

Registered number
07114437

Jesus Disciples' Community Church

Income and expenditure account

31 December 2023

Jesus Disciples' Community Church
Registered number: 07114437
Trustees' Report

The Trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Name, registered office and constitution of the charity

The full name of the charity is Jesus Disciples' Community Church.

The legal registration details are:-

Date of incorporation : 31 December 2009

Registered office : 39 Belmont Avenue
New Malden
Surrey
KT3 6QE

Charity Registration Number: 1136588

Principal activities

The principal activity of the charity is to advance the Christian religion for the benefit of the public, in particular but not exclusively through the holding of prayer meetings, Bible studies, producing and distributing literature on Christianity.

The Trustees who served during the year and up to the date of signature of the financial statements were :

Mr. Sun Kim

Statement of Trustees responsibilities

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

The law applicable to charities in England and Wales requires 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 of the Charity for that year.

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Trustees' Report

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the 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.

This report was approved by the Board of Trustees on 19 September 2024 and signed by its order.



S Kim
Trustee

Jesus Disciples' Community Church

Independent examiner's report to the trustees of Jesus Disciples' Community Church

I report to the Trustees on my examination of the financial statements of Jesus Disciples' Community Church for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act : or
- the financial statements do not accord with such records; or
- the financial statements do not comply with the applicable requirements concerning the form and Contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Indra Giri ACA, FCCA
IG Accounting & Auditing Ltd
Chartered Certified Accountants
90 Sutherland Avenue
Welling
Kent
DA16 2NP

19 September 2024

Jesus Disciples' Community Church
Income and Expenditure Account
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
Income from :						
Donations and legacies	3	141,953	-	-	141,953	120,728
Other		-	-	-	-	-
Total income		<u>141,953</u>	<u>-</u>	<u>-</u>	<u>141,953</u>	<u>120,728</u>
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	4	136,148	-	-	136,148	125,428
Total resources expended		<u>136,148</u>	<u>-</u>	<u>-</u>	<u>136,148</u>	<u>125,428</u>
Net (outgoing)/incoming resources		<u>5,805</u>	<u>-</u>	<u>-</u>	<u>5,805</u>	<u>(4,700)</u>
Other gains/(losses)		-	-	-	-	-
Net movement in funds		<u>5,805</u>	<u>-</u>	<u>-</u>	<u>5,805</u>	<u>(4,700)</u>
Fund balances at 1 January 2023		9,548	-	-	9,548	14,248
Fund balances at 31 December 2023		<u>15,353</u>	<u>-</u>	<u>-</u>	<u>15,353</u>	<u>9,548</u>

Jesus Disciples' Community Church
Balance Sheet
as at 31 December 2023

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	7	4,174	1,310
Current assets			
Cash at bank and in hand		16,740	9,298
Creditors: amounts falling due within one year	8	<u>5,561</u>	<u>1,060</u>
Net current assets		11,179	8,238
Total assets less current liabilities		<u>15,353</u>	<u>9,548</u>
Income funds			
Unrestricted funds		15,353	9,548
Restricted funds		<u>-</u>	<u>-</u>
		<u>15,353</u>	<u>9,548</u>

The charity was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.


S Kim
Trustee

Approved by the board on 19 September 2024

Jesus Disciples' Community Church
Notes to the financial statements
for the year ended 31 December 2023

1 Basis of preparation

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transactions value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Changes of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

2 Accounting policies

INCOME

Recognition of income

These are included in the income and expenditure account when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the income and expenditure account when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the income and expenditure account when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Jesus Disciples' Community Church
Notes to the financial statements
for the year ended 31 December 2023

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles	20% reducing balance
Office equipment	20% reducing balance

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

3 Donations and legacies

	2023	2022
	£	£
Sunday offering	10,332	6,122
Tithes	63,173	59,615
Offering for thanks	10,767	8,117
Offering for Missionaries	23,337	8,832
Other offerings	14,609	4,182
Gift aid tax credit	19,735	33,860
	141,953	120,728

4 Charitable activities

Wages and salaries	18,651	9,996
Social security costs	377	-
Pension costs	4,800	-
Travel and subsistence	1,636	300
Rent	34,146	34,308
Rates	1,870	1,776
Equipment expenses	821	-
Charitable and missionary costs	41,170	28,953
Donations	10,068	25,239

Jesus Disciples' Community Church
Notes to the financial statements
for the year ended 31 December 2023

Insurance	329	-
Office expenses	828	-
Church school expenses	9,990	5,988
Sponsorship for Theology studies	3,900	3,900
Event expenses	4,264	12,556
Other legal and professional expenses	1,338	1,784
Depreciation	1,043	328
Advertising	917	300
	136,148	125,428

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>2</u>	<u>1</u>

7 Tangible fixed assets

	Office equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2023	-	4,000	4,000
Additions	3,907	-	3,907
Disposals	-	-	-
At 31 December 2023	<u>3,907</u>	<u>4,000</u>	<u>7,907</u>
Depreciation			
At 1 January 2023	-	2,690	2,690
Charge for the year	781	262	1,043
On disposals	-	-	-
At 31 December 2023	<u>781</u>	<u>2,952</u>	<u>3,733</u>
Net book value			
At 31 December 2023	<u>3,126</u>	<u>1,048</u>	<u>4,174</u>
At 31 December 2022	<u>-</u>	<u>1,310</u>	<u>1,310</u>

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and other creditors	5,561	1,060
	5,561	1,060