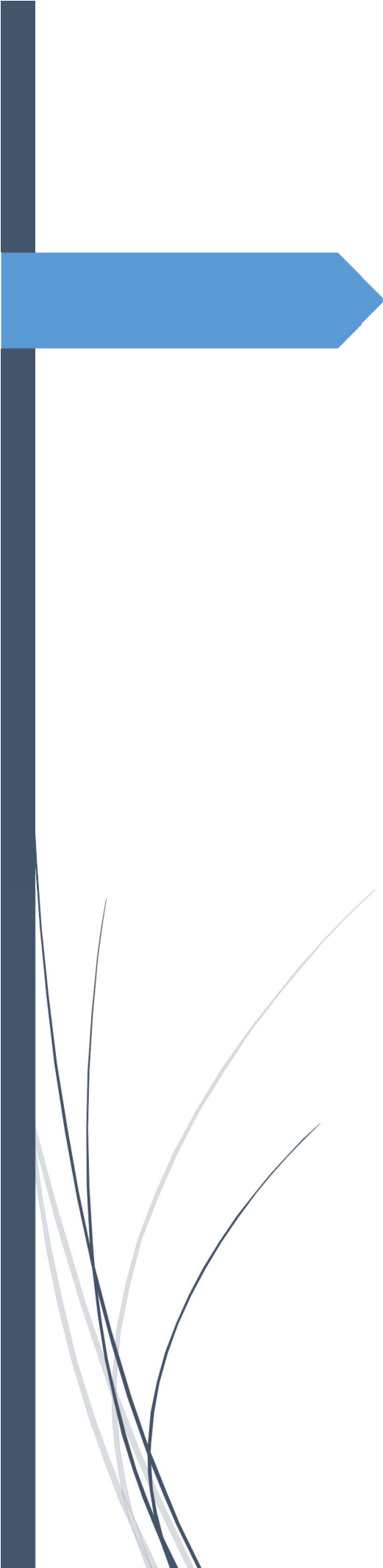


Registered Charity No - 802470



# Jesus Is Lord Fellowship

Trustees' Report and Accounts 31 March  
2022

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND  
ADVISERS FOR THE YEAR ENDED 31 MARCH 2022**

<b>Trustees</b>	1. Rev A J Villanueva 2. Bishop E C Villanueva 3. Mr A Barrientos 4. Mrs L D Janolo 5. Mr J De Vera
<b>Charity registered Number</b>	802470
<b>Date of charitable registration</b>	20 November 1989
<b>Principal office</b>	27 Strawberry Path Blackbird Leys Oxford OX4 6RA
<b>Independent examiners</b>	Patsy Alexander MSC ACMA ACIE C/o GoodtoGive Limited
<b>Bankers</b>	NatWest Bank

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The Board of Trustees, who are the trustees for charity law purposes, submit their annual report and the financial statements of Jesus is Lord Fellowship for the year ended 31 March 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

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

#### **The 5 Trustees are:**

1. Rev A J Villanueva
2. Bishop E C Villanueva
3. Mr A Barrientos
4. Mrs L D Janolo
5. Mr J De Vera

The Trustees play a primary role in ensuring good governance and functioning of the foundation. The Board's role, functions and responsibilities are quite clearly defined.

The Charity currently has a strong team of Advisory board members in the UK who have helped to secure financial support and contribute to the future planning of the organisation.

#### **Governing document:**

Jesus is Lord Fellowship is an unincorporated charitable organisation formed on 20 November 1989 and registered as a charity on the same day. The charity is governed by a declaration of trust dated 20 November 1989 and amended by a supplemental deed dated 13 January 1997.

#### **Recruitment and appointment of trustees:**

The members of the General Trustee Board are trustees for the purposes of charity law. New trustees may be appointed by resolution of a meeting of the trustees.

Much of the charity's work focuses upon the promotion of the Christian religion and the running and maintenance of its places of worship.

The General Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has, through selective advertising and networking with voluntary organizations active in the sector, sought to identify those who would be willing to become members of the charity and use their own experience to assist the charity.

#### **Risk Management:**

We are committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which we are involved. In this context, risk is defined as the potential to fail to achieve charity objectives and for loss, financial and reputational, inherent in the environment in which we operate in the nature of the transactions undertaken.

The principal risk of the charity has been its dependence on voluntary income. Trustees have initiated various processes to mitigate such risk, so that the charity has sufficient reserve in the event of adverse condition(s).

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The trustees have also examined other operational and business risks which they face and confirm that they have taken steps to mitigate the significant risks.

**Public Benefit:**

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 and have paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in UK.

**Objectives and activities:**

To advance the Christian faith in accordance with the statements of beliefs appearing in the schedule hereto in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

To make grant to institution outside UK, to provide services, advocacy persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

To promote and fulfil such other charitable purposes beneficial to the community in London and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

**Financial review:**

The largest contribution to the charity for the year came from general offerings. The charity began its charitable activities from April 2012.

The Charity currently aims to designate the total fund received less expenses for the main objective of the charity.

**Plans for future periods:**

The Charity plans to develop various fundraising strategies to include community outreach. Besides community outreach and events, the charity is aiming to achieve its targets through securing donations from willing individuals. A development board may be created to consider other avenues of fundraising to be included in the yearly programme.

**Statement of Board of Trustees' responsibilities**

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

Charity law applicable to charities in England/Wales requires the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing those financial statements the Board of Trustees have:

- Selected suitable accounting policies and applied them consistently,
- Made judgments and estimates that are reasonable and prudent,
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

- Prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Charity will continue in operation).

The Board of Trustees has overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which **disclose** with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Statement of disclosure of information to independent examiner:**

We, as the Trustees of the Charity who held office at the date of approval of these financial statements as set out on page 2 each confirm, so far as we are aware, that:

- There is no relevant information of which the Charity's independent examiner are unaware; and we have
- taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**Independent Examiner:**

The Charity's independent examiner, Patsy Alexander MSC ACMA ACIE C/o Good to Give LTD, has indicated their willingness to continue in office and offer themselves for appointment.

This report was approved by the Trustees on and signed on their behalf by:

I  


.....  
Mr A Barrientos

## **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JESUS IS LORD FELLOWSHIP**

I report on the financial statements of the charity for the year ended 31 March 2022 which comprise the Statement of Financial Activities and Balance Sheet with associate notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my examination work.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's report**

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

#### **Independent Examiner's statement**

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Patsy Alexander MSC ACMA

Dated: 14/09/2022

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating income and expenditure account)**  
**FOR THE YEAR ENDED 31 MARCH 2022**


		Unrestricted	Restricted	Total Funds	Total Funds
		2022	2022	2022	2021
	Notes	£	£	£	£
<b>Incoming resources</b>					
General offerings	1	680,905	-	680,905	508,546
Gift Aid		83,408	-	83,408	89,951
Other Income		17		17	110
<b>Total Incoming resources</b>		<b>764,330</b>	<b>-</b>	<b>764,330</b>	<b>598,607</b>
<b>Resources expended</b>	3				
Direct charitable expenditure		585,530	-	585,530	325,628
Governance costs		3,600	-	3,600	3,000
<b>Total Resources expended</b>		<b>589,130</b>	<b>-</b>	<b>589,130</b>	<b>368,628</b>
Movement in total fund for the year- Net income / (expenditure)		175,200	-	175,200	229,979
For the year					
Fund balance brought forward		744,987	-	744,987	515,008
Fund balance carried forward		920,187	-	920,187	744,987



**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

			2022	2021
	Note	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	6		3,239	844
<b>CURRENT ASSETS</b>				
Debtors	7	14,437	19,259	
Cash at bank		905,382	726,953	
		<u>919,819</u>	<u>746,212</u>	
<b>CREDITORS:</b> amounts falling due within one year	8	<u>2,871</u>	<u>2,069</u>	
<b>NET CURRENT ASSETS</b>			<u>916,948</u>	<u>744,143</u>
<b>TOTAL ASSET LESS CURRENT LIABILITIES</b>			<u>920,187</u>	<u>744,987</u>
<b>NET ASSETS</b>			<u>920,187</u>	<u>744,987</u>
<b>CHARITY FUNDS</b>				
Unrestricted funds	9	920,187	744,987	
Restricted funds		-	-	
<b>TOTAL FUNDS</b>			<u>920,187</u>	<u>744,987</u>

The financial statements were approved by the Trustees and signed on their behalf, by:

  
.....  
Mr A Barrientos

The notes on pages 9 – 12 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

**1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

**1.3 Incoming resources**

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.4 Resources expended**

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

**1.5 Tangible Fixed Asset**

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

Plant and Machinery	25% on reducing balance
Computer equipment	25% on reducing balance

**2. VOLUNTARY INCOME**

	<b>2022</b>	2021
	<b>£</b>	£
<b>Donations from individuals</b>	<b>680,905</b>	508,546
<b>Gift Aid</b>	<b>83,408</b>	89,951
<b>Deposit Account Interest</b>	<b>17</b>	110
<b>Total Income</b>	<b>764,330</b>	598,607

**3. RESOURCES EXPENDED**

	<b>2022</b>	<b>2021</b>
Direct expenses	185,475	75,348
Salaries & Pension	135,619	83,614
Grants to institutions	86,303	40,522
Church Events	50,608	69,236
Professional fees	19,648	12,332
Computer & IT costs	9,544	7,560
Travel & subsistence	25,200	20,725
Depreciation	1,811	6,847
Bank charges	3,665	1,175
Love Gifts	68,757	48,270
	<b>585,530</b>	<b>365,628</b>

#### 4. TRUSTEES REMUNARTION AND BENIFITS

	2021	2020
	£	£
Trustees' Salaries	59,624	53,505

#### Trustee Expenses

There were no trustees expense paid for the year ended 31 March 2022 or 2021.

#### 5. STAFF COST

	2022	2021
	£	£
Wages and salaries	135,619	83,614

The average monthly number of employees during year was as follows:

2022	2021
5	4

No employees receive emoluments in excess of £60,000.

#### 6. TANGIBLE FIXED ASSET

	Plant & Machinery £	Computer Equipment £	Total £
<b>COST</b>			
At 31 March 2021	47,834	3,795	51,629
Additions	-	3,869	3,869
At 31 March 2022	47,834	7,664	55,498
<b>DEPRECIATION</b>			
At 31 March 2021	46,990	3,458	50,448
Charge for the year	844	967	1,811
At 31 March 2022	47,834	4,425	52,259
<b>NET BOOK VALUE</b>			
At 31 March 2022	-	3,239	3,239
At 31 March 2021	844	-	844

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
Other Debtors	<b>14,437</b>	19,259

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
Accruals and Differed Income	<b>2,871</b>	2,069
Taxation and other social security	<b>—</b>	<b>—</b>
Total	<b>2,871</b>	2,069

**9. MOVEMENTS IN FUND**

	<b>2021</b>	<b>Net movements in funds</b>	2022
<b>Unrestricted Fund</b>			
General Fund	744,987	175,200	920,187
Net movements on fund, included in the above are as follows:			
	Income resources	Resources expended	Movement in funds
Unrestricted funds	£	£	£
General fund	764,330	589,130	175,200