

New Jerusalem Ministry

Trustees' report and financial statement

for the year ended 31 December 2022

Charitable Incorporated Organisation (CIO) No: 1192889

**NEW JERUSALEM MINISTRY
YEAR ENDED 31ST DECEMBER 2022**

Registered Charity Number: 1192889

Principal address:

Unit 9M
Eley Road
LONDON
Eley Estate
N18 3BB

Trustees:

Mr Pierre Sambu Diangangu
Mr Rogeiro Andre
Ms Judith Mugala

Governing document:

The charity is operated under the rules of its constitution.

Bankers:

Lloyds Bank Plc
East Ham Branch
P O Box 1000
BX1 1LT

Independent Examiner:

TACTS Accountant
Chartered Certified Accountant
61 Fountains Crescent
London N14 6BD

NEW JERUSALEM MINISTRY
FINANCIAL ACCOUNTS
FOR YEAR ENDED 31ST DECEMBER 2022

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**NEW JERUSALEM MINISTRY
YEAR ENDED 31ST DECEMBER 2022**

New Jerusalem Ministry trustees are pleased to present their annual report and independently examined financial statements for the year ended 31st December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2005) (Accounting Standards Charities Act 2011).

Trustees and their responsibilities

Charity trustees are the people who serve on the governing body of a charity. They may be known as trustees, directors, board members, governors or committee members. The principles and main duties are the same in all cases. Trustees have, and must accept, ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and meeting the needs for which it has been set up.

Our aims and objectives

Purpose and aims

The object(s) of the charity: To advance the christian faith in accordance with the statement of faith in such ways and in parts of the United Kingdom or the world as the trustees from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the church

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

The focus of our work our main objectives for the year continued to be the advancement of the christian religion and to strive to improve the living condition of the needy. The strategies we applied to meet these objectives included:

1. Provision of weekly church services on Wednesdays, Thursdays, Fridays and Sundays to minister to the physical, spiritual and and material needs of the congregation and the community.
2. Provision of special events and meetings to meet the specific needs of target groups in the church such as men, women, youth and children.
3. Focusing on the material needs of certain members undergoing difficult financial situations.

4. Working with other christian agencies and churches in london to advance the preaching of the gospel

5. Provision of shepherd's care for the members and other members of the community.

How our activities deliver public benefit

Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of the christian religion and the relief of poverty and sickness.

a. Ministering every week to the spiritual needs of the people through bible study, prayer meetings, counselling sessions and Spiritual meetings.

b. Our focus as a ministry and church is the outreach for souls.

Service users and members

Our church services are presented with both the regular congregant and the visitor or seeker in mind. We minister to the physical, mental and spiritual needs of the members in our services giving specific consideration to the seekers or new comers in our midst that may not necessarily have a church background and as such may not understand the processes and procedures of Christianity. We have also helped relief poverty and hardship amongst both regular and occasional congregants who are suffering from a period of financial hardship due to unemployment and lack of financial resources.

Financial review

Coming out of the pandemic and the financial hardship this has brought on our members we still managed to raise a total donated income of £127,920 (£126,653 in 2021) plus £29,466 in gift aid claim. During the year with resources expended of £155,238 resulting in excess of expenditure over income surplus of £2,147. Net assets were of negative -£48,375 (-£50,522 in 2021).

Principal funding sources

The principal funding sources for the charity are currently by way of Donations and Gifts from congregants through the offering basket passed during church services and through bank standing orders. We have exercised our right to reclaim the tax on the donations and gifts received from the congregants and this has proved a steady and growing source of additional income.

Recruitment and appointment of trustees

The trustees who are also charity trustees for the purposes of charity law are in charge of the strategic direction of the charitable trust. Under the requirements of the New Jerusalem Ministry's Constitution the trustees are elected to serve for a period of three years (except first trustees who serve 4 years) after which they can be re-elected at the next annual general meeting. All trustees give their time voluntarily and receive no benefits from the charity. Due to the nature of church work, trustees appointed have been so selected on the basis of their faith, strength of character, skills set in the area of

business management and growth and commitment to the vision of the charity.

Trustees' induction and training

Most trustees are already familiar with the practical work of the charity having been friends of the church for a number of years. Additionally, new trustees are invited and encouraged to function in the capacity as friends of the church in order to understand the activities of the church and its members.

Additionally, new trustees would be invited as required and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates.

- The obligations of trustees
- The main documents which set out the operational framework for the charity including the Declaration of Trust.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

A Question & Answer pack would be prepared which draws information from various Charity Commission publications signposted through the commission's guide "the Essential Trustee" as a follow up to these sessions. This is distributed to all new trustees along with the charity's objects and the latest financial statement.

Members of the board of trustees

Members of the Board of Trustees, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with charity law, as trustees, we certify that:

So far as we are aware, there is no relevant information of which the company's accountants are unaware; and as the trustees of the charity, we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's accountants are aware of that information.

Planning for the future

In the year 2023, we plan to consolidate the existing services and other project activities depending on the situation with the pandemic effect:

- The Advice and Information service
- The Community Access to Information Communication Technology Programme
- The Family Learning Scheme
- The Community Health Improvement Activities
- Youth Projects and Orphanage support.

- Support the needy in D R Congo.

Consolidation of existing services and other project activities triggers put the demand high on funding. Future plans to maximize funding for the organisation remain a key service priority. With this regard, New Jerusalem Ministry would like to thank in advance all donors who would be interested in supporting the organisation's activities in whatever from this may be.

Funding

We are grateful for the support from our members' contribution.

We have been able to claim gift aid. This has enabled us to meet our objectives. We thank all our donors for their valuable contributions.

Reserves policy and Going Concern

The Board has assessed the charity's requirements for reserves in the light of the main risks to the organisation. As a result, the Board has approved a policy whereby the unrestricted funds not committed, should be held in reserve and maintained at a level which ensures that New Jerusalem Ministry core activity could continue during a period of unforeseen difficulty. The target reserve amount represents at least 6 months' (26 weeks) expenditure and will be reviewed annually.

Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity undertakes.
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Trustees constantly review risks relevant to the charity. Any risks identified are reported to the Trustees and decisions made on how to minimise risk.

Volunteers

The charity relied a great deal on volunteers to perform a variety of tasks. Around 10 volunteers helped in this financial year.

On BEHALF OF THE TRUSTEES,

Pierre Sambu Diangangu
Chairperson
02/06/2023

Independent examiner's report to the trustees of New Jerusalem Ministry.

I report on the accounts of the Trust for the year ended 31st December 2022, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 02nd June 2023

Chartered Certified Accountant
TACTS Limited, 61 Fountains Crescent, London, N14 6BD

NEW JERUSALEM MINISTRY
INCOME AND EXPENDITURE FOR THE PERIOD ENDING 31ST DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
INCOMING RESOURCES				
Tithe / Donation	127,920	-	127,920	126,653
Gift Aid	29,466	-	29,466	-
TOTAL INCOMING RESOURCES	157,385	-	157,385	126,653
RESOURCES EXPENDED				
Expenditure in charitable activities				
Sessional Workers/Outreach	22,194	-	22,194	22,361
Community Activities & Orphanage support	26,220	-	26,220	29,161
Food Programme	12,175	-	12,175	-
Choir and Music	16,112	-	16,112	11,740
Prize and Awards Ceremony	1,052	-	1,052	1,923
Support to HQ	25,732	-	25,732	17,090
Uniform	2,720	-	2,720	2,600
Volunteer Expenses	2,565	-	2,565	1,968
Premises Cost	30,401	-	30,401	28,341
Refreshments	1,937	-	1,937	665
Training	2,000	-	2,000	3,110
Finance Cost	827	-	827	521
Office & General Running Expenses	2,107	-	2,107	5,912
Trips and Outings	5,246	-	5,246	4,590
Consultancy and Professional fees	3,950	-	3,950	950
TOTAL RESOURCES EXPENDED	155,238	-	155,238	130,931
Net Incoming/Outgoing resources	2,147	-	2,147	(4,278)
FUNDS BROUGHT FORWARD	(50,522)	-	(50,522)	(46,244)
FUNDS CARRIED FORWARD	(48,375)	-	(48,375)	(50,522)

There were no recognised gains or losses for the above period other than those shown in the statement of financial activities for the above financial year. All incoming resources and resources expended are derived from continuing activities.

NEW JERUSALEM MINISTRY
BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS		-	-
Current Assets			
Cash at Bank and in Hand		2,085	428
Current Liabilities			
Creditors: Falling due within one year	(11)	950	950
Creditors: falling due after more than one year	(11)	49,510	50,000
Net Assets		<u>(48,375)</u>	<u>(50,522)</u>
As Represented By:			
Restricted Fund		-	-
Unrestricted fund		(48,375)	(50,522)
Total Funds		<u>(48,375)</u>	<u>(50,522)</u>

The accounts were approved by the Trustees on **02nd June 2023** and signed on their behalf by: -

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Pierre Sambu Diangangu
Chairperson

**NEW JERUSALEM MINISTRY
YEAR ENDED 31ST DECEMBER 2022**

Notes to the accounts

1. Accounting basis.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charitable incorporated organisation constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

These accounts are prepared under the going concern assumption as there is no reason for us to believe otherwise.

1.3 Accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in notes to the accounts.

2. Fixed Assets

The organisation has no fixed assets.

3. Cash Flow Statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

4. Income

Income is recognised in the period to which it relates, unless specified otherwise by the funder. Project funding is, in general, repayable if not expended within the relevant project. Such income is only recognised to the extent that it ceases to be repayable. The income is accounted for on a receivable basis.

5. Resource Expended

Resources expended are included in the Statement of Financial Activities inclusive of VAT which cannot be recovered. Direct charitable expenditure includes the direct costs of the activities. Where such costs relate to more than one functional cost category, they have been apportioned in line with the direct costs of the relevant service.

6. Taxation

New Jerusalem Ministry is a registered charity and is not liable for corporation tax on its income under section 505 of the Income and Corporation Taxes Act 1988 to the extent that it is applied to its charitable activities.

7. Status

New Jerusalem Ministry is a registered Charitable Incorporated Organisation.

8. Support Cost

Allocation of support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, and governance costs which support the Charity activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 14 below.

9. Staff Costs

The organisation does not have staff in payroll employment.

Trustees are not remunerated.

10. Pension costs and other post-retirement benefits

The organisation does not have a pension scheme.

11. Creditors

	2022	2021
	£	£
Independent Examination (Accrual)	950	950
	<u>950</u>	<u>950</u>

Long term liability

	2022	2021
	£	£
Bounce Back Loan	<u>49,510</u>	<u>50,000</u>

12. Debtors

The Organisation has no debtors.

13. Restricted Fund Analysis

No restricted received in this financial year.

14. Support and Governance

	General Support	Governance	Total
General Running Expenses	2,107	-	2,107
Finance cost	-	827	827
Professional fees	-	950	950
	<u>2,107</u>	<u>1,777</u>	<u>3,884</u>
TOTAL RESOURCES EXPENDED	<u>2,107</u>	<u>1,777</u>	<u>3,884</u>