

Report of the Trustees and
Unaudited Financial Statements
for the Period 6 October 2022 to 31 December 2023
for
Jesus Christ International Ministries of
St Helens

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

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for the Period 6 October 2022 to 31 December 2023

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Jesus Christ International Ministries of
St Helens

Report of the Trustees
for the Period 6 October 2022 to 31 December 2023

The trustees present their report with the financial statements of the charity for the period 6 October 2022 to 31 December 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1200597

Principal address

1 Watery Lane
ST HELENS
Merseyside
WA9 3HA

Trustees

Mr G Donsol (appointed 6.10.22)
Mr R Capucio (appointed 6.10.22)
Ms M Wilson (appointed 6.10.22)

Approved by order of the board of trustees on 14. 10. 24 and signed on its behalf by:



.....
Mr G Donsol - Trustee

Independent Examiner's Report to the Trustees of
Jesus Christ International Ministries of
St Helens

Independent examiner's report to the trustees of Jesus Christ International Ministries of St Helens

I report to the charity trustees on my examination of the accounts of Jesus Christ International Ministries of St Helens (the Trust) for the period 6 October 2022 to 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



SARAH NICHOLS
The Association of Chartered Certified Accountants

GR Taylor & Co Accountants
54-56 Ormskirk Street
ST HELENS
Merseyside
WA10 2TF

Date: 14/10/2024

Jesus Christ International Ministries of
St Helens

Statement of Financial Activities
for the Period 6 October 2022 to 31 December 2023

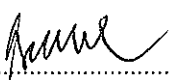
	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		82,604
EXPENDITURE ON		
Raising funds	2	75,263
NET INCOME		7,341
RECONCILIATION OF FUNDS		
Total funds brought forward		88,137
TOTAL FUNDS CARRIED FORWARD		95,478

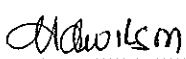
Jesus Christ International Ministries of
St Helens

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	4	115,069
CURRENT ASSETS		
Cash at bank and in hand		9,699
CREDITORS		
Amounts falling due within one year	5	(3,325)
NET CURRENT ASSETS		6,374
TOTAL ASSETS LESS CURRENT LIABILITIES		121,443
CREDITORS		
Amounts falling due after more than one year	6	(25,965)
NET ASSETS		95,478
FUNDS	8	
Unrestricted funds		95,478
TOTAL FUNDS		95,478

The financial statements were approved by the Board of Trustees and authorised for issue on
14.10.24 and were signed on its behalf by:


.....
Mr G Donsol - Trustee


.....
Ms M Wilson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Period 6 October 2022 to 31 December 2023

2. RAISING FUNDS

Raising donations and legacies

	£
Donations, missions & financia	11,068
Bible school materials	3,043
Public speakers	5,939
Support costs	55,213
	75,263

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2023.

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 6 October 2022	110,000	-	-	110,000
Additions	-	5,383	1,541	6,924
At 31 December 2023	110,000	5,383	1,541	116,924
DEPRECIATION				
Charge for year	-	1,346	509	1,855
NET BOOK VALUE				
At 31 December 2023	110,000	4,037	1,032	115,069

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts (see note 7)	2,425
Other creditors	900
	3,325

Notes to the Financial Statements - continued
for the Period 6 October 2022 to 31 December 2023

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	£
Bank loans (see note 7)	25,965

7. LOANS

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank loans	2,425
Amounts falling due between two and five years:	
Bank loans	25,965

8. MOVEMENT IN FUNDS

	At 6.10.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	88,137	7,341	95,478
TOTAL FUNDS	<u>88,137</u>	<u>7,341</u>	<u>95,478</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,604	(75,263)	7,341
TOTAL FUNDS	<u>82,604</u>	<u>(75,263)</u>	<u>7,341</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2023.

Jesus Christ International Ministries of
St Helens

Detailed Statement of Financial Activities
for the Period 6 October 2022 to 31 December 2023

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations, tithes & offerings	74,068
Gift aid and HMRC charities	8,536
	82,604
Total incoming resources	82,604

EXPENDITURE

Raising donations and legacies

Donations, missions & financia	11,068
Bible school materials	3,043
Public speakers	5,939
	20,050

Support costs

Management

Building improvements & mainte	18,754
Insurance	861
Light and heat	6,255
Cleaning expenses	3,000
Sundries	6,939
Training	3,000
Food, refreshments & accommoda	8,968
	47,777

Finance

Legal fees	2,238
Accountancy	900
Fixtures and fittings	1,346
Computer equipment	509
Bank loan interest	2,443
	7,436

Total resources expended	75,263
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Net income	7,341
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