

Charity Registration Number : 1121400

JESUS REIGNS MINISTRIES - UK

Report and Accounts

for the year ended

30 April 2021

JESUS REIGNS MINISTRIES - UK

Report and accounts for the year ended 30 April 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	2 - 6
Statement of Trustees responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance sheet	10
Notes to the accounts	11 - 17

JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

Reference and administrative details

The charity is registered with the Charity Commission of England and Wales under the name of Jesus Reigns Ministries - UK with charity number **1121400**

Jesus Reigns Ministries - UK (otherwise known as JRM-UK) originated as an autonomous charity of Jesus Reigns Ministries, Inc, Manila, Philippines.

The registered office of the charity is 79 Royal Lane, Uxbridge UB8 3QT.

The charity's areas operation in UK are Hillingdon in London, Essex, Bournemouth, Swindon and Peterborough.

Legal structure of the charity

The governing document of the charity is a constitution adopted on 5 May 2007.

The principal contact address, telephone number and website of the charity

79, Royal Lane

Uxbridge

UB8 3QT

www.facebook.com/jrmlondon

www.jrmchurch.co.uk

Tel :07886215275

Trustees

The following persons served as Trustees during the year ended 30 April 2021

Guada Cayetano (Chairperson)

Maria Cecilia De Lima

Mario Bernabe

Marilou Argent

Jojo Mercado

Veronica Grande

Bankers

Barclays Bank Plc

Lloyds Bank Plc

HSBC Plc

JESUS REIGNS MINISTRIES - UK

Trustees' Annual Report for the year ended 30 April 2021

The Trustees present their Report and Accounts for the year ended 30 April 2021 which also comprises the Directors' Report.

Objects and activities of the charity

1. To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
2. To relieve persons who are in condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
3. To advance the education in accordance with Christian principles in Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.
4. To promote and fulfil such other charitable purposes beneficial to the community Hillingdon and in such other parts of UK or the world as the trustees may from time to time think fit.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

Inspiring Worship Sunday Services
Prayer Meetings, Tarrying Nights, Prayer Vigil/Dawnwatch, Worship Nights
Discipleship Training
Leadership and Ministry Training
Kids' Sunday School and Youth Empowerment
Young Professional Fellowship and Empowerment
Parents and Couples Empowerment
Men of Christ Ministry
Mum and Women Ministry
Prayer and Worship Ministry
Hospital and House Visitation
Hospital Ward Carolling and Gift-giving
Child Dedication and Water Baptism
Evangelistic Activities and Bi-annual Family Camp
Annual Anniversary of Ministry Celebration
Renewal of Marriage Vows
Wedding Ceremony
Sports Events
Counselling and Funeral Services

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The Trustees consist of the main pastors of the outreaches and the lead treasurer. The Trustees are aware of their responsibilities because they run the outreaches in accordance to the objectives of the charity and Charity Commission within the environment they operate.

Furthermore, the Trustees meet regularly to review and discuss the strategies and activities and evaluate the public interest and objectives of both the charity and Charity Commission.

Policy on grant making

Jesus Reigns Ministries-UK and Jesus Reigns Ministries, Inc, Manila, Philippines have a common purpose in furthering the objectives of winning souls for Christ through planting outreaches, evangelism, discipleship, leadership training and education of the present and next generation. Grant is given to Jesus Reigns Ministries, Inc, Manila, Philippines for the advancement of this purpose.

Contribution made by volunteers

The trustees and members of the charity are volunteers who ensure the smooth running of the charity. They are given allowance based on the financial capability of the outreach. This allowance is then being spent for various ministerial purposes such as transportation, discipleship, evangelism, house or hospital visitation and many other form of pastoral care.

Achievements and Performance

Summary of the main achievements of the charity

Our activities are open to whosoever wants to know God and experience His love. Some of our activities either stopped or slowed down with the commencement of the national lock down .

The Government imposed restrictions following the COVID-19 pandemic from March 2020 and our Charity switched to online activities as face to face meetings and gatherings were impossible. Most of our activities such as Worship services, Discipleship and leadership trainings, Kids and Youth services and the empowerment programmes were conducted over ZOOM. This afforded members, families, friends and visitors the blessings of the activities in the comfort of their homes. A great advantage of media broadcast is that interest groups could plug-in irrespective of their location around the world. Though multi-media tools worked well in the circumstance we found ourselves we ardently look forward to when we could meet in person for our activities.

We suspended hospital and house visitations, child dedication, water baptism, wedding and sports events during the lockdown. We did not embark on our ministerial mission to our European partners during the lockdown.

During lockdown, we set up COVID 19 Emergency fund to assist members and families in our communities who were in dire need of financial support. We provided food and household provisions to those who were in isolation and could not leave their homes. We also provided on-line faith based counselling and support to the people affected by the pandemic. These initiatives proved to be very useful in the de-stressing period.

Financial Review

Review of the charity's financial position at the end of the period

The accounts of the charity show a gross income for the year of £273,724 (2019/20 - £388,225) of which £18,549 was restricted income. Included in this gross income was the charity's entitlement to HMRC's gift aid rebate of £49,389 (2019/20 - £186,924) which is a refund of the donors' tax on gifts and donations. The drop in gross income of 34% was principally due to a reduction of gift aid rebate. Three years of gift aid was provided for in 2019/20 against one in 2020/21.

The income excluding the HRMC gift aid refund for the year was £224,335 an increase of 11% (2019/20 - £201,301). This was a testimony of God's grace and mercy on our donors as the majority were able to hold on to their employments during the lockdown.

The resources expended on charitable activities during the year was £151,297 (2019/20 - £183,789). This decrease of 18% was due to reduced activities as a result of the lockdown.

The charity recorded an operating surplus for the year of £122,427 (2019/20 - £204,436).

The total funds in the year increased by 38% to £448,348 compared to the previous year of £325,921.

The Trustees consider this financial performance satisfactory.

Reserves policy

The charity retains free reserves of £413,439 to be able to meet its future activities and to allow for repairs, maintenance and replacement of assets.

Going concern

The trustees considered the current impact of covid-19 and the lockdown measures and agreed that there are no material uncertainties about the charity's ability to continue as a going concern.

Charity's principal sources of funds

The principal source of funds of the charity comes from voluntary donations in terms of tithes and offerings which is included in Voluntary Income in the financial statements.

Principal risks facing the charity

The trustees have assessed and evaluated the major risks facing the charity and are satisfied of the strategies in place to mitigate exposures to these risks.

Structure, Governance and Management

Governing document

The charity is constituted as an unincorporated association governed by a trust deed.

Trustee selection

The main pastor of each outreach and the lead treasurer are selected as Trustees.

Policies and procedures adopted for the induction and training of trustees

Every Trustee must be a long standing church member and must be aware of the ethos of the charity and Charity Commission. Every appointee must undergo practical and live training in discipleship, leadership and management.

The charity from time to time arranges training for the Trustees during the year to refresh them of their roles and responsibilities.

Organisational structure and any wider network with which the charity works

Each outreach is headed by a pastor who appoints the team to work with in accordance with the policies of the charity. Hillingdon outreach in London serves as the coordinating hub of all the policies and activities of the charity.

Relationship with any related parties

The charity has a strong link with Jesus Reigns Ministries, Inc, Manila, Philippines and this has been documented under Policy on grant making.

Similarly, we shall continue to support other European outreaches by giving them guidance on both ministerial and administrative aspects of the ministry.

The storage and safeguarding of the charity assets of the Hillingdon outreach in London takes place at the house of the chairperson. This is documented in the financial statements.

Funds held as custodian trustees on behalf of others

The charity does not hold funds or assets as custodians on behalf of others apart from that of the charity.

Future development plans

The charity will continue to build and improve on its current achievement, proclaiming the doctrine of love, peace, hope and grace that the Christian faith stands for. The charity will also continue to foster community involvement to build a better society.

The charity on the long term will continue to build its cash deposit base from voluntary donations from members and the gift aid tax rebate from HMRC to acquire its own premises to cater for the increasing members and worshippers.

JESUS REIGNS MINISTRIES - UK

STATEMENT OF TRUSTEES RESPONSIBILITIES

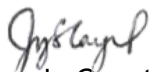
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) require 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, including the income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity 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;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



Guada Cayetano
Chairperson of the Board of Trustees

Dated: 1 February 2022

JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

Independent Examiner's Report on accounts for the year ended 30 April 2021

Respective responsibilities of trustees and examiner

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

I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants (CIMA) .

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

Scope of examination

My examination was conducted in accordance with the with general Directions given by the Charity Commission. This includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the charity's personnel concerning any such matters. I have not performed an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view .

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act;
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2018 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 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.



Opeoluwa Opeodu (ACA, CIMA, CGMA)
O&A Solutions Ltd
11 Curlew Close
High Wycombe, Buckinghamshire,
HP13 5JY

Dated: 1 February 2022

JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

Statement of financial activities for the year ended 30 April 2021

		2021		2020		
		Unrestricted	Restricted	Total funds	Total funds	
Notes		funds	funds	Total funds	Total funds	
		£	£	£	£	
Incoming resources						
	Voluntary income	2	204,033	18,549	222,582	200,499
	Other	2b	1,682	-	1,682	518
	Investment income	3	71	-	71	284
	Gift aid tax reclaim	4	49,389	-	49,389	186,924
	Total		255,175	18,549	273,724	388,225
Resources expended						
Expenditure on:						
	Charitable activities	5 - 9	130,205	21,092	151,297	183,789
	Total		130,205	21,092	151,297	183,789
	Net income		124,970	-2,543	122,427	204,436
	Transfer between funds					
	Net movement in funds		124,970	-2,543	122,427	204,436
Reconciliation of funds:						
	Total funds brought forward		309,524	16,397	325,921	121,485
	Total funds carried forward		434,494	13,854	448,348	325,921

JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

Balance Sheet as at 30 April 2021

Notes	2021			2020	
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £	
Fixed assets					
Tangible assets	10	21,055		21,055	25,288
		-	-	-	-
Total fixed assets		21,055	-	21,055	25,288
Current assets					
Debtors	11	91,802	-	91,802	81,998
Cash at bank and in hand	11	333,537	13,854	347,391	236,129
Total current assets		425,339	13,854	439,193	318,127
Creditors: amounts falling due within one year	12	4,439	-	4,439	9,211
Net current assets/(liabilities)		420,900	13,854	434,754	308,916
Total net assets or liabilities		441,955	13,854	455,809	334,204
Creditors: amounts falling due after one year	13	7,461		7,461	8,283
Total net assets or liabilities	15	434,494	13,854	448,348	325,921
Funds of the Charity					
Funds of Charity Brought forward		309,524	16,397	325,921	121,485
Excess of income over expenditure		124,970	-2,543	122,427	204,436
Total funds		434,494	13,854	448,348	325,921

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



Guada Cayetano
Chairperson of the Board of Trustees

Dated: 1 February 2022

JESUS REIGNS MINISTRIES - UK

Charity Registration Number : 1121400

Notes to the financial statements for the year ended 30 April 2021

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity have been prepared under the historical cost convention is a public benefit entity.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Going concern

The Trustees consider that there are no existing material uncertainties that may cast significant doubt upon the entity's ability to continue as a going concern.

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 reliably measured. Expenditure Is accounted for on an accruals basis and is accounted to include all costs directly attributable to the charitable activities. Where costs cannot be directly attributed to a charity activity, they are classified under headings that aggregate all cost related to the category.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Plant, machinery and motor vehicles	25% straight line
Fixtures, fittings and equipment	25% straight line

Fund accounting

The income included in the financial statements primarily comes from voluntary donations by members of the charity and the HMRC as gift aid tax rebate.

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

Restricted funds arise when the donor specifies a particular purpose for its utilisation within the objects of the charity.

Further explanation of the nature and the purpose of unrestricted and restricted funds is included in the notes to the financial statements.

Hire purchase obligation

Assets obtained under hire purchase contracts are capitalised as tangible fixed assets in the financial statements.

Assets held under finance leases are depreciated over the shorter of the lease term and the estimated useful life of the asset.

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligation, exclusive of finance charges allocated to future periods, is recognised as a creditor with the finance element charged to the income statement over the relevant period.

The hire purchase liability is stated in the financial statements as creditors with amount falling due within one year and creditor with amount falling due more than one year.

2. Voluntary income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Tithes and offerings	203,410	6,030	209,440	193,846
Deposit against events	83	310	393	3,793
Gifts and donations received	540	12,209	12,749	2,860
	<u>204,033</u>	<u>18,549</u>	<u>222,582</u>	<u>200,499</u>

2b. Other income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Profit on disposal of assets	700		700	-
Other income	982		982	518
	<u>1,682</u>		<u>1,682</u>	<u>201,017</u>

3. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable on bank deposits	71	-	71	284
	<u>71</u>	<u>-</u>	<u>71</u>	<u>284</u>

4. Gift aid tax reclaim

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Gift aid tax receivable	49,389	-	49,389	186,924
	<u>49,389</u>	<u>-</u>	<u>49,389</u>	<u>186,924</u>

During the period, the Charity claimed gift aid for the year ended 30 April 2021. The amount is stated in the income statements because the charity has entitlement to the fund and the amount can be measured by sufficient reliability.

5. Governance costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accounting fees	5,700	-	5,700	5,700
Trustees' meeting	294	-	294	2,612
	<u>5,994</u>	<u>-</u>	<u>5,994</u>	<u>8,312</u>

6. Premises and equipment costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rent	10,812	-	10,812	29,415
Depreciation	11,630	-	11,630	9,866
	<u>22,442</u>	<u>-</u>	<u>22,442</u>	<u>39,281</u>

7. Administrative expenses

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Insurance	2,527	-	2,527	3,418
Meetings	779	-	779	3,894
Pastoral allowance	17,556	-	17,556	17,900
Supplies	3,395	-	3,395	4,586
Telephone	984	-	984	774
Financial charges	4	17	21	623
	25,245	17	25,262	31,195

8. Grant payable

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Jesus Reigns Ministries, Inc, Manila, Philippines	24,904	2,670	27,574	12,434
	24,904	2,670.00	27,574	12,434

9. Charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Evangelism and Discipleship	7,056	1,198	8,254	13,719
Events	8,246	3,830	12,076	35,942
Gifts and donations	18,031	13,219	31,250	14,651
Pastoral expenses	4,363	-	4,363	3,259
Hospitality	1,102	-	1,102	6,797
Travelling and motor expenses	2,274	-	2,274	3,302
Worship team expenses	5,485	-	5,485	5,002
Missions	-	-	-	6,668
Covid19 expenses	4,480	158	4,638	3,057
Others	583	-	583	170
	51,620	18,405	70,025	92,567

10. Fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost			
Cost at 1 May 2020	30,280	43,046	73,326
Additions	-	7,397	7,397
Disposals	-	-1,520	-1,520
Cost carried forward	<u>30,280</u>	<u>48,923</u>	<u>79,203</u>
Depreciation			
Depreciation at 1 May 2020	11,045	36,993	48,038
Disposals	-	-1,520	-1,520
Depreciation charge for the year	6,870	4,760	11,630
Depreciation carried forward	<u>17,915</u>	<u>40,233</u>	<u>58,148</u>
Net book value at 30 April 2021	<u>12,365</u>	<u>8,690</u>	<u>21,055</u>
Net book value at 30 April 2020	<u>19,235</u>	<u>6,053</u>	<u>25,288</u>

11. Current assets

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Cash at bank and in hand	333,537	13,854	347,391	325,921
Debtors:				
2018/19 Gift aid receivable	-	-	-	38,785
2019/20 Gift aid receivable	42,213	-	42,213	42,213
2020/21 Gift aid receivable	49,389	-	49,389	-
Other debtors	200	-	200	1000
Total debtors	<u>91,802</u>	<u>-</u>	<u>91,802</u>	<u>81,998</u>
	<u>425,339</u>	<u>13,854</u>	<u>439,193</u>	<u>407,919</u>

12. Creditors: Amounts due within one year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accounting fees	300	-	300	3,510
Financial charges	-	-	-	-
Multimedia camera	-	-	-	734
Hire purchase creditor	4,139	-	4,139	4,967
	<u>4,439</u>	<u>-</u>	<u>4,439</u>	<u>9,211</u>

13. Creditors: Amounts due after one year

	2021	2020
	£	£
Hire purchase creditor	7,461	8,283
	<u>7,461</u>	<u>8,283</u>

The total hire purchase liability for the purchase of a Toyota van is £11,600 and this represents the liability of the capital value due within one year of £4,139 and after one year of £7,461.

14. Movement in funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances brought forward	309,524	16,397	325,921
Income	255,175	18,549	273,724
Expenditure	-130,205	-21,092	-151,297
Transfers	-	-	-
Fund balances carried forward	<u>434,494</u>	<u>13,854</u>	<u>448,348</u>

15. Trustees' remuneration and expenses

Trustees' allowance

The following payment was made to the Trustees as pastoral allowance during the financial year:

	2021	2020
	£	£
Guada Cayetano	2700	3,000
Mario Bernabe	3900	3,900
Jojo Mercado	3600	3,600
Marilou Argent	5000	5,100
Victoria Grande	1631	1,800
Maria Cecilia De Lima	400	500
	<u>17,231</u>	<u>17,900</u>

16. Related party transaction

During the year music equipment and a motor vehicle were stored in the house of the chairperson - G Cayetano at a cost of £4,800 (2020 - £4,800).

17. Subsequent events

The Trustees have considered the impact of COVID 19 and its variants as a non-adjusting event after the reporting period. Apart from this, there are no other known material events arising after the reporting date.