

**CHARITY REGISTRATION NUMBER: 1189369**

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

**Unaudited Financial Statements**

**31 July 2022**

**MATTOCKS GRINDLEY**

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

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

## **Financial Statements**

**Year ended 31 July 2022**

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

## **Trustees' Annual Report**

**Year ended 31 July 2022**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

### **Reference and administrative details**

<b>Registered charity name</b>	International Christian Embassy Jerusalem UK (Charity)
<b>Charity registration number</b>	1189369
<b>Principal office</b>	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

<b>Independent examiner</b>	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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### **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 2022**

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### **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 2022**

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### **Achievements and performance**

#### **Summary of Activities:**

The Charity Trustees, and supporters have contributed to and initiated many activities throughout the year, both online and in person.

One of the most significant was the Feast of Tabernacles which was live streamed from Israel in September 2021. This annual celebration attracts thousands from around the world and includes valuable teaching seminars and networking opportunities. The Charity was able to sponsor 15 key leaders to attend this event, plus the Charity Trustees. Our chairman was an invited speaker along with several other UK members who contributed to the seminars. Another UK Trustee volunteered on the LIVECHAT assisting delegates and helping to answer queries.

The Charity sponsored 10 leaders and pastors, along with several of the UK team, to attend the online Envision Pastors' conference in January 2022.

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.

An important development this year has been the ICEJ UK conferences held in 4 locations around the country with international speakers. The Charity hosted several Passover Presentations in various locations, and the Charity trustees contributed to local church gatherings both in person and over Zoom.

In September 2021 the Charity pioneered a new TV programme on Revelation TV and the trustees have appeared on the monthly programme to discuss the work of the Charity, raise our profile and contribute to a deeper understanding of the Christian faith for the viewers.

Communication throughout the year has been enabled by digital technology, with our social media platforms gathering new supporters and greater engagement.

The team of regional representatives has benefited from monthly zoom team meetings and a team retreat in February 2022.

The Charity has continued to develop relations with the Jewish community in the UK taking part in a joint 'Virtual Christmas Gathering' hosted by the Israeli Embassy Director of Public Diplomacy and involving many Jewish and Christian Groups.

Several trustees were invited to attend the virtual ceremony for International Holocaust Memorial Day hosted by the Embassy of Israel. The Charity also hosted a Memorial Service with a prominent Jewish leader as keynote speaker. Members of the Christian and Jewish community were invited.

One of the Holocaust educational exhibitions was displayed in a library during January and February, and the role of developing this area of our work has been handed over to a new volunteer. These excellent educational tools remain free of charge and available in physical and digital formats to schools, colleges, libraries, churches and community groups.

Led by one of the trustees, the Charity organised a Biblical Tour of Israel in May 2022. Included in our tour was a visit to the Home for Holocaust Survivor's in Haifa which the charity supports on a regular basis, and also to the bomb shelter installed at Ras Ali which was fully funded by the Charity.

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

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

## **Trustees' Annual Report *(continued)***

### **Year ended 31 July 2022**

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- The Charity responded to the crisis in Ukraine and sent funds to help Ukrainian Jews escape the war.
- Funds have been sent to bring Ethiopian Jews to Israel to avoid persecution as the drought, coronavirus and armed rebellion continues to make life dangerous for Jews in transit camps in Gondar.
- Funds have been sent to support the work being done in the Holocaust Survivors Home in Haifa.
- The Charity funded a school upgrade project providing a computer suite for Druze school in the north 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. The Charity was able to purchase a bomb shelter to be placed outside a kindergarten in Maalot-Tarshiha - a mixed community of Jews, Muslims, Druze and Bedouin in the north of Israel.
- Additionally, we have been able to contribute to a refuge in Tel Aviv which provides food, support, and a safe space for prostitutes and women in crisis.

#### **Financial review**

The financial result of the period under review shows a surplus of £330,589 which is in line with the expectations of the Trustees.

The reserves as at 31 July 2022 were as follows: General unrestricted funds £340,612 and restricted funds £18,285.

#### **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.

# International Christian Embassy Jerusalem UK (Charity)

## Trustees' Annual Report *(continued)*

Year ended 31 July 2022

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### Plans for future periods

- During the next financial year, the Charity will continue to hold conferences around the UK and host webinars and prayer meetings online.
- A UK tour to the annual Feast of Tabernacles Celebration in Jerusalem will take place, and we will begin planning the next Biblical Tour of Israel.
- The trustees plan to host a celebratory event with the Jewish community in 2023 and will approach key leaders in Manchester in order to plan that together.
- The trustees are committed to developing the UK team with several new members being approached, and another team retreat planned for January 2023.
- We will continue to work with Revelation TV to produce the monthly TV programme Jerusalem Dispatch.
- The Charity will continue to support projects for public benefit in Israel.

The trustees' annual report was approved on 09/01/2023 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 2022**

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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 2022.

### **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**

Since the charity'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 in England and Wales (ICAEW), which is one of the listed bodies.

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

9/1/23



# International Christian Embassy Jerusalem UK (Charity)

## Statement of Financial Activities

Year ended 31 July 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	400,831	102,431	503,263	106,823
<b>Total Income</b>		<u>400,831</u>	<u>102,431</u>	<u>503,263</u>	<u>106,823</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Direct costs	5	52,609	—	52,609	8,059
Expenditure on charitable activities	6	20,761	99,303	120,065	70,456
<b>Total expenditure</b>		<u>73,370</u>	<u>99,303</u>	<u>172,674</u>	<u>78,515</u>
<b>Net Income and net movement In funds</b>		<u>327,461</u>	<u>3,128</u>	<u>330,589</u>	<u>28,308</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		13,151	15,157	28,308	—
<b>Total funds carried forward</b>		<u>340,612</u>	<u>18,285</u>	<u>358,897</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 9 to 14 form part of these financial statements.

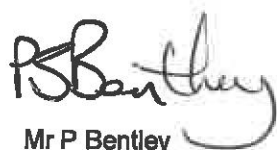
# International Christian Embassy Jerusalem UK (Charity)

## Statement of Financial Position

31 July 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		359,977	29,388
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>1,080</u>	<u>1,080</u>
<b>Net current assets</b>		<u>358,897</u>	<u>28,308</u>
<b>Total assets less current liabilities</b>		<u>358,897</u>	<u>28,308</u>
<b>Net assets</b>		<u>358,897</u>	<u>28,308</u>
<b>Funds of the charity</b>			
Restricted funds		18,285	15,157
Unrestricted funds		<u>340,612</u>	<u>13,151</u>
<b>Total charity funds</b>	<b>11</b>	<u>358,897</u>	<u>28,308</u>

These financial statements were approved by the board of trustees and authorised for issue on 09.01.23, and are signed on behalf of the board by:



Mr P Bentley  
Trustee



Ms J Lokuta  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

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

## **Notes to the Financial Statements**

**Year ended 31 July 2022**

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### **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 2022**

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### **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 2022

### 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 2022 £
<b>Donations</b>			
Donations	400,831	102,431	503,263

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

### 5. Direct costs

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	49,739	49,739	8,059	8,059
Costs of raising donations and legacies - Gifts	2,870	2,870	—	—
	<u>52,609</u>	<u>52,609</u>	<u>8,059</u>	<u>8,059</u>

# International Christian Embassy Jerusalem UK (Charity)

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Gifts	18,846	99,303	118,149
Support costs	1,915	—	1,916
	<u>20,761</u>	<u>99,303</u>	<u>120,065</u>

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

### 7. Analysis of support costs

	Analysis of support costs activity 1	Total 2022	Total 2021
	£	£	£
Finance costs	313	313	105
Governance costs	1,080	1,080	1,080
Insurance	523	523	508
	<u>1,916</u>	<u>1,916</u>	<u>1,693</u>

### 8. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<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 £15,383 and 1 trustee received £8,845 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

	2022	2021
	£	£
Accruals and deferred income	<u>1,080</u>	<u>1,080</u>

# International Christian Embassy Jerusalem UK (Charity)

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

### 11. Analysis of charitable funds

#### Unrestricted funds

	At 1 August 2021	Income £	Expenditure £	At 31 July 2022 £
General funds	13,151	400,831	(73,370)	340,612

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

#### Restricted funds

	At 1 August 2021	Income £	Expenditure £	At 31 July 2022 £
Restricted Fund	15,157	102,431	(99,303)	18,285

	At 1 August 2021	Income £	Expenditure £	At 31 July 2021 £
Restricted Fund	—	83,920	(68,763)	15,157

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers between funds £	Carried forward £
Aliyah & Absorption	5,734	—	—	—	5,734
Holocaust Survivors	5,385	21,430	26,499	—	316
ICEJ Aid	2,155	30,152	30,350	—	1,957
Operation Lifeshield	1,883	23,891	15,500	—	10,274
Ethiopian Jews	—	10,954	16,600	5,646	—
Ukrainian Jews	—	16,004	16,000	—	4
RESTRICTED FUNDS	15,157	102,431	104,949	5,646	18,285

# International Christian Embassy Jerusalem UK (Charity)

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

### 12. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	341,692	18,285	359,977
Creditors less than 1 year	(1,080)	—	(1,080)
<b>Net assets</b>	<b>340,612</b>	<b>18,285</b>	<b>358,897</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	14,231	15,157	29,388
Creditors less than 1 year	(1,080)	—	(1,080)
<b>Net assets</b>	<b>13,151</b>	<b>15,157</b>	<b>28,308</b>

### 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.



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

**Management Information**

**Year ended 31 July 2022**

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**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 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	503,263	106,823
	<u>503,263</u>	<u>106,823</u>
<b>Total Income</b>	<u>503,263</u>	<u>106,823</u>
<b>Expenditure</b>		
<b>Direct costs</b>		
Professional fees	27,996	6,320
Other office costs	1,537	939
Subscriptions	3,796	120
Conference Events	3,495	—
Gifts	1,053	—
Promotional costs	1,548	680
Travel	13,184	—
	<u>52,609</u>	<u>8,059</u>
<b>Expenditure on charitable activities</b>		
Rent	13,200	—
Insurance	523	508
Bank charges	313	105
Gifts	104,949	68,763
Accountancy	1,080	1,080
	<u>120,065</u>	<u>70,456</u>
<b>Total expenditure</b>	<u>172,674</u>	<u>78,515</u>
<b>Net Income</b>	<u>330,589</u>	<u>28,308</u>

# International Christian Embassy Jerusalem UK (Charity)

## Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2022

	2022 £	2021 £
<b>Direct costs</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Professional fees	27,996	6,320
Office costs	1,537	939
Subscriptions	926	120
Conference Events	3,495	—
Entertainment	1,053	—
Promotional costs	1,548	680
Travel	13,184	—
	<u>49,739</u>	<u>8,059</u>
<b>Costs of raising donations and legacies - Gifts</b>		
Gifts & Honorariums	2,870	—
	<u>—</u>	<u>—</u>
<b>Direct costs</b>	<u>52,609</u>	<u>8,059</u>
<b>Expenditure on charitable activities</b>		
<b>Gifts</b>		
<b>Activities undertaken directly</b>		
Rent	13,200	—
Gifts	104,949	68,763
	<u>118,149</u>	<u>68,763</u>
<b>Support costs</b>		
Insurance	523	508
Bank charges	313	105
Accountancy	1,080	1,080
	<u>1,916</u>	<u>1,693</u>
<b>Expenditure on charitable activities</b>	<u>120,065</u>	<u>70,456</u>