity is registered with the Charity Commission of England and Wales under the name of Jesus Reigns Ministries - UK with charity number **1121400**

Jesus Reigns Ministries - UK (otherwise known as JRM-UK) originated as an autonomous charity of Jesus Reigns Ministries, Inc, Manila, Philippines.

The registered office of the charity is 79 Royal Lane, Uxbridge UB8 3QT.

The charity's areas of operation in UK are London, Essex, Bournemouth, Swindon, Peterborough and Sudbury.

## Legal structure of the charity

The governing document of the charity is a constitution adopted on 5 May 2007.

## The principal contact address, telephone number and website of the charity

79, Royal Lane

Uxbridge

UB8 3QT

[www.jrmchurch.co.uk](http://www.jrmchurch.co.uk)

admin@jrmchurch.co.uk

Tel : 07886215275

## Trustees

The following persons served as Trustees during the year ended 30 April 2025

Guada Cayetano (Chairperson)

Maria Cecilia De Lima

Mario Bernabe

Marilou Argent

Jose Mercado

Veronica Grande

Geraldine Garate-Banua (appointed 28 April 2025)

## Bankers

Barclays Bank Plc

Lloyds Bank Plc

HSBC Plc

Co-Operative Bank

# JESUS REIGNS MINISTRIES - UK

## Trustees' Annual Report for the year ended 30 April 2025

The Trustees present their Report and Accounts for the year ended 30 April 2025 which also comprises the Chairperson's Report.

### Objects and activities of the charity

1. To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
2. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
3. To advance the education in accordance with Christian principles in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
4. To promote and fulfil such other charitable purposes beneficial to the community Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.

### Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

During the year, the trustees focused on activities that advanced the Christian faith, relieved poverty and hardship, provided pastoral care, and supported community engagement both locally and overseas.

#### Principal activities included:

- **Public Worship and Prayer:** Regular Sunday services, online worship, weekly prayer meetings, worship nights, and prayer vigils to encourage spiritual growth and community participation.
- **Discipleship, Bible Studies, and Evangelism:** Teaching and evangelistic activities for children, youth, and adults to promote spiritual development, moral values, and personal responsibility.
- **Pastoral Care and Wellbeing:** Counselling, hospital, nursing home, and home visits for the sick, elderly, and vulnerable; support for mental health and family-related challenges.

- **Relief of Poverty and Hardship:** Donations to food banks, support for the homeless, and provision of warm clothing and essential items.
- **Community Engagement and Outreach:** Local initiatives, including youth basketball events and seasonal family activities, to foster social inclusion and positive relationships.
- **Overseas Mission and Charitable Support:** Humanitarian and church-planting initiatives in the Philippines (community facilities, feeding programs) and Kenya (church planting, evangelism, and orphan care).

**Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit**

The trustees have had due regard to the Charity Commission's guidance on public benefit and confirm that the activities and achievements described above have delivered clear public benefit. These include:

- **Advancement of the Christian faith** through public worship, teaching, discipleship and evangelism.
- **Relief of poverty, sickness, hardship, and distress** among those in need.
- **Educational benefit** through learning opportunities, Bible Studies, ministry empowerment and personal development activities.
- **Promotion of wellbeing, social connection, and community resilience.**

These benefits are made available to the public at large or to a sufficiently large section of the public.

**Beneficiaries during the year included:**

- Members of the public attending worship, teaching, and outreach activities.
- Individuals and families experiencing poverty, sickness, or social isolation.
- Children, young people, and adults participating in educational and faith-based programmes.
- Residents in the UK and, where appropriate, overseas individuals supported through charitable mission activities.

The charity's activities are open and inclusive. No person is excluded on the basis of background, ethnicity, gender, or financial circumstances. Where charges apply, they are kept to a minimum, and measures are taken to ensure that those unable to pay are not excluded from participation.

## **Policy on grant making**

The trustees have discretion over the use of the charity's funds and apply them in furtherance of JRM-UK's charitable objects. The level of grant-making activity each year is determined by the funds available.

The trustees' current grant-making priorities are:

- the advancement of the Christian faith in local communities and internationally; and the relief of poverty among disadvantaged and needy people in the UK and overseas.

Before awarding any grants, the trustees ensure that applications are consistent with the charity's objects and priorities. Appropriate due diligence is carried out to confirm the identity of beneficiaries and to ensure that funds are applied solely for charitable purposes.

The trustees take reasonable steps to ensure that funds are not knowingly used for money laundering, terrorist financing, or bribery, in accordance with relevant legislation.

## **Contribution made by volunteers**

The trustees recognise that volunteers are vital to the delivery of the charity's activities and the achievement of its charitable objectives. Throughout the year, volunteers contributed significant time, skills, and experience across all areas of the charity's work, enabling the charity to operate effectively and deliver public benefit.

Volunteers supported public worship and prayer, including regular Sunday services and prayer meetings, as well as discipleship, teaching, and evangelistic activities for children, young people, and adults. They also provided pastoral care and wellbeing support through counselling and visits to individuals who were sick, elderly, or vulnerable.

In addition, volunteers assisted with community outreach and the relief of poverty, including support for food banks, meals for those experiencing homelessness, and the distribution of essential items. Volunteers also contributed to overseas mission and charitable activities through coordination, teaching, and prayer support.

The trustees record their sincere thanks for the dedication and commitment of all 120 volunteers, whose contribution remains fundamental to the charity's work.

## **Achievements and Performance**

### **Summary of the main achievements of the charity**

The trustees confirm that, in accordance with the charity's objects, the activities undertaken during the year provided clear public benefit. In particular, the charity achieved the following outcomes:

- The public benefited from the advancement of the Christian faith through regular public worship, prayer meetings, and biblical teaching, supporting spiritual wellbeing, ethical values, and personal development.
- Individuals and families facing hardship received food support, practical assistance, and emergency relief, contributing to reduced food insecurity and alleviation of immediate need.
- Vulnerable individuals benefited from pastoral care, counselling, and emotional support, helping to improve mental wellbeing, resilience, and family stability.
- Community cohesion was enhanced through outreach initiatives and youth engagement activities, promoting social inclusion, positive relationships, and healthy lifestyles.
- Children and families overseas benefited from humanitarian assistance, including feeding programmes, access to church-led initiatives, and support that improved wellbeing and long-term life opportunities.

## **Significant Activities and Events**

### **JRM-UK Family Camp – August 2024**

During the year, the charity delivered its annual Family Camp, attended by children, young people, and adults from across its UK churches.

Activities included public worship, Christian teaching, coaching sessions, fellowship activities, empowerment workshops, and water baptism. The camp provided opportunities for spiritual growth, leadership development, and strengthened family and community relationships

### **JRM-UK Watchmen Empowerment – November 2024**

The Watchmen Empowerment event was attended by watchmen, prayer warriors, intercessors, and pastors from across JRM-UK churches. The programme focused on equipping participants for spiritual vigilance, intercessory prayer, leadership, and ministry empowerment. The event fostered spiritual renewal, collaboration among leaders, and strengthened commitment to prayer and community service.

### **JRM-UK Annual National Prayer Gathering – December 2024**

The Annual National Prayer Gathering brought together participants of all ages from across JRM-UK churches. The event focused on worship, prayer, intercession, encouragement, and fellowship

The gathering enabled participants to reflect with gratitude on the year's activities and achievements, while also providing spiritual encouragement and renewed hope as the charity/church entered the new year.

## **Financial Review**

### **Review of the charity's financial position at the end of the period**

The accounts of the charity showed a gross income for the year of £433,051 (2023/24 : £426,396 ) of which £34,891 was restricted income. This was an increase of 1.6% above the previous year income. Included in this gross income was the charity's entitlement to HMRC's gift aid rebate of £63,501 (2023/24 - £72,551) - a reduction of 12.5%.

The resources expended on charitable activities during the year increased by 4.5% at £324,402 (2023/24: £310,540) of which £40,432 was restricted. This was mainly due to earlier inflation and economic pressures leading to the general rise of goods and services during the period.

The charity recorded an operating surplus for the year of £108,649 a drop of 6.2% (2023/24 £115,856).

The total funds carried forward increased by 14.6% to £852,974 compared to the previous year of £744,325.

The Trustees consider this financial performance satisfactory.

### **Reserves policy**

Financial reserves are considered in two parts:

General Reserves that are deemed necessary to meet future operational requirements and to protect the church/charity against future financial uncertainties including loss of income and unexpected increases in operating costs.

The trustees agreed to hold six (6) months of all unrestricted expenditure of £150,000 to allow the church/charity to adapt to any changes in the income or expenditure.

Specific Reserves set aside to meet future financial commitments for a specific significant project or venture or planned future commitment.

### **Going concern**

After reviewing the charity's financial position, future plans, and current economic conditions, the trustees have concluded that the charity remains a going concern and there are no material uncertainties about its ability to continue operating for the foreseeable future.

### **Charity's principal sources of funds**

The principal source of funds comes from voluntary donations by members of the church/charity and from HMRC as gift aid tax rebate. These are recognised as income in the financial statements.

## **Principal risks facing the charity**

The trustees have reviewed the major risks facing the charity and are satisfied that appropriate strategies are in place to mitigate them. Key risks include governance, operational, financial, external, and compliance-related matters. Governance risks are managed through clear structures, regular board meetings, and policies promoting accountability and transparency. Operational risks, including staff or volunteer shortages and health and safety incidents, are addressed through robust procedures, training, and contingency planning. Financial risks, such as fluctuations in funding or financial mismanagement, are mitigated through budgeting, monitoring, and a reserves policy. External risks arising from economic, political, or social changes are monitored and considered in strategic planning. Compliance with law and regulation, including safeguarding and data protection, is maintained through policies, audits, and regular reviews. Trustees continue to review these risks periodically and are confident that effective systems and controls are in place to manage exposure.

## **Structure, Governance and Management**

### **Governing document**

The governing document of the charity is a constitution adopted on 5 May 2007.

### **Trustee selection**

A Trustee must be a member of the Charity, not disqualified by law, committed to the Charity's objectives and able to contribute relevant skills, experience, and active participation in governance. Trustees are elected by the Charity in general meeting. The number of Trustees shall be not less than three and shall not exceed the maximum number set by the constitution.

### **Policies and procedures adopted for the induction and training of trustees**

Trustees are responsible for managing the charity/church and ensuring it operates in furtherance of its charitable objects. An induction process is in place for new trustees, providing an overview of the governing document, key policies, and trustee responsibilities.

Trustees undertake ongoing training as required and keep themselves informed of current legislation and Charity Commission guidance to ensure the charity/church is governed with integrity, accountability, and compliance.

### **Organisational structure and any wider network with which the charity works**

The charity operates through six local churches within the United Kingdom. Each local church is overseen by a Senior Pastor, who is responsible for day-to-day leadership and ministry delivery at local level. Senior Pastors are supported by pastoral staff and core leadership teams, who assist in implementing the charity's objectives and activities.

Senior Pastors appoint ministry or departmental leads to oversee specific areas of work, ensuring effective delivery of the charity's purposes and activities.

During the financial year, two Senior Pastors were employed in full-time ministry roles by the charity. Both individuals also served as trustees, contributing to the strategic oversight and governance of the charity in accordance with its governing document.

JRM-London functions as the central coordinating hub for the charity, providing oversight, administration, strategic direction, and support to all local churches. This structure ensures consistency of vision, governance, and compliance across the organisation while allowing local churches to operate effectively within their communities.

The local churches form an integrated network under the charity, working collaboratively to advance its charitable aims.

### **Relationship with any related parties**

JRM-UK has an established relationship with Jesus Reigns Ministries, Inc., Manila, Philippines. This relationship is managed in accordance with the charity's grant-making and overseas support policy, and any financial or non-financial support provided is consistent with JRM-UK's charitable objectives and subject to appropriate oversight and controls.

In addition, JRM-UK provides support, including ministerial guidance and administrative advice, to other Jesus Reigns Ministries churches in Europe, including those based in Germany, Madrid, and Barcelona. These relationships do not constitute common trusteeship or shared governance, and each organisation operates independently within its own legal and regulatory framework.

Where support is provided to churches outside the UK, including in the Philippines and Kenya, trustees ensure that such activities further JRM-UK's charitable purposes, comply with Charity Commission guidance on overseas activities, and are properly recorded and monitored.

### **Funds held as custodian trustees on behalf of others**

The charity/church does not hold funds or assets as custodians on behalf of others apart from that of the charity/church.

### **Future development plans**

During the coming year, the charity/church will continue to build on its existing activities in furtherance of its charitable objects and for the public benefit. The charity will advance the Christian faith through public worship, teaching, and outreach activities, and will continue to provide support to individuals experiencing need, hardship, sickness, or distress through pastoral care and practical assistance. Educational activities delivered in accordance with Christian principles will remain a key focus, alongside initiatives that promote community wellbeing and social inclusion. The trustees will regularly review activities to ensure they remain effective, sustainable, and compliant with Charity Commission guidance.

# JESUS REIGNS MINISTRIES - UK

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

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.

The following persons served as Trustees during the year ended 30 April 2025



Guada Cayetano  
Chairperson of the Board of Trustees

Dated: 23 February 2026

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## **Independent Examiner's Report on accounts for the year ended 30 April 2025**

### **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.

I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA) .

It is my responsibility to examine the accounts under section 145 of the Charities Act, 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

### **Scope of examination**

My examination was conducted in accordance with the general directions given by the Charity Commission. This includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's personnel concerning any such matters. I have not performed an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view .

### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
- the accounts did not accord with the accounting records: or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2018 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.

I 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.



O&A Solutions Ltd  
11 Curlew Close  
High Wycombe, Buckinghamshire,  
HP13 5JY

Dated: 23 February 2026

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Statement of financial activities for the year ended 30 April 2025

		2025		2024		
		Unrestricted	Restricted			
Notes	funds	funds	Total funds	Total funds		
	£	£	£	£		
<b>Incoming resources</b>						
	Voluntary income	2	326,870	34,891	361,761	346,168
	Other	2b	353	-	353	1,735
	Investment income	3	7,436	-	7,436	5,942
	Gift aid tax reclaim	4	63,501	-	63,501	72,551
	<b>Total</b>		<b>398,160</b>	<b>34,891</b>	<b>433,051</b>	<b>426,396</b>
<b>Resources expended</b>						
<b>Expenditure on:</b>						
	Charitable activities	5 - 9	283,970	40,432	324,402	310,540
	<b>Total</b>		<b>283,970</b>	<b>40,432</b>	<b>324,402</b>	<b>310,540</b>
	<b>Net income</b>		<b>114,190</b>	<b>-5,541</b>	<b>108,649</b>	<b>115,856</b>
	<b>Transfer between funds</b>		<b>-5,541</b>	<b>5,541</b>	<b>-</b>	
	<b>Net movement in funds</b>		<b>108,649</b>	<b>0</b>	<b>108,649</b>	<b>115,856</b>
<b>Reconciliation of funds:</b>						
	Total funds brought forward		733,278	11,047	744,325	628,469
	<b>Total funds carried forward</b>		<b>841,927</b>	<b>11,047</b>	<b>852,974</b>	<b>744,325</b>

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Balance Sheet as at 30 April 2025

	Notes	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Fixed assets</b>					
Tangible assets	10	7,132		7,132	5,564
		-	-	-	-
<b>Total fixed assets</b>		7,132	-	7,132	5,564
<b>Current assets</b>					
Debtors	11	204,547	-	204,547	141,067
Cash at bank and in hand	11	631,570	11,047	642,617	600,694
<b>Total current assets</b>		836,117	11,047	847,164	741,761
<b>Creditors: amounts falling due within one year</b>	12	1,322	-	1,322	3,000
<b>Net current assets/(liabilities)</b>		834,795	11,047	845,842	738,761
<b>Total net assets or liabilities</b>		841,927	11,047	852,974	744,325
<b>Funds of the Charity</b>					
Funds of Charity Brought forward		733,278	11,047	744,325	628,469
Excess of income over expenditure		108,649	0	108,649	115,856
<b>Total funds</b>		841,928	11,047	852,974	744,325

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



Guada Cayetano  
Chairperson of the Board of Trustees

Dated: 23 February 2026

## **JESUS REIGNS MINISTRIES - UK**

Charity Registration Number : 1121400

### **Notes to the financial statements for the year ended 30 April 2025**

#### **1. Accounting Policies**

##### **Basis of preparing the financial statements**

The financial statements of the charity have been prepared under the historical cost convention as a public benefit entity.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

##### **Going concern**

The Trustees consider that there are no existing material uncertainties that may cast significant doubt upon the entity's ability to continue as a going concern.

##### **Income**

All Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the Income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be reliably measured.

Expenditure is accounted for on an accruals basis and is accounted to include all costs directly attributable to the charitable activities. Where costs cannot be directly attributed to a charity activity, they are classified under headings that aggregate all cost related to the category.

##### **Tangible fixed assets**

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant, machinery and motor vehicles	25% straight line
Fixtures, fittings and equipment	25% straight line

## Fund accounting

The income included in the financial statements primarily comes from voluntary donations by members of the charity and the HMRC as gift aid tax rebate.

Unrestricted funds can be used in accordance with the charitable objectives and at the discretion of the Trustees.

Restricted funds arise when the donor specifies a particular purpose for its utilisation within the objects of the charity.

Further explanation of the nature and the purpose of unrestricted and restricted funds is included in the notes to the financial statements.

## 2. Voluntary income

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Tithes and offerings	319,575	5,043	324,618	329,048
Deposit against events	975	28,942	29,917	8,719
Gifts and donations received	6,320	905	7,225	8,401
	<b>326,870</b>	<b>34,891</b>	<b>361,761</b>	<b>346,168</b>

## 2b. Other income

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Other income	353	-	353	1,735
	<b>353</b>	<b>-</b>	<b>353</b>	<b>1,735</b>

## 3. Investment income

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Interest receivable on bank deposits	7,436	-	7,436	5,942
	<b>7,436</b>	<b>-</b>	<b>7,436</b>	<b>5,942</b>

#### 4. Gift aid tax reclaim

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Gift aid tax receivable	63,501	-	63,501	72,551
	<b>63,501</b>	<b>-</b>	<b>63,501</b>	<b>72,551</b>

During the period, the Charity claimed gift aid for the year ended 30 April 2025. The amount is stated in the income statements because the charity has entitlement to the fund and the amount can be measured by sufficient reliability.

#### 5. Governance costs

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Accounting fees	8,700	-	8,700	8,700
Legal and professional services	3,945	-	3,945	272
Trustees' meeting	1,350	-	1,350	1,941
	<b>13,995</b>	<b>-</b>	<b>13,995</b>	<b>10,913</b>

#### 6. Premises and equipment costs

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Rent	48,978	-	48,978	48,500
Depreciation	3,154	-	3,154	7,606
	<b>52,131</b>	<b>-</b>	<b>52,131</b>	<b>56,106</b>

## 7. Administrative expenses

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Insurance	4,056	-	4,056	4,098
Meetings	3,479	-	3,479	3,017
Supplies	5,977	-	5,977	7,216
Telephone	1,195	-	1,195	1,046
Training	2,616	-	2,616	683
Licenses	4,471	-	4,471	374
Financial charges	211	-	211	458
	<b>22,005</b>	<b>-</b>	<b>22,005</b>	<b>16,892</b>

## 8. Grant payable

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Jesus Reigns Ministries, Inc, Manila, Philippines	5,446	-	5,446	17,393
	<b>5,446</b>	<b>-</b>	<b>5,446</b>	<b>17,393</b>

## 9. Charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Salaries	77,977	-	77,977	50,715
Evangelism and Discipleship	17,979	-	17,979	17,232
Events	47,957	38,932	86,889	63,272
Gifts and donations	10,262	1,500	11,762	20,755
Pastoral expenses	9,277	-	9,277	30,553
Hospitality	3,658	-	3,658	5,103
Worship team expenses	8,510	-	8,510	5,539
Travelling and motor expenses	9,588	-	9,588	3,678
Missions	4,250	-	4,250	11,313
Others	934	-	934	1,076
	<b>190,393</b>	<b>40,432</b>	<b>230,825</b>	<b>209,236</b>

## 10. Fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
Cost at 1 May 2024	30,280	71,951	102,231
Additions	-	4,723	4,723
Disposals	-	-	-
Cost carried forward	<u>30,280</u>	<u>76,674</u>	<u>106,954</u>
<b>Depreciation</b>			
Depreciation at 1May 2024	30,280	66,388	96,668
Disposals	-	-	-
Depreciation charge for the year	-	3,154	3,154
Depreciation carried forward	<u>30,280</u>	<u>69,542</u>	<u>99,822</u>
Net book value at 30 April 2025	-	<u>7,132</u>	<u>7,132</u>
Net book value at 30 April 2024	<u>-</u>	<u>5,564</u>	<u>5,564</u>

## 11. Current assets

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Cash at bank and in hand	631,570	11,047	642,617	600,694
Debtors:		-		
Gift aid tax receivable	204,347	-	204,347	140,845
Other debtors	200	-	200	221
Total debtors	<u>204,547</u>	<u>-</u>	<u>204,547</u>	<u>141,066</u>
	<u>836,117</u>	<u>11,047</u>	<u>847,164</u>	<u>741,761</u>

## 12. Creditors: Amounts due within one year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Accounting fees	1,060	-	1,060	3,000
Other creditors	262	-	262	-
	<u>1,322</u>	<u>0</u>	<u>1,322</u>	<u>3,000</u>

### 13. Movement in funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances brought forward	733,278	11,047	744,325
Income	398,160	34,891	433,051
Expenditure	-283,969	-40,432	-324,401
Transfers	-5,541.00	5,541.00	-
Fund balances carried forward	<u>841,928</u>	<u>11,047</u>	<u>852,975</u>

### 15. Trustees' remuneration and expenses

The following payment was made to the Trustees as expenses during the financial year:

	2025 £	2024 £
Guada Cayetano	-	37,832
Mario Bernabe	3630	5,260
Jose Mercado	3710	6,853
Marilou Argent	-	21,483
Veronica Grande	471	2,454
Maria Cecilia De Lima	-	500
	<u>7,811</u>	<u>74,382</u>

### 16. Related party transaction

During the year music equipment and a motor vehicle were stored in the house of a member at a cost of £6,000 (2024 - £4,800).

### 17. Subsequent events

There are no other known material events arising after the reporting date.

**JESUS REIGNS MINISTRIES - UK**

England & Wales - Charity number 1121400

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# Accounts

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**Charity Registration Number: 1121400**

**JESUS REIGNS MINISTRIES - UK**

**Report and Accounts for the year ended  
30 April 2024**

# **JESUS REIGNS MINISTRIES - UK**

## **Report and accounts for the year ended 30 April 2024**

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# **JESUS REIGNS MINISTRIES - UK**

Charity Registration Number: 1121400

## **Reference and administrative details**

The charity is registered with the Charity Commission of England and Wales under the name of Jesus Reigns Ministries - UK with charity number **1121400**

Jesus Reigns Ministries - UK (otherwise known as JRM-UK) originated as an autonomous charity of Jesus Reigns Ministries, Inc. Manila, Philippines.

The registered office of the charity is 79 Royal Lane, Uxbridge UB8 3QT.

The charity's areas of operation in UK are London, Essex, Bournemouth, Swindon, Peterborough and Sudbury.

## **Legal structure of the charity**

The governing document of the charity is a constitution adopted on 5 May 2007.

## **The principal contact address, telephone number and website of the charity**

79, Royal Lane, Uxbridge UB8 3QT

[www.jrmchurch.co.uk](http://www.jrmchurch.co.uk)

[admin@jrmchurch.co.uk](mailto:admin@jrmchurch.co.uk)

Mobile Number: 07886215275

## **Trustees**

The following persons served as Trustees during the year ended 30 April 2024

Guada Cayetano (Chairperson)  
Maria Cecilia De Lima  
Mario Bernabe  
Marilou Argent  
Jose Mercado  
Veronica Grande

## **Bankers**

Barclays Bank Plc  
Lloyds Bank Plc  
HSBC Plc  
Co-Operative Bank

# JESUS REIGNS MINISTRIES - UK

## Trustees' Annual Report for the year ended 30 April 2024

The trustees present their report and accounts for the year ended 30 April 2024 which also comprises the chairperson's report.

### Objects and activities of the charity

1. To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
2. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
3. To advance the education in accordance with Christian principles in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
4. To promote and fulfil such other charitable purposes beneficial to the community in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.

### Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

The trustees had considered the following main activities to achieve the objectives of the charity/church:

- Consistent Sunday Worship Services in-person gathering and online platforms whenever possible
- Persistent intercession like weekly prayer meetings, monthly worship nights, prayer vigil or dawn watch prayers
- Passionate discipleship and evangelism for all ages
- Devoted pastoral care like counselling, hospital, nursing home or house visitation for the needy, sick or dying. Feeding the homeless and donating to food banks.
- Dedicated equipping of children, youth, young adults, women, men, parents, husbands and wives for personal, family and ministerial purposes

**Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit**

The trustees have had regard to the Charity Commission's guidance on public benefit in considering the above main activities our charity/church had for this year. Those various activities benefited the members of the charity/church as well as other members of the society by providing opportunities to grow increasingly in Christian faith and to demonstrate the love of God by showing genuine care to everyone most especially to those experiencing challenges in life. The positive and nurturing impacts of feeding the homeless, donating to food banks and visiting the sick or residents in care homes were remarkable.

**Policy on grant making**

Jesus Reigns Ministries-UK and Jesus Reigns Ministries, Inc. Manila, Philippines share with the same commitment to bring people towards a right and fruitful relationship with God. As the church members are disciplined they help transform families, communities and nations where there is love of God, caring and sharing. Grant is given to Jesus Reigns Ministries, Inc. Manila, Philippines for the advancement of this purpose.

**Contribution made by volunteers**

We are grateful for the valuable contributions from our dedicated volunteers for their time, energy, talent, passion and service to help the charity/church achieve its objectives. Without their consistent effort to serve God and others we would not be able to achieve so much.

**Achievements and Performance**

**Summary of the main achievements of the charity**

Aside from the regular activities of our charity/church such as worship and prayer, evangelism and discipleship, training and equipping for ministerial services, caring and empowering of every member of the family, we also had JRM-UK Leadership Empowerment held in June 2023 with the purpose of developing the church members in ministry & leadership. This training and leadership principles had also been very beneficial to our members in helping them in their leadership roles necessary for daily living, in school and work places.

JRM-UK was able to join JRM European Summit held in Barcelona last August 2023. We were empowered to advance in our Christian faith and encouraged to be a channel of hope for our families, communities and nations. Every delegate was positively impacted by this experience of meeting other Christian brothers and sisters from different parts in Europe.

JRM-UK had a blessed closing in December 2023 when we held our National Prayer Gathering in Swindon. All local churches had been united in worship, prayer and thanksgiving. As a result, everyone was hopeful for the new year ahead.

In March 2024, we were blessed to reach out to our small community in Kenya by providing them Bibles to help every member of this newly-started church to grow in their faith in God.

## **Financial Review**

### **Review of the charity's financial position at the end of the period**

The accounts of the charity showed a gross income for the year of £426,396 (2022/23 : £407,514) of which £14,885 was restricted income. This was an increase of 4.6% above the previous year income. Included in this gross income was the charity's entitlement to HMRC's gift aid rebate of £72,551 (2022/23 - £68,294) - an increase of 6.2% due to the generosity of members.

The resources expended on charitable activities during the year decreased by 3.1% at £310,540 (2022/23: £320,460) of which £14,248 was restricted.

The charity recorded an operating surplus for the year of £115,856, an increase of 33.1% (2023/24: £87,054).

The total funds carried forward increased by 18.4% at £744,325 compared to the previous year of £628,469.

The trustees consider this financial performance satisfactory.

### **Reserves policy**

Financial reserves are considered in two parts:

General Reserves that are deemed necessary to meet future operational requirements and to protect the church/charity against future financial uncertainties including loss of income and unexpected increases in operating costs; To hold six (6) months of all unrestricted expenditure of £150,000 to allow the church/charity to adapt to any changes in the income or expenditure.

Specific Reserves set aside to meet future financial commitments for a specific significant project or venture or planned future commitment.

### **Going concern**

The trustees have considered the current macro and micro economic factors and agreed that there are no material uncertainties about the charity's/church's ability to continue as a going concern.

### **Charity's principal sources of funds**

The principal source of funds of the charity/church comes from voluntary donations in terms of tithes and offerings which is included as voluntary income in the financial statements.

### **Principal risks facing the charity**

The trustees have assessed and evaluated the major risks facing the charity/church and are satisfied of the strategies in place to mitigate exposures to these risks.

## **Structure, Governance and Management**

### **Governing document**

The governing document of the charity is a constitution adopted on 5 May 2007.

### **Trustee selection**

The trustees were appointed and meet at the Annual General Meeting (also called Year-End Planning and Evaluation) which was held last December 2023. They also gathered for special general meetings like in March 2024 for trustees, senior pastors and local church treasurers.

### **Policies and procedures adopted for the induction and training of trustees**

Trustees managed the operations of the charity/church to further the objects. They from time to time make rules or byelaws and policies for the conduct of their charity/church.

Trustees are aware of their responsibility to keep themselves up to date with the current changes in the Charity Commission to be able to lead with integrity, trust and accountability.

### **Organisational structure and any wider network with which the charity works**

JRM-UK has six (6) local churches at present. Each local church is led by a senior pastor who leads along its spiritual leadership called pastoral staff/core. The senior pastor appoints ministry heads for different department or roles who help achieve the charity/church objectives to the fullest potential.

There are two (2) senior pastors who moved into full time ministry employment during this financial period. They are simultaneously trustees.

JRM-London serves as the main coordinating hub for all the charity/church activities and purposes.

### **Relationship with any related parties**

JRM-UK has a strong link with Jesus Reigns Ministries, Inc. Manila, Philippines and this has been documented under the policy on grant making.

Similarly, we continue to support other JRM churches in Europe like in Germany, Madrid, Barcelona and others by giving them guidance on both ministerial and administrative aspects of their ministries.

### **Funds held as custodian trustees on behalf of others**

The charity/church does not hold funds or assets as custodians on behalf of others apart from that of the charity/church.

### **Future development plans**

The charity/church will continue to build and improve on its current achievements by proclaiming the message of love, peace, hope and grace that the Christian faith stands for. The charity/church will also continue to foster community involvement to build a better society by caring and helping those who are sick, those in need, and/or those facing challenges in life.

## JESUS REIGNS MINISTRIES - UK

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



Guada Cayetano  
Chairperson of the Board of Trustees

25 February 2025  
Dated

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number: 1121400

## Independent Examiner's Report on accounts for the year ended 30 April 2024

### 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.

I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA).

It is my responsibility to examine the accounts under section 145 of the Charities Act, 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

### Scope of examination

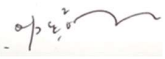
My examination was conducted in accordance with the general directions given by the Charity Commission. This includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's personnel concerning any such matters. I have not performed an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2018 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.

I 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.

  
Opeoluwa Opeodu (ACA, CIMA, CGMA)  
O&A Solutions Ltd  
11 Curlew Close  
High Wycombe, Buckinghamshire,  
HP13 5JY

25 February 2025  
Dated

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number: 1121400

## Statement of financial activities for the year ended 30 April 2024

	Notes	2024		2023	
		Unrestricted	Restricted	Total funds	Total funds
		funds	funds	Total funds	Total funds
		£	£	£	£
<b>Incoming resources</b>					
Voluntary income	2	331,283	14,885	346,168	336,524
Other	2b	1,735	-	1,735	1,287
Investment income	3	5,942	-	5,942	1,409
Gift aid tax reclaim	4	72,551	-	72,551	68,294
<b>Total</b>		<b>411,511</b>	<b>14,885</b>	<b>426,396</b>	<b>407,514</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	5 - 9	296,292	14,248	310,540	320,460
<b>Total</b>		<b>296,292</b>	<b>14,248</b>	<b>310,540</b>	<b>320,460</b>
<b>Net income</b>		<b>115,219</b>	<b>637</b>	<b>115,856</b>	<b>87,054</b>
<b>Transfer between funds</b>		637	-637	-	
<b>Net movement in funds</b>		<b>115,856</b>	<b>0</b>	<b>115,856</b>	<b>87,054</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		617,422	11,047	628,469	541,415
<b>Total funds carried forward</b>		<b>733,278</b>	<b>11,047</b>	<b>744,325</b>	<b>628,469</b>


# JESUS REIGNS MINISTRIES - UK

Charity Registration Number: 1121400

## Balance Sheet as at 30 April 2024

Notes	2024			2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Fixed assets</b>				
<b>Tangible assets</b>				
10	5,564		5,564	6,707
	5,564	-	5,564	6,707
<i>Total fixed assets</i>				
<b>Current assets</b>				
	141,067	-	141,067	177,577
	589,647	11,047	600,694	445,629
<b>Debtors</b>				
11				
11	730,714	11,047	741,761	623,206
<i>Total current assets</i>				
<b>Creditors: amounts falling due within one year</b>				
	3,000	-	3,000	1,444
12				
	727,714	11,047	738,761	621,762
<i>Net current assets/(liabilities)</i>				
	733,278	11,047	744,325	628,469
<i>Total net assets or liabilities</i>				
	617,422	11,047	628,469	541,415
<b>Funds of the Charity</b>				
<b>Funds of Charity Brought forward</b>				
	115,856	-	115,856	87,054
<b>Excess of income over expenditure</b>				
	733,278	11,047	744,325	628,469
<i>Total funds</i>				

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

  
 Guada Cayetano  
 Chairperson of the Board of Trustees

25 February 2025

Dated

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number: 1121400

## Notes to the financial statements for the year ended 30 April 2024

### 1. Accounting Policies

#### Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention is a public benefit entity.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### Going concern

The trustees consider that there are no existing material uncertainties that may cast significant doubt upon the entity's ability to continue as a going concern.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be reliably measured.

Expenditure is accounted for on an accruals basis and is accounted to include all costs directly attributable to the charitable activities. Where costs cannot be directly attributed to a charity activity, they are classified under headings that aggregate all costs related to the category.

#### Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant, machinery and motor vehicles	25% straight line
Fixtures, fittings and equipment	25% straight line

## Fund accounting

The income included in the financial statements primarily comes from voluntary donations by members of the church and the HMRC as gift aid tax rebate.

Unrestricted funds can be used in accordance with the charitable objectives and at the discretion of the trustees.

Restricted funds arise when the donor specifies a particular purpose for its utilisation within the objects of the charity.

Further explanation of the nature and the purpose of unrestricted and restricted funds is included in the notes to the financial statements.

## 2. Voluntary income

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Tithes and offerings	327,708	1,340	329,048	291,966
Deposit against events	1,247	7,472	8,719	31,581
Gifts and donations received	2,328	6,073	8,401	12,977
	<b><u>331,283</u></b>	<b><u>14,885</u></b>	<b><u>346,168</u></b>	<b><u>336,524</u></b>

## 2b. Other income

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Profit on disposal of assets			0	0
Other income	1,735	-	1,735	1,287
	<b><u>1,735</u></b>	<b><u>-</u></b>	<b><u>1,735</u></b>	<b><u>1,287</u></b>

### 3. Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable on bank deposits	5,942	-	5,942	1,409
	<u>5,942</u>	<u>-</u>	<u>5,942</u>	<u>1,409</u>

### 4. Gift aid tax reclaim

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Gift aid tax receivable	72,551	-	72,551	68,294
	<u>72,551</u>	<u>-</u>	<u>72,551</u>	<u>68,294</u>

During the period, the charity claimed gift aid for the year ended 30 April 2024. The amount is stated in the income statements because the charity has entitlement to the fund and the amount can be measured by sufficient reliability.

### 5. Governance costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Accounting fees	8,700	-	8,700	7,500
Legal and professional services	272	-	272	592
Trustees' meeting	1,941	-	1,941	1,297
	<u>10,913</u>	<u>-</u>	<u>10,913</u>	<u>9,389</u>

### 6. Premises and equipment costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rent	48,500	-	48,500	43,025
Depreciation	7,606	-	7,606	15,758
	<u>56,106</u>	<u>-</u>	<u>56,106</u>	<u>58,783</u>

## 7. Administrative expenses

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Insurance	4,098	-	4,098	2,467
Meetings	3,017	-	3,017	8,716
Supplies	7,216	-	7,216	7,675
Telephone	1,046	-	1,046	1,364
Training	683	-	683	935
Licenses	374	-	374	-
Financial charges	458	-	458	719
	<b>16,892</b>	<b>-</b>	<b>16,892</b>	<b>21,876</b>

## 8. Grant payable

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Jesus Reigns Ministries, Inc. Manila, Philippines	17,393	-	17,393	23,482
	<b>17,393</b>	<b>-</b>	<b>17,393</b>	<b>23,482</b>

## 9. Charitable activities

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Salaries	50,715	-	50,715	2,365
Evangelism and Discipleship	17,232	-	17,232	21,904
Events	52,883	10,389	63,272	95,854
Gifts and donations	17,930	2,825	20,755	24,398
Pastoral expenses	30,553	-	30,553	32,763
Hospitality	5,103	-	5,103	7,293
Worship team expenses	5,539	-	5,539	5,896
Travelling and motor expenses	3,678	-	3,678	6,013
Missions	10,279	1,034	11,313	10,128
Others	1,076	-	1,076	316
	<b>194,988</b>	<b>14,248</b>	<b>209,236</b>	<b>206,930</b>

## 10. Fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
Cost at 1 May 2023	30,280	65,488	95,768
Additions	-	6,463	6,463
Disposals	-	-	-
Cost carried forward	<u>30,280</u>	<u>71,951</u>	<u>102,231</u>
<b>Depreciation</b>			
Depreciation at 1 May 2023	30,280	58,781	89,061
Disposals	-	-	-
Depreciation charge for the year	-	7,606	7,606
Depreciation carried forward	<u>30,280</u>	<u>66,387</u>	<u>96,667</u>
Net book value at 30 April 2024	<u>-</u>	<u>5,564</u>	<u>5,564</u>
Net book value at 30 April 2023	<u>-</u>	<u>6,707</u>	<u>6,707</u>

## 11. Current assets

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Cash at bank and in hand	589,647	11,047	600,694	445,628
Debtors:				
2020/21 Gift aid receivable	-	-	-	49389
2021/22 Gift aid receivable	-	-	-	59319
2022/23 Gift aid receivable	68,294	-	68,294	68294
2023/24 Gift aid receivable	72,551	-	72,551	-
Other debtors	221	-	221	575
Total debtors	<u>141,067</u>	<u>-</u>	<u>141,067</u>	<u>177,577</u>
	<u>730,714</u>	<u>11,047</u>	<u>741,761</u>	<u>623,206</u>

## 12. Creditors: Amounts due within one year

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Accounting fees	3,000	-	3,000	1,275
Other creditors	-	-	-	169
	<b><u>3,000</u></b>	<b><u>-</u></b>	<b><u>3,000</u></b>	<b><u>1,444</u></b>

## 13. Movement in funds

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
<b>Fund balances brought forward</b>	617,422	11,047	628,469
<b>Income</b>	411,511	14,885	426,396
<b>Expenditure</b>	-296,292	-14,248	-310,540
<b>Transfers</b>	637	-637	-
<b>Fund balances carried forward</b>	<b><u>733,278</u></b>	<b><u>11,047</u></b>	<b><u>744,325</u></b>

## 14. Trustees' remuneration and expenses

There are two (2) senior pastors who moved into full time ministry employment during this financial period. They are simultaneously trustees.

	<b>2024 £</b>	<b>2023 £</b>
Guada Cayetano (Employed)	37,832	5,500
Mario Bernabe	5,260	3,600
Jose Mercado	6,853	6,360
Marilou Argent (Employed)	21,483	6,000
Veronica Grande	2,454	2,741
Maria Cecilia De Lima	500	300
	<b><u>74,382</u></b>	<b><u>24,501</u></b>

## 15. Related party transaction

During the year, some musical instruments, multimedia equipment and a motor vehicle were stored in the house of the chairperson – G. Cayetano at a cost of £5,300 (2023 - £4,800).

## 16. Subsequent events

There are no other known material events arising after the reporting date.

**JESUS REIGNS MINISTRIES - UK**

England & Wales - Charity number 1121400

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# Accounts

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**Charity Registration Number : 1121400**

**JESUS REIGNS MINISTRIES - UK**

**Report and Accounts for the year ended  
30 April 2023**

# **JESUS REIGNS MINISTRIES - UK**

## **Report and accounts for the year ended 30 April 2023**

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# **JESUS REIGNS MINISTRIES - UK**

Charity Registration Number : 1121400

## **Reference and administrative details**

The charity is registered with the Charity Commission of England and Wales under the name of Jesus Reigns Ministries - UK with charity number **1121400**

Jesus Reigns Ministries - UK (otherwise known as JRM-UK) originated as an autonomous charity of Jesus Reigns Ministries, Inc. Manila, Philippines.

The registered office of the charity is 79 Royal Lane, Uxbridge UB8 3QT.

The charity's areas of operation in UK are London, Essex, Bournemouth, Swindon, Peterborough and Sudbury.

## **Legal structure of the charity**

The governing document of the charity is a constitution adopted on 5 May 2007.

## **The principal contact address, telephone number and website of the charity**

79, Royal Lane, Uxbridge UB8 3QT  
www.facebook.com/jrmlondon  
jesusreignsministrieslondon@gmail.com  
Mobile Number: 07886215275

## **Trustees**

The following persons served as Trustees during the year ended 30 April 2023

Guada Cayetano (Chairperson)  
Maria Cecilia De Lima  
Mario Bernabe  
Marilou Argent  
Jojo Mercado  
Veronica Grande

## **Bankers**

Barclays Bank Plc  
Lloyds Bank Plc  
HSBC Plc

# JESUS REIGNS MINISTRIES - UK

## Trustees' Annual Report for the year ended 30 April 2023

The Trustees present their Report and Accounts for the year ended 30 April 2023 which also comprises the Chairperson's Report.

### Objects and activities of the charity

1. To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
2. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
3. To advance the education in accordance with Christian principles in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
4. To promote and fulfil such other charitable purposes beneficial to the community in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.

### Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

Inspiring Worship Sunday Services on-line and on-site  
Prayer Meetings, Tarrying Nights, Prayer Vigil/Dawn watch, Worship Nights  
Discipleship Training  
Leadership and Ministry Training  
Kids' Sunday School  
Youth and Young Professional Fellowship and Empowerment  
Parents and Couples Empowerment (Household of Faith Ministry)  
Men of Christ Ministry  
Mum and Women Ministry  
Prayer and Worship Ministry  
Hospital and House Visitation  
Hospital Ward Carolling and Gift-giving  
Child Dedication and Water Baptism  
Evangelistic Activities and Bi-annual Family Camp  
Annual Anniversary of Ministry Celebration  
Renewal of Marriage Vows  
Wedding Ceremony  
Sports Events  
Counselling and Funeral Services

## **Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit**

The Trustees consist of the main pastors of the outreaches and the lead treasurer. The Trustees are aware of their responsibilities because they run the outreaches in accordance to the objectives of the charity and Charity Commission within the environment they operate.

Furthermore, the Trustees meet regularly to review and discuss the strategies and activities and evaluate the public interest and objectives of both the charity and Charity Commission.

## **Policy on grant making**

Jesus Reigns Ministries-UK and Jesus Reigns Ministries, Inc. Manila, Philippines have a common purpose in furthering the objectives of winning souls for Christ through planting outreaches, evangelism, discipleship, leadership training and education of the present and next generation. Grant is given to Jesus Reigns Ministries, Inc. Manila, Philippines for the advancement of this purpose.

## **Contribution made by volunteers**

Apart from one person who became a permanent staff during the year, the trustees and members of the charity are volunteers who ensure the smooth running of the charity. They are given allowance based on the financial capability of the outreach. This allowance is then spent for various ministerial purposes such as transportation, discipleship, evangelism, house or hospital visitation and many other form of pastoral care.

## **Achievements and Performance**

### **Summary of the main achievements of the charity**

Our activities are open to whosoever wants to know God and experience His love. Apart from our in-person meeting, we continue to invest in real-time media broadcast by internet streaming in order to allow interested people within and outside UK to participate in the activities of the charity.

The membership of the charity has increased through our activities such as worship services, discipleship and leadership training, kids and youth services, empowerment programmes. Others include family camp, water baptism and the events we missed during the last lockdown.

Our discipleship team continue to assist members and families in our communities who were in need of financial and other support caused by the change of standard of living.

Our new Sudbury out-reach is performing well by extending the love of Jesus to their community and encouraging people to participate in the activities of the charity.

## **Financial Review**

### **Review of the charity's financial position at the end of the period**

The accounts of the charity showed a gross income for the year of £407,514 (2021/22 : £348,075) of which £40,498 was restricted income. This was an increase of 17.1% above the previous year income. Included in this gross income was the charity's entitlement to HMRC's gift aid rebate of £68,294 (2021/22 - £59,319) - an increase of 15.1%. The increase in gross income was principally due to the increase in membership, the generosity of members.

The resources expended on charitable activities during the year was £320,460 (2021/22 : £255,008) of which £41,680 was restricted. This increase of 25.6% was mainly due to the change in prices for goods and services and increase in activities during this period.

The charity recorded an operating surplus for the year of £87,054, a drop of 6.5% (2022/21: £93,067).

The total funds carried forward increased by 16.1% to £628,469 compared to the previous year of £541,415.

The Trustees consider this financial performance satisfactory.

### **Reserves policy**

The charity retains free reserves of £610,714 to meet its future activities and to allow for repairs, maintenance and replacement of assets. The charity is also building up the reserves for the future purchase a property for the church activities to replace the present rent of third-party premises.

### **Going concern**

The trustees have considered the current macro and micro economic factors and agreed that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Charity's principal sources of funds**

The principal source of funds of the charity comes from voluntary donations in terms of tithes and offerings which is included as Voluntary Income in the financial statements.

### **Principal risks facing the charity**

The trustees have assessed and evaluated the major risks facing the charity and are satisfied of the strategies in place to mitigate exposures to these risks.

## **Structure, Governance and Management**

### **Governing document**

The charity is constituted as an unincorporated association governed by a trust deed.

### **Trustee selection**

The main pastor of each outreach and the lead treasurer are selected as trustees after serving the charity for five years.

### **Policies and procedures adopted for the induction and training of trustees**

Every trustee must be a long standing church pastor and must be aware of the ethos of the charity and Charity Commission. Every appointee must undergo practical and live training in discipleship, leadership and management.

The charity from time to time arranges training for the Trustees during the year to refresh them of their roles and responsibilities.

### **Organisational structure and any wider network with which the charity works**

Each outreach is headed by a pastor who appoints the team to work with in accordance with the policies of the charity. London outreach serves as the coordinating hub for all the policies and activities of the charity.

### **Relationship with any related parties**

The charity has a strong link with Jesus Reigns Ministries, Inc. Manila, Philippines and this has been documented under the policy on grant making.

Similarly, we continue to support other European outreaches by giving them guidance on both ministerial and administrative aspects of the ministry.

The storage and safeguarding of the charity assets of the Hillingdon outreach in London takes place at the house of the chairperson. This is documented in the financial statements.

### **Funds held as custodian trustees on behalf of others**

The charity does not hold funds or assets as custodians on behalf of others apart from that of the charity.

### **Future development plans**

The charity will continue to build and improve on its current achievement, proclaiming the doctrine of love, peace, hope and grace that the Christian faith stands for. The charity will also continue to foster community involvement to build a better society.

The charity on the long term will continue to build its cash deposit base from voluntary donations from members and the gift aid tax rebate from HMRC to acquire its own premises to cater for the increasing members and worshippers.

## JESUS REIGNS MINISTRIES - UK

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



Guada Cayetano  
Chairperson of the Board of Trustees

21 February 2024  
Dated

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Independent Examiner's Report on accounts for the year ended 30 April 2023

### 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.

I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA) .

It is my responsibility to examine the accounts under section 145 of the Charities Act, 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

### Scope of examination

My examination was conducted in accordance with the general directions given by the Charity Commission. This includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's personnel concerning any such matters. I have not performed an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view .

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2018 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.

I 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.



Opeoluwa Opeodu (ACA, CIMA, CGMA)  
O&A Solutions Ltd  
11 Curlew Close  
High Wycombe, Buckinghamshire,  
HP13 5JY

21 February 2024  
Dated:

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Statement of financial activities for the year ended 30 April 2023

		2023		2022	
		Unrestricted	Restricted		
Notes	funds	funds	Total funds	Total funds	
	£	£	£	£	
<b>Incoming resources</b>					
Voluntary income	2	296,026	40,498	336,524	287,545
Other	2b	1,287		1,287	1,172
Investment income	3	1,409	-	1,409	39
Gift aid tax reclaim	4	68,294	-	68,294	59,319
<b>Total</b>		<b>367,016</b>	<b>40,498</b>	<b>407,514</b>	<b>348,075</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	5 - 9	278,780	41,680	320,460	255,008
<b>Total</b>		<b>278,780</b>	<b>41,680</b>	<b>320,460</b>	<b>255,008</b>
<b>Net income</b>		<b>88,236</b>	<b>-1,182</b>	<b>87,054</b>	<b>93,067</b>
<b>Transfer between funds</b>		<b>-1,182</b>	<b>1,182</b>	<b>-</b>	
<b>Net movement in funds</b>		<b>87,054</b>	<b>0</b>	<b>87,054</b>	<b>93,067</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		530,368	11,047	541,415	448,348
<b>Total funds carried forward</b>		<b>617,422</b>	<b>11,047</b>	<b>628,469</b>	<b>541,415</b>

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Balance Sheet as at 30 April 2023

	Notes	Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
<b>Fixed assets</b>					
Tangible assets	10	6,707		6,707	21,036
		-	-	-	-
<b>Total fixed assets</b>		6,707	-	6,707	21,036
<b>Current assets</b>					
Debtors	11	177,577	-	177,577	108,908
Cash at bank and in hand	11	434,581	11,047	445,628	423,807
<b>Total current assets</b>		612,158	11,047	623,206	532,715
<b>Creditors: amounts falling due within one year</b>	12	1,444	-	1,444	4,875
<b>Net current assets/(liabilities)</b>		610,714	11,047	621,762	527,840
<b>Total net assets or liabilities</b>		617,421	11,047	628,469	548,876
<b>Creditors: amounts falling due after one year</b>	13			-	7,461
<b>Total net assets or liabilities</b>	15	617,421	11,047	628,469	541,415
<b>Funds of the Charity</b>					
Funds of Charity Brought forward		530,368	11,047	541,415	448,348
Excess of income over expenditure		87,054	-	87,054	93,067
<b>Total funds</b>		617,422	11,047	628,469	541,415

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



Guada Cayetano  
Chairperson of the Board of Trustees

21 February 2024

Dated

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Notes to the financial statements for the year ended 30 April 2023

### 1. Accounting Policies

#### Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention is a public benefit entity.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### Going concern

The trustees consider that there are no existing material uncertainties that may cast significant doubt upon the entity's ability to continue as a going concern.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be reliably measured.

Expenditure is accounted for on an accruals basis and is accounted to include all costs directly attributable to the charitable activities. Where costs cannot be directly attributed to a charity activity, they are classified under headings that aggregate all cost related to the category.

#### Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant, machinery and motor vehicles	25% straight line
Fixtures, fittings and equipment	25% straight line

## Fund accounting

The income included in the financial statements primarily comes from voluntary donations by members of the charity and the HMRC as gift aid tax rebate.

Unrestricted funds can be used in accordance with the charitable objectives and at the discretion of the trustees.

Restricted funds arise when the donor specifies a particular purpose for its utilisation within the objects of the charity.

Further explanation of the nature and the purpose of unrestricted and restricted funds is included in the notes to the financial statements.

## Hire purchase obligation

Assets obtained under hire purchase contracts are capitalised as tangible fixed assets in the financial statements.

Assets held under finance leases are depreciated over the shorter of the lease term and the estimated useful life of the asset.

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligation, exclusive of finance charges allocated to future periods, is recognised as a creditor with the finance element charged to the income statement over the relevant period.

The hire purchase liability is stated in the financial statements as creditors with amount falling due within one year and creditor with amount falling due more than one year.

## 2. Voluntary income

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Tithes and offerings	287,986	3,980	291,966	268,077
Deposit against events	3,826	27,755	31,581	10,483
Gifts and donations received	4,214	8,763	12,977	8,985
	<b><u>296,026</u></b>	<b><u>40,498</u></b>	<b><u>336,524</u></b>	<b><u>287,545</u></b>

## 2b. Other income

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Profit on disposal of assets			0	0
Other income	1,287		1,287	1,172
	<b><u>1,287</u></b>	<b><u>-</u></b>	<b><u>1,287</u></b>	<b><u>1,172</u></b>

### 3. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable on bank deposits	1,409		1,409	39
	<u>1,409</u>	<u>-</u>	<u>1,409</u>	<u>39</u>

### 4. Gift aid tax reclaim

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Gift aid tax receivable	68,294	-	68,294	59,319
	<u>68,294</u>	<u>-</u>	<u>68,294</u>	<u>59,319</u>

During the period, the Charity claimed gift aid for the year ended 30 April 2023. The amount is stated in the income statements because the charity has entitlement to the fund and the amount can be measured by sufficient reliability.

### 5. Governance costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Accounting fees	7,500		7,500	7,500
Legal services	592		592	558
Trustees' meeting	1,297		1,297	2,187
	<u>9,389</u>	<u>-</u>	<u>9,389</u>	<u>10,245</u>

### 6. Premises and equipment costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rent	43,025		43,025	29,136
Depreciation	15,758		15,758	15,155
	<u>58,783</u>	<u>-</u>	<u>58,783</u>	<u>44,291</u>

## 7. Administrative expenses

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Insurance	2,467		2,467	3,566
Meetings	8,716		8,716	5,074
Supplies	7,675		7,675	6,692
Telephone	1,364		1,364	1,110
Training	935		935	9,970
Financial charges	719		719	696
	<b>21,876</b>	<b>0</b>	<b>21,876</b>	<b>27,108</b>

## 8. Grant payable

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Jesus Reigns Ministries, Inc. Manila, Philippines	23,482		23,482	29,454
	<b>23,482</b>	<b>-</b>	<b>23,482</b>	<b>29,454</b>

## 9. Charitable activities

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Travelling and motor expenses				
Salaries	2,365		2,365	-
Evangelism and Discipleship	21,589	315	21,904	19,783
Events	62,537	33,317	95,854	64,608
Gifts and donations	18,625	5,773	24,398	21,636
Pastoral expenses	32,763		32,763	22,828
Hospitality	7,293		7,293	2,396
Worship team expenses	5,896		5,896	4,390
Travelling and motor expenses	6,013		6,013	7,643
Missions	7,853	2,275	10,128	-
Covid19 expenses			-	197
Others	316		316	430
	<b>165,250</b>	<b>41,680</b>	<b>206,930</b>	<b>143,911</b>

## 10. Fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
Cost at 1 May 2023	30,280	64,059	94,339
Additions	-	1,429	1,429
Disposals	-	-	-
Cost carried forward	<u>30,280</u>	<u>65,488</u>	<u>95,768</u>
<b>Depreciation</b>			
Depreciation at 1 May 2023	24,785	48,518	73,303
Disposals	-	-	-
Depreciation charge for the year	5,495	10,263	15,758
Depreciation carried forward	<u>30,280</u>	<u>58,781</u>	<u>89,061</u>
Net book value at 30 April 2023	<u>0</u>	<u>6,707</u>	<u>6,707</u>
Net book value at 30 April 2022	<u>5,495</u>	<u>15,541</u>	<u>21,036</u>

## 11. Current assets

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Cash at bank and in hand	434,581	11,047	445,628	423,807
Debtors:				
2020/21 Gift aid receivable	49,389	-	49,389	49,389
2021/22 Gift aid receivable	59,319	-	59,319	59,319
2022/23 Gift aid receivable	68,294	-	68,294	-
Other debtors	575	-	575	200
Total debtors	<u>177,577</u>	<u>-</u>	<u>177,577</u>	<u>108,908</u>
	<u>612,158</u>	<u>11,047</u>	<u>623,206</u>	<u>532,715</u>

## 12. Creditors: Amounts due within one year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Accounting fees	1,275	-	1,275	2,075
Hire purchase creditor	0	-	-	2,800
Other creditors	169	-	169	-
	<u>1,444</u>	<u>0</u>	<u>1,444</u>	<u>4,875</u>

### 13. Creditors: Amounts due after one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Hire purchase creditor	-	7,461
	<u>-</u>	<u>7,461</u>

### 14. Movement in funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances brought forward</b>	530,368	11,047	541,415
<b>Income</b>	367,016	40,498	407,514
<b>Expenditure</b>	-278,780	-41,680	-320,460
<b>Transfers</b>	-1,182	1,182	-
<b>Fund balances carried forward</b>	<u><b>617,422</b></u>	<u><b>11,047</b></u>	<u><b>628,469</b></u>

### 15. Trustees' remuneration and expenses

The following payment was made to the Trustees as expenses during the financial year:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Guada Cayetano	5,500	2,700
Mario Bernabe	3,600	3,900
Jojo Mercado	6,360	3,600
Marilou Argent	6,000	5,000
Veronica Grande	2,741	1,631
Maria Cecilia De Lima	300	400
	<u><b>24,501</b></u>	<u><b>17,231</b></u>

### 16. Related party transaction

During the year music equipment and a motor vehicle were stored in the house of the chairperson - G Cayetano at a cost of £4,800 (2022 - £4,800).

## **17.Subsequent events**

There are no other known material events arising after the reporting date.

**JESUS REIGNS MINISTRIES - UK**

England & Wales - Charity number 1121400

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# Accounts

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**Charity Registration Number : 1121400**

**JESUS REIGNS MINISTRIES - UK**

**Report and Accounts**

**for the year ended**

**30 April 2022**

# **JESUS REIGNS MINISTRIES - UK**

## **Report and accounts for the year ended 30 April 2022**

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# **JESUS REIGNS MINISTRIES - UK**

Charity Registration Number : 1121400

## **Reference and administrative details**

The charity is registered with the Charity Commission of England and Wales under the name of Jesus Reigns Ministries - UK with charity number **1121400**

Jesus Reigns Ministries - UK (otherwise known as JRM-UK) originated as an autonomous charity of Jesus Reigns Ministries, Inc, Manila, Philippines.

The registered office of the charity is 79 Royal Lane, Uxbridge UB8 3QT.

The charity's areas of operation in UK are London, Essex, Bournemouth, Swindon, Peterborough and Sudbury.

## **Legal structure of the charity**

The governing document of the charity is a constitution adopted on 5 May 2007.

## **The principal contact address, telephone number and website of the charity**

79, Royal Lane

Uxbridge

UB8 3QT

[www.facebook.com/jrmlondon](https://www.facebook.com/jrmlondon)

[jesusreignsministrieslondon@gmail.com](mailto:jesusreignsministrieslondon@gmail.com)

Tel :07886215275

## **Trustees**

The following persons served as Trustees during the year ended 30 April 2022

Guada Cayetano (Chairperson)

Maria Cecilia De Lima

Mario Bernabe

Marilou Argent

Jojo Mercado

Veronica Grande

## **Bankers**

Barclays Bank Plc

Lloyds Bank Plc

HSBC Plc

# JESUS REIGNS MINISTRIES - UK

## Trustees' Annual Report for the year ended 30 April 2022

The Trustees present their Report and Accounts for the year ended 30 April 2022 which also comprises the Directors' Report.

### Objects and activities of the charity

1. To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
2. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
3. To advance the education in accordance with Christian principles in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
4. To promote and fulfil such other charitable purposes beneficial to the community Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.

### Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

Inspiring Worship Sunday Services on-line and on-site  
Prayer Meetings, Tarrying Nights, Prayer Vigil/Dawn watch, Worship Nights  
Discipleship Training  
Leadership and Ministry Training  
Kids' Sunday School and Youth Empowerment  
Young Professional Fellowship and Empowerment  
Parents and Couples Empowerment  
Men of Christ Ministry  
Mum and Women Ministry  
Prayer and Worship Ministry  
Hospital and House Visitation  
Hospital Ward Carolling and Gift-giving  
Child Dedication and Water Baptism  
Evangelistic Activities and Bi-annual Family Camp  
Annual Anniversary of Ministry Celebration  
Renewal of Marriage Vows  
Wedding Ceremony  
Sports Events  
Counselling and Funeral Services  
Household of Faith Ministry

## **Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit**

The Trustees consist of the main pastors of the outreaches and the lead treasurer. The Trustees are aware of their responsibilities because they run the outreaches in accordance to the objectives of the charity and Charity Commission within the environment they operate.

Furthermore, the Trustees meet regularly to review and discuss the strategies and activities and evaluate the public interest and objectives of both the charity and Charity Commission.

### **Policy on grant making**

Jesus Reigns Ministries-UK and Jesus Reigns Ministries, Inc, Manila, Philippines have a common purpose in furthering the objectives of winning souls for Christ through planting outreaches, evangelism, discipleship, leadership training and education of the present and next generation. Grant is given to Jesus Reigns Ministries, Inc, Manila, Philippines for the advancement of this purpose.

### **Contribution made by volunteers**

The trustees and members of the charity are volunteers who ensure the smooth running of the charity. They are given allowance based on the financial capability of the outreach. This allowance is then being spent for various ministerial purposes such as transportation, discipleship, evangelism, house or hospital visitation and many other form of pastoral care.

## **Achievements and Performance**

### **Summary of the main achievements of the charity**

Our activities are open to whosoever wants to know God and experience His love. We resumed in person gathering on 2 May 2021 after the COVID 19 pandemic and the movement restriction removed by the government in March 2021. The attendance was initially slow but gradually improved when the members felt it was safe to do so. JRM-UK complimented the face to face activities by continuing the real-time media broadcast by internet streaming in order to allow other outreaches and interested people within and outside UK to participate in the activities of the charity.

We resumed worship services, discipleship and leadership training, kids and youth services, empowerment programmes and other activities. We re-started family camp, water baptism and other events we missed during the lockdown.

We continued to assist members and families in our communities who were in need of financial and other support due to the change of standard of living caused by the COVID 19 pandemic.

We are glad to announce Sudbury as our new outreach which commenced full fledged charitable activities in 15 September 2021. Up till this time, Sudbury was supported by Essex outreach.

## **Financial Review**

### **Review of the charity's financial position at the end of the period**

The accounts of the charity showed a gross income for the year of £348,075 (2020/21 - £273,724) of which £27,281 was restricted income. This was an increase of 27% above the previous year income. Included in this gross income was the charity's entitlement to HMRC's gift aid rebate of £59,319 (2020/21 - £49,389) - an increase of 20%. The increase in gross income was principally due to the increase in membership, the generosity of members and the contribution of Sudbury outreach.

The resources expended on charitable activities during the year was £255,008 (2020/21 - £151,297) of which £28,184 was restricted. This increase of 69% was mainly due to the change in prices for goods and services. Our activities also increased during this period.

The charity recorded an operating surplus for the year of £93,067, a drop of 24% (2019/20 - £122,427).

The total funds carried forward increased by 21% to £541,415 compared to the previous year of £448,348.

The Trustees consider this financial performance satisfactory.

### **Reserves policy**

The charity retains free reserves of £509,332 to be able to meet its future activities and to allow for repairs, maintenance and replacement of assets.

### **Going concern**

The trustees have considered the current macro and micro economic factors and agreed that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Charity's principal sources of funds**

The principal source of funds of the charity comes from voluntary donations in terms of tithes and offerings which is included as Voluntary Income in the financial statements.

### **Principal risks facing the charity**

The trustees have assessed and evaluated the major risks facing the charity and are satisfied of the strategies in place to mitigate exposures to these risks.

## **Structure, Governance and Management**

### **Governing document**

The charity is constituted as an unincorporated association governed by a trust deed.

### **Trustee selection**

The main pastor of each outreach and the lead treasurer are selected as Trustees after serving the charity for five years.

## **Policies and procedures adopted for the induction and training of trustees**

Every Trustee must be a long standing church pastor and must be aware of the ethos of the charity and Charity Commission. Every appointee must undergo practical and live training in discipleship, leadership and management.

The charity from time to time arranges training for the Trustees during the year to refresh them of their roles and responsibilities.

## **Organisational structure and any wider network with which the charity works**

Each outreach is headed by a pastor who appoints the team to work with in accordance with the policies of the charity. London outreach serves as the coordinating hub of all the policies and activities of the charity.

## **Relationship with any related parties**

The charity has a strong link with Jesus Reigns Ministries, Inc, Manila, Philippines and this has been documented under Policy on grant making.

Similarly, we shall continue to support other European outreaches by giving them guidance on both ministerial and administrative aspects of the ministry.

The storage and safeguarding of the charity assets of the Hillingdon outreach in London takes place at the house of the chairperson. This is documented in the financial statements.

## **Funds held as custodian trustees on behalf of others**

The charity does not hold funds or assets as custodians on behalf of others apart from that of the charity.

## **Future development plans**

The charity will continue to build and improve on its current achievement, proclaiming the doctrine of love, peace, hope and grace that the Christian faith stands for. The charity will also continue to foster community involvement to build a better society.

The charity on the long term will continue to build its cash deposit base from voluntary donations from members and the gift aid tax rebate from HMRC to acquire its own premises to cater for the increasing members and worshippers.

## JESUS REIGNS MINISTRIES - UK

### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



Guada Cayetano  
Chairperson of the Board of Trustees

Dated  
15 February 2023

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Independent Examiner's Report on accounts for the year ended 30 April 2022

### 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.

I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA) .

It is my responsibility to examine the accounts under section 145 of the Charities Act, 2011 follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

### Scope of examination

My examination was conducted in accordance with the general directions given by the Charity Commission. This includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's personnel concerning any such matters. I have not performed an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view .

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2018 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.

I 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.



Opeoluwa Opeodu (ACA, CIMA, CGMA)  
O&A Solutions Ltd  
11 Curlew Close  
High Wycombe, Buckinghamshire,  
HP13 5JY

Dated  
15 February 2023

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Statement of financial activities for the year ended 30 April 2022

				2021	
		Unrestricted	Restricted		
Notes	funds	funds	Total funds	Total funds	
	£	£	£	£	
<b>Incoming resources</b>					
Voluntary income	2	260,264	27,281	287,545	222,582
Other	2b	1,172	-	1,172	1,682
Investment income	3	39	-	39	71
Gift aid tax reclaim	4	59,319	-	59,319	49,389
<b>Total</b>		<b>320,794</b>	<b>27,281</b>	<b>348,075</b>	<b>273,724</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Charitable activities	5 - 9	226,824	28,184	255,008	151,297
<b>Total</b>		<b>226,824</b>	<b>28,184</b>	<b>255,008</b>	<b>151,297</b>
<b>Net income</b>		<b>93,970</b>	<b>-903</b>	<b>93,067</b>	<b>122,427</b>
<b>Transfer between funds</b>		1,904	-1,904	-	
<b>Net movement in funds</b>		<b>95,874</b>	<b>-2,807</b>	<b>93,067</b>	<b>122,427</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		434,494	13,854	448,348	325,921
<b>Total funds carried forward</b>		<b>530,368</b>	<b>11,047</b>	<b>541,415</b>	<b>448,348</b>

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Balance Sheet as at 30 April 2022

	Notes	2022			2021
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Fixed assets</b>					
Tangible assets	10	21,036		21,036	21,055
		-	-	-	-
<b>Total fixed assets</b>		21,036	-	21,036	21,055
<b>Current assets</b>					
Debtors	11	108,908	-	108,908	91,802
Cash at bank and in hand	11	410,856	12,951	423,807	347,391
<b>Total current assets</b>		519,764	12,951	532,715	439,193
<b>Creditors: amounts falling due within one year</b>	12	4,875	-	4,875	4,439
<b>Net current assets/(liabilities)</b>		514,889	12,951	527,840	434,754
<b>Total net assets or liabilities</b>		535,925	12,951	548,876	455,809
<b>Creditors: amounts falling due after one year</b>	13	7,461		7,461	7,461
<b>Total net assets or liabilities</b>	15	528,464	12,951	541,415	448,348
<b>Funds of the Charity</b>					
Funds of Charity Brought forward		434,494	13,854	448,348	325,921
Excess of income over expenditure		95,874	-2,807	93,067	122,427
<b>Total funds</b>		530,368	11,047	541,415	448,348

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



Guada Cayetano  
Chairperson of the Board of Trustees

Dated  
15 February 2023

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Notes to the financial statements for the year ended 30 April 2022

### 1. Accounting Policies

#### Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention is a public benefit entity.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### Going concern

The Trustees consider that there are no existing material uncertainties that may cast significant doubt upon the entity's ability to continue as a going concern.

#### Income

All Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the Income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be reliably measured. Expenditure is accounted for on an accruals basis and is accounted to include all costs directly attributable to the charitable activities. Where costs cannot be directly attributed to a charity activity, they are classified under headings that aggregate all cost related to the category.

#### Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant, machinery and motor vehicles	25% straight line
Fixtures, fittings and equipment	25% straight line

#### Fund accounting

The income included in the financial statements primarily comes from voluntary donations by members of the charity and the HMRC as gift aid tax rebate.

Unrestricted funds can be used in accordance with the charitable objectives and at the discretion of the Trustees.

Restricted funds arise when the donor specifies a particular purpose for its utilisation within the objects of the charity.

Further explanation of the nature and the purpose of unrestricted and restricted funds is included in the notes to the financial statements.

#### **Hire purchase obligation**

Assets obtained under hire purchase contracts are capitalised as tangible fixed assets in the financial statements.

Assets held under finance leases are depreciated over the shorter of the lease term and the estimated useful life of the asset.

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligation, exclusive of finance charges allocated to future periods, is recognised as a creditor with the finance element charged to the income statement over the relevant period.

The hire purchase liability is stated in the financial statements as creditors with amount falling due within one year and creditor with amount falling due more than one year.

## **2. Voluntary income**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Tithes and offerings	259,600	8,477	268,077	209,440
Deposit against events	59	10,424	10,483	393
Gifts and donations received	605	8,380	8,985	12,749
	<u><b>260,264</b></u>	<u><b>27,281</b></u>	<u><b>287,545</b></u>	<u><b>222,582</b></u>

### **2b. Other income**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Profit on disposal of assets			0	700
Other income	1,172	-	1,172	982
	<u><b>1,172</b></u>	<u><b>-</b></u>	<u><b>1,172</b></u>	<u><b>1,682</b></u>

### 3. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest receivable on bank deposits	39	-	39	71
	<u>39</u>	<u>-</u>	<u>39</u>	<u>71</u>

### 4. Gift aid tax reclaim

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Gift aid tax receivable	59,319	-	59,319	49,389
	<u>59,319</u>	<u>-</u>	<u>59,319</u>	<u>49,389</u>

During the period, the Charity claimed gift aid for the year ended 30 April 2022. The amount is stated in the income statements because the charity has entitlement to the fund and the amount can be measured by sufficient reliability.

### 5. Governance costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Accounting fees	7,500	-	7,500	5,700
Legal services	558	-	558	-
Trustees' meeting	2,187	-	2,187	294
	<u>10,245</u>	<u>-</u>	<u>10,245</u>	<u>5,994</u>

### 6. Premises and equipment costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rent	29,136	-	29,136	10,812
Depreciation	15,155	-	15,155	11,630
	<u>44,291</u>	<u>-</u>	<u>44,291</u>	<u>22,442</u>

## 7. Administrative expenses

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Insurance	3,566	-	3,566	2,527
Meetings	5,074	-	5,074	779
Pastoral allowance	-	-	0	17,556
Supplies	6,692	-	6,692	3,395
Telephone	1,110	-	1,110	984
Training	7,712	2,258	9,970	-
Financial charges	696	-	696	21
	<b><u>24,850</u></b>	<b><u>2,258</u></b>	<b><u>27,108</u></b>	<b><u>25,262</u></b>

## 8. Grant payable

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Jesus Reigns Ministries, Inc, Manila, Philippines	28,477	977	29,454	27,574
	<b><u>28,477</u></b>	<b><u>977.00</u></b>	<b><u>29,454</u></b>	<b><u>27,574</u></b>

## 9. Charitable activities

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Evangelism and Discipleship	17,783	2,000	19,783	8,254
Events	46,487	18,121	64,608	12,076
Gifts and donations	16,808	4,828	21,636	31,250
Pastoral expenses	22,828	-	22,828	4,363
Hospitality	2,396	-	2,396	1,102
Travelling and motor expenses	4,390	-	4,390	2,274
Worship team expenses	7,643	-	7,643	5,485
Missions	-	-	-	-
Covid19 expenses	197	-	197	4,638
Others	430	-	430	583
	<b><u>118,962</u></b>	<b><u>24,949</u></b>	<b><u>143,911</u></b>	<b><u>70,025</u></b>

## 10. Fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
Cost at 1 May 2021	30,280	48,923	79,203
Additions	-	15,136	15,136
Disposals	-	-	-
Cost carried forward	<u>30,280</u>	<u>64,059</u>	<u>94,339</u>
<b>Depreciation</b>			
Depreciation at 1 May 2021	17,915	40,233	58,148
Disposals	-	-	-
Depreciation charge for the year	6,870	8,285	15,155
Depreciation carried forward	<u>24,785</u>	<u>48,518</u>	<u>73,303</u>
Net book value at 30 April 2022	<u>5,495</u>	<u>15,541</u>	<u>21,036</u>
Net book value at 30 April 2021	<u>12,365</u>	<u>8,690</u>	<u>21,055</u>

## 11. Current assets

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Cash at bank and in hand	410,856	12,951	423,807	347,391
Debtors:				
2019/20 Gift aid receivable	-	-	-	42,213
2020/21 Gift aid receivable	49,389	-	49,389	49,389
2021/22 Gift aid receivable	59,319	-	59,319	-
Other debtors	200	-	200	200
Total debtors	<u>108,908</u>	<u>-</u>	<u>108,908</u>	<u>91,802</u>
	<u>519,764</u>	<u>12,951</u>	<u>532,715</u>	<u>439,193</u>

## 12. Creditors: Amounts due within one year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Accounting fees	2,075	-	2,075	300
Hire purchase creditor	2,800	-	2,800	4,139
	<u>4,875</u>	<u>-</u>	<u>4,875</u>	<u>4,439</u>

### 13. Creditors: Amounts due after one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Hire purchase creditor	7,461	7,461
	<u><b>7,461</b></u>	<u><b>7,461</b></u>

The total hire purchase liability for the purchase of a Toyota van is £11,600 and this represents the liability of the capital value due within one year of £1,404 and after one year of £7,461.

### 14. Movement in funds

	<b>Unrestricted</b>	<b>Restricted</b>	
	<b>funds</b>	<b>funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances brought forward</b>	434,494	13,854	448,348
<b>Income</b>	320,794	27,281	348,075
<b>Expenditure</b>	-226,824	-28,184	-255,008
<b>Transfers</b>	1,904	-1,904	-
<b>Fund balances carried forward</b>	<u><b>530,368</b></u>	<u><b>11,047</b></u>	<u><b>541,415</b></u>

The transfer is the correction of dedicated funds earlier treated as restricted.

### 15. Trustees' remuneration and expenses

The following payment was made to the Trustees as expenses during the financial year:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Guada Cayetano	3900	2,700
Mario Bernabe	3900	3,900
Jojo Mercado	3660	3,600
Marilou Argent	6500	5,000
Victoria Grande	2567	1,631
Maria Cecilia De Lima	400	400
	<u><b>20,927</b></u>	<u><b>17,231</b></u>

### 16. Related party transaction

During the year music equipment and a motor vehicle were stored in the house of the chairperson - G Cayetano at a cost of £4,800 (2021 - £4,800).

### 17. Subsequent events

There are no other known material events arising after the reporting date.

**JESUS REIGNS MINISTRIES - UK**

England & Wales - Charity number 1121400

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# Accounts

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**Charity Registration Number : 1121400**

**JESUS REIGNS MINISTRIES - UK**

**Report and Accounts**

**for the year ended**

**30 April 2021**

# **JESUS REIGNS MINISTRIES - UK**

## **Report and accounts for the year ended 30 April 2021**

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# **JESUS REIGNS MINISTRIES - UK**

Charity Registration Number : 1121400

## **Reference and administrative details**

The charity is registered with the Charity Commission of England and Wales under the name of Jesus Reigns Ministries - UK with charity number **1121400**

Jesus Reigns Ministries - UK (otherwise known as JRM-UK) originated as an autonomous charity of Jesus Reigns Ministries, Inc, Manila, Philippines.

The registered office of the charity is 79 Royal Lane, Uxbridge UB8 3QT.

The charity's areas operation in UK are Hillingdon in London, Essex, Bournemouth, Swindon and Peterborough.

## **Legal structure of the charity**

The governing document of the charity is a constitution adopted on 5 May 2007.

## **The principal contact address, telephone number and website of the charity**

79, Royal Lane

Uxbridge

UB8 3QT

[www.facebook.com/jrmlondon](http://www.facebook.com/jrmlondon)

[www.jrmchurch.co.uk](http://www.jrmchurch.co.uk)

Tel :07886215275

## **Trustees**

The following persons served as Trustees during the year ended 30 April 2021

Guada Cayetano (Chairperson)

Maria Cecilia De Lima

Mario Bernabe

Marilou Argent

Jojo Mercado

Veronica Grande

## **Bankers**

Barclays Bank Plc

Lloyds Bank Plc

HSBC Plc

# JESUS REIGNS MINISTRIES - UK

## Trustees' Annual Report for the year ended 30 April 2021

The Trustees present their Report and Accounts for the year ended 30 April 2021 which also comprises the Directors' Report.

### Objects and activities of the charity

1. To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
2. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
3. To advance the education in accordance with Christian principles in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
4. To promote and fulfil such other charitable purposes beneficial to the community Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.

### Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

Inspiring Worship Sunday Services  
Prayer Meetings, Tarrying Nights, Prayer Vigil/Dawnwatch, Worship Nights  
Discipleship Training  
Leadership and Ministry Training  
Kids' Sunday School and Youth Empowerment  
Young Professional Fellowship and Empowerment  
Parents and Couples Empowerment  
Men of Christ Ministry  
Mum and Women Ministry  
Prayer and Worship Ministry  
Hospital and House Visitation  
Hospital Ward Carolling and Gift-giving  
Child Dedication and Water Baptism  
Evangelistic Activities and Bi-annual Family Camp  
Annual Anniversary of Ministry Celebration  
Renewal of Marriage Vows  
Wedding Ceremony  
Sports Events  
Counselling and Funeral Services

## **Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit**

The Trustees consist of the main pastors of the outreaches and the lead treasurer. The Trustees are aware of their responsibilities because they run the outreaches in accordance to the objectives of the charity and Charity Commission within the environment they operate.

Furthermore, the Trustees meet regularly to review and discuss the strategies and activities and evaluate the public interest and objectives of both the charity and Charity Commission.

### **Policy on grant making**

Jesus Reigns Ministries-UK and Jesus Reigns Ministries, Inc, Manila, Philippines have a common purpose in furthering the objectives of winning souls for Christ through planting outreaches, evangelism, discipleship, leadership training and education of the present and next generation. Grant is given to Jesus Reigns Ministries, Inc, Manila, Philippines for the advancement of this purpose.

### **Contribution made by volunteers**

The trustees and members of the charity are volunteers who ensure the smooth running of the charity. They are given allowance based on the financial capability of the outreach. This allowance is then being spent for various ministerial purposes such as transportation, discipleship, evangelism, house or hospital visitation and many other form of pastoral care.

## **Achievements and Performance**

### **Summary of the main achievements of the charity**

Our activities are open to whosoever wants to know God and experience His love. Some of our activities either stopped or slowed down with the commencement of the national lock down .

The Government imposed restrictions following the COVID-19 pandemic from March 2020 and our Charity switched to online activities as face to face meetings and gatherings were impossible. Most of our activities such as Worship services, Discipleship and leadership trainings, Kids and Youth services and the empowerment programmes were conducted over ZOOM. This afforded members, families, friends and visitors the blessings of the activities in the comfort of their homes. A great advantage of media broadcast is that interest groups could plug-in irrespective of their location around the world. Though multi-media tools worked well in the circumstance we found ourselves we ardently look forward to when we could meet in person for our activities.

We suspended hospital and house visitations, child dedication, water baptism, wedding and sports events during the lockdown. We did not embark on our ministerial mission to our European partners during the lockdown.

During lockdown, we set up COVID 19 Emergency fund to assist members and families in our communities who were in dire need of financial support. We provided food and household provisions to those who were in isolation and could not leave their homes. We also provided on-line faith based counselling and support to the people affected by the pandemic. These initiatives proved to be very useful in the de-stressing period.

## **Financial Review**

### **Review of the charity's financial position at the end of the period**

The accounts of the charity show a gross income for the year of £273,724 (2019/20 - £388,225) of which £18,549 was restricted income. Included in this gross income was the charity's entitlement to HMRC's gift aid rebate of £49,389 (2019/20 - £186,924) which is a refund of the donors' tax on gifts and donations. The drop in gross income of 34% was principally due to a reduction of gift aid rebate. Three years of gift aid was provided for in 2019/20 against one in 2020/21.

The income excluding the HRMC gift aid refund for the year was £224,335 an increase of 11% (2019/20 - £201,301). This was a testimony of God's grace and mercy on our donors as the majority were able to hold on to their employments during the lockdown.

The resources expended on charitable activities during the year was £151,297 (2019/20 - £183,789). This decrease of 18% was due to reduced activities as a result of the lockdown.

The charity recorded an operating surplus for the year of £122,427 (2019/20 - £204,436 ).

The total funds in the year increased by 38% to £448,348 compared to the previous year of £325,921.

The Trustees consider this financial performance satisfactory.

### **Reserves policy**

The charity retains free reserves of £413,439 to be able to meet its future activities and to allow for repairs, maintenance and replacement of assets.

### **Going concern**

The trustees considered the current impact of covid-19 and the lockdown measures and agreed that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Charity's principal sources of funds**

The principal source of funds of the charity comes from voluntary donations in terms of tithes and offerings which is included in Voluntary Income in the financial statements.

### **Principal risks facing the charity**

The trustees have assessed and evaluated the major risks facing the charity and are satisfied of the strategies in place to mitigate exposures to these risks.

## **Structure, Governance and Management**

### **Governing document**

The charity is constituted as an unincorporated association governed by a trust deed.

### **Trustee selection**

The main pastor of each outreach and the lead treasurer are selected as Trustees.

### **Policies and procedures adopted for the induction and training of trustees**

Every Trustee must be a long standing church member and must be aware of the ethos of the charity and Charity Commission. Every appointee must undergo practical and live training in discipleship, leadership and management.

The charity from time to time arranges training for the Trustees during the year to refresh them of their roles and responsibilities.

### **Organisational structure and any wider network with which the charity works**

Each outreach is headed by a pastor who appoints the team to work with in accordance with the policies of the charity. Hillingdon outreach in London serves as the coordinating hub of all the policies and activities of the charity.

### **Relationship with any related parties**

The charity has a strong link with Jesus Reigns Ministries, Inc, Manila, Philippines and this has been documented under Policy on grant making.

Similarly, we shall continue to support other European outreaches by giving them guidance on both ministerial and administrative aspects of the ministry.

The storage and safeguarding of the charity assets of the Hillingdon outreach in London takes place at the house of the chairperson. This is documented in the financial statements.

### **Funds held as custodian trustees on behalf of others**

The charity does not hold funds or assets as custodians on behalf of others apart from that of the charity.

### **Future development plans**

The charity will continue to build and improve on its current achievement, proclaiming the doctrine of love, peace, hope and grace that the Christian faith stands for. The charity will also continue to foster community involvement to build a better society.

The charity on the long term will continue to build its cash deposit base from voluntary donations from members and the gift aid tax rebate from HMRC to acquire its own premises to cater for the increasing members and worshippers.

## JESUS REIGNS MINISTRIES - UK

### STATEMENT OF TRUSTEES RESPONSIBILITIES

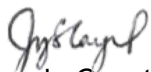
The trustees are responsible for preparing the Report of the Trustees and the financial statements In accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities In England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the Incoming resources and application of resources, Including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles In the Charity SORP;
- make Judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained In the financial statements;
- prepare the financial statements on the going concern basis unless It Is Inappropriate to presume 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



Guada Cayetano  
Chairperson of the Board of Trustees

Dated: 1 February 2022

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Independent Examiner's Report on accounts for the year ended 30 April 2021

### 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.

I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA) .

It is my responsibility to examine the accounts under section 145 of the Charities Act, 2011 follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

### Scope of examination

My examination was conducted in accordance with the with general Directions given by the Charity Commission. This includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's personnel concerning any such matters. I have not performed an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view .

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2018 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.

I 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.



Opeoluwa Opeodu (ACA, CIMA, CGMA)  
O&A Solutions Ltd  
11 Curlew Close  
High Wycombe, Buckinghamshire,  
HP13 5JY

Dated: 1 February 2022

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Statement of financial activities for the year ended 30 April 2021

		2021		2020	
		Unrestricted	Restricted	Total funds	Total funds
Notes		funds	funds	Total funds	Total funds
		£	£	£	£
<b>Incoming resources</b>					
	Voluntary income	204,033	18,549	222,582	200,499
	Other	1,682	-	1,682	518
	Investment income	71	-	71	284
	Gift aid tax reclaim	49,389	-	49,389	186,924
	<b>Total</b>	<b>255,175</b>	<b>18,549</b>	<b>273,724</b>	<b>388,225</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
	Charitable activities	130,205	21,092	151,297	183,789
	<b>Total</b>	<b>130,205</b>	<b>21,092</b>	<b>151,297</b>	<b>183,789</b>
	<b>Net income</b>	<b>124,970</b>	<b>-2,543</b>	<b>122,427</b>	<b>204,436</b>
	<b>Transfer between funds</b>				
	<b>Net movement in funds</b>	<b>124,970</b>	<b>-2,543</b>	<b>122,427</b>	<b>204,436</b>
<b>Reconciliation of funds:</b>					
	Total funds brought forward	309,524	16,397	325,921	121,485
	<b>Total funds carried forward</b>	<b>434,494</b>	<b>13,854</b>	<b>448,348</b>	<b>325,921</b>

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Balance Sheet as at 30 April 2021

Notes	2021			2020	
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £	
<b>Fixed assets</b>					
Tangible assets	10	21,055		21,055	25,288
		-	-	-	-
<b>Total fixed assets</b>		21,055	-	21,055	25,288
<b>Current assets</b>					
Debtors	11	91,802	-	91,802	81,998
Cash at bank and in hand	11	333,537	13,854	347,391	236,129
<b>Total current assets</b>		425,339	13,854	439,193	318,127
<b>Creditors: amounts falling due within one year</b>	12	4,439	-	4,439	9,211
<b>Net current assets/(liabilities)</b>		420,900	13,854	434,754	308,916
<b>Total net assets or liabilities</b>		441,955	13,854	455,809	334,204
<b>Creditors: amounts falling due after one year</b>	13	7,461		7,461	8,283
<b>Total net assets or liabilities</b>	15	434,494	13,854	448,348	325,921
<b>Funds of the Charity</b>					
Funds of Charity Brought forward		309,524	16,397	325,921	121,485
Excess of income over expenditure		124,970	-2,543	122,427	204,436
<b>Total funds</b>		434,494	13,854	448,348	325,921

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



Guada Cayetano  
Chairperson of the Board of Trustees

Dated: 1 February 2022

# JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

## Notes to the financial statements for the year ended 30 April 2021

### 1. Accounting Policies

#### Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention is a public benefit entity.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### Going concern

The Trustees consider that there are no existing material uncertainties that may cast significant doubt upon the entity's ability to continue as a going concern.

#### Income

All Income Is recognised In the Statement of Financial Activities once the charity has entitlement to the funds, it Is probable that the Income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there Is a legal or constructive obligation committing the charity to that expenditure, it Is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be reliably measured. Expenditure Is accounted for on an accruals basis and is accounted to include all costs directly attributable to the charitable activities. Where costs cannot be directly attributed to a charity activity, they are classified under headings that aggregate all cost related to the category.

#### Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant, machinery and motor vehicles	25% straight line
Fixtures, fittings and equipment	25% straight line

#### Fund accounting

The income included in the financial statements primarily comes from voluntary donations by members of the charity and the HMRC as gift aid tax rebate.

Unrestricted funds can be used in accordance with the charitable objectives and at the discretion of the Trustees.

Restricted funds arise when the donor specifies a particular purpose for its utilisation within the objects of the charity.

Further explanation of the nature and the purpose of unrestricted and restricted funds is included in the notes to the financial statements.

#### **Hire purchase obligation**

Assets obtained under hire purchase contracts are capitalised as tangible fixed assets in the financial statements.

Assets held under finance leases are depreciated over the shorter of the lease term and the estimated useful life of the asset.

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligation, exclusive of finance charges allocated to future periods, is recognised as a creditor with the finance element charged to the income statement over the relevant period.

The hire purchase liability is stated in the financial statements as creditors with amount falling due within one year and creditor with amount falling due more than one year.

## **2. Voluntary income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Tithes and offerings	203,410	6,030	209,440	193,846
Deposit against events	83	310	393	3,793
Gifts and donations received	540	12,209	12,749	2,860
	<u><b>204,033</b></u>	<u><b>18,549</b></u>	<u><b>222,582</b></u>	<u><b>200,499</b></u>

### **2b. Other income**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Profit on disposal of assets	700		700	-
Other income	982		982	518
	<u><b>1,682</b></u>		<u><b>1,682</b></u>	<u><b>201,017</b></u>

### 3. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable on bank deposits	71	-	71	284
	<u>71</u>	<u>-</u>	<u>71</u>	<u>284</u>

### 4. Gift aid tax reclaim

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Gift aid tax receivable	49,389	-	49,389	186,924
	<u>49,389</u>	<u>-</u>	<u>49,389</u>	<u>186,924</u>

During the period, the Charity claimed gift aid for the year ended 30 April 2021. The amount is stated in the income statements because the charity has entitlement to the fund and the amount can be measured by sufficient reliability.

### 5. Governance costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accounting fees	5,700	-	5,700	5,700
Trustees' meeting	294	-	294	2,612
	<u>5,994</u>	<u>-</u>	<u>5,994</u>	<u>8,312</u>

### 6. Premises and equipment costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rent	10,812	-	10,812	29,415
Depreciation	11,630	-	11,630	9,866
	<u>22,442</u>	<u>-</u>	<u>22,442</u>	<u>39,281</u>

## 7. Administrative expenses

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Insurance	2,527	-	2,527	3,418
Meetings	779	-	779	3,894
Pastoral allowance	17,556	-	17,556	17,900
Supplies	3,395	-	3,395	4,586
Telephone	984	-	984	774
Financial charges	4	17	21	623
	<b><u>25,245</u></b>	<b><u>17</u></b>	<b><u>25,262</u></b>	<b><u>31,195</u></b>

## 8. Grant payable

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Jesus Reigns Ministries, Inc, Manila, Philippines	24,904	2,670	27,574	12,434
	<b><u>24,904</u></b>	<b><u>2,670.00</u></b>	<b><u>27,574</u></b>	<b><u>12,434</u></b>

## 9. Charitable activities

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Evangelism and Discipleship	7,056	1,198	8,254	13,719
Events	8,246	3,830	12,076	35,942
Gifts and donations	18,031	13,219	31,250	14,651
Pastoral expenses	4,363	-	4,363	3,259
Hospitality	1,102	-	1,102	6,797
Travelling and motor expenses	2,274	-	2,274	3,302
Worship team expenses	5,485	-	5,485	5,002
Missions	-	-	-	6,668
Covid19 expenses	4,480	158	4,638	3,057
Others	583	-	583	170
	<b><u>51,620</u></b>	<b><u>18,405</u></b>	<b><u>70,025</u></b>	<b><u>92,567</u></b>

## 10. Fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
Cost at 1 May 2020	30,280	43,046	73,326
Additions	-	7,397	7,397
Disposals	-	-1,520	-1,520
Cost carried forward	<u>30,280</u>	<u>48,923</u>	<u>79,203</u>
<b>Depreciation</b>			
Depreciation at 1 May 2020	11,045	36,993	48,038
Disposals	-	-1,520	-1,520
Depreciation charge for the year	6,870	4,760	11,630
Depreciation carried forward	<u>17,915</u>	<u>40,233</u>	<u>58,148</u>
Net book value at 30 April 2021	<u>12,365</u>	<u>8,690</u>	<u>21,055</u>
Net book value at 30 April 2020	<u>19,235</u>	<u>6,053</u>	<u>25,288</u>

## 11. Current assets

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Cash at bank and in hand	333,537	13,854	347,391	325,921
Debtors:				
2018/19 Gift aid receivable	-	-	-	38,785
2019/20 Gift aid receivable	42,213	-	42,213	42,213
2020/21 Gift aid receivable	49,389	-	49,389	-
Other debtors	200	-	200	1000
Total debtors	<u>91,802</u>	<u>-</u>	<u>91,802</u>	<u>81,998</u>
	<u>425,339</u>	<u>13,854</u>	<u>439,193</u>	<u>407,919</u>

## 12. Creditors: Amounts due within one year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accounting fees	300	-	300	3,510
Financial charges	-	-	-	-
Multimedia camera	-	-	-	734
Hire purchase creditor	4,139	-	4,139	4,967
	<u>4,439</u>	<u>-</u>	<u>4,439</u>	<u>9,211</u>

### 13. Creditors: Amounts due after one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Hire purchase creditor	7,461	8,283
	<u><b>7,461</b></u>	<u><b>8,283</b></u>

The total hire purchase liability for the purchase of a Toyota van is £11,600 and this represents the liability of the capital value due within one year of £4,139 and after one year of £7,461.

### 14. Movement in funds

	<b>Unrestricted</b>	<b>Restricted</b>	
	<b>funds</b>	<b>funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fund balances brought forward</b>	309,524	16,397	325,921
<b>Income</b>	255,175	18,549	273,724
<b>Expenditure</b>	-130,205	-21,092	-151,297
<b>Transfers</b>	-	-	-
<b>Fund balances carried forward</b>	<u><b>434,494</b></u>	<u><b>13,854</b></u>	<u><b>448,348</b></u>

### 15. Trustees' remuneration and expenses

#### Trustees' allowance

The following payment was made to the Trustees as pastoral allowance during the financial year:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Guada Cayetano	2700	3,000
Mario Bernabe	3900	3,900
Jojo Mercado	3600	3,600
Marilou Argent	5000	5,100
Victoria Grande	1631	1,800
Maria Cecilia De Lima	400	500
	<u><b>17,231</b></u>	<u><b>17,900</b></u>

### 16. Related party transaction

During the year music equipment and a motor vehicle were stored in the house of the chairperson - G Cayetano at a cost of £4,800 (2020 - £4,800).

## **17. Subsequent events**

The Trustees have considered the impact of COVID 19 and its variants as a non-adjusting event after the reporting period. Apart from this, there are no other known material events arising after the reporting date.