

Company Registration Number 03734147

Charity Registration Number 1076821

JUBILEE CHURCH TEESSIDE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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JUBILEE CHURCH TEESSIDE
(A Company Limited by Guarantee)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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JUBILEE CHURCH TEESSIDE
(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and unaudited financial statements of the charitable company for the year ended 31 March 2022.

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 documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 5.

OBJECTS AND ACTIVITIES

The principal object of the charity is the advancement of the Christian faith. Others are:

1. To relieve people in need, hardship or distress.
2. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental and spiritual capacities.
3. To advance education in family life, marriage and family relationships.
4. To advance Christian religious education and training.

The trustees regularly review the objectives and activities of the charity and, as part of this review, they have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity operates a local church and carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that the activities, as summarised below, provide benefit both to active members of the church and to the wider community.

During the year under review, the main areas of progress and achievement included:

1. Ongoing participation in the national 'Alpha' evangelism/outreach initiatives.
2. The granting of loans and gifts to individuals in need and other charitable organisations with similar objectives.
3. Continued development of children's work, teenage/youth work and student initiatives.
4. Arranging, assisting and supporting church members in attending various conferences and training events.
5. Continued expansion and development of the basic pastoral/care network.
6. Ongoing work towards multi-cultural integration across the church.
7. Supporting church leaders to undertake apostolic ministry and overseas mission trips.
8. Supporting church leaders overseas to develop their Christian ministries.

The trustees extend their thanks to the many volunteers who provide services to the church including supervision of children's work and other groups, Sunday morning hosting and administrative support and remain satisfied with the overall outcome, in terms of meeting the charity's stated objectives.

FINANCIAL REVIEW

General unrestricted income reduced by 22% from £219,133 in 2020/2021 to £170,776 in 2021/2022.

Overall, the Statement of Financial Activities reflects net outgoing resources for the year ended 31 March 2022 of £8,820, compared with net incoming resources of £79,077 in the previous year to 31 March 2021.

Closing net assets at 31 March 2022 amounted to £132,248 (31.3.21: £141,068) including bank and cash balances of £124,348 (31.3.21: £129,713). Of the net assets at 31 March 2022 some £6,873 was restricted (31.3.21: £13,927) and £40,100 was designated by the trustees (31.3.21 £45,100).

The trustees consider the overall financial position and state of affairs of the charity to be satisfactory at the present time and remain optimistic as regards the future in terms of the church fulfilling its growth and other objectives.

JUBILEE CHURCH TEESSIDE
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REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022

Investment Policy

The charity's surplus funds continue to be invested on current and deposit accounts with Barclays Bank. The trustees have power to invest any money belonging to the charity as they see fit.

Reserves Policy

Having regard to ongoing projects and possible future financial commitments, the trustees wish to maintain a minimum level of free reserves of £80,000 and this level of reserves was achieved at both 31 March 2021 and 31 March 2022. The trustees will continue to review their requirements throughout the current and subsequent financial years.

PLANS FOR FUTURE PERIODS

Planned initiatives during the current and subsequent financial years include:

- Further growth and development of student, youth and children's work.
- Continuing to investigate possible alternative freehold/leasehold premises options to house the activities and administration functions of the church and the wider organisation.
- Further developing and enhancing the internal administration/support team.
- Continued development of the pastoral care network.
- Continued participation in the national Alpha evangelism/outreach initiative.
- Further develop relationships with other charitable organisations with similar objectives.
- Continued work in supporting apostolic ministry and related churches within the UK and overseas.
- Ongoing collaboration with the trustees of Yarm Road Methodist Church, Stockton-on-Tees, as regards our shared use of their building and facilities for our main and certain ancillary meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Jubilee Church Teesside is a company limited by guarantee and not having a share capital, incorporated in England and Wales. It is governed by a Memorandum and Articles of Association dated 26 February 1999 and was registered with the Charity Commission from 30 July 1999. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Appointment of Trustees

New trustees are appointed on the recommendation of existing trustees/members. There is a required minimum of three trustees but no maximum number.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from within the church membership/congregation. The trustees have induction procedures to ensure that new trustees understand their roles and obligations. As part of these procedures, trustees are also encouraged to attend appropriate internal/external training events to facilitate the undertaking of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet quarterly. Day to day operational matters are delegated to the church leaders.

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**REPORT OF THE TRUSTEES/DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022**

Related Parties

The church operates under the oversight/direction of Christ Central Churches Worldwide (a charitable organisation which oversees church formation, training and development initiatives). There are also close links with other churches in the region including members of the Christ Central Churches Worldwide family of churches.

Risk Management

The trustees continue to consider and review the major financial, operational and compliance risks borne by the charity and have systems in place to monitor those risks and to take action where necessary to mitigate them.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Jubilee Church Teesside
Company Registration Number:	03734147 (England and Wales)
Charity Registration Number:	1076821
Registered Office:	Barrington House 41-45 Yarm Lane Stockton-on-Tees TS18 3EA
Place of Business:	Yarm Road Methodist Church 5 Woodland Street Stockton-on-Tees TS18 3HZ
Directors and Trustees:	Mr. J. Lester Mr. J.S. Knight Dr. R. Saha Mr. S. Rogalski Mrs. J.L. Gibson
Company Secretary:	Mr. J. Lester
Independent Examiner:	Mrs. L. Dickson JBC Accountants Limited 3B Lockheed Court Preston Farm Stockton-on-Tees TS18 3SH
Bankers:	Barclays Bank plc 1 Central Mall The Mall Middlesbrough TS1 2NR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approval

This report was approved by the trustees/directors on 30 November 2022 and signed on their behalf by:

J. LESTER
Company Secretary

**Independent Examiner's Report to the Trustees of
Jubilee Church Teesside**

Independent examiner's report to the trustees of Jubilee Church Teesside

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

L. Dickson

Mrs Lynne Dickson FCA
JBC Accountants Limited
Chartered Accountants
3B Lockheed Court
Preston Farm
Stockton on Tees
TS18 3SH

Date: *8 December 2022*

JUBILEE CHURCH TEESSIDE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022
(including Summary Income and Expenditure Account)

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
INCOME							
<i>Charitable activities:</i>							
Operation of a local church	3	170,758	219,120	28,346	19,866	199,104	238,986
Interest receivable	4	18	13	-	-	18	13
TOTAL INCOME		170,776	219,133	28,346	19,866	199,122	238,999
EXPENDITURE							
Charitable activities	5	172,542	153,154	35,400	6,768	207,942	159,922
TOTAL EXPENDITURE		172,542	153,154	35,400	6,768	207,942	159,922
Net income/(expenditure) for the year		(1,766)	65,979	(7,054)	13,098	(8,820)	79,077
Transfer between funds		-	28,100	-	(28,100)	-	-
Net movement in funds	6	(1,766)	94,079	(7,054)	(15,002)	(8,820)	79,077
Reconciliation of funds:							
Total funds brought forward	17	127,141	33,062	13,927	28,929	141,068	61,991
Total Funds Carried Forward	16&17	125,375	127,141	6,873	13,927	132,248	141,068

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

JUBILEE CHURCH TEESSIDE
(A Company Limited by Guarantee)
(Company Registration Number: 3734147)

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	11		795		2,221
CURRENT ASSETS					
Debtors and prepayments	12	19,608		24,278	
Cash at bank and in hand		<u>124,348</u>		<u>129,713</u>	
		143,956		153,991	
CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	13	<u>(12,503)</u>		<u>(14,705)</u>	
NET CURRENT ASSETS			<u>131,453</u>		<u>139,286</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			132,248		141,507
Creditors: Amounts falling due after more than one year	14		-		<u>(439)</u>
NET ASSETS			<u><u>132,248</u></u>		<u><u>141,068</u></u>
FUNDS	16&17				
Unrestricted funds - General			85,275		82,041
- Designated			<u>40,100</u>		<u>45,100</u>
			125,375		127,141
Restricted funds			<u>6,873</u>		<u>13,927</u>
TOTAL FUNDS			<u><u>132,248</u></u>		<u><u>141,068</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

Approved by the directors and trustees on 30 November 2022 and signed on their behalf by:

J. LESTER
Trustee

JUBILEE CHURCH TEESSIDE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Jubilee Church Teesside is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given on the charity information page on page 3 of these financial statements. The nature of the charity's operations and principal activities are the operation of a local church.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling which is the functional currency of the charity, and rounded to the nearest pound.

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

(b) Income Recognition

All income is recognised once the charity has entitlement to income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify the grant or donation must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to the underlying nature or reason for which those costs were incurred, on an estimated percentage basis.

(d) Unrestricted and Restricted Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to these financial statements.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised and depreciated at various rates using the straight line method, so as to write off each asset over its estimated useful life.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (Continued)

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the authorising of these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Gift aid offerings	150,924	188,351	19,437	5,400	170,361	193,751
Non-gift aid offerings	17,150	30,609	8,909	14,466	26,059	45,075
Other income and events	2,684	160	-	-	2,684	160
	<u>170,758</u>	<u>219,120</u>	<u>28,346</u>	<u>19,866</u>	<u>199,104</u>	<u>238,986</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, as mentioned in the Trustees' Report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised within the accounts.

4. INTEREST RECEIVABLE

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Bank and gift aid interest	18	13	-	-	18	13
	<u>18</u>	<u>13</u>	<u>-</u>	<u>-</u>	<u>18</u>	<u>13</u>

5. EXPENDITURE ON CHARITABLE ACTIVITIES

See page 13.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. NET MOVEMENT IN FUNDS

	2022	2021
	£	£
This is stated after charging:		
Depreciation and adjustments on disposal of fixed assets:		
- on owned assets	701	976
- on assets held on finance lease contracts	725	725
Independent Examiner's fees	1,830	1,830
Finance lease charges	364	536
	<u>=====</u>	<u>=====</u>

7. STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Staff costs during the year comprise:		
Salaries and wages	67,320	69,493
Social security costs	2,851	2,057
Pension costs (note 8)	5,639	860
Death in service cover	474	480
	<u>=====</u>	<u>=====</u>
	76,284	72,890

No employee received emoluments of more than £60,000.

The average number of staff engaged during the year was two (2021: three).

The total remuneration paid to Key Management Personnel during the year was £43,036 (2021: £42,810).

8. PENSION COSTS

The pension costs of £5,639 (2021: £860) in the year represent payments to defined contribution pension schemes operated in the names of certain employees of the charity.

9. TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

The following payments to trustees have been made in accordance with the governing document of the charitable company:

Mr. S. Rogalski is employed by the company. Related salary costs to the company for the year ended 31 March 2022 amounted to £43,036 (2021: £42,810) including employer pension contributions of £3,036 (2021: £2,977).

Mr. J. Lester is a partner in an accountancy firm which provides bookkeeping, accountancy, payroll and secretarial services to the company. The accounts include a VAT inclusive total of £19,230 (2021: £19,230) in respect of amounts due to the firm for these services. At the balance sheet date £5,110 (2021: £3,280) was due to the firm.

Mr. S. Rogalski is also a trustee of another local charity Open Door (North East) (ODNE) which had the following transactions with Jubilee Church Teesside (JCT):

	2022	2021
	£	£
Inter-company account transactions:		
Balance due from JCT to ODNE at beginning of year	4,258	3,982
Grant from JCT to ODNE	6,000	6,000
Rent due from JCT to ODNE	9,996	9,996
Costs incurred by JCT on behalf of ODNE	(18,112)	(15,720)
	<u>=====</u>	<u>=====</u>
Balance due from JCT to ODNE at end of year	2,142	4,258

During the year under review, trustees and other related parties made unrestricted gifts to the charity totalling £44,120 (2021: £55,620).

Other than the above, there were no transactions with any trustee or with any person connected to them.

JUBILEE CHURCH TEESSIDE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. TAXATION

As a registered charity, Jubilee Church Teesside is exempt from tax on its income under Section 505 of the Taxes Act 1988 provided that such income is applied for charitable purposes only.

11. TANGIBLE FIXED ASSETS

	Furniture and Equipment £
Cost	
At 1 April 2021	76,935
Additions at cost	-
Disposals	-
	76,935
At 31 March 2022	76,935
Accumulated Depreciation	
At 1 April 2021	74,714
Charge for the year	1,426
Adjustment on disposals	-
	76,140
At 31 March 2022	76,140
Net Book Value	
At 31 March 2021	2,221
At 31 March 2022	795

Included above are assets with a net book value of £nil (2021: £725) held under finance leases.

There were no capital commitments or contingent liabilities at 31 March 2022 (31.3.21: none).

12. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Gift aid tax recoverable	17,510	23,968
Other debtors and prepayments	2,098	310
	19,608	24,278
	19,608	24,278

13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Obligations under finance leases	439	1,756
Other creditors and accruals	12,064	12,949
	12,503	14,705
	12,503	14,705

14. CREDITORS: Amounts falling due after more than one year

	2022	2021
	£	£
Obligations under finance leases	-	439
	-	439

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. OBLIGATIONS UNDER FINANCE LEASES

The amounts fall due as follows:	2022	2021
	£	£
Within one year	439	1,756
Within two to five years	-	439
	<u>439</u>	<u>2,195</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	795	-	795
Cash at bank and on deposit	117,475	6,873	124,348
Other net assets	7,105	-	7,105
	<u>125,375</u>	<u>6,873</u>	<u>132,248</u>

17. STATEMENT OF FUNDS

2022	As At 01.04.21 £	Income £	Expenditure £	Transfers £	As At 31.03.22 £
Unrestricted Funds:					
General	82,041	170,776	167,542	-	85,275
Designated	45,100	-	5,000	-	40,100
Total Unrestricted Funds	<u>127,141</u>	<u>170,776</u>	<u>172,542</u>	<u>-</u>	<u>125,375</u>
Restricted Funds:					
Church building fund	769	-	-	-	769
Overseas missions	13,156	28,346	35,400	-	6,102
Gifts	2	-	-	-	2
Total Restricted Funds	<u>13,927</u>	<u>28,346</u>	<u>35,400</u>	<u>-</u>	<u>6,873</u>
Total Funds	<u>141,068</u>	<u>199,122</u>	<u>207,942</u>	<u>-</u>	<u>132,248</u>
2021	As At 01.04.20 £	Income £	Expenditure £	Transfers £	As At 31.03.21 £
Unrestricted Funds:					
General	33,062	219,133	153,154	(17,000)	82,041
Designated	-	-	-	45,100	45,100
Total Unrestricted Funds	<u>33,062</u>	<u>219,133</u>	<u>153,154</u>	<u>28,100</u>	<u>127,141</u>
Restricted Funds:					
Church building fund	20,769	-	-	(20,000)	769
Tanzania mission	8,100	-	-	(8,100)	-
Other overseas missions	60	18,796	5,700	-	13,156
Gifts	-	1,070	1,068	-	2
Total Restricted Funds	<u>28,929</u>	<u>19,866</u>	<u>6,768</u>	<u>(28,100)</u>	<u>13,927</u>
Total Funds	<u>61,991</u>	<u>238,999</u>	<u>159,922</u>	<u>-</u>	<u>141,068</u>

JUBILEE CHURCH TEESSIDE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. STATEMENT OF FUNDS (Continued)

Unrestricted Designated Fund

The trustees have designated unrestricted funds totalling £40,100 as at 31 March 2022 comprising:

	£
Church building fund (balances released from restricted funds by the donor)	28,100
Ringfenced funds to provide top-up support to a former church member and his family having relocated their ministry to Turkey during the year ended 31 March 2020	12,000
	40,100
	=====

Restricted Funds

Church building fund - the trustees continue to consider the possibility of purchasing property to serve as a church meeting place and administration centre. Certain members of the church have made donations towards this project. Of the funds previously received, £20,000 was donated by one particular donor who has now agreed to remove the restriction over the use of these funds. However, the trustees have taken the opportunity to designate the same amount within an unrestricted church building fund as at 31 March 2021.

Tanzania mission - the church has previously supported a New Frontiers church operating in Tanzania. Following problems encountered, the trustees discontinued this support. In that the remaining funds came from one particular donor, who has now agreed to remove the restriction over the use of these funds, the trustees have taken the opportunity to designate the same amount within an unrestricted church building fund as at 31 March 2021.

Other overseas missions - the church continues to support churches in Ghana and Turkey. Amounts received by way of restricted giving are paid across periodically via international bank transfer.

Gifts - Jubilee Church Teesside continues to collect and distribute gifts to other charitable causes and between church members on an anonymous basis.

18. CONTROLLING PARTY

Throughout the current and previous year, the charity was under the control of the Board of Trustees.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
Costs directly allocated to activities							
Staff costs and expenses	Direct	77,513	73,514	-	-	77,513	73,514
Premises costs	Direct	24,135	10,139	-	-	24,135	10,139
Community groups	Direct	4,820	1,940	-	-	4,820	1,940
Conferences and training	Direct	910	-	-	-	910	-
Outreach and missions	Direct	8,448	4,197	-	-	8,448	4,197
External giving and gifts	Direct	25,427	33,194	35,400	6,768	60,827	39,962
Administration and general expenditure	Direct	10,229	9,110	-	-	10,229	9,110
Governance costs	See below	21,060	21,060	-	-	21,060	21,060
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES		172,542	153,154	35,400	6,768	207,942	159,922

Governance Costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
Governance costs allocated to activities							
Administrative support and bookkeeping	Direct	17,400	17,400	-	-	17,400	17,400
Independent examination	Direct	1,830	1,830	-	-	1,830	1,830
Statutory accounts preparation	Direct	1,830	1,830	-	-	1,830	1,830
		21,060	21,060	-	-	21,060	21,060