BACK TO JERUSALEM UK

England & Wales · Charity number 1196026

Details

Status	Registered
Legal form	CIO
Registered	2021-10-01
Register	View on the Charity Commission register

Contact

Address	2 Quarry High Street Headington Oxford OX3 8JT
Phone	01709820896
Email	officeuk@backtojerusalem.com
Website	www.backtojerusalem.com

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION AROUND THE WORLD, IN PARTICULARLY BUT NOT EXCLUSIVELY, BY: * ENABLING INDIVIDUALS WHO HAVE EXPERIENCED RELIGIOUS PERSECUTION TO WORSHIP BY THE PROVISION OF CHRISTIAN MATERIALS, SUCH AS BIBLES AND PROVIDING PASTORAL SUPPORT TO ENCOURAGE CHRISTIANS IN THEIR FAITH, THEREFORE, STRENGTHENING THE LOCAL CHURCHES WHERE THEY EXIST;* RAISING AWARENESS IN THE UK ABOUT PERSECUTION OF CHRISTIANS IN NATIONS WITHOUT RELIGIOUS FREEDOMS THROUGH SHARING OF ONLINE RESOURCES, DISTRIBUTION OF LITERATURE, MEETINGS OR TALKS FROM VICTIMS OF CHRISTIAN PERSECUTION;* PROVIDING HUMANITARIAN AID SUCH AS DISTRIBUTION OF FOOD / ESSENTIAL SUPPLIES OR BUILDING SCHOOLS IN AREAS OF POVERTY OR IMPACTED BY NATURAL DISASTER AS A PRACTICAL EXPRESSION OF CHRISTIAN FAITH.

Activities: Enabling individuals who have experienced religious persecution to worship by the provision of Christian materials, such as Bibles. Also, raising awareness in the UK about the persecuted church in nations without religious freedoms and finally, providing humanitarian aid, such as the distribution of food/essential supplies, or building schools in areas of poverty or impacted by natural disasters.

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Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Cambodia
- China
- Philippines
- Vietnam
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,092,805	£1,217,396	£169,288	1
2024-03-31	£603,148	£388,678	£298,395	1
2023-03-31	£217,278	£135,393	-	-

Trustees

Name	Role	Appointed
Taisto Tirronen	Chair	2021-09-01
Cherk-yun Andrea Sayles		2024-08-21
Gordon Crawford Fitzgerald Hickson		2024-08-09
Philip Herklots		2021-09-01
Robby Zirklebach		2021-09-01

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BACK TO JERUSALEM UK

England & Wales - Charity number 1196026

Accounts

BACK TO JERUSALEM UK

ANNUAL REPORT
&
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

(CHARITY No. 1196026)

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025
ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1196026
MINISTRY SUPPORT OFFICE	Cornerstone Church 2 Quarry High Street Headington OXFORD OX3 8JT
INDEPENDENT EXAMINER	Nick Addo (FCCA) Grant Accountants Limited 7 Glenrosa Road Reading RG30 6AN
TRUSTEES	Taisto Tirronen (Chairman) Emma Rose (resigned 10/07/2024) Robby Zirkelbach Philip Herklots Gordon Hickson (appointed 09/08/2024) Cherk-Yun Sayles (appointed 21/08/2024)
OPERATIONS DIRECTOR	Bethany Morris
BANKERS	Virgin Money
WEBSITE ADDRESS	Back to Jerusalem – UK Office/
SOCIAL MEDIA LINKS	Facebook: @backtojerusalem.com Twitter: @https://twitter.com/theofficialbtj

BACK TO JERUSALEM UK is part of a wider international organisation with offices in the US, Canada, Netherlands, Poland and Brazil.

US Office	PO Box 607 Travelers Rest SC 29690
Canada Office	Box 5011, Lacombe, AB T4L 1W7
Netherlands Office	Postbus 199, 8250 AD Dronten
Brazil Office	officenl@backtojerusalem.com
Poland Office	officepl@backtojerusalem.com

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and financial statements of the Charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published on 16 July 2014.

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are to advance the Christian religion, around the world, in particular but not exclusively by enabling individuals who have experienced religious persecution to worship by the provision of Christian materials such as Bibles and providing pastoral support to encourage Christians in their faith, thereby strengthening the local churches where they exist; raising awareness in the UK about persecution of Christians in nations without religious freedoms through sharing of online resources, distribution of literature, meetings or talks from victims of Christian persecution; providing humanitarian aid such as distribution of food, essential supplies or building schools in areas of poverty or impacted by natural disaster as a practical expression of Christian faith.

The objects of the Charity have been achieved in several ways.

After factories in China eventually reopened in 2022, we have been back to our normal production and distribution of Bibles in China. In 2024-2025 we have been able to produce printed Bibles, e-bibles and audio Bibles (many of which are in clandestine units), for several countries across Asia and the Middle East.

We saw fewer natural disasters in the countries within our focus than in the previous year, but there were still several instances where we were able to send aid after countries like Afghanistan experienced severe flooding. We were able to provide humanitarian aid in the form of medical supplies, emergency food supplies, cooking utensils, water and blankets. We also provided medical supplies in rural areas of South Asia to assist in sanitary births.

We were also able to continue raising awareness in the UK for the persecuted church by distributing our regular bi-montly newsletter and maintaining regular communication with supporters and those signed up to email lists. We also did several UK tours where persecuted believers shared their stories around the UK.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and planning future activities.

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Please note that all information and images included in this report have been carefully selected to mitigate any risk for our partners who face security concerns working in closed countries.

BIBLES

China

We are printing Bibles covertly inside of China for about 2.50 GBP per Bible. The distribution cost is still a little under 1 GBP per Bible. We work together with 8 underground church networks who collect the Bibles they need after they are covertly printed, and the leaders distribute them. The Bibles are currently being distributed in 23 provinces around China.

In some cases, it is possible to get Bibles inside of China, so why do we still have such a large focus on Bibles for China? The truth is, to find Bibles in China is almost impossible unless you register with the government. In this process, the authorities then take your personal information, which places those who are a apart of the underground churches in immediate danger. Also, if you need several Bibles it is almost impossible this way. The Chinese government does everything to stop the spread of the Bible and its accessibility. Bible apps are still very dangerous, sometimes impossible, to download. Also, for those who do have a Bible, they are always confiscated by the police if a church gathering is raided. These are some of the reasons why Bibles are still needed so much.

Afghanistan

The Taliban continues to actively hunt for any signs of Christianity in the country, even launching raids on homes looking for Bibles, religious teachings, or Christian applications on phones or computers. We are also now using a new phone application which we recently developed. For security reasons, all the details cannot be shared, but the Bible is hidden inside an everyday phone application, so if a Christian's phone is searched, the app would not be identified as a Bible.

India

In October 2024, we were able to take in 200 clandestine audio Bibles into India. These are especially necessary in more rural areas where people may not be literate. The clandestine nature of the Bibles means the believers are less likely face persecution from their communities.

Iran

Iranian house church leaders diligently seek for ways to find Bibles for their churches, but they can't just buy them in the store. They need to either import them or print them in secret. Both can be difficult logistically and financially, which is where we help. We have Bibles printed and taken over the border, distributed to different locations and then given to those who need them. As an example, for just one of the groups we partner with, in April 2024, 60 print Bibles were sent and 10 digital. In May 2024, 85 print Bibles and 21 digital. In June 2024, 125 Print Bibles and 35 digital. This happens month after month with various different groups.

One of our partners shared, "[The Bibles] were delivered in the most remote parts with no Internet. Places where Bibles have never been delivered – very small villages are getting Bibles now, thanks to BTJ helping." In 2024, BTJ also completed the printing of a new Iranian Bible at a new printer that will allow for more efficient distribution at lower costs.

We are also now using a new phone application which we recently developed. For security reasons, all the details cannot be shared, but the Bible is hidden inside an everyday phone application, so if a Christian's phone is searched, the app would not be identified as a Bible.

Bhutan

Our team completed the entire Bible in audio format for the Dzongkha language in 2023. The Bible was secretly recorded inside the country by indigenous believers in an underground recording studio, supported by BTJ.

"The Bible that we have in our own language is not a great translation," Pastor Anil (not his real name) told us. "It is an old translation with language that we do not use in everyday conversations, so the younger people do not understand." BTJ began working with Pastor Anil several years ago by building a secret studio inside Bhutan. "I personally worked with a team to change some of the words that are difficult to understand into easy to understand language. What we have produced, I think, is an audio Bible that can be taken to the most remote regions of Bhutan."

In 2024, it was put together digitally prepared for distribution by installing it into a covert device, inside of which the audio Bible is hidden. Several hundred of these devices were distributed in villages and rural areas for the first time in March 2025.

MISSIONARY SUPPORT AND TRAINING

China

We provide partial support for Chinese missionaries located in western China (the most unreached area of China), working among minority groups. In total, we support around 200 missionaries in this area. Any additional funds that the missionaries need is supplemented by a local church or employment in the local area. The evangelists are sent from the Chinese churches in the east (supporting churches), and are serving in the unreached areas of the west.

Due to security it is not possible to regularly meet with the leaders, but in a rare meeting we received letters from several networks:

Letter from a leader in China Gospel Fellowship: "As the persecution has increased over the last few years, we have began to hold many of our meetings online. It is very painful for us that we cannot take care of our missionaries on the field in about 10 countries. These countries are too hard for us to safely travel to."

Letter from a leader in Truth Network: "As the situation becomes more restrictive, it is very difficult for us to see each other and you very often. We are so thankful for the support sent for Bibles and for our coworkers on the field. We have missionaries in about 20 countries now. We have never forgotten your love and encouragement. We always pray for you."

Afghanistan

Our focus in Afghanistan has mainly been humanitarian, but there are missionaries we work with now in Afghanistan who shared reports on training new believers.

"I have been living in Afghanistan for more than twenty years," one of the missionaries shared. "I have never seen so many new believers as I have seen in the last two years." The missionaries showed pictures of the people that they have been baptising and gave details about the training they are currently conducting for local pastors and teachers. "We currently have about 70 stable believers who are dedicated and are currently attending our discipleship training," one of the missionaries happily reported.

Kyrgyzstan

In 2024, BTJ hosted children's training sessions with Sunday School teachers from around the country of Kyrgyzstan, following the completion of the Dove book translation into the language. The training in April was attended by 65 people from twenty-five churches. The training in September was part of a two-month-long Bible training course in Kyrgyzstan which was attended by people from five countries. The Dove Sunday school curriculum is currently available in Amharic, Arabic, Azerbaijan, Bengal, Chinese, English, Farsi, Finnish, Georgian, German, Hindi, Khmer, Mongolian, Nepalese, Norwegian, Orya, Oromo, Russian, Tamil, Telugu and Urdu.

MARTYRS SCHOLARSHIP FUND

Undisclosed country

Pastor J and his wife escaped imprisonment with their two daughters in an undisclosed nation earlier in 2024. Once they arrived in a village where they felt safe, they wanted to enroll their young daughters in school but were unable to because they were not registered in the village. However, there was a private school that would take both of the young girls, but the Pastor and his wife did not have any money. Their daughters would not be able to get an education.

BTJ Martyrs Scholarship funds were sent to the school to pay 100% tuition for the girls for the 2024 calendar year. In a difficult situation, this is one less thing for this Christian family to have to think about. Pastor J's daughters are some of many children who suffer because of the ministry of their parents. Due to severe persecution in recent years, many Christian families are finding it difficult to give their children a proper education.

HUMANITARIAN PROJECTS

Medical Project — Emergency Delivery Kits

Together with a qualified medical practitioner, we have put together Emergency Delivery Kits for mothers and their babies. These kits contain the essential supplies needed to prevent infection during childbirth – one of the leading causes of maternal mortality globally.

In 2024, we were able to provide these kids and training to women in community health care in India. These women work far from hospitals and perform deliveries in the most rural of areas.

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Afghanistan

Floods tore through Afghanistan in May 2024 as more than 300 people were killed. There are still many more people who remain missing. The Taliban do not have the resources to provide significant help and humanitarian organizations are handicapped from providing aid because of the current extremist policies. "Floods have hit all the areas of Afghanistan," wrote one BTJ partner living in the nation. "There have been huge losses. Most of the casualties are in Parwan Province. It is still cold and snowing in Parwan Province. People need more help." BTJ provided emergency support to the most remote areas of the country through missionaries on the ground.

Years of violence in Afghanistan have created a generation of especially vulnerable children. In December 2024, we had a special project to provide warm clothing for as many children as we could, distributed by our partners on the ground. The country of Afghanistan has not been able to have peace in the last 50 years. Millions of lives have been lost of which most have been men leaving many children and widows in great need and great sorrow. This has left widows in desperate situations. Since the Taliban took over, these widows have not been able to leave their home to work and to provide for their children. Some widows try to leave their home and beg for food but unfortunately these women are often raped, even murdered, leaving their children as orphans.

India

Our main partner in India continues to carry out the main two projects BTJ, namely DOVE Sunday school training and aquaponics farming. However, in 2024, the focus shifted slightly to meeting the needs of persecuted believers, which have increased dramatically. One of the main ways is through training. Our partners travel with skillset training like sewing, electrics, mobile repair, etc. They also have a kind of skill school where believers come with no education. They cover the basic needs, food, clothes and shelter for those who have migrated from areas where land has no fertility. This is also where aquaponics is vital.

In one instance in 2024, in Manipur, 800 churches were burned down. Some Christian women were even paraded through the street naked. Our partners traveled there and carried sewing machines. There was a lot of fighting and the situation was extremely dangerous. They taught many women to sew for themselves using the machines so they could begin small businesses and also distributed clothes that had been donated.

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

The Charity's income for the year ended 31st March 2025 from all incoming resources amounted to £1,092,805 (2024 - £603,101). Resources expended for the year were £1,217,396 (2024 - £391,108). Net deficit for the year was £124,591 (2024 – surplus of £211,994).

RESERVES POLICY

The Trustees have a policy to hold reserves of £40,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities. Most of the income received is restricted as it is in response to appeals for specific projects.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant period, as amounts raised for specific projects are usually distributed within one year.

RISK MANAGEMENT

The Charity employs one full-time member and currently operates from one of its partner churches and therefore has minimal contractual commitments. The Trustees have considered risks in respect of the day-to-day management of BTJ's finances and operations and consider them to be minimal. The Trustees receive a full report at every meeting showing the income and expenditure and movement of funds. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of the year were £169,288 in total. Of this, unrestricted funds amounted to £81,704.

PLANS FOR THE FUTURE

In the coming year, Back to Jerusalem UK plans to continue an increased focus on Bible production and distribution. This continues to be one of the greatest needs according to our partners on the ground, and we want to continue to work diligently to meet as much of that need as we are able. Our areas of focus for this are: China, Iran, Afghanistan and the distribution of the Bhutanese audio Bible. We also plan to continue developing more covert Bible devices and applications to be accessible on phones. The more varieties of these we make, the more secure they will be. Funding for Bible printing and distribution in China was sent in January of 2025 and these funds will be used in the upcoming financial year.

Our focus will also remain on supporting missionaries in the most difficult places in the world to practice Christianity. We will continue to provide training, financial support and Christian materials, as well as visiting these friends on the ground.

Back to Jerusalem UK also intends to remain committed to meeting emergency humanitarian needs as they arise and as we are able. This is not something that can be planned for, but the charity does plan to be financially and logistically prepared to respond swiftly and effectively when these disasters occur.

Finally, the charity has in place plans for an 8-day tour in the UK in October of 2025 with a brother from Iran sharing his personal story of persecution. There are also other individual speaking invitations expected throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 1 October 2021. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years.

The next set of trustees due to retire in August 2027 are Gordon Hickson and Cherk-yun Sales.

Any eligible Trustee may be re-appointed.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts. The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met three times during the year.

The Charity has one full-time employee who handle the day-to-day management and administration of the Charity with the support of one volunteer.

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

a) Select suitable accounting policies and then apply them consistently.
b) Observe the methods and principles in the applicable Charities SORP.
c) Make judgements and estimates that are reasonable and prudent.
d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

e) Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.
f) inappropriate to presume the charity will continue in operation.

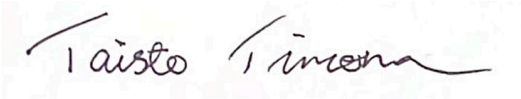
The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Back to Jerusalem website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CONCLUSION

The Trustees would like to express their appreciation and gratitude to all who have so generously supported the work of the Charity by their prayers and gifts.

Approved by the Trustees on 14th May 2025 and signed on their behalf by:



Taisto Tirronen
Chair

BACK TO JERUSALEM UK
REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of Back to Jerusalem UK for the year ended 31st March 2025 which are set out on pages 13 to 17.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- follow the applicable Directions given by the Charity Commission (under section 145 (5) (b) of the Act; and
- 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 material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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

Name: Nick Addo (FCCA)
Address: Grant Accountants Limited
7 Glenrosa Road
Reading RG30 6AN

Date: 14th May 2025

BACK TO JERUSALEM UK
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	FUNDS ANALYSIS				
	Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2025	TOTAL FUNDS 2024
INCOME		£	£	£	£
General Giving		500,527	567,749	1,068,276	580,956
Gatekeepers		20,279	-	20,279	19,983
Minstry tours and events		4,251	-	4,251	2,162
		525,056	567,749	1,092,805	603,101
EXPENDITURE					
Charitable activities					
Mission Teams		448,881	685,563	1,134,444	320,253
Meetings, conferences and convention		23,355	11,602	34,957	16,879
Overheads					
Staff costs		27,730	-	27,730	29,985
Other costs		14,343	5,922.77	20,266	23,991
	2-3	514,308	703,088	1,217,396	391,108
Net incoming resources for the year		10,748	(135,339)	(124,591)	211,994
Transfers between funds		(111,096)	111,096	-	-
Net (deficit)/income after transfers		(100,348)	(24,243)	(124,591)	211,994
Fund balances brought forward		182,052	111,827	293,879	81,885
Fund balances carried forward		81,704	87,584	169,288	293,879

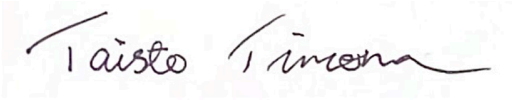
The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

BACK TO JERUSALEM UK
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets			-		-
Current assets					
Income receivable				-	
Cash and bank		169,551		298,395	
		169,551		298,395	
Creditors					
Amount falling due with one year		(263)		(4,516)	
Net current assets			169,288		293,879
NET ASSETS	4		169,288		293,879
FUNDS					
Restricted funds	5		87,584		105,249
Unrestricted funds	5		81,704		188,630
TOTAL FUNDS			169,288		293,879

(The notes form part of these accounts)

The accounts were approved by the Trustees on 14th May 2025 and signed on their behalf by:



Taisto Tirronen
Board Chair

BACK TO JERUSALEM UK
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies
   The principal accounting policies adopted, judgements and key sources of estimation, uncertainty in the preparation of the financial statements are as follows:

   a) Basis of preparation
   The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

   b) Preparation of the accounts on a going concern basis
   The Trustees are of the view that whilst the level of voluntary giving remains uncertain, grant funding secured from LIA-USA and positive feedback from a number of churches and trusts approached so far should ensure that total income for the next 12 - 18 months is adequate to cover operating costs for the same period. On this basis, the assessment of the trustees is that the Charity is a going concern.

   c) Income recognition policies
   Items of income are recognized and included in the accounts when all of the following criteria are met:

   - The Charity has entitlement to the funds;
   - Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
   - There is reasonable certainty that receipt of the income is considered probable and
   - The amount can be measured reliably.

   d) Fund accounting
   Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

   e) Expenditure
   Expenditure is recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

2. Staff costs and numbers

	2025	2024
Salaries	30,000	27,400
National insurance	(2,468)	2,526
Other payroll costs	198	59
	27,730	29,985

There was one employee during the period to 31 March 2025. No employee was paid more than £40,000.

3. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered into during the period.

4. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Current assets	81967	87,584	169,551
Creditors - due within one year	(263)	-	(263)
	81,704	87,584	169,288

5. Movement in Funds

	Balance at 01/04/24 £	Income in year £	Expenditure in year £	Inter-fund transfers £	Balance at 31/03/25 £
Restricted funds					
Mission projects					
Bibles	-	263,261	(372,209)	108,948	-
Worker support	96,947	295,870	(307,842)	-	84,975
Disaster relief	8,130	6,548	(14,139)	-	540
Martyrs Scholarship fund	-	2,069	-		2,069
Ministry Tours	6,750	-	(8,898)	2,148	-
	111,827	567,749	(703,088)	111,096	87,583
Unrestricted funds					
General fund	182,052	525,056	(514,308)	(111,096)	81,704
	293,879	1,092,805	(1,217,396)	-	169,287

BACK TO JERUSALEM UK

England & Wales - Charity number 1196026

Accounts

BACK TO JERUSALEM UK

ANNUAL REPORT
&
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

(CHARITY No. 1196026)

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024
ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1196026
MINISTRY SUPPORT OFFICE	Cornerstone Church 2 Quarry High Street Headington OXFORD OX3 8JT
INDEPENDENT EXAMINER	Nick Addo (FCCA) Grant Accountants Limited 7 Glenrosa Road Reading RG30 6AN
TRUSTEES	Taisto Tirronen (Chairman) Emma Rose (resigned 10/07/2024) Robby Zirkelbach Philip Herklots Gordon Hickson (appointed 09/08/2024) Cherk-Yun Sayles (appointed 21/08/2024)
OPERATIONS DIRECTOR	Bethany Morris
BANKERS	Virgin Money
WEBSITE ADDRESS	Back to Jerusalem – UK Office/
SOCIAL MEDIA LINKS	Facebook: @backtojerusalem.com Twitter: @https://twitter.com/theofficialbtj

BACK TO JERUSALEM UK is part of a wider international organisation with offices in the US, Canada, Netherlands, Poland and Brazil.

US Office	PO Box 607 Travelers Rest SC 29690
Canada Office	Box 5011, Lacombe, AB T4L 1W7
Netherlands Office	Postbus 199, 8250 AD Dronten
Brazil Office	officenl@backtojerusalem.com
Poland Office	officepl@backtojerusalem.com

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and financial statements of the Charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published on 16 July 2014.

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are to advance the Christian religion, around the world, in particular but not exclusively by enabling individuals who have experienced religious persecution to worship by the provision of Christian materials such as Bibles and providing pastoral support to encourage Christians in their faith, thereby strengthening the local churches where they exist; raising awareness in the UK about persecution of Christians in nations without religious freedoms through sharing of online resources, distribution of literature, meetings or talks from victims of Christian persecution; providing humanitarian aid such as distribution of food, essential supplies or building schools in areas of poverty or impacted by natural disaster as a practical expression of Christian faith.

The objects of the Charity have been achieved in several ways.

After the Covid pandemic, factories in China eventually reopened in 2022, meaning by 2023 we were able to be back to our normal production and distribution of Bibles in China. We were able to do this in China and several countries in Asia and the Middle East. We focus on printed Bibles, e-bibles and audio Bibles (many of which are in clandestine units).

There were several instances where nations we focus on experienced natural disasters, such as earthquakes and severe flooding. We were able to provide humanitarian aid in the form of medical supplies, emergency food supplies, cooking utensils, water and blankets.

We were also able to continue raising awareness in the UK for the persecuted church by distributing our regular bi-montly newsletter and maintaining regular communication with supporters and those signed up to email lists.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and planning future activities.

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Please note that all information and images included in this report have been carefully selected to mitigate any risk for our partners who face security concerns working in closed countries.

BIBLES

China

This year, leaders from one of the main underground church networks gathered to discuss the current situation. Out of this meeting, they said they had one main need: Bibles.

The cry for more Bibles was unmistakable. This desperation is born out of China's historic crackdowns on Christianity and the CCP's plan to rewrite the Bible to be more sympathetic to communist ideals.

We are printing Bibles covertly inside of China for about 2.50 GBP per Bible. The distribution cost is still around 1 GBP per Bible. We work together with 8 underground church networks who collect the Bibles they need for their network and distribute them. The Bibles are currently being distributed in 23 provinces around China.

Undisclosed country

"They suspected my [secret Bible] and wanted to take it to look at it" the pastor wrote from an extremely dangerous Muslim country that strictly enforces Sharia Law. This year, we developed a secret Bible that is disguised to look like an everyday item. For security reasons, we cannot share what the item is but for this case, let's say a pen was used to conceal the Bible. If anyone sees' the pen 'they do not think much of it, but inside is the entire audio Bible that can be played by simply turning the shaft of the pen.

"I showed them it was only a [pen]," the pastor said in his message, "Thank God I convinced their commander. If caught with Christian things — I would be very lucky if they arrest me. Prison would be [the easiest punishment]." The pastor continues, saying "this has became part of my normal life, living on edge knowing it could be my time today. Praise God indeed! God answered all my prayers!"

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Iran

Last year, BTJ produced a new type of Iranian Bible and, this year, it was ready for printing and distribution. “Digital Bibles are great, but believers really prefer a Bible they can hold in their hands,” said Anna, an Iranian BTJ partner. According to Anna, there are simply not enough Bibles available in Iran.

Christians in Iran are eagerly awaiting these Bibles, even though receiving a Bible could mean a huge fine or even imprisonment. We work to deliver Bibles, New Testaments, and other Christian books. We are also using a new e-Bible that can be hidden on a mobile phone and distributed among house church members. The e-Bible comes in several clandestine forms which allows the user to easily hide their e-Bible on their phone.

Bhutan

Our team completed the entire Bible in audio format for the Dzongkha language this year, making it accessible to those who are illiterate. It will now be put together digitally and distributed in 2024. The Bible was secretly recorded inside the country by indigenous believers in an underground recording studio, supported by BTJ.

Afghanistan

In 2022, the Taliban went door-to-door looking for Bibles and even created check-points to search people’s phones. So, BTJ developed a way for Christians to securely access the Bible electronically, so that in the event that their phone was searched, the Bible would be completely hidden. This Bible continues to be distributed covertly throughout the country today.

MISSIONARY SUPPORT AND TRAINING

Georgia

In 2023, BTJ hosted children’s training sessions with Sunday School teachers from around the country of Georgia and they shared about their need for children’s materials.

When they saw the BTJ children’s books, there was an immediate desire to get the books translated into their language. Now, the BTJ children’s book are available throughout the nation for children to read.

China

We provide partial support for Chinese missionaries located in western China (the most unreached area of China), working among minority groups. In total, we support around 200 missionaries in this area. Any additional funds that the missionaries need is supplemented by a local church or employment in the local area. The evangelists are sent from the Chinese churches in the east (supporting churches), and are serving in the unreached areas of the west.

India

Our main partner in India continues to carry out the main two projects with Back to Jerusalem UK, namely DOVE and aquaponics.

He has conducted several Dove trainings (children's Sunday school) including those inside India, and even Nepal and Bhutan. In 6 months alone, he trained 983 Sunday School teachers and saw 929 children have been baptised.

He also continues to train 300 pastors a year with Aquaponics.

MARTYRS SCHOLARSHIP FUND

Undisclosed country

Pastor Joel (not his real name) is a BTJ partner working in the Himalayan mountains, but because of his faith, he is persecuted by the government. In his region, the government doesn't only harass him for His belief in Jesus Christ, but they also put pressure on his family and their livelihood.

Two years ago, Pastor Joel's daughter was refused the opportunity to get an education because her father is a pastor, but because of the Martyrs Scholarship Fund, she is able to attend a private institution and get one of the best educations in the country!

Pastor Joel's daughter is one of many children who suffer because of the ministry of their parents. Due to severe persecution in recent years, many Christian families are finding it difficult to give their children a proper education.

HUMANITARIAN PROJECTS

Turkey

In February 2023, Turkey was hit with a devastating earthquake with an official death toll of more than 50,000 people. We began help in February and continued in the months that followed.

Back to Jerusalem sent a team to help build small temporary homes for people who had lost everything. Our team worked alongside people from Turkey, training them to build the house kits. Some of the families receiving houses were very actively involved in helping to build their own home. Those who received a house were then able to go and help build a house for others in their neighbourhood.

Afghanistan

Afghanistan suffered three deadly earthquakes in only two weeks in October 2023 which claimed the lives of more than 2,000 people. A devastating flood had just smashed its regions a few months earlier in July 2023. The capital city, Kabul, the Maidan Wardak and Ghazni provinces saw massive torrents of flash floods destroying houses, wrecking crops, and killing livestock.

BTJ partners were sending regular updates with videos and photos of the devastation from the front lines. The people are already suffering under the Taliban regime and these natural disasters were devastating. We were able to send in emergency aid in the form of blankets, water, food and clothing.

India

Persecution in India continues to rise. In May 2023, in one incident, as many as 120 churches were burned to the ground and 250 churches destroyed. According to reports, the death toll surpassed 100, with over 20,000 houses destroyed and more than 50,000 individuals displaced within the region.

“The violence against Christians is unbelievable,” reported our partner in India during an online update. “BTJ has [several projects] in the area and we have worked directly with these churches. They have been giving [us] regular updates. [We] have been sending money to the families that were hit hardest so that they can buy food and other items that they need.”

Medical Project — Emergency Delivery Kits

When working in disaster areas, war zones, and areas struck with extreme poverty, we find women and children are often the first to fall victim; that is why we have been providing aid and supplies for delivering babies in remote areas of the world.

Together with a qualified medical practitioner, we have put together Emergency Delivery Kits for mothers and their babies. These kits contain the essential supplies needed to prevent infection during childbirth – one of the leading causes of maternal mortality globally. This life saving kit costs only 8 GBP to provide.

Each kit contains the following:

- Soap
- Sterile gloves
- Sterile apron
- Sterile umbilical cord scissors
- Sterile umbilical cord clamp
- Diapers
- Cotton gauze
- Absorbant towels
- Pictorial instructional card

FINANCIAL REVIEW

The Charity's income for the year ended 31 March 2024 from all incoming resources amounted to £603,101 (2023 - £217,278). Resources expended for the year were £391,107 (2023 - £135,393). Net surplus for the year was £211,994 (2023 - £81,885).

RESERVES POLICY

The Trustees have a policy to hold reserves of £40,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities. Most of the income received is restricted as it is in response to appeals for specific projects.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant period, as amounts raised for specific projects are usually distributed within one year.

RISK MANAGEMENT

The Charity employs one full-time member and currently operates from one of its partner churches and therefore has minimal contractual commitments. The Trustees have considered risks in respect of the day-to-day management of BTJ's finances and operations and consider them to be minimal. The Trustees receive a full report at every meeting showing the income and

expenditure and movement of funds. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of the year were £293,879 in total. Of this, unrestricted funds amounted to £188,630.

PLANS FOR THE FUTURE

In the coming year, Back to Jerusalem UK plans to continue an increased focus on Bible production and distribution. This continues to be one of the greatest needs according to our partners on the ground, and we want to continue to work diligently to meet as much of that need as we are able. Our areas of focus for this are: China, Iran and the distribution of the Bhutanese audio Bible. We also plan to continue developing more covert Bible devices and applications to be accessible on phones.

Back to Jerusalem UK also intends to remain committed to meeting emergency humanitarian needs as they arise and as we are able. This is not something that can be planned for, but the charity does plan to be financially and logistically prepared to respond swiftly and effectively when these disasters occur.

Finally, the charity has in place plans for a 10-day tour in the UK and Ireland April 2024 and Spring of 2025 with other individual speaking invitations expected throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 1 October 2021. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years.

The current Trustees are due to retire as follows: Taisto Tirronen, Robby Zirkelbach and Philip Herklots on 09 October 2024. Gordon Hickson and Cherk-yun Sales are due to retire August 2027.

Any eligible Trustee may be re-appointed.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts. The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met three times during the year.

The Charity has one full-time employee who handle the day-to-day management and administration of the Charity with the support of one volunteer.

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

a) select suitable accounting policies and then apply them consistently.

b) observe the methods and principles in the applicable Charities SORP.

c) make judgements and estimates that are reasonable and prudent.

d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

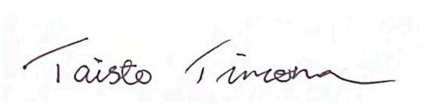
The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Back to Jerusalem website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CONCLUSION

The Trustees would like to express their appreciation and gratitude to all who have so generously supported the work of the Charity by their prayers and gifts.

Approved by the Trustees on 27th September 2024 and signed on their behalf by



Taisto Tirronen
Chair

BACK TO JERUSALEM UK
REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of BACK TO JERUSALEM UK for the year ended 31st March 2024, which are set out on pages 12 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

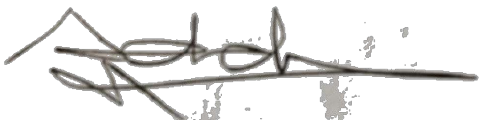
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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



Name: Nick Addo (FCCA)
Address: Grant Accountants Limited
7 Glenrosa Road
Reading RG30 6AN

Date: 27 September 2024

BACK TO JERUSALEM UK
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2024	TOTAL FUNDS 2023
INCOME		£	£	£	£
General Giving		321,673	259,284	580,956	153,017
Gatekeepers		19,978	5	19,983	22,533
Minstry tours and events		-	2,162	2,162	41,728
		341,650	261,451	603,101	217,278
EXPENDITURE					
Charitable activities					
Mission Teams		88,958	231,295	320,253	85,000
Meetings, conferences and convention		16,759	120	16,879	29,139
Overheads					
Staff costs		29,985	-	29,985	15,733
Other costs		23,991	-	23,991	5,521
	2-3	159,692	231,415	391,107	135,393
Net incoming resources for the year		181,958	30,036	211,994	81,885
Transfers between funds		(22,943)	22,943	-	-
Net (deficit)/income after transfers		159,015	52,979	211,994	81,885
Fund balances brought forward		29,615	52,270	81,885	-
Fund balances carried forward		188,630	105,249	293,879	81,885

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

BACK TO JERUSALEM UK
BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets			-		-
Current assets					
Income receivable				-	
Cash and bank		298,395		82,960	
		298,395		82,960	
Creditors					
Amount falling due with one year		(4,516)		(1,075)	
Net current assets			293,879		81,885
NET ASSETS	4		293,879		81,885
FUNDS					
Restricted funds	5		105,249		52,270
Unrestricted funds	5		188,630		29,615
TOTAL FUNDS			293,879		81,885

(The notes form part of these accounts)

The accounts were approved by the Trustees on 27th September 2024 and signed on their behalf by:

Taisto Tirronen
Board Chair

BACK TO JERUSALEM UK
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies
   The principal accounting policies adopted, judgements and key sources of estimation, uncertainty in the preparation of the financial statements are as follows:

   a) Basis of preparation
   The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

   b) Preparation of the accounts on a going concern basis
   The Trustees are of the view that whilst the level of voluntary giving remains uncertain, grant funding secured from LIA-USA and positive feedback from a number of churches and trusts approached so far should ensure that total income for the next 12 - 18 months is adequate to cover operating costs for the same period. On this basis, the assessment of the trustees is that the Charity is a going concern.

   c) Income recognition policies
   Items of income are recognized and included in the accounts when all of the following criteria are met:

   - The Charity has entitlement to the funds;
   - Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
   - There is reasonable certainty that receipt of the income is considered probable and
   - The amount can be measured reliably.

   d) Fund accounting
   Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

   e) Expenditure
   Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

2. Staff costs and numbers

	2024	2023
Salaries	27,400	15,303
National insurance	2,526	157
Other payroll costs	59	272
	29,985	15,732

There was one employee during the period to 31 March 2023. No employee was paid more than £40,000.

3. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered into during the period.

4. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Current assets	186568	111,827	298,395
Creditors - due within one year	(4,516)	-	(4,516)
	182,052	111,827	293,879

5. Movement in Funds

	Balance at 01/04/23 £	Income in year £	Expenditure in year £	Inter-fund transfers £	Balance at 31/03/24 £
Restricted funds					
Mission projects					
Bibles	44,365	46,760	(109,398)	18,273	-
Worker support	500	212,329	(115,882)	-	96,947
Disaster relief	7,075	2,070	(1,015)	-	8,130
Martyrs Scholarship fund	330	-	(5,000)	4,670	0
Ministry Tours	-	293	(120)	6,577	6,750
	52,270	261,451	(231,415)	29,521	111,827
Unrestricted funds					
General fund	29,615	341,650	(159,692)	(29,521)	182,052
	81,885	603,101	(391,107)	-	293,879

BACK TO JERUSALEM UK

England & Wales - Charity number 1196026

Accounts

BACK TO JERUSALEM UK

ANNUAL REPORT
&
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 1 OCTOBER 2021 TO 31 MARCH 2023

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023
ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1196026
MINISTRY SUPPORT OFFICE	Cornerstone Church 2 Quarry High Street Headington OXFORD OX3 8JT
INDEPENDENT EXAMINER	Nick Addo (FCCA) Grant Accountants Limited 7 Glenrosa Road Reading RG30 6AN
TRUSTEES	Taisto Tirronen (Chairman) Emma Rose Robby Zirkelbach Philip Herklots
OPERATIONS DIRECTOR	Bethany Morris
BANKERS	Virgin Money
WEBSITE ADDRESS	www.backtojerusalem.com
SOCIAL MEDIA LINKS	Facebook: @backtojerusalem.com Twitter: @https://twitter.com/theofficialbtj

BACK TO JERUSALEM UK is part of a wider international organisation with offices in the US, Canada, Netherlands, Poland and Brazil.

US Office	PO Box 607, Travelers Rest SC 29690
Canada Office	Box 5011, Lacombe, AB T4L 1W7
Netherlands Office	Postbus 199, 8250 AD Dronten
Brazil Office	officenl@backtojerusalem.com
Poland Office	officepl@backtojerusalem.com

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023

The Trustees present their report and financial statements of the Charity for the period from 1 October 2021 to 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published on 16 July 2014.

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are to advance the Christian religion, around the world, in particular but not exclusively by enabling individuals who have experienced religious persecution to worship by the provision of Christian materials such as Bibles and providing pastoral support to encourage Christians in their faith, thereby strengthening the local churches where they exist; raising awareness in the UK about persecution of Christians in nations without religious freedoms through sharing of online resources, distribution of literature, meetings or talks from victims of Christian persecution; providing humanitarian aid such as distribution of food, essential supplies or building schools in areas of poverty or impacted by natural disaster as a practical expression of Christian faith.

The objects of the Charity have been achieved in several ways.

After the Covid pandemic, factories in China were only gradually reopening in 2022, but this allowed us to begin Bible production and distribution again. We were able to do this in China and for several countries in Asia and the Middle East. We focus on printed Bibles, e-bibles and audio Bibles (many of which are in clandestine units).

There were several instances where nations we focus on experienced natural disasters, such as earthquakes and severe flooding. We were able to provide humanitarian aid in the form of emergency food supplies, cooking utensils, water and blankets.

We were also able to continue raising awareness for the persecuted church by doing several speaking events in the UK, including a 10-day tour in Wales and England.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and planning future activities.

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Please note that all information and images included in this report have been carefully selected to mitigate any risk for our agents who face security concerns working in closed countries.

BIBLES

China

BTJ completed several productions of Chinese Bibles in 2022, some of which were sent to Muslims being held in prison.

"You would not believe the number of Muslims that we have seen come to Christ in the last year who have been blessed by the BTJ Bibles," wrote one of our partners. We were also able to provide Bibles to the rural areas of China for the believers there.

Our other work in China in 2022 consisted of the continues support of a primary school in western China for Muslim children, a health clinic staffed by Christian doctors, and a youth suicide centre which has helped many young people during the epidemic of mental health issues in China.

Iran

Right now, reports suggest that Iran is seeing more people come to Christ than any other Muslim nation in the world and this is creating a HUGE need for Bibles.

For only £0.70 we are able to provide an e-Bible, for £4 we are able to provide a printed Bible, and for £9 we are able to provide an electronic Bible.

"[The Bibles] were delivered in the most remote parts with no Internet," reported our partner in Iran. "Places where Bibles have never been delivered – very small villages are getting Bibles now, thanks to BTJ helping."

This effort is made possible with the dedication of Iranian and Chinese missionaries on the ground, the ingenuity of the production team to find unique ways to make God's Word available through the latest technology, and with the tons of prayer and support that we have from BTJ partners around the world.

Bhutan

An audio version of the Bible for Bhutan in the Dzongkha language was supported by BTJ. Bhutan is one of the most unreached nations in the world. 99.7% of the indigenous Bhutanese have never heard the gospel nor the name of Jesus.

BTJ is working directly with the Bhutanese underground house church by sponsoring the recording of the Bible by indigenous believers in audio format—this opens its accessibility by making it accessible to those who may be illiterate. As of the end of 2022, the team has recorded a little over half of the Old Testament.

Afghanistan

Operation Black Trumpet is a special project that allows believers to share the Word of God in Afghanistan without being identified. Due to security reasons, details cannot be openly released, but essentially, Operation Black Trumpet allows Afghani believers to have direct access to electronic Bibles without being detected by the Taliban. This became essential in 2022 as the Taliban sought to find and persecute the believers.

Our 'BTJ hackers' have invented a new type of clandestine audio Bible that is hidden inside a common device. This audio Bible does not have any buttons or special indicators to play the audio Bible. In fact, it is designed to look nothing like an audio device at all. However, if you know the secret method to use its special functions, you can enjoy hours of secretly listening to the Bible in your own language.

BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023

DISASTER RELIEF

Afghanistan

With current Taliban regime, the population is already suffering from lack of resources. When a 5.9 earthquake smashed the nation's south-eastern region in June 2022, the situation grew more desperate and we immediately responded.

More than 1,000 people were reportedly dead as the earthquake ravaged the eastern provinces of Khost and Nangarhar.

We contacted our agents on the ground to identify the immediate need and sent funding to provide necessities like rice and cooking oil.

Bangladesh

In May, Bangladesh and parts of India were slammed by deadly floods, which claimed the lives of at least 57 people and left more than two million displaced. Torrential rains caused the worst flooding in Bangladesh in nearly two decades.

As well as meeting the immediate physical needs as best as we could, we also sought to meet the spiritual need. 800 individuals were able to receive Bible story books and the gospel was shared. This outreach inspired those helping on the ground to send pioneer church planters to plant a church where there is none.

3580 individuals were helped and 500 families.

UK TOURS

England and Wales

We did a 10-day tour in Wales and England at various churches we had never been to before with Brother Yun (known as The Heavenly Man).

We had not held meetings in Wales for around 10 years, so it was exciting to see how many people were excited and inspired by the BTJ vision. Brother Yun was able to share his testimony about his time in China's maximum-security prison for his faith, and we were able to give updates on what is happening on the mission field today.

All funding raised was designated 100% for Bible Production.

FINANCIAL REVIEW

The Charity's income for the period ended 31st March 2023 from all incoming resources amounted to £217,278. Resources expended for the year were £135,393. Net surplus for the year was £81,885.

RESERVES POLICY

The Trustees have a policy to hold reserves of £40,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities. Most of the income received is restricted as it is in response to appeals for specific projects.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant period, as amounts raised for specific projects are usually distributed within one year.

RISK MANAGEMENT

The Charity employs one full-time member and currently operates from one of its partner churches and therefore has minimal contractual commitments. The Trustees have considered risks in respect of the day-to-day management of BTJ's finances and

operations and consider them to be minimal. The Trustees receive a full report at every meeting showing the income and expenditure and movement of funds. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of the year were £81,885 in total. Of this, unrestricted funds amounted to £29,615.

PLANS FOR THE FUTURE

In the coming year, Back to Jerusalem UK plans to continue an increased focus on Bible production and distribution. This continues to be one of the greatest needs according to our partners on the ground, and we want to continue to work diligently to meet as much of that need as we are able. Our areas of focus for this are: China, Iran and the completion of the Bhutanese audio Bible.

The charity also intends to remain committed to meeting emergency humanitarian needs as they arise and as we are able. This is not something that can be planned for, but the charity does plan to be financially and logistically prepared to respond swiftly and effectively when these disasters occur.

Finally, the charity has in place plans for a 10-day tour in Wales and Ireland in April/May 2024 with other individual speaking invitations expected throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 1 October 2021. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years.

The current Trustees are due to retire as follows: Taisto Tirronen, Robby Zirkelbach, Philip Herklots and Emma Rose on 09 October 2024.

Any eligible Trustee may be re-appointed.

When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met three times during the year.

The Charity has one full-time employee who handle the day-to-day management and administration of the Charity with the support of one volunteer.

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

a) select suitable accounting policies and then apply them consistently.

b) observe the methods and principles in the applicable Charities SORP.

c) make judgements and estimates that are reasonable and prudent.

d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

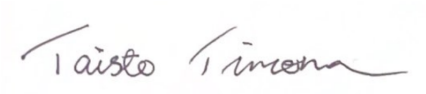
The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Back to Jerusalem website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CONCLUSION

The Trustees would like to express their appreciation and gratitude to all who have so generously supported the work of the Charity by their prayers and gifts.

Approved by the Trustees on 20/12/2023 and signed on their behalf by



Taisto Tirronen
Chair

BACK TO JERUSALEM UK
REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of BACK TO JERUSALEM UK for the period from 1 October 2021 to 31st March 2023, which are set out on pages 11 to 15.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the 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 material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

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

Name: Nick Addo (FCCA)
Address: Grant Accountants Limited
7 Glenrosa Road
Reading RG30 6AN

Date: 08/12/2023

BACK TO JERUSALEM UK
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2023

	Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2023
INCOME		£	£	£
General Giving		130,624	22,393	153,017
Gatekeepers		22,533	-	22,533
Minstry tours and events		7,939	33,789	41,728
		161,097	56,182	217,278
EXPENDITURE				
Charitable activities				
Mission Teams		81,089	3,911	85,000
Meetings, conferences and convention		22,561	6,577	29,139
Overheads				
Staff costs		15,733	-	15,733
Other costs		5,522	-	5,522
	2-3	124,905	10,488	135,393
Net incoming resources for the year		36,192	45,693	81,885
Transfers between funds		(6,577)	6,577	-
Net (deficit)/income after transfers		29,615	52,271	81,885
Fund balances brought forward		-	-	-
Fund balances carried forward		29,615	52,271	81,885

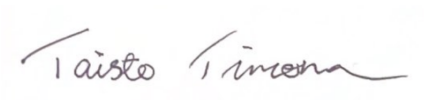
The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

BACK TO JERUSALEM UK
BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023	
		£	£
Fixed assets			
Tangible assets			-
Current assets			
Income receivable			
Cash and bank		82,960	
		82,960	
Creditors			
Amount falling due with one year		(1,075)	
Net current assets			81,885
NET ASSETS	4		81,885
FUNDS			
Restricted funds	5		52,271
Unrestricted funds	5		29,615
TOTAL FUNDS			81,885

(The notes form part of these accounts)

The accounts were approved by the Trustees on 20/12/2023 and signed on their behalf by:



Taisto Tirronen
Board Chair

BACK TO JERUSALEM UK

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies
   The principal accounting policies adopted, judgements and key sources of estimation, uncertainty in the preparation of the financial statements are as follows:

   a) Basis of preparation
   The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

   b) Preparation of the accounts on a going concern basis
   The Trustees are of the view that whilst the level of voluntary giving remains uncertain, grant funding secured from LIA-USA and positive feedback from a number of churches and trusts approached so far should ensure that total income for the next 12 - 18 months is adequate to cover operating costs for the same period. On this basis, the assessment of the trustees is that the Charity is a going concern.

   c) Income recognition policies
   Items of income are recognized and included in the accounts when all of the following criteria are met:

   - The Charity has entitlement to the funds;
   - Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
   - There is reasonable certainty that receipt of the income is considered probable and
   - The amount can be measured reliably.

   d) Fund accounting
   Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

   e) Expenditure
   Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

BACK TO JERUSALEM UK

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

2. Staff costs and numbers

Staff costs and numbers

	2023
Salaries	15,303
National insurance	157
Other payroll costs	272
	15,733

There was one employee during the period to 31 March 2023. No employee was paid more than £40,000.

3. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered into during the period.

4. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Current assets	30690	52,271	82,960
Creditors - due within one year	(1,075)	-	(1,075)
	29,615	52,271	81,885

BACK TO JERUSALEM UK

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

5. Movement in Funds

	Balance at 01/10/21 £	Income in year £	Expenditure in year £	Inter-fund transfers £	Balance at 31/03/23 £
Restricted funds					
Mission projects					
Bibles	-	46,375	(2,010)	-	44,365
Worker support	-	500	-	-	500
Disaster relief	-	8,807	(1,731)	-	7,076
Martyrs Scholarship fund	-	500	(170)	-	330
Ministry Tours	-	-	(6,577)	6,577	-
	-	56,182	(10,488)	6,577	52,271
Unrestricted funds					
General fund	-	161,097	(124,905)	(6,577)	29,615
	-	217,278	(135,393)	-	81,885