

**International Christian Embassy Jerusalem UK
(Charity)**

Unaudited Financial Statements

31 July 2021

MATTOCKS GRINDLEY

Chartered accountant
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

International Christian Embassy Jerusalem UK (Charity)

Financial Statements

Year ended 31 July 2021

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International Christian Embassy Jerusalem UK (Charity)

Trustees' Annual Report

Year ended 31 July 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2021.

Reference and administrative details

Registered charity name	International Christian Embassy Jerusalem UK (Charity)	
Charity registration number	1189369	
Principal office	31 Crank Road Billinge Wigan WN5 7DT	
The trustees	Dr D Elms Rev M Starbuck Ms W Hogarth Mr P Bentley Mr M Kerry Ms J Lokuta Mr L Grates	
		(Appointed 1 March 2021) (Appointed 1 March 2021)
Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN	

Structure, governance and management

Governing Document

The charity constitution was created on 17 February 2020 and was registered with the Charity Commission as a CIO on 5 May 2020.

Appointment of Trustees

There must be a minimum of 3 Trustees at all times. New Trustees are appointed for a term of 3 years and are selected having regard to the skills, knowledge and experience needed for the effective administration of the charity. Trustees are eligible for reappointment for a maximum of 3 consecutive terms and may be reappointed for a fourth term after an interval of at least one year.

Related Parties

The charity has 7 Trustees, 3 of whom are Directors and 1 is the Company Secretary of International Christian Embassy Jerusalem (United Kingdom) Limited, company registration number 06655025.

International Christian Embassy Jerusalem UK (Charity)

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

Objectives and activities

Charitable Objects

To advance the Christian religion in England, Scotland and Wales for the benefit of the public through the holding of prayer meetings, lectures, conferences and the public celebration of religious festivals, producing and/or distributing literature on Christianity and the arrangement of spiritual and educational tours to enlighten people about the Jewish roots of the Christian faith.

To contribute towards a better society in England, Scotland and Wales by promoting social cohesion and better understanding between the Christian and Jewish communities and to contribute to the spiritual and moral education of children and young adults by a comprehensive Holocaust Education Programme.

To support humanitarian projects in all sectors of society in Israel, including the relief of poverty, education and assisting those fleeing hardship and religious persecution to emigrate to Israel.

International Christian Embassy Jerusalem UK (Charity)

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

Achievements and performance

The charity was established in May 2020 despite being unable to arrange physical conferences due to the pandemic we held our first online conference which was streamed via YouTube in September 2020.

The Charity Trustees, and supporters have contributed to and initiated many online events throughout the year. One of the most significant was the Feast of Tabernacles which was live streamed from Israel in October 2020. This annual celebration attracts thousands from around the world and includes valuable teaching seminars. The Charity was able to sponsor 15 key leaders to attend this event. One of our trustees appeared on Revelation TV to discuss the significance of the Feast of Tabernacles.

12 leaders and Pastors were sponsored by the Charity to attend the online Envision Pastors' conference in January 2021, our chair was one of the seminar speakers and has fulfilled other speaking and teaching engagements throughout the year.

Biblical teaching has been given throughout the year via webinars and our YouTube channel. Online prayer meetings have been held through the year with trustees and supporters participating.

A team of regional representatives has been established with representation now in London, Lincoln, Wirral, Oxford, Southampton, Wirral, the North West and Scotland.

Communication throughout the year has been enabled by digital technology.

Our travelling Holocaust educational exhibitions have not been delivered physically but we have been able to provide these excellent educational tools in digital format to 20 schools.

We have continued to work with our trusted partner ICEJ Aid and have funded several projects throughout the year.

- Funds have been sent to bring Ethiopian Jews to Israel to avoid persecution. Throughout the year Ethiopia has faced a number of steep challenges, including a prolonged drought, food shortages, a massive locust plague, the spread of coronavirus, and most recently an armed rebellion in the breakaway province of Tigray, just 45 miles across the border from the Gondar transit camps.
- Funds have been sent to support the work being done in the Holocaust Survivors Home in Haifa.
- We have provided the funding for computer equipment in a school in the Druze majority town of Isfiya in the Mount Carmel Region of Israel.
- Israel is subject to threats from rocket attacks in the North from Hezbollah in Lebanon and in the South from Hamas in Gaza. This was graphically illustrated when thousands of rockets were fired indiscriminately into Israel in May. ICEJ UK (Charity) has provided the funds for a bomb shelter for a Bedouin community in Ras Ali which is situated in the Zevulun region East of Haifa.
- A school for the deaf which serves both Jews and Arabs needed funding for camera equipment and the Trustees approved funding for this worthwhile project.
- Additionally we have been able to help Arab Christians by the provision of food parcels.

International Christian Embassy Jerusalem UK (Charity)

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

Financial review

The financial result of the period under review shows a surplus of £28,308 which is in line with the expectations of the Trustees.

The reserves as at 31 July 2021 were as follows: General unrestricted funds £13,151 and restricted funds £15,157.

Reserves Policy

The trustees have set the reserves policy which amounts to the charity holding £5,000 in reserve to cover 3 months operating costs, funding for emergencies and/or unique opportunities.

Public Benefit

Throughout this financial year the Trustees have endeavoured to conduct the Charity with integrity and diligence making all decisions having due regard to the Commission's public benefit guidance.

Plans for future periods

In the next financial year the Charity will work with Revelation TV and produce a monthly one hour TV programme called Jerusalem Dispatch. The objective of the programme is to highlight the work of the Charity and use the opportunity to teach Biblical truth.

A Biblical Tour of Israel is planned for May of 2022 which in addition to visiting Biblical sites will take the group to see the work being done at the Holocaust Survivor's Home in Haifa and to see the bomb sheltered installed at Ras Ali.

A monthly webinar is planned which will feature well known keynote speakers and give the participants the opportunity to ask questions.

Several Physical conferences are planned which will take place at different locations throughout the country.

The Charity will continue to support projects for public benefit in Israel.

The trustees' annual report was approved on 22/11/21 and signed on behalf of the board of trustees by:



Dr D Elms
Trustee

International Christian Embassy Jerusalem UK (Charity)

Independent Examiner's Report to the Trustees of International Christian Embassy Jerusalem UK (Charity)

Year ended 31 July 2021

I report to the trustees on my examination of the financial statements of International Christian Embassy Jerusalem UK (Charity) ('the charity') for the year ended 31 July 2021.

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 Charities Act, 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content 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.

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.



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

22/11/2021

International Christian Embassy Jerusalem UK (Charity)

Statement of Financial Activities

Year ended 31 July 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £
Income and endowments	Note			
Donations and legacies	4	22,903	83,920	106,823
Total income		<u>22,903</u>	<u>83,920</u>	<u>106,823</u>
Expenditure				
Expenditure on raising funds:				
Direct costs	5	8,059	—	8,059
Expenditure on charitable activities	6	1,693	68,763	70,456
Total expenditure		<u>9,752</u>	<u>68,763</u>	<u>78,515</u>
Net income and net movement in funds		<u>13,151</u>	<u>15,157</u>	<u>28,308</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		<u>13,151</u>	<u>15,157</u>	<u>28,308</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

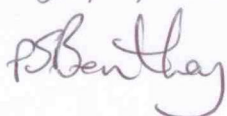
International Christian Embassy Jerusalem UK (Charity)

Statement of Financial Position

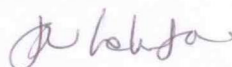
31 July 2021

	Note	2021 £
Current assets		
Cash at bank and in hand		29,388
Creditors: amounts falling due within one year	10	1,080
Net current assets		28,308
Total assets less current liabilities		28,308
Net assets		28,308
Funds of the charity		
Restricted funds		15,157
Unrestricted funds		13,151
Total charity funds	11	28,308

These financial statements were approved by the board of trustees and authorised for issue on 22/11/21, and are signed on behalf of the board by:



Mr P Bentley
Trustee



Ms J Lokuta
Trustee

The notes on pages 8 to 12 form part of these financial statements.

International Christian Embassy Jerusalem UK (Charity)

Notes to the Financial Statements

Year ended 31 July 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Crank Road, Billinge, Wigan, WN5 7DT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

International Christian Embassy Jerusalem UK (Charity)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

International Christian Embassy Jerusalem UK (Charity)

Notes to the Financial Statements (continued)

Year ended 31 July 2021

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>22,903</u>	<u>83,920</u>	<u>106,823</u>

5. Direct costs

	Unrestricted Funds £	Total Funds 2021 £
Legal and professional fees	6,320	6,320
Office costs	939	939
Subscriptions	120	120
Promotional costs	680	680
	<u>8,059</u>	<u>8,059</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Gifts	—	68,763	68,763
Support costs	<u>1,693</u>	<u>—</u>	<u>1,693</u>
	<u>1,693</u>	<u>68,763</u>	<u>70,456</u>

International Christian Embassy Jerusalem UK (Charity)

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

7. Analysis of support costs

	Analysis of support costs	Total 2021
	£	£
Finance costs	105	105
Governance costs	1,080	1,080
Insurance	508	508
	<u>1,693</u>	<u>1,693</u>

8. Independent examination fees

	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by the trustees. However, 1 trustee received a salary of £13,737, 1 trustee received £9,300, 1 trustee received £625 and 1 trustee received £60 for services provided to International Christian Embassy Jerusalem (United Kingdom) Limited, company registration number 06655025.

Expenses are reimbursed to trustees for reasonable costs properly incurred.

10. Creditors: amounts falling due within one year

	2021 £
Accruals and deferred income	<u>1,080</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
General funds	<u>—</u>	<u>22,903</u>	<u>(9,752)</u>	<u>13,151</u>

Restricted funds

	At 1 August 2020	Income	Expenditure	At 31 July 2021
	£	£	£	£
Restricted Funds	<u>—</u>	<u>83,920</u>	<u>(68,763)</u>	<u>15,157</u>

International Christian Embassy Jerusalem UK (Charity)

Notes to the Financial Statements (continued)

Year ended 31 July 2021

11. Analysis of charitable funds (continued)

	Brought forward	Incoming resources	Outgoing resources	Transfers between funds	Carried forward
	£	£	£	£	£
Aliyah & Absorption	—	21,584	(15,850)	—	5,734
Holocaust Survivors	—	12,513	(7,128)	—	5,385
ICEJ Aid	—	28,215	(26,060)	—	2,155
Operation Lifeshield	—	21,608	(19,725)	—	1,883
Total Restricted Funds	—	<u>83,920</u>	<u>(68,763)</u>	—	<u>15,157</u>

12. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	14,231	15,157	29,388
Creditors less than 1 year	(1,080)	—	(1,080)
Net assets	<u>13,151</u>	<u>15,157</u>	<u>28,308</u>

13. Related parties

The charity has 7 trustees 3 of which are Directors and 1 is the Company Secretary of International Christian Embassy Jerusalem (United Kingdom) Limited company registration number 06655025.

The charity received donations totalling £35,005 from the company in the year.

International Christian Embassy Jerusalem UK (Charity)

Management Information

Year ended 31 July 2021

The following pages do not form part of the financial statements.

International Christian Embassy Jerusalem UK (Charity)

Detailed Statement of Financial Activities

Year ended 31 July 2021

	2021 £
Income and endowments	
Donations and legacies	
Donations	106,823
	<u> </u>
Total income	<u>106,823</u>
Expenditure	
Direct costs	
Legal and professional fees	6,320
Other office costs	939
Subscriptions	120
Promotional costs	680
	<u>8,059</u>
Expenditure on charitable activities	
Insurance	508
Bank charges	105
Gifts	68,763
Accountancy	1,080
	<u>70,456</u>
	<u> </u>
Total expenditure	<u>78,515</u>
	<u> </u>
Net income	<u>28,308</u>

International Christian Embassy Jerusalem UK (Charity)

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2021

	2021 £
Direct costs	
Costs of raising donations and legacies - Donations	
Legal and professional fees	6,320
Office costs	939
Subscriptions	120
Promotional costs	680
	<u>8,059</u>
Direct costs	<u>8,059</u>
Expenditure on charitable activities	
Gifts	
Activities undertaken directly	
Gifts	68,763
Support costs	
Insurance	508
Bank charges	105
Accountancy	1,080
	<u>1,693</u>
Expenditure on charitable activities	<u>70,456</u>
