

# **JESUS CHRIST INTERNATIONAL MINISTRIES**

**RECEIPTS AND PAYMENTS ACCOUNT  
(INCLUDING STATEMENT OF ASSETS AND LIABILITIES)  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2023**

**Charity Registration No. 1130158**

**JESUS CHRIST INTERNATIONAL MINISTRIES**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

	<b>2023</b>		<b>2022</b>	
<b>Receipts</b>	£	£	£	£
Donations, Tithes and Offerings		49,181		62,656
Warrington income		4,188		-
Gift Aid		-		7,805
Rental income		-		2,600
Bank interest		1		-
<b>Total receipts</b>		<b>53,370</b>		<b>73,061</b>
<b>Payments</b>				
Donations and mission pledges	24,568		27,767	
Public speakers	-		475	
Warrington activities	2,087		-	
Events materials, supplies and prizes	5,408		5,832	
Equipment	1,526		4,491	
Food and refreshments	3,969		3,461	
Membership and subscriptions	70		500	
Room hire	-		1,221	
Third party loan - legal fees	-		6,713	
Travel and subsistence expenses	1,901		3,480	
Bank charges	414		623	
Printing, postage and stationery	1,751		568	
Telephone and internet	281		225	
Building maintenance	7,165		2,894	
DBS fees	1,090		1,090	
Computer support	738			
Cleaning	-		64	
Insurance	936		886	
Sundry	148		-	
Water	1,235		-	
Heat, light and water	3,996		6,492	
Waste management	1,207		1,067	
Skip Hire	-		300	
Accountancy	700		660	
<b>Total payments</b>		<b>(59,190)</b>		<b>(67,719)</b>
<b>Net (payments)/receipts</b>		<b>(5,820)</b>		<b>5,342</b>
Cash at bank and in hand brought forward		36,016		30,674
Cash at bank and in hand carried forward		<b>30,196</b>		<b>36,016</b>
		=====		=====

**JESUS CHRIST INTERNATIONAL MINISTRIES**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER 2023**

	31 <sup>st</sup> December 2023	31 <sup>st</sup> December 2022
	£	£
<b>Fixed Assets</b>		
Freehold land and buildings	55,393	56,622
Fixtures and fittings	1,037	1,014
	<u>56,430</u>	<u>57,636</u>
<b>Debtors</b>		
Debtors	-	-
Other debtors	-	6,713
<b>Monetary assets</b>		
Cash at bank and in hand	30,196	30,016
	<u>30,196</u>	<u>36,729</u>
<b>Liabilities</b>		
Accruals	(2,836)	(700)
<b>Net current assets</b>	<u>27,360</u>	<u>36,029</u>
<b>Net funds</b>	<u><u>83,790</u></u>	<u><u>93,665</u></u>

Approved by the Trustees on 02/10/24

*Marina Esios*

Marina Esios, Trustee

Date 02/10/24

**JESUS CHRIST INTERNATIONAL MINISTRIES**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**1. Legal Status**

Jesus Christ International Ministries is a charity registered on 15<sup>th</sup> June 2009, with the number 1130158. It is governed by a constitution.

**2. Accounting Policies**

**Basis of Accounting**

The accounts have been prepared on a receipts and payments basis.

**Fixed Assets**

Expenditure on equipment is treated as a fixed asset and depreciated on the following bases in order to write off each asset over its estimated useful life:

Freehold land and buildings	2% per annum straight line basis
Fixtures and Fittings	20% per annum straight line basis

**Taxation**

The charity has taxable status and is thus exempt from taxation of its income and gains falling within Section 505 of the Taxation Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

**3. Restricted Funds**

2023	Balance at Beginning of year £	Receipts £	Payments £	Balance at End of year £
Norman Whiteley Trust	243	-	(243)	-
	=====	=====	=====	=====
2022	Balance at Beginning of year £	Receipts £	Payments £	Balance at End of year £
Norman Whiteley Trust	486	-	(243)	243
	=====	=====	=====	=====

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JESUS CHRIST INTERNATIONAL MINISTRIES**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 2 to 4.

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.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to 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.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's  
statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act.
- to prepare accounts which accord with the accounting records and, comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: ..... 08/10/2024 .....