J P TEAM INTERNATIONAL
(A private limited company by guarantee without share capital use of “Limited” exemption)

Financial Statements
For the year ended 30 November 2022

Company Number: 08290018

Charity Number: 1159304

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Company Number:	08290018
Charity Number:	1159304
Registered Office:	6th Floor 9 Appold Street London EC2A 2AP
Directors and Trustees:	M. Evans II R. Barton C. Evans T. Malone M. Armstrong
Chief Executive Officer	Michael David Evans II
Secretary:	Carolyn Sue Evans CUWI PO Box 2001 Colleyville, TX 76034
Principal Bankers:	CAF Bank 25 Kings Hill Avenue West Malling, ME19 4JQ
Independent examiner	Moore Kingston Smith 6th Floor 9 Appold Street London EC2A 2AP
Solicitors:	Robert Meakin Stone King 30 Station Road Cambridge, CB1 2RE

J P Team International
Trustees Report
For the year ended 30 November 2022

The Trustees present their statutory report together with the accounts of J P Team International (JPTI) for the year ended 30 November 2022.

The information contained on page 2 of the Financial Statements forms part of the Trustees' Report.

Structure, Governance and Management

Governing Document
The J P Team International (JPTI) (also identified as "the Charity") was incorporated on the 12th of November 2012 and is governed by the provisions of its Memorandum and Articles of Association.

Organizational Structure
The organizational structure as detailed in the constitution of the Charity is the responsibility of the Board of Trustees. In accordance with the constitution, the Board holds at least one general meeting and two additional meetings per year. The day-to-day running of the Charity is carried out by the Chief Executive, who is responsible to the Board of Trustees.

Connected and Related Parties
Two of the Trustees of the Charity (Carolyn Evans and Michael Evans II) and former trustee Michael Evans I assisted in the establishment of other JPTI charities throughout the world that share similar visions and purposes as JPTI. Michael Evans I, Carolyn Evans and Michael Evans II are also on some of those other charities' boards. However, the Charity does not consolidate these foreign entities in its financial statements, as they are separate legal entities with no one controlling party. Further details of transactions can be found in the financial statements.

Jerusalem Prayer Team is the common name used for all JPT charities that operate around the world for purposes of digitally connecting and is filed as a "doing business as" for the United States charities. JPTI is loosely based on the objectives of the Jerusalem Prayer Team. While the U.S. organization provides printed and digital materials, JPTI remains a related, yet independent, organization.

Trustees, Appointments, Induction and Training
New Trustees are appointed by the existing Trustees should they be deemed appropriate and helpful to fulfill any shortfall in the skill set of the Board upon application. The Charity shall hold a general meeting and a minimum of two other meetings per year. The Trustees have learned their duties as Trustees through information obtained from external consultants and the Charity Commission, and are responsible for the induction and training of new Trustees. Further training, consultation and information is made available to the Trustees on an on-going basis.

Remuneration Policy
The Charity does not currently employ any paid staff members. The salary of future staff members will be determined by the Board and is based on the hours worked and the

prevailing market rates for the level of work that is being undertaken. Potential future increases in salary will reflect increases in cost of living.

As noted in the accounts, the Trustees and officers of the Charity receive no remuneration or compensation for their time and services to the Charity.

Public Benefit

We have referred to the guidance in the Charity Commission's general guidance in PB1, PB2, and PB3 of the Charities Act 2011 on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives outlined below.

Objectives and Activities

The objects of JPTI, in light of the Public Benefits guidance, continue to be:

- Advance of the Christian faith for the benefit of the public.
- Prayer for the peace of Israel and safety of Jewish people.
- Provide humanitarian relief for victims of terrorism, irrespective of ethnic or national origin.
- Advance the knowledge of the Biblical significance of Israel.

To meet these objectives, the Charity has two primary aims and objectives, which have remained constant:

- To create a community with the shared ethos of promoting the peace of Israel and safety for the Jewish people.
- To raise funds as cost effectively as possible.

In practical terms, the Charity's practical activities are:

- Foster a community centered on encouraging people to pray for the safety, well-being and strengthening of Israel. It will instruct people how to pray and what to pray for, as well as provide inspiration and encouragement to pray.
- Provide financial aid to specific humanitarian outreaches on an as-needed basis. For example: providing food and comfort to Holocaust survivors and medical help and emotional support to victims of terrorism, regardless of national or ethnic background.
- Partner with related organizations to aid in the operation of the Friends of Zion Museum in Jerusalem that highlights the history of Christian philo-Semitic beliefs and practices that culminated in the creation of the Christian Zionist movement. This Museum and the Righteous Nation Heritage Center seek to foster relationships between Judaism and Christianity. JPTI will provide on-going research and content for the Jerusalem Museum.

- Partner with a related organization in Holland to aid in the operation of the Corrie Ten Boom Museum (similar to the Anne Frank Museum) that recounts the historic effort of the Ten Boom family to hide and protect Jews during the Holocaust.
- Produce media programs encouraging public edification and support of our mission.

In order to fund and educate others about these charitable programs, the Charity continually employs these outreach strategies:

- Mail partner prayer, ministry and news/educational letters, which are mailed to current and potential prayer partners and donors to educate them about areas or needs as identified by the Charity, soliciting their prayers and support of these charitable programs.
- As prayer partners/donors are encouraged to commit to prayer support and various donations of support, including direct debit donations of their choosing.

Achievements and Performance

JPTI raised £252,098 (2021: £194,384) in the year ended 30 November 2022. The majority of these donations were obtained as a result of our partner prayer and newsletter outreach mailings.

During the year ending 30 November 2022, JPTI's number of prayer support partners remain almost the same at around 9,004. Over the course of the year ministry communications and teaching letters totaling about 12,265 pieces were sent to our prayer support partners. A total of 3,763 Ministry Magazines were sent to our more active partners. JPTI was also able to provide about 263 individual ministry resource requests by providing over 446 educational and religious article items.

In addition, during the year ending 30 November 2022, JPTI was able to increase the number of members they communicated with primarily via email to 3,833 (over 2,750,000 emails were sent out during the year). The emails averaged an open rate of approximately 23%.

JPTI continued to focus on building a prayer community in the UK via Facebook. By the year end 30 November 2022, the Jerusalem Prayer Team Facebook Page reached almost 50 million people (through inspiring posts, articles, and scriptures), saw 1.4 Million new page visits, and garnered 222,387 new Page "likes".

With the war in Ukraine, an increase in resources and Grants focused on the Project for the Poor totaling **£55,000**.

Future Plans

Will continue to aid the poor from the Ukraine war. This will result in a substantial increase in resources and Grants focused on the Project for the Poor.

Grants Awarded

The Trustees discuss each potential grant before a decision is taken to support a charitable organization. The grants are given at arm's length to support the on-going charitable activities on an organization. During the year JPTI awarded a grant of **£55,000** to the Project for the Poor in Ukraine.

Grant Making Policy

In light of the growing size of the Charity, the Board asked counsel to draft a grant-making policy and that policy was adopted at the July 2018 meeting of the Board of Trustees.

Risk Management

The Board examined principal risks and uncertainties and identified three major areas for discussion and future Board action:

1. Cybersecurity and donor privacy.
2. Banking regulations and lack of ability of current bank (CAF Bank) to process international grants and funds designated for work in different parts of the world.
3. Compliance with the Terrorism Act of 2000.

The major risks to which the Charity is exposed, as identified by the Trustees, were reviewed during the year. The Trustees are satisfied that the processes are in place to mitigate risks for cyber security and donor privacy. The Trustees have voted to move bank relations away from CAF Bank to a bank more suited to handle the complex international activity of JPTI. However, this has not been implemented yet since the receiving banks contacted currently require more UK based trustees as part of their due diligence requirements.

The Trustees all reviewed copies of the Terrorism Act of 2000 Compliance Tool Kit published by the Charity Commission for England and Wales ("Terrorism Act Kit"). As a charity involved with international activity in Europe and the Middle East it is critical that all Trustees and officers be familiar with these laws.

Randy Barton is responsible for compliance and has reviewed for the Board the following:

(i) the list of "Proscribed Organizations" to make sure we are not connected to or support any such organizations in the furtherance of our charitable activity; and

(ii) the OFSI published list of "designated" organizations and individuals to make sure we do not directly or indirectly provide support to such organizations or individuals.

Since we provide no direct or indirect support for designated organizations and individuals, there is no need to request a license from the OFSI for our charitable activity.

Financial Review

Reserves Policy
The Board has examined the requirement for free resources, which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The Trustees review its reserves policy annually and consider that the free reserves held by the Charity should be broadly equivalent to at least nine (9) months of the yearly on-going annual expenditures. The Trustees decided the JPTI's long-term target of free reserves should be £200,000, which would give the Charity flexibility to cover temporary timing differences for donation receipts, adequate working capital for core costs, and would allow JPTI to respond quickly to emergencies where immediate relief is required.

As of 30 November 2022, total reserves of the charity amounted to £716,089. This consisted of unrestricted income funds of £715,216 and restricted income funds of £873. Free reserves at 30 November 2022 amounted to £716,089. The Board acknowledges that this falls above the target free reserve and strategies to maintain the long-term target are being implemented.

Statement of Trustees' Responsibilities in Relation to Financial Statements

The Trustees of the Charity (who are also the Directors of JPTI) are responsible for preparing a trustee's annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees of the Charity to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and the group, and of the incoming resources and application of resources, including income and expenditure, of the charitable group for that period. In preparing the 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 judgments and estimates that are reasonable and prudent.

- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement.
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial of the Charity and to enable them to ensure that the financial statements comply with the Companies Act of 2006 and 2011. They are responsible for safeguarding the assets of the Charity and the group, and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of a financial statement may differ from legislation in another jurisdiction.

By the order of the Board of Trustees.



R. Barton

Date: 27 September 2023

JP Team International

Independent Examiners' Report
To the members of JP Team International

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of England and Wales.

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

1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Moore Kingston Smith LLP

Adam Fullerton FCA DChA
For and on behalf of Moore Kingston Smith LLP
Chartered Accountants
6th Floor 9 Appold Street
London
EC2A 2AP

Date: 28 September 2023

JP Team International

Statement of Financial Activities (incorporating the Income and Expenditure account)
For the Year Ended 30 November 2022

	Note	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Income from:					
Donations		252,098	-	252,098	194,384
Gift in Kind - Jerusalem Prayer Team		8,000	-	8,000	8,000
Total		260,098	-	260,098	202,384
Expenditure on:					
Raising funds	2	42,376	-	42,376	39,840
Charitable activities	3	192,430	-	192,430	197,821
Total		234,806	-	234,806	237,661
Net movement in funds	4	25,292	-	25,292	(35,277)
Funds Brought Forward		689,924	873	690,797	726,074
Funds Carried Forward	10,11	715,216	873	716,089	690,797

The notes on the accompanying pages form a part of these financial statements.

JP Team International

Balance Sheet
As at 30 November 2022

	Note	2022		2021	
		£	£	£	£
Current Assets					
Cash at bank and in hand		719,630		710,620	
		719,630		710,620	
Creditors: Amounts falling due within one year	9	(3,541)		(19,823)	
Net Current Assets			716,089		690,797
Total Net Assets			716,089		690,797
Funds					
Unrestricted income funds	10		715,216		689,924
Restricted income funds	11		873		873
			716,089		690,797

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibly for complying with the requirements of the Act with respect to accounting records and for their preparation of the accounts.

The notes on the accompanying pages form a part of these financial statements.

Approved and authorised for issue by the board on: 27 September 2023
Signed on their behalf by:

R. Barton
Trustee

Company Registration No. 08290018

JP Team International

Notes to the Financial Statements
For the Year Ended 30 November 2022

1 Accounting Policies

a) Basis of preparation of financial statements

These financial statements are prepared on a going concern basis, under the historical cost convention.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charitable company is a public benefit entity for the purposes of FRS 102 and therefore the charitable company also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

b) Going concern

The trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources and there are no material uncertainties not to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c) Donation income

Income is included in the accounts when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably.

d) Gifts in kind

Income in the form of gifts in kind are included in the Statement of Financial Activities only when services have been donated to the charity. Gifts in kind consists of printing, postage, design, staff costs and other services relating to mail shots from Jerusalem Prayer Team (US). The gift in kind is valued at the cost of which the expense can be incurred.

e) Fund accounting

Restricted funds

Restricted funds are those that have been given to the charity to be spent on a particular purpose. Details of these funds held can be seen in note 11.

Unrestricted funds

These funds arise from donations provided for unrestricted purposes and from accumulated surpluses and deficits in the operations for charitable purposes and are expendable at the discretion of the Trustees.

f) Financial instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 Accounting Policies (continued)

g) Expenditure

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (cost of raising funds); and
- expenditure incurred directly to the fulfilment of the charity's objectives (charitable expenditure).

Charitable activities comprises all the expenditure incurred by the charity in meeting its charitable objectives and is further analysed between:

- costs of activities in furtherance of the charity's objectives; and
- support costs of the charity.

Where items of expenditure involve more than one cost category these costs have been apportioned on a reasonable basis as determined by the trustees. One particular area where the cost is material to the charity is in the production and distribution of the mail shots.

Support costs comprise all other overhead costs for the running of the charity as an organisation and the costs primarily associated with the constitutional and statutory requirements.

h) Foreign Currencies

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction, the average rate being used as an approximation to this rate. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All exchange differences are dealt with through the statement of financial activities.

i) Taxation

The charity is exempt from corporation tax on its charitable activities.

j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

k) *Debtors and creditors*

Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price.

l) Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2 Raising funds

	2022 £	2021 £
Bank charges	497	931
Accountancy	3,925	3,155
VAT not recoverable	14,437	14,947
Allocated support costs (See Note 5)	23,517	20,807
	42,376	39,840

3 Charitable Activities

	Ministry & Educational	Partner Services	2022 Total
Ministry and Aid	55,000	-	55,000
Allocated support costs (See Note 5)	112,278	25,152	137,430
	167,278	25,152	192,430

	Ministry & Educational	Partner Services	2021 Total
Teaching and Research	52,280	-	52,280
Allocated support costs (See Note 5)	110,738	34,803	145,541
	163,018	34,803	197,821

4 Net movement in funds

	2022 £	2021 £
Movement in funds is stated after charging:		
Independent examiner's remuneration (gross of VAT):		
- Independent examination	2,220	1,993
- Accountancy	1,320	1,162

5 Support Costs

	Ministry & Educational £	Partner Services £	Fundraising £	2022 £
Printing costs	38,539	-	6,274	44,813
Postage costs	19,194	-	3,125	22,319
Magazine costs	4,526	-	189	4,715
Design & editing	6,603	-	1,075	7,678
Partner services	-	15,949	839	16,788
Prayer call services	-	297	33	330
Partner processing	-	3,421	7,982	11,403
Fulfilment	800	1,485	-	2,285
Educational materials	42,616	-	-	42,616
CUI staff costs	-	4,000	4,000	8,000
	112,278	25,152	23,517	160,947

	Ministry & Educational £	Partner Services £	Fundraising £	2021 £
Printing costs	41,400	-	5,646	47,046
Postage costs	22,190	-	3,026	25,216
Magazine costs	4,530	-	189	4,719
Design & editing	7,100	-	968	8,068
Partner services	-	26,421	1,391	27,812
Prayer call services	-	526	59	585
Partner processing	-	2,369	5,528	7,897
Fulfilment	801	1,487	-	2,288
Educational materials	34,717	-	-	34,717
CUI staff costs	-	4,000	4,000	8,000
	110,738	34,803	20,807	166,348

6 Trustees remuneration

During 2022 no trustee received funds as reimbursement for travel expenses incurred during the year (2021: £Nil).

No Trustee received remuneration during the year or payment for other services (2021: £Nil).

7 Employees

The charity has no paid employees in either 2022 or 2021.

The key management are considered to be the Trustees and Chief Executive. Key management personnel were not remunerated in the year.

8 Taxation

The company, being a registered charity, is not liable for corporation tax in respect of its operations for the year.

9 Creditors : Amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	9,256
Accruals	3,541	10,567
	3,541	19,823

10 Unrestricted Funds

	Balance at 1 December 2021 £	Income £	Expenditure £	Balance at 30 November 2022 £
Unrestricted income funds	689,924	260,098	(234,806)	715,216

	Balance at 1 December 2020 £	Income £	Expenditure £	Balance at 30 November 2021 £
Unrestricted income funds	725,201	202,384	(237,661)	689,924

11 Restricted Funds

	Balance at 1 December 2021 £	Income £	Expenditure £	Balance at 30 November 2022 £
Friends of the Zion Center Building Project	595	-	-	595
Orphans in Israel	278	-	-	278
	873	-	-	873

11 Restricted Funds (continued)

	Balance at 1 December 2020 £	Income £	Expenditure £	Balance at 30 November 2021 £
Friends of the Zion Center Building Project	595	-	-	595
Orphans in Israel	278	-	-	278
	873	-	-	873

Friends of the Zion Center Building Project: relating to fundraising for the building project at the Zion

Orphans in Israel: relating to funding to support orphans residing in Israel.

12 Members' Liability

The Charity is a company limited by guarantee. In the event of a winding up, the members' liability is limited to £1.

13 Related Party Transactions

Three of the Trustees of the Charity (Michael Evans I who was a trustee until he resigned on 1 March 2019, Carolyn Evans and Michael Evans II) assisted in the establishment of other JP Team International charities throughout the world that share similar visions and purposes as JP Team International and they are also on some of those other charities' boards. However, the Charity does not consolidate these foreign entities in its financial statements, as they are separate legal entities with no one controlling party. Neither were there any financial dealings with these entities during the year, apart from those transactions, and year end balances already disclosed below in accordance with FRS 102.

The following related party transactions occurred during the year.

In 2022 Jersalem Prayer Team (US) provided printing, postage, design and other services to the charity relating to the distribution of mail shots. The total gift in kind during the year to 30 November 2022 was £8,000 (2021: £8,000) and is valued at cost. More details on gifts in kind can be found in note 1d) to the notes of the accounts.

As stated previously in Note 6 of the Financial Statements, no JP Team International Trustee receives any salary or compensation from the Charity.