

# THE CHURCH'S MINISTRY AMONG THE JEWS

Northern Ireland · Charity number 101473

## Details

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**Known as** CMJ IRELAND

**Status** Received

**Registered** 2015-04-27

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 224 Ravenhill Road  
Belfast  
County Antrim  
BT6 8ef  
BT6 8EF

**Phone** 028 90732857

**Email** [cmjireland@hotmail.com](mailto:cmjireland@hotmail.com)

**Website** [www.cmjireland.net](http://www.cmjireland.net)

## Activities

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**Purposes:** The purpose of the Society shall be to continue to provide a Ministry through which Jewish people may be encouraged to recognise Jesus as their Messiah and commit themselves personally to Him as their Saviour and Lord. The Society shall seek to remind the Christian Church of its continuing obligations to the Jewish people and also the fact that the Christian Church has much to learn from Jews and Judaism.

**What the charity does:** The advancement of education, The advancement of religion, The advancement of the arts, culture, heritage or science

**How the charity works:** Education/training, General charitable purposes, Heritage/historical, Relief of poverty, Religious activities

**Who the charity helps:** Ethnic minorities, General public, Interface communities, Volunteers

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £33,132 | £54,625     | £0     | 0         |

## Trustees

| Name                  | Role | Appointed |
|-----------------------|------|-----------|
| Canon Gill Withers    |      |           |
| Miss Jane Stewart     |      |           |
| Mr Samuel John Beggs  |      |           |
| Mrs Gwen Thompson     |      |           |
| Mrs Patricia Davidson |      |           |
| Rev Billy Holmes      |      |           |
| Rev Robert Simpson    |      |           |

**THE CHURCH'S MINISTRY AMONG THE JEWS**

Northern Ireland - Charity number 101473

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# Accounts

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Charity registration number: 101473

# The Church's Ministry Among the Jews

Annual Report and Financial Statements

for the Year Ended 31 December 2024

# **The Church's Ministry Among the Jews**

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# **The Church's Ministry Among the Jews**

## **Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Chairman</b>                    | Rev Billy Holmes  |
| <b>Trustees</b>                    | Canon Gill Withers<br>Gwen Thompson<br>Rev Billy Holmes<br>Jane Stewart<br>Samuel John Beggs<br>Patricia Davidson<br>Robert Simpson |
| <b>Secretary</b>                   | Patricia Davidson   |
| <b>Charity Registration Number</b> | 101473  |
| <b>Principal Office</b>            | 224 Ravenhill Road<br>Belfast<br>Antrim<br>BT6 8EF  |
| <b>Independent Examiner</b>        | RBCA Limited<br>26 Linenhall St<br>Belfast<br>BT2 8BG   |

# **The Church's Ministry Among the Jews**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 in October 2019

### **Trustees and officers**

The trustees serving during the year and since the year end were as follows:

|           |   |
|-----------|---|
| Trustees: | Canon Gill Withers                          |
|           | Gwen Thompson                               |
|           | Rev Billy Holmes                            |
|           | Jane Stewart                                |
|           | Samuel John Beggs                           |
|           | Patricia Davidson                           |
|           | Neil Glass (resigned 23 November 2024)      |
|           | Robert Simpson (appointed 23 November 2024) |

### **Objectives and activities**

The objects of the society are three-fold, Evangelism, Education and Encouragement. This permeates through everything we do.

1. Evangelism - Creating opportunities to consider the claims of Jesus as Messiah. Seeking to share the Gospel in culturally sensitive ways with Jewish people and others and supporting others involved in this work.
2. Education - Teaching, particularly in the church, the Jewish roots of our Christian faith. We also love to demonstrate in practical ways the revelation of Yeshua contained within the Biblical Feasts and Festivals.
3. Encouragement - Encouraging and supporting the spiritual growth of Messianic believers and Congregations. We offer support of the work CMJ Israel are doing among Messianic believers in Jerusalem, Tel Aviv and the Galilee.

## **The Church's Ministry Among the Jews**

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

#### ***Public benefit***

The trustees believe that our purposes satisfy the public benefit requirements. The Society is established to advance the Christian faith by proclaiming the gospel to all people, to support engagement between people of the Jewish faith and people of the Christian faith and to continue to provide a ministry through which Jewish people may come to recognise Jesus as their Messiah.

The public benefit which flows from this purpose includes the promotion of religious harmony between the Christian and Jewish faiths and communities by encouraging among them a greater understanding and appreciation of each other's faith, beliefs and practices and their common ground and to this end promote friendship and mutual trust. The benefit received is encouragement, help and support for the spiritual growth of Messianic Believers and Congregations. The second purpose seeks to remind the Christian Church about its Jewish roots.

The direct benefit which flows from this purpose is a greater knowledge and understanding of the Jewish roots of the Christian faith and the revelation of Jesus contained within the Biblical Feasts and Festivals. The benefit received relating to our purposes can be demonstrated through the feedback we receive from Churches, groups who invite us to speak about our work and from individuals who attend organised events. It can also be demonstrated through an increase in the number of people requesting to be added to our contact list and to receive the CMJ Ireland Newsletter. There is no harm or private benefit as a result of our purposes being carried out.

# **The Church's Ministry Among the Jews**

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

### **Achievements and performance**

We are thankful that 2024 has seen a steady recovery from the disruption that the Covid pandemic brought to the activities of our work. We have seen a gradual change from virtual Zoom meetings of Trustees to meeting again together in person and this has greatly enhanced the efficiency of the organisation.

We had the privilege of hosting the International Board of CMJ in February 2024 in Portrush Co Antrim. There were representatives from many parts of the world including USA, Canada, UK, Israel, with Hong Kong and Singapore contributing on Zoom. A member of our Trustee committee, Gwen Thompson, sits on the Board as CMJ Ireland representative.

We have also been privileged to be able to contribute to the physical and mental needs of people in Israel who have been severely impacted by the war following the Hamas atrocity of 7th October 2023.

The work of the Society continues to be represented by presentations to Churches and also involvement in Christian Festivals of teaching and Evangelism. To that end we have had representatives speak in various venues throughout N Ireland and Britain. These have included Churches and Christian groups in Maghera, Glengormley, Ballymoney, Belfast and Bushmills, as well as our annual conference in Belfast, and we have also been represented at events in the church of Ireland Training Institute in Dublin, the Church of Ireland General Synod, the Bangor World Wide Missionary Convention, and at the CMJ UK annual Conference in Birmingham.

At the Society AGM in November 2024 we had the retirement of Mr Neill Glass as a trustee and he was replaced on the Board by Rev Robert Simpson.

All in all CMJ Ireland continues to move on apace as it seeks to be an effective voice for the Christian message and to make good use of the resources contributed by its faithful supporters both throughout the UK and Internationally.

### **Financial review**

Total income for the year was £323,132 (2023: £97,775) and total expenditure was £54,625 (2023: £36,573). Total reserves at 31 December 2024 amounted to £219,448 (2023:£240,941).

## **The Church's Ministry Among the Jews**

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

#### **Structure, governance and management**

CMJ Ireland was founded in 1810 and is governed by its constitution. There are two sections of the Society, a Northern section and a Southern section. Each section of the Society elects, from its membership a Committee to manage its affairs, CMJ Ireland (Northern Committee) and CMJ Ireland (Southern Committee) and each Committee appoints certain of its members to a General Committee of the Society. The Southern Committee is currently in abeyance.

The Northern Committee achieved registered charitable status in 2016. It is currently managed and run by the trustees as stated above - all volunteers.

An annual AGM provides accountability to supporters and allows for changes in committee. We have a membership voting scheme, monthly committee and prayer meetings and send a quarterly newsletter to supporters.

# The Church's Ministry Among the Jews

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on <sup>30 Sep 2025</sup> ..... and signed on its behalf by:

*Patricia Davidson*  
.....  
Patricia Davidson  
Secretary and trustee

# **The Church's Ministry Among the Jews**

## **Independent Examiner's Report to the trustees of The Church's Ministry Among the Jews**

I report to the trustees on my examination of the accounts of The Church's Ministry Among the Jews for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the charity's trustees of The Church's Ministry Among the Jews you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities 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 for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**The Church's Ministry Among the Jews**

**Independent Examiner's Report to the trustees of The Church's Ministry Among  
the Jews (continued)**

*Brian Stewart*

.....  
Brian Stewart  
RBCA Limited  
26 Linenhall St  
Belfast  
BT2 8BG

30 Sep 2025

Date:.....

## The Church's Ministry Among the Jews

### Statement of Financial Activities for the Year Ended 31 December 2024

| Note                               | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |                            |                          |                    |                    |
| Donations and legacies             | 24,336                     | 8,000                    | 32,336             | 96,844             |
| Other trading activities           | 221                        | -                        | 221                | 435                |
| Investment income                  | 575                        | -                        | 575                | 496                |
|                                    | <u>25,132</u>              | <u>8,000</u>             | <u>33,132</u>      | <u>97,775</u>      |
| <b>Expenditure on:</b>             |                            |                          |                    |                    |
| Charitable activities              | <u>(28,714)</u>            | <u>(25,911)</u>          | <u>(54,625)</u>    | <u>(36,573)</u>    |
| Total expenditure                  | <u>(28,714)</u>            | <u>(25,911)</u>          | <u>(54,625)</u>    | <u>(36,573)</u>    |
| Net (expenditure)/income           | (3,582)                    | (17,911)                 | (21,493)           | 61,202             |
| Gross transfers between funds      | <u>(17,911)</u>            | <u>17,911</u>            | -                  | -                  |
| Net movement in funds              | (21,493)                   | -                        | (21,493)           | 61,202             |
| <b>Reconciliation of funds</b>     |                            |                          |                    |                    |
| Total funds brought forward        | <u>240,941</u>             | <u>-</u>                 | <u>240,941</u>     | <u>179,739</u>     |
| Total funds carried forward        | <u>219,448</u>             | <u>-</u>                 | <u>219,448</u>     | <u>240,941</u>     |

All of the charity's activities derive from continuing operations during the above two periods.

# The Church's Ministry Among the Jews

(Registration number: 101473)  
Balance Sheet as at 31 December 2024

|                                  | Note | 2024<br>£      | 2023<br>£      |
|----------------------------------|------|----------------|----------------|
| <b>Current assets</b>            |      |                |                |
| Cash at bank and in hand         | 7    | <u>219,448</u> | <u>240,941</u> |
| <b>Funds of the charity:</b>     |      |                |                |
| <b>Unrestricted income funds</b> |      |                |                |
| Unrestricted funds               |      | <u>219,448</u> | <u>240,941</u> |
| <b>Total funds</b>               | 8    | <u>219,448</u> | <u>240,941</u> |

The financial statements on pages 9 to 15 were approved by the trustees, and authorised for issue on 30 Sep 2025 and signed on their behalf by:

*Patricia Davidson*

.....  
Patricia Davidson  
Secretary and trustee

# The Church's Ministry Among the Jews

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Accounting policies

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

The Church's Ministry Among the Jews meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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 financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

The significant accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

# The Church's Ministry Among the Jews

## Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## The Church's Ministry Among the Jews

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 2 Income from donations and legacies

|                            | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|----------------------------|---------------------------------------|--------------------------|---------------------|
| Donations and legacies;    |                                       |                          |                     |
| Donations from individuals | 23,848                                | 8,000                    | 31,848              |
| Gift aid reclaimed         | 488                                   | -                        | 488                 |
| <b>Total for 2024</b>      | 24,336                                | 8,000                    | 32,336              |
| <b>Total for 2023</b>      | 92,214                                | 4,630                    | 96,844              |

#### 3 Income from other trading activities

|   | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|---|---------------------------------------|---------------------|
| Trading income;                                     |                                       |                     |
| Shop income from sale of donated goods and services | 221                                   | 221                 |
| <b>Total for 2024</b>                               | 221                                   | 221                 |
| <b>Total for 2023</b>                               | 435                                   | 435                 |

#### 4 Investment income

|   | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|---|---------------------------------------|---------------------|
| Interest receivable and similar income; |                                       |                     |
| Interest receivable on bank deposits    | 575                                   | 575                 |
| <b>Total for 2024</b>                   | 575                                   | 575                 |
| <b>Total for 2023</b>                   | 496                                   | 496                 |

## The Church's Ministry Among the Jews

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 5 Expenditure on charitable activities

|                       | Note | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------|------|---------------------------------------|--------------------------|---------------------|
| Charitable activities |      | 28,714                                | 25,911                   | 54,625              |
| <b>Total for 2024</b> |      | <u>28,714</u>                         | <u>25,911</u>            | <u>54,625</u>       |
| <b>Total for 2023</b> |      | <u>21,543</u>                         | <u>15,030</u>            | <u>36,573</u>       |

## The Church's Ministry Among the Jews

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Cash and cash equivalents

|              | <b>2024</b>    | <b>2023</b>    |
|--------------|----------------|----------------|
|              | <b>£</b>       | <b>£</b>       |
| Cash at bank | <u>219,448</u> | <u>240,941</u> |

#### 8 Funds

|                           | <b>Balance at<br/>1 January<br/>2024<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance at<br/>31<br/>December<br/>2024<br/>£</b> |
|---------------------------|--|-------------------------------------|-------------------------------------|------------------------|--|
| <b>Unrestricted funds</b> |  |                                     |                                     |                        |  |
| General                   | 240,941  | 25,132                              | (28,714)                            | (17,911)               | 219,448  |
| <b>Restricted funds</b>   | <u>-</u>                                       | <u>8,000</u>                        | <u>(25,911)</u>                     | <u>17,911</u>          | <u>-</u>   |
| <b>Total funds</b>        | <u>240,941</u>                                 | <u>33,132</u>                       | <u>(54,625)</u>                     | <u>-</u>               | <u>219,448</u>                                       |
|                           |  |                                     |                                     |                        |  |
|                           | <b>Balance at<br/>1 January<br/>2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance at<br/>31<br/>December<br/>2023<br/>£</b> |
| <b>Unrestricted funds</b> |  |                                     |                                     |                        |  |
| General                   | 179,739  | 93,145                              | (21,543)                            | (10,400)               | 240,941  |
| <b>Restricted funds</b>   | <u>-</u>                                       | <u>4,630</u>                        | <u>(15,030)</u>                     | <u>10,400</u>          | <u>-</u>   |
| <b>Total funds</b>        | <u>179,739</u>                                 | <u>97,775</u>                       | <u>(36,573)</u>                     | <u>-</u>               | <u>240,941</u>                                       |

#### Restricted Funds

Restricted funds relate to the crisis fund.

**THE CHURCH'S MINISTRY AMONG THE JEWS**

Northern Ireland - Charity number 101473

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# Accounts

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## The Church's Ministry Among the Jews

### Statement of Financial Activities for the Year Ended 31 December 2023

| Note                               | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b> |                            |                          |                    |                    |
| Donations and legacies             | 92,214                     | 4,630                    | 96,844             | 15,849             |
| Other trading activities           | 435                        | -                        | 435                | 160                |
| Investment income                  | 496                        | -                        | 496                | 440                |
|                                    | <u>93,145</u>              | <u>4,630</u>             | <u>97,775</u>      | <u>16,449</u>      |
| <b>Expenditure on:</b>             |                            |                          |                    |                    |
| Charitable activities              | <u>(21,543)</u>            | <u>(15,030)</u>          | <u>(36,573)</u>    | <u>(11,131)</u>    |
| Total expenditure                  | <u>(21,543)</u>            | <u>(15,030)</u>          | <u>(36,573)</u>    | <u>(11,131)</u>    |
| Net income/(expenditure)           | 71,602                     | (10,400)                 | 61,202             | 5,318              |
| Gross transfers between funds      | <u>(10,400)</u>            | <u>10,400</u>            | <u>-</u>           | <u>-</u>           |
| Net movement in funds              | 61,202                     | -                        | 61,202             | 5,318              |
| <b>Reconciliation of funds</b>     |                            |                          |                    |                    |
| Total funds brought forward        | <u>179,739</u>             | <u>-</u>                 | <u>179,739</u>     | <u>174,421</u>     |
| Total funds carried forward        | <u>240,941</u>             | <u>-</u>                 | <u>240,941</u>     | <u>179,739</u>     |

All of the charity's activities derive from continuing operations during the above two periods.

# The Church's Ministry Among the Jews

(Registration number: 101473)

## Balance Sheet as at 31 December 2023

|                                  | Note | 2023<br>£      | 2022<br>£      |
|----------------------------------|------|----------------|----------------|
| <b>Current assets</b>            |      |                |                |
| Cash at bank and in hand         | 7    | <u>240,941</u> | <u>179,739</u> |
| <b>Funds of the charity:</b>     |      |                |                |
| <b>Unrestricted income funds</b> |      |                |                |
| Unrestricted funds               |      | <u>240,941</u> | <u>179,739</u> |
| <b>Total funds</b>               | 8    | <u>240,941</u> | <u>179,739</u> |

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

The financial statements on pages 9 to 15 were approved by the trustees, and authorised for issue on 31 Oct 2024 and signed on their behalf by:

*Patricia Davidson*  
.....  
Patricia Davidson  
Secretary and trustee

The notes on pages 11 to 15 form an integral part of these financial statements.

# The Church's Ministry Among the Jews

## Notes to the Financial Statements for the Year Ended 31 December 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

The Church's Ministry Among the Jews meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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 financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

The significant accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## **The Church's Ministry Among the Jews**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## The Church's Ministry Among the Jews

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### **Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **2 Income from donations and legacies**

|                            | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|----------------------------|---|-----------------------------------|------------------------------|
| Donations and legacies;    |   |                                   |                              |
| Donations from individuals | 92,214  | 4,630                             | 96,844                       |
| <b>Total for 2023</b>      | 92,214  | 4,630                             | 96,844                       |
| <b>Total for 2022</b>      | 15,849  | -                                 | 15,849                       |

#### **3 Income from other trading activities**

|   | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|---|---|------------------------------|
| Trading income;                                     |   |                              |
| Shop income from sale of donated goods and services | 435   | 435                          |
| <b>Total for 2023</b>                               | 435   | 435                          |
| <b>Total for 2022</b>                               | 160   | 160                          |

## The Church's Ministry Among the Jews

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 4 Investment income

|   | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|---|---|------------------------------|
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 496   | 496                          |
| <b>Total for 2023</b>   | 496   | 496                          |
| <b>Total for 2022</b>   | 440   | 440                          |

#### 5 Expenditure on charitable activities

|                         | <b>Note</b> | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|-------------------------|-------------|---|-----------------------------------|------------------------------|
| Allocated support costs |             | -   | 15,030                            | 15,030                       |
| Governance costs        |             | 21,543  | -                                 | 21,543                       |
| <b>Total for 2023</b>   |             | 21,543  | 15,030                            | 36,573                       |
| <b>Total for 2022</b>   |             | 11,131  | -                                 | 11,131                       |

## The Church's Ministry Among the Jews

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Cash and cash equivalents

|              | 2023<br>£      | 2022<br>£      |
|--------------|----------------|----------------|
| Cash at bank | <u>240,941</u> | <u>179,739</u> |

#### 8 Funds

|                           | Balance at<br>1 January<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31<br>December<br>2023<br>£ |
|---------------------------|--------------------------------------|----------------------------|----------------------------|----------------|---|
| <b>Unrestricted funds</b> |                                      |                            |                            |                |   |
| General                   | 179,739                              | 93,145                     | (21,543)                   | (10,400)       | 240,941                                   |
| <b>Restricted funds</b>   | <u>-</u>                             | <u>4,630</u>               | <u>(15,030)</u>            | <u>10,400</u>  | <u>-</u>                                  |
| <b>Total funds</b>        | <u>179,739</u>                       | <u>97,775</u>              | <u>(36,573)</u>            | <u>-</u>       | <u>240,941</u>                            |
| <br>                      |                                      |                            |                            |                |   |
|                           | Balance at 1<br>January 2022<br>£    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ |                | Balance at 31<br>December<br>2022<br>£    |
| <b>Unrestricted funds</b> |                                      |                            |                            |                |   |
| General                   | <u>174,421</u>                       | <u>16,449</u>              | <u>(11,131)</u>            |                | <u>179,739</u>                            |

#### Restricted Funds

Restricted funds relate to the crisis fund.

**THE CHURCH'S MINISTRY AMONG THE JEWS**

Northern Ireland - Charity number 101473

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# Annual report

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# The Church's Ministry Among the Jews

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 in October 2019

### Trustees and officers

The trustees serving during the year and since the year end were as follows:

|           |   |
|-----------|---|
| Trustees: | Canon Gill Withers                            |
|           | Gwen Thompson                                 |
|           | Marylyn McCormack (resigned 18 October 2023)  |
|           | Rev Billy Holmes (appointed 25 November 2023) |
|           | Jane Stewart                                  |
|           | Samuel John Beggs                             |
|           | Patricia Davidson                             |
|           | Neil Glass                                    |

### Objectives and activities

The objects of the society are three-fold, Evangelism, Education and Encouragement. This permeates through everything we do.

1. Evangelism - Creating opportunities to consider the claims of Jesus as Messiah. Seeking to share the Gospel in culturally sensitive ways with Jewish people and others and supporting others involved in this work.

2. Education - Teaching, particularly in the church, the Jewish roots of our Christian faith. We also love to demonstrate in practical ways the revelation of Yeshua contained within the Biblical Feasts and Festivals.

3. Encouragement - Encouraging and supporting the spiritual growth of Messianic believers and Congregations. We offer support of the work CMJ Israel are doing among Messianic believers in Jerusalem, Tel Aviv and the Galilee.

## **The Church's Ministry Among the Jews**

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

#### ***Public benefit***

The trustees believe that our purposes satisfy the public benefit requirements. The Society is established to advance the Christian faith by proclaiming the gospel to all people, to support engagement between people of the Jewish faith and people of the Christian faith and to continue to provide a ministry through which Jewish people may come to recognise Jesus as their Messiah.

The public benefit which flows from this purpose includes the promotion of religious harmony between the Christian and Jewish faiths and communities by encouraging among them a greater understanding and appreciation of each other's faith, beliefs and practices and their common ground and to this end promote friendship and mutual trust. The benefit received is encouragement, help and support for the spiritual growth of Messianic Believers and Congregations. The second purpose seeks to remind the Christian Church about its Jewish roots.

The direct benefit which flows from this purpose is a greater knowledge and understanding of the Jewish roots of the Christian faith and the revelation of Jesus contained within the Biblical Feasts and Festivals. The benefit received relating to our purposes can be demonstrated through the feedback we receive from Churches, groups who invite us to speak about our work and from individuals who attend organised events. It can also be demonstrated through an increase in the number of people requesting to be added to our contact list and to receive the CMJ Ireland Newsletter. There is no harm or private benefit as a result of our purposes being carried out.

# **The Church's Ministry Among the Jews**

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

### **Achievements and performance**

2023 has seen the slow but steady recovery of our activities after the 'stagnation' of Covid 19 restrictions.

We began the year with the ongoing series held online of 'Behold The Man' hosted by Gwen Thompson, and this was well received by our supporters and others who logged on to the teaching sessions. We also continued the teaching sessions with a series entitled 'Exploring the Richness of Hebrew Biblical Roots' by Judy Czapski which continues to develop our aim of teaching on the Biblical Roots of the Christian Faith.

Our Spring Conference in April featured Gwen Thompson again as she related her experiences and learning from the time she spent in Israel working with CMJ in Jerusalem.

This year CMJ celebrated 200 years of the work in Israel and we hosted a tour by the historian and writer Kelvin Crombie which included speaking at various events in Northern Ireland and the Republic of Ireland and researching historical links with Field Marshall Montgomery who was raised in Donegal.

We continue to hold monthly prayer meetings online, undertake speaking engagements and carry out Passover demonstrations. We also exhibited again at the Bangor Worldwide Mission convention as in previous years.

The horrific events of October 7th in Israel prompted a response from CMJ Ireland as we sought to provide much needed financial and practical support through CMJ's 'Mercy Fund' to those impacted by this event and that is ongoing.

Our Autumn Conference was held in November where we were able to receive video updates from the staff of CMJ Israel about the ongoing work there. This was followed by our AGM where the new Chair, Rev Billy Holmes, was elected and the Committee agreeing to serve for a further term.

Financial and prayer commitment from our faithful supporters continues to be strong and for this we are extremely grateful as it enables the ministry to continue to support the work both in Northern Ireland and Israel as the need arises.

### **Financial review**

Total income for the year was £97,775 (2022: £16,449) and total expenditure was £36,573 (2022: £11,131). Donations of £31,060 (2022: £5,000) were made in the year. Total reserves at 31 December 2023 amounted to £240,941.

## **The Church's Ministry Among the Jews**

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

#### **Structure, governance and management**

CMJ Ireland was founded in 1810 and is governed by its constitution. There are two sections of the Society, a Northern section and a Southern section. Each section of the Society elects, from its membership a Committee to manage its affairs, CMJ Ireland (Northern Committee) and CMJ Ireland (Southern Committee) and each Committee appoints certain of its members to a General Committee of the Society. The Southern Committee is currently in abeyance.

1. The Northern Committee achieved registered charitable status in 2016. It is currently managed and run by the trustees as stated above - all volunteers.

An annual AGM provides accountability to supporters and allows for changes in committee. We have a membership voting scheme, monthly committee and prayer meetings and send a quarterly newsletter to supporters.

# The Church's Ministry Among the Jews

## Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

31 Oct 2024

Approved by the trustees of the charity on ..... and signed on its behalf by:

*Patricia Davidson*  
.....  
Patricia Davidson  
Secretary and trustee

# **THE CHURCH'S MINISTRY AMONG THE JEWS**

Northern Ireland - Charity number 101473

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## **Annual return**

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## **The Church's Ministry Among the Jews**

### **Independent Examiner's Report to the trustees of The Church's Ministry Among the Jews**

I report to the trustees on my examination of the accounts of The Church's Ministry Among the Jews for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the charity's trustees of The Church's Ministry Among the Jews you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities 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 for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**The Church's Ministry Among the Jews**

**Independent Examiner's Report to the trustees of The Church's Ministry  
Among the Jews (continued)**

*Ross Boyd*

.....

Ross Boyd  
RBCA Limited  
26 Linenhall St  
Belfast  
BT2 8BG

31 Oct 2024

Date:.....

**THE CHURCH'S MINISTRY AMONG THE JEWS**

Northern Ireland - Charity number 101473

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# Accounts

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CHARITY REGISTRATION NUMBER: NIC101473

**The Church's Ministry Among The Jews**  
**Financial Statements**  
**31 December 2022**

# The Church's Ministry Among The Jews

## Financial Statements

Year ended 31 December 2022

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| Independent examiner's report to the trustees | <b>4</b>    |
| Statement of financial activities             | <b>5</b>    |
| Statement of financial position               | <b>6</b>    |
| Notes to the financial statements             | <b>7</b>    |

# The Church's Ministry Among The Jews

## Trustees' Annual Report

### Year ended 31 December 2022

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

#### Reference and administrative details

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | The Church's Ministry Among The Jews     |
| <b>Charity registration number</b> | NIC101473                                |
| <b>Principal office</b>            | 224 Ravenhill Road<br>Belfast<br>BT6 8EF |

#### The trustees

Miss J Stewart  
Mrs P Davidson (Secretary)  
Mr N Glass  
Canon G Withers  
Mrs M McCormick (Chairperson)  
Rev W Holmes  
Mr S Beggs  
Mrs G Thompson

**Company secretary** Mrs P Davidson

**Independent examiner** David Knox  
On behalf of Johnston Graham Limited  
Chartered Accountants  
216/218 Holywood Road  
Belfast  
BT4 1PD

#### Structure, governance and management

CMJ Ireland was founded in 1810 and is governed by its constitution. There are two sections of the Society, a Northern section and a Southern section. Each section of the Society elects, from its membership a Committee to manage its affairs, CMJ Ireland (Northern Committee) and CMJ Ireland (Southern Committee) and each Committee appoints certain of its members to a General Committee of the Society. The Southern Committee is currently in abeyance.

1. The Northern Committee achieved registered charitable status in 2016. It is currently managed and run by the trustees as stated above - all volunteers.

An annual AGM provides accountability to supporters and allows for changes in committee. We have a membership voting scheme, monthly committee and prayer meetings and send a quarterly newsletter to supporters.

# The Church's Ministry Among The Jews

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2022

#### Objectives and activities

The objects of the society are three-fold, Evangelism, Education and Encouragement. This permeates through everything we do.

1. Evangelism - Creating opportunities to consider the claims of Jesus as Messiah. Seeking to share the Gospel in culturally sensitive ways with Jewish people and others and supporting others involved in this work.

2. Education - Teaching, particularly in the church, the Jewish roots of our Christian faith. We also love to demonstrate in practical ways the revelation of Yeshua contained within the Biblical Feasts and Festivals.

3. Encouragement - Encouraging and supporting the spiritual growth of Messianic believers and Congregations. We offer support of the work CMJ Israel are doing among Messianic believers in Jerusalem, Tel Aviv and the Galilee.

#### Achievements and performance

2022 has seen a slow improvement from 2021, as we were able to not only hold public in-person meetings but also online Zoom teaching sessions including 6 more Dwight Pryor 'Behold the Man' sessions and 'Fireside Talks' from Jerusalem by Rev Aaron Eime of CMJ Israel. We again exhibited at Bangor Worldwide, ensuring that CMJ's profile among missions is seen and to provide a platform for dialogue.

Rev Tim Butlin from CMJ UK was our speaker at our Spring meeting on 14th May, the anniversary of Israel's independence in 1948. He spoke on 'One New Man in Christ'. He also touched on his contacts with the largest Messianic congregation in Kiev, and his visit there as a representative of TJC2. Idan Pinchas from Israel, who is the Director of the Heritage Centre in Christ Church Jerusalem, visited us for a week's tour in October during which he presented a new Exhibition of the history of Messianic Judaism over 2000 years, which we have had printed on pop up fliers to add to our teaching materials, for use when we hold public meetings or travel to churches and other ministry centres.

We continue to hold prayer meetings and Committee meetings online, and monthly talks by guest speakers from Israel and the UK and connect with CMJ branches which form part of the worldwide CMJ family which keeps us interconnected and mutually supported. We are grateful to churches and our faithful and generous supporters, and we send monies to support the Heritage Centres in Israel as well as to CMJ's Mercy Fund, which reaches needy people in and around Jerusalem. We also send money to help fund specific needs of CMJ Israel, which include the work of Beit Immanuel CMJ Guest House and outreach work in the community. When specific needs are identified we endeavour to come alongside. We continue to partner with CMJ's Anglican International School in Jerusalem, and a small school in the Galilee, under the wing of our Galilee guesthouse Beit Bracha.

#### Financial review

We received a total income of £16,449 in 2022, expenditure was £6,131. Donations of £5,000 were made in the year. Total reserves at 31 December 2022 amounted to £179,739.

# The Church's Ministry Among The Jews

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

### Plans for future periods

We hope in due course to revive our ministry in the south of Ireland, at present dormant, and to expand our outreach throughout the island. We are grateful for all the volunteers and Parish reps who work so hard to expedite the ministry of CMJ Ireland.

### Responsibilities of the trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 15 October 2023 and signed on behalf of the board of trustees by:



Mrs M McCormick (Chairperson)  
Trustee

  
Mrs G Thompson (Treasurer)  
Trustee

Mrs P Davidson (Secretary)  
Trustee

# The Church's Ministry Among The Jews

## Independent Examiner's Report to the Trustees of The Church's Ministry Among The Jews

**Year ended 31 December 2022**

I report to the trustees on my examination of the financial statements of The Church's Ministry Among The Jews ('the charity') for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



David Knox  
On behalf of Johnston Graham Limited  
Chartered Accountants

Independent Examiner  
216/218 Holywood Road  
Belfast  
BT4 1PD

15 October 2023

# The Church's Ministry Among The Jews

## Statement of Financial Activities

Year ended 31 December 2022

|   |      | 2022                    |                       | 2021             |
|---|------|-------------------------|-----------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Total funds<br>£      | Total funds<br>£ |
| <b>Income and endowments</b>                              |      |                         |                       |                  |
| Donations and legacies                                    | 4    | 16,009                  | <b>16,009</b>         | 13,365           |
| Investment income   | 5    | 440                     | <b>440</b>            | 455              |
| Other income  | 6    | –                       | –                     | 60               |
| <b>Total income</b>                                       |      | <u>16,449</u>           | <u><b>16,449</b></u>  | <u>13,880</u>    |
| <b>Expenditure</b>  |      |                         |                       |                  |
| Expenditure on charitable activities                      | 7,8  | 11,131                  | <b>11,131</b>         | 29,316           |
| <b>Total expenditure</b>                                  |      | <u>11,131</u>           | <u><b>11,131</b></u>  | <u>29,316</u>    |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>5,318</u>            | <u><b>5,318</b></u>   | <u>(15,436)</u>  |
| <b>Reconciliation of funds</b>                            |      |                         |                       |                  |
| Total funds brought forward                               |      | 174,421                 | <b>174,421</b>        | 189,857          |
| <b>Total funds carried forward</b>                        |      | <u>179,739</u>          | <u><b>179,739</b></u> | <u>174,421</u>   |

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

# The Church's Ministry Among The Jews

## Statement of Financial Position

31 December 2022

|  | Note      | 2022<br>£      | £              | 2021<br>£      |
|--|-----------|----------------|----------------|----------------|
| <b>Current assets</b>                        |           |                |                |                |
| Cash at bank and in hand                     |           | <u>179,739</u> |                | <u>174,421</u> |
| <b>Net current assets</b>                    |           |                | <u>179,739</u> | <u>174,421</u> |
| <b>Total assets less current liabilities</b> |           |                | <u>179,739</u> | <u>174,421</u> |
| <b>Funds of the charity</b>                  |           |                |                |                |
| Unrestricted funds                           |           |                | <u>179,739</u> | <u>174,421</u> |
| <b>Total charity funds</b>                   | <b>11</b> |                | <u>179,739</u> | <u>174,421</u> |

These financial statements were approved by the board of trustees and authorised for issue on 15 October 2023, and are signed on behalf of the board by:



Mrs M McCormick (Chairperson)  
Trustee



Mrs G Thompson (Treasurer)  
Trustee



Mrs P Davidson (Secretary)  
Trustee

# The Church's Ministry Among The Jews

## Notes to the Financial Statements

### Year ended 31 December 2022

#### 1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 224 Ravenhill Road, Belfast, BT6 8EF.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Church's Ministry Among The Jews

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

### Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Donations and legacies

|                  | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| <b>Donations</b> |                            |                                   |                            |                          |
| Donations        | 15,214                     | <b>15,214</b>                     | 12,770                     | 12,770                   |
| Gift Aid         | 365                        | <b>365</b>                        | 133                        | 133                      |

# The Church's Ministry Among The Jews

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

### Year ended 31 December 2022

#### 4. Donations and legacies *(continued)*

|                      | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|----------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| <b>Subscriptions</b> |                            |                                   |                            |                          |
| Membership           | 270                        | <b>270</b>                        | 360                        | 360                      |
| Book sales           | 160                        | <b>160</b>                        | 102                        | 102                      |
|                      | <u>16,009</u>              | <u><b>16,009</b></u>              | <u>13,365</u>              | <u>13,365</u>            |

#### 5. Investment income

|               | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|---------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest | 440                        | <b>440</b>                        | 455                        | 455                      |

#### 6. Other income

|         | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|---------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Refunds | –                          | –                                 | 60                         | 60                       |

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

|               | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|---------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Donations     | 5,000                      | <b>5,000</b>                      | 26,000                     | 26,000                   |
| Support costs | 6,131                      | <b>6,131</b>                      | 3,316                      | 3,316                    |
|               | <u>11,131</u>              | <u><b>11,131</b></u>              | <u>29,316</u>              | <u>29,316</u>            |

#### 8. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly | Support costs | <b>Total funds<br/>2022<br/>£</b> | Total fund<br>2021<br>£ |
|------------------|--------------------------------------|---------------|-----------------------------------|-------------------------|
| Donations        | 5,000                                | 5,986         | <b>10,986</b>                     | 28,734                  |
| Governance costs | –                                    | 145           | <b>145</b>                        | 582                     |
|                  | <u>5,000</u>                         | <u>6,131</u>  | <u><b>11,131</b></u>              | <u>29,316</u>           |

#### 9. Independent examination fees

|   | <b>2022<br/>£</b> | 2021<br>£ |
|---|-------------------|-----------|
| Fees payable to the independent examiner for:       |                   |           |
| Independent examination of the financial statements | –                 | 450       |

# The Church's Ministry Among The Jews

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

### Year ended 31 December 2022

#### 10. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

#### 11. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 January<br>2022<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 December<br>2022<br>£ |
|---------------|------------------------------|---------------|------------------|--------------------------------|
| General funds | <u>174,421</u>               | <u>16,449</u> | <u>(11,131)</u>  | <u>179,739</u>                 |

|               | At<br>1 January<br>2021<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 December<br>2021<br>£ |
|---------------|------------------------------|---------------|------------------|--------------------------------|
| General funds | <u>189,857</u>               | <u>13,880</u> | <u>(29,316)</u>  | <u>174,421</u>                 |

#### 12. Analysis of net assets between funds

|                | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------|----------------------------|--------------------------|
| Current assets | <u>179,739</u>             | <u>179,739</u>           |

  

|                | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|----------------|----------------------------|--------------------------|
| Current assets | <u>174,421</u>             | <u>174,421</u>           |

**THE CHURCH'S MINISTRY AMONG THE JEWS**

Northern Ireland - Charity number 101473

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# Annual report

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# The Church's Ministry Among The Jews

## Trustees' Annual Report

### Year ended 31 December 2022

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

#### Reference and administrative details

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | The Church's Ministry Among The Jews     |
| <b>Charity registration number</b> | NIC101473                                |
| <b>Principal office</b>            | 224 Ravenhill Road<br>Belfast<br>BT6 8EF |

#### The trustees

Miss J Stewart  
Mrs P Davidson (Secretary)  
Mr N Glass  
Canon G Withers  
Mrs M McCormick (Chairperson)  
Rev W Holmes  
Mr S Beggs  
Mrs G Thompson

**Company secretary** Mrs P Davidson

**Independent examiner** David Knox  
On behalf of Johnston Graham Limited  
Chartered Accountants  
216/218 Holywood Road  
Belfast  
BT4 1PD

#### Structure, governance and management

CMJ Ireland was founded in 1810 and is governed by its constitution. There are two sections of the Society, a Northern section and a Southern section. Each section of the Society elects, from its membership a Committee to manage its affairs, CMJ Ireland (Northern Committee) and CMJ Ireland (Southern Committee) and each Committee appoints certain of its members to a General Committee of the Society. The Southern Committee is currently in abeyance.

1. The Northern Committee achieved registered charitable status in 2016. It is currently managed and run by the trustees as stated above - all volunteers.

An annual AGM provides accountability to supporters and allows for changes in committee. We have a membership voting scheme, monthly committee and prayer meetings and send a quarterly newsletter to supporters.

# The Church's Ministry Among The Jews

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2022

#### Objectives and activities

The objects of the society are three-fold, Evangelism, Education and Encouragement. This permeates through everything we do.

1. Evangelism - Creating opportunities to consider the claims of Jesus as Messiah. Seeking to share the Gospel in culturally sensitive ways with Jewish people and others and supporting others involved in this work.

2. Education - Teaching, particularly in the church, the Jewish roots of our Christian faith. We also love to demonstrate in practical ways the revelation of Yeshua contained within the Biblical Feasts and Festivals.

3. Encouragement - Encouraging and supporting the spiritual growth of Messianic believers and Congregations. We offer support of the work CMJ Israel are doing among Messianic believers in Jerusalem, Tel Aviv and the Galilee.

#### Achievements and performance

2022 has seen a slow improvement from 2021, as we were able to not only hold public in-person meetings but also online Zoom teaching sessions including 6 more Dwight Pryor 'Behold the Man' sessions and 'Fireside Talks' from Jerusalem by Rev Aaron Eime of CMJ Israel. We again exhibited at Bangor Worldwide, ensuring that CMJ's profile among missions is seen and to provide a platform for dialogue.

Rev Tim Butlin from CMJ UK was our speaker at our Spring meeting on 14th May, the anniversary of Israel's independence in 1948. He spoke on 'One New Man in Christ'. He also touched on his contacts with the largest Messianic congregation in Kiev, and his visit there as a representative of TJC2. Idan Pinchas from Israel, who is the Director of the Heritage Centre in Christ Church Jerusalem, visited us for a week's tour in October during which he presented a new Exhibition of the history of Messianic Judaism over 2000 years, which we have had printed on pop up fliers to add to our teaching materials, for use when we hold public meetings or travel to churches and other ministry centres.

We continue to hold prayer meetings and Committee meetings online, and monthly talks by guest speakers from Israel and the UK and connect with CMJ branches which form part of the worldwide CMJ family which keeps us interconnected and mutually supported. We are grateful to churches and our faithful and generous supporters, and we send monies to support the Heritage Centres in Israel as well as to CMJ's Mercy Fund, which reaches needy people in and around Jerusalem. We also send money to help fund specific needs of CMJ Israel, which include the work of Beit Immanuel CMJ Guest House and outreach work in the community. When specific needs are identified we endeavour to come alongside. We continue to partner with CMJ's Anglican International School in Jerusalem, and a small school in the Galilee, under the wing of our Galilee guesthouse Beit Bracha.

#### Financial review

We received a total income of £16,449 in 2022, expenditure was £6,131. Donations of £5,000 were made in the year. Total reserves at 31 December 2022 amounted to £179,739.

# The Church's Ministry Among The Jews

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

### Plans for future periods

We hope in due course to revive our ministry in the south of Ireland, at present dormant, and to expand our outreach throughout the island. We are grateful for all the volunteers and Parish reps who work so hard to expedite the ministry of CMJ Ireland.

### Responsibilities of the trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 15 October 2023 and signed on behalf of the board of trustees by:



Mrs M McCormick (Chairperson)  
Trustee



Mrs G Thompson (Treasurer)  
Trustee



Mrs P Davidson (Secretary)  
Trustee

# THE CHURCH'S MINISTRY AMONG THE JEWS

Northern Ireland - Charity number 101473

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## Annual return

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# The Church's Ministry Among The Jews

## Independent Examiner's Report to the Trustees of The Church's Ministry Among The Jews

**Year ended 31 December 2022**

I report to the trustees on my examination of the financial statements of The Church's Ministry Among The Jews ('the charity') for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



David Knox  
On behalf of Johnston Graham Limited  
Chartered Accountants

Independent Examiner  
216/218 Holywood Road  
Belfast  
BT4 1PD

15 October 2023