

CHARITY REGISTRATION NUMBER: 1189369

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

**Unaudited Financial Statements**

**31 July 2023**

**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 2023**

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# International Christian Embassy Jerusalem UK (Charity)

## Trustees' Annual Report

### Year ended 31 July 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

#### 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 (Resigned 30 June 2023)  
Mr M Kerry  
Ms J Lokuta  
Mr L Grates  
Mr J Croft (Appointed 3 July 2023)

**Independent examiner** Mr G Mattocks FCA  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

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

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

**Year ended 31 July 2023**

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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.

#### **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 2023

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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 a 9-day tour and series of live events in various places in Israel. It was also streamed live. This annual celebration attracts thousands from around the world and includes valuable teaching seminars and networking opportunities. Joanne Lokuta was able to lead a tour of 28 people.

David Elms took 7 key leaders to the Envision Pastors' conference in Jerusalem in January 2023.

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

Building on the format of last year the Charity held regional conferences in 4 locations and a prayer conference: inviting international and local speakers. Additionally, the speakers were invited to smaller church gatherings and networking events.

The Charity trustees and volunteers have also been invited guests and contributed to many in-person and online church gatherings during the year.

The team of volunteer regional representatives has benefited from monthly zoom team meetings and a team retreat in January 2023.

The Trustees nominated Simon Barrett to represent the Charity at the Christian Media Summit in Jerusalem in December 2022.

The Trustees nominated two volunteers, Gordon and Karen, to represent the Charity during a weekly global prayer gathering of like-minded organisations and individuals (on zoom).

The Charity has continued to develop relations with the Jewish community and several Trustees attended the 75th Anniversary Celebration at the Embassy June 2023, plus other events organised by grassroot Jewish organisations for Holocaust Memorial Day.

In January 2023, the Charity sponsored the publication of a booklet to commemorate Holocaust Memorial Day. Written by one of the volunteers, the booklet tells the stories of people who risked their lives to save Jews during the Holocaust.

In partnership with My Voice, a Jewish charity in Manchester, ICEJ UK arranged the visit of a Holocaust Survivor to a school.

The trustees have found that the TV programme on Revelation TV and the monthly webinar have helped raise the profile of the Charity. The variety of contributors and guests, both Christian and Jewish have discussed a diverse number of topics and have contributed 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 Trustees agreed to engage the services of a media management consultant to help improve our online presence.

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

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

### **Year ended 31 July 2023**

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We have continued to work with our trusted partner ICEJ Aid and have funded many projects throughout the year including:

- The Charity continued to respond to the ongoing 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 drought and conflict continues to make life dangerous for Jews in transit camps in Gondar.
- Funds have been sent to support the assisted living facilities for Holocaust Survivors in Haifa.
- The Charity funded a youth centre education programme.
- The Charity sent funds to help establish a new therapeutic centre the 'Moments' Balancing Home.
- The Charity was able to purchase a bomb shelter to be placed along the Northern border to protect communities at risk of rocket fire from Hezbollah in Lebanon.
- Additionally, we have been able to contribute to children's homes and a refuge in Tel Aviv which provides food, support, and a safe space for women in crisis.

#### **Financial review**

The financial result of the period under review shows a deficit of £94,484 which is in line with the expectations of the Trustees.

The reserves as at 31 July 2023 were as follows: General unrestricted funds £261,071 and restricted funds £3,342.

#### **Reserves Policy**

The trustees have set the reserves policy which amounts to the charity holding 3 months operating costs in reserve to cover 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 2023

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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.
- Led by one of the trustees, the Charity had planned a Biblical Tour of Israel for November 2023 with 43 confirmed participants. Due to the outbreak of the war this has been postponed to November 2024.
- A tour to Krakow and Auschwitz is planned for April 2024.
- The trustees plan to host a Holocaust Memorial event with the Jewish community in Lincoln. In partnership with a local quarry, a special commemorative stone memorial has been commissioned in recognition of the history of the Jews in that region.
- The Trustees will continue to engage with the Jewish Community in Manchester and seek ways to support joint initiatives around the country.
- The trustees are committed to developing the UK team with several new members being approached, and another team retreat planned for early 2024.
- A key focus for the coming years is to reach a younger generation and encourage them to engage in prayer and support for Israel and the Jewish people.
- We will continue to work with Revelation TV to produce the monthly TV programme Jerusalem Dispatch.
- The Charity will continue to be represented during the weekly global prayer gatherings of like-minded groups and individuals.
- The Charity will continue to promote the Yad Vashem Holocaust educational exhibitions. These excellent educational tools remain free of charge and available in physical and digital formats to schools, colleges, libraries, churches and community groups.
- The Charity will continue to support projects for public benefit in Israel.

The trustees' annual report was approved on 08/02/2024 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 2023**

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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 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 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

8/2/24



# International Christian Embassy Jerusalem UK (Charity)

## Statement of Financial Activities

Year ended 31 July 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	51,160	145,829	196,989	503,263
<b>Total income</b>		<u>51,160</u>	<u>145,829</u>	<u>196,989</u>	<u>503,263</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Direct costs	5	118,606	—	118,606	52,609
Expenditure on charitable activities	6	12,095	160,772	172,867	120,065
<b>Total expenditure</b>		<u>130,701</u>	<u>160,772</u>	<u>291,473</u>	<u>172,674</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(79,541)</u>	<u>(14,943)</u>	<u>(94,484)</u>	<u>330,589</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		340,612	18,285	358,897	28,308
<b>Total funds carried forward</b>		<u>261,071</u>	<u>3,342</u>	<u>264,413</u>	<u>358,897</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 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		265,493	359,977
<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>264,413</u>	<u>358,897</u>
<b>Total assets less current liabilities</b>		<u>264,413</u>	<u>358,897</u>
<b>Net assets</b>		<u>264,413</u>	<u>358,897</u>
<b>Funds of the charity</b>			
Restricted funds		3,342	18,285
Unrestricted funds		<u>261,071</u>	<u>340,612</u>
<b>Total charity funds</b>	<b>11</b>	<u>264,413</u>	<u>358,897</u>

These financial statements were approved by the board of trustees and authorised for issue on 08/02/24 and are signed on behalf of the board by:



Dr D Elms  
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 2023

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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 2023

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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 2023

### 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 2023 £
<b>Donations</b>			
Donations	51,160	145,829	196,989

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	400,831	102,431	503,263

### 5. Direct costs

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	58,487	58,487	49,739	49,739
Costs of raising donations and legacies - Gifts	2,230	2,230	2,870	2,870
Costs of raising donations and legacies – Tours & Feasts	57,889	57,889	—	—
	<u>118,606</u>	<u>118,606</u>	<u>52,609</u>	<u>52,609</u>

# International Christian Embassy Jerusalem UK (Charity)

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

Year ended 31 July 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Project Expenditure	9,554	160,772	170,326
Support costs	2,541	—	2,541
	<u>12,095</u>	<u>160,772</u>	<u>172,867</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Project Expenditure	18,846	99,303	118,149
Support costs	1,915	—	1,916
	<u>20,761</u>	<u>99,303</u>	<u>120,065</u>

### 7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Finance costs	857	857	313
Governance costs	1,134	1,134	1,080
Support costs - Insurance	550	550	523
	<u>2,541</u>	<u>2,541</u>	<u>1,916</u>

### 8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,134</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 £17,506 and 1 trustee received £9,930 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

	2023 £	2022 £
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 2023

### 11. Analysis of charitable funds

#### Unrestricted funds

	At 1 August 2022	Income	Expenditure	At 31 July 2023
	£	£	£	£
General funds	340,612	51,160	(130,701)	261,071

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

#### Restricted funds

	At 1 August 2022	Income	Expenditure	At 31 July 2023
	£	£	£	£
Restricted Fund	18,285	145,829	(160,772)	3,342

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

	Brought forward	Incoming resources	Outgoing resources	Transfers between funds	Carried forward
	£	£	£	£	£
Ethiopian Jews	5,734	51,975	(57,546)	—	163
Holocaust Survivors	316	18,353	(18,310)	—	359
ICEJ Aid	1,957	52,695	(54,435)	—	217
Operation Lifeshield	10,274	15,285	(23,001)	—	2,558
Ukrainian Jews	4	5,841	(5,800)	—	45
Other restricted funds	—	1,680	(1,680)	—	—
RESTRICTED FUNDS	18,285	145,829	(160,772)	—	3,342

# International Christian Embassy Jerusalem UK (Charity)

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

Year ended 31 July 2023

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### 12. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	262,151	3,342	265,493
Creditors less than 1 year	(1,080)	—	(1,080)
<b>Net assets</b>	<u>261,071</u>	<u>3,342</u>	<u>264,413</u>

  

	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>	<u>340,612</u>	<u>18,285</u>	<u>358,897</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.



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

## **Management Information**

**Year ended 31 July 2023**

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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 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	196,989	503,263
	<u>196,989</u>	<u>503,263</u>
<b>Total income</b>	<u>196,989</u>	<u>503,263</u>
<b>Expenditure</b>		
<b>Direct costs</b>		
Legal and professional fees	29,414	27,996
Other office costs	555	1,537
Subscriptions	61,045	3,796
Conference Events	10,638	3,495
Gifts	687	1,053
Promotional costs	2,274	1,548
Travel	13,993	13,184
	<u>118,606</u>	<u>52,609</u>
<b>Expenditure on charitable activities</b>		
Rent	13,200	13,200
Insurance	550	523
Bank charges	857	313
Project Expenditure	157,126	104,949
Accountancy	1,134	1,080
	<u>172,867</u>	<u>120,065</u>
<b>Total expenditure</b>	<u>291,473</u>	<u>172,674</u>
<b>Net (expenditure)/income</b>	<u>(94,484)</u>	<u>330,589</u>

# International Christian Embassy Jerusalem UK (Charity)

## Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2023

	2023 £	2022 £
<b>Direct costs</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Professional fees	29,414	27,996
Office costs	555	1,537
Subscriptions	926	926
Conference Events	10,638	3,495
Entertainment	687	1,053
Promotional costs	2,274	1,548
Travel	13,993	13,184
	<u>58,487</u>	<u>49,739</u>
<b>Costs of raising donations and legacies - Gifts</b>		
Gifts & Honorariums	<u>2,230</u>	<u>2,870</u>
<b>Costs of raising donations and legacies – Tours &amp; Feasts</b>		
Tours & Feast	<u>57,889</u>	<u>—</u>
<b>Direct costs</b>	<u>118,606</u>	<u>52,609</u>
<b>Expenditure on charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Rent	13,200	13,200
Project Expenditure	157,126	104,949
	<u>170,326</u>	<u>118,149</u>
<b><i>Support costs</i></b>		
Insurance	550	523
Bank charges	857	313
Accountancy	1,134	1,080
	<u>2,541</u>	<u>1,916</u>
<b>Expenditure on charitable activities</b>	<u>172,867</u>	<u>120,065</u>