

**JEWISH VOICE MINISTRIES UK
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Companies House Registration: 06453709

Registered Charity Number 1123300

JEWISH VOICE MINISTRIES UK
(Registered Charity Number: 1123300)

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JEWISH VOICE MINISTRIES UK
(Registered Charity Number: 1123300)

Reference and Administrative Details

Companies House Registration No

06453709

Registered office

42 Constellation Park
Cambridge
CB23 4JP

Principle office

42 Constellation Park
Cambridge
CB23 4JP

Directors & Trustees

Mr Jonathan Bernis

Dr Ruth Fleischer

Mrs Julie Elizabeth McKenzie Chalmers

Mr Ezra Benjamin Watnik

Mr Kent Shoot (appointed April 2022)

Company Secretary

Dr Ruth Fleischer

Independent Examiner

Gavin Summers BA CA
McEwen & Co CA
2 Broadcroft
Kirkintilloch
Glasgow
G66 1HP

JEWISH VOICE MINISTRIES UK
(Registered Charity Number: 1123300)

Trustees' Annual Report

The Trustees present their report and the financial statements for the year ended 31st December 2021. 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 charitable company.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS 102) published on 16 July 2014 and updated in October 2019.

Objectives and Activities

The object of the charity is to advance the Messianic Faith in the UK and worldwide by the promotion of any exclusively charitable purpose according to the law of England and Wales and in particular:

1. Proclaim Messiah Yeshua to the world to the Jew first and also to the Gentiles, through television, festivals, literature and all other means;
2. Teach and train those who embrace Messiah, and equip them to impact others to them a love for Israel and the Jewish people;
3. Relieve persons who are poor and needy, sick, aged or otherwise in necessitous circumstances.

Public Benefit

The Trustees confirm that they have referred to the guidelines contained in the Charity Commission's public benefit guidance when reviewing the charity's aims and objectives and in planning future activities.

STRATEGIC REVIEW

Achievements and Performance in 2021

Jewish Voice Ministries UK (JVMUK) partners and supporters were instrumental in the ministry's ability to successfully accomplish outreach activities in 2021. It was a challenging but fruitful year of humanitarian efforts and Messianic congregational planting and growth throughout the world.

2021 Ethiopia Outreaches

Jewish Voice held three Medical Outreaches in Ethiopia in 2021. Two of the outreaches were conducted in NEW locations, one in the northern town of Fiche among the Bete Avraham and the other in the western town of Wolkite among the Gefat. We once again visited the Southern Region of Dawro and held our second medical outreach at that location also serving the Gefat. We piloted a new strategy in Fiche and introduced the Living Waters Team. The Living Waters Team travel directly into Jewish villages and communities to distribute LifeStraw units to households and share Yeshua, the Living Water. Even though spiritual and often physical opposition to our faith-based humanitarian efforts continues to be strong in Ethiopia, our team was able to persist and break new ground. We are happy to report that the Zehra

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Trustees' Annual Report (continued)

children's program returned to Ethiopia in 2021. For the first time in over two years, Zehra was part of the Dawro Clinic and over 500 children participated.

2021 Southern Africa Outreaches

Jewish Voice Ministries International (JVMI) a related charity, held two distinctly different outreaches in Zimbabwe in 2021. After a twenty-four-month absence, JVMI successfully held a medical outreach in November. JVMI was forced to cancel three Medical Outreaches in Zimbabwe in 2020 due to the government closing the borders in response to the COVID-19 outbreak. The medical clinic was held in a new location in Garamwera, West Buhera. Earlier in 2021, prior to the government lifting the travel restrictions, JVMI held a humanitarian outreach to the Lemba community. The outreach was held in April and spanned over 11 days. In that time, a small team visited with over 100 congregations distributing Family LifeStraw units, rice, and cooking oil. The direct distribution provided the opportunity to share the Gospel in Lemba communities in a unique way. The result was 3,136 households receiving vital help at a crucial time!

In addition, Global Outreach leadership visited Somaliland and South Africa in January. We continue to make progress with the governments in both locations. Due to the COVID-19 outbreak, many of the officials we began working with have moved to new positions so re-establishing relationships in key government positions is vital to expanding our footprint among Jewish communities in Africa.

2021 Summary

Flexibility and patience were the key words for 2021. JVMI was able to continue to break new ground. We conducted medical clinics in three new locations in Ethiopia and Zimbabwe. We held a much-needed humanitarian outreach that impacted over 100 Messianic Congregations in Zimbabwe. The Zehra program returned to Ethiopia and the Living Waters Distribution was hugely successful. We also began to re-establish important relationships as we look to expand our footprint in the coming years. The Lord's guidance, and our patience, allowed JVMI to reach so many with hope and aid that was desperately needed.

2021 Ministry Figures

We rejoice in the following results of our outreach work during 2021:

- 5 Outreach Events: 4 Medical Clinics, and 1 Humanitarian Distribution
- 37,303 patients treated at Medical Clinics
- 3,136 households received humanitarian aid in Zimbabwe
- 3,898 people entered the Prayer Centres at our Medical Clinics
- 2,043 families received LifeStraw Family units
- 529 children visited the Zehra program in Ethiopia

Financial Review

During the year income totalling £624,556 (2020 £595,286) was received and expenditure totalled £489,204 (2020 £601,855). This has resulted in a surplus of £135,352 (2020 deficit £6,569)

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Trustees' Annual Report (continued)

At the year end the charity had total funds of £270,966 (2020 £135,614) including unrestricted funds of £268,860 (2020 £133,958), restricted funds of £2,106 (2020 £1,656) and designated funds of £nil (2020 £nil).

Reserves policy

The Trustees have set a reserve policy which requires:

- Reserves be maintained at a level which ensures 3 months of expenditure of the organisation's core activity could continue during a period of unforeseen difficulty:
- A proportion of reserves be maintained in a readily accessible form.

The calculation of the required level of reserves is an integral part of the charity's planning, budgeting and forecast cycle.

It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Charity's commitments

The Trustees aim is to hold £100,000 of unrestricted reserves in line with the policy set out above. At 31 December 2021 the charity had unrestricted reserves of £268,860 (2020 £133,958).

Designated funds at 31 December 2021 were £nil (2020 nil as detailed in note 13).

Restricted funds at 31 December 2021 were £2,106 (2020 £1,656) these were held for specific purposes as set out by the donor.

The Board of Trustees will review the current reserves policy on a regular basis to assure currently maintained reserves are in alignment with future levels of activities and related risks.

Structure, Governance and Management

Constitution

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 December 2007. The company was registered as a charity on 25 March 2008. The charity began operating on 1 January 2008.

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Trustees' Annual Report (continued)

Trustees

The Trustees, who are also directors for the purposes of the Companies Act 2006, who served during the period were:

- Dr Ruth Fleischer
- Mr Jonathan Bernis
- Mrs Julie Elizabeth Chalmers
- Mr Ezra Benjamin Watnik

The members of the charity may nominate and appoint new Trustees to the Board. Unless the Board decides otherwise the minimum number of trustees is three and the maximum number is ten. Recruitment is undertaken as necessary through the identification of skills gaps at trustee level.

The Board of Trustees are the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration was paid in the year. Details of Trustees expenses and related party transactions are disclosed in notes 8 and 15 to the accounts.

Risk Management

A review of the major risks to which the charity is exposed was conducted as part of the initial activity assessment and implementation. Major risk factors identified are as follows:

- Financial sustainability, including stability and security of donations as well as the ability to generate new names necessary for growth:
- Reputation risk where the charity or its agents commit acts that damage its reputation resulting in an inability to raise funds or awareness of its mission.

The Trustees review risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation and review of all transactions and projects, Budgets and key performance indicators are prepared and reviewed throughout the year to ensure that financial targets are being evaluated and resources are being utilised as directed.

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Trustees' Annual Report (continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the Jewish Voice Ministries UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable Company and of the incoming resources and application of resources, including the income and expenditure of the charitable Company 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 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK 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 assume that the charitable Company will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Company 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 charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by The Trustees on 31st May 2022

and signed on their behalf by:



Dr Ruth Fleischer
Trustee

JEWISH VOICE MINISTRIES UK
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Independent Examiner's Report to the Trustees/ Directors of Jewish Voice Ministries UK

I report on the accounts of the Charity for the year ended 31 December 2021 which are set out on pages 10 to 23.

Respective responsibilities of trustees/directors and examiner

As the Charity's Trustees (and also directors of the company 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.


Basis of independent examiner's report

As the charity's gross income exceeded £250,000, I confirm that I am qualified to undertake the examination as a member of The Institute of Chartered Accountants Scotland, one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.



.....
Gavin Summers BA CA

McEwen & Co CA

2 Broadcroft, Kirkintiloch, Glasgow, G66 1HP

.....
31st May 2022

JEWISH VOICE MINISTRIES UK
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Statement of Financial Activities for the Year Ended 31 December 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<i>Incoming resources from generated funds</i>					
Donations	2	605,706	13,046	618,752	571,210
Charitable Activities	3	5,280	-	5,280	23,359
Investment Income	4	524	-	524	717
Total Income		611,510	13,046	624,556	595,286
<i>Resources expended</i>					
Cost of generating funds	5	29,570	-	29,570	48,725
Charitable activities	5	447,038	12,596	459,634	553,130
Total resources expended		476,608	12,596	489,204	601,855
Net incoming (out-going) resources		134,902	450	135,352	(6,569)
RECONCILIATION OF FUNDS					
Balances brought forward 1 January 2021		133,958	1,656	135,614	142,183
Current year income		134,902	450	135,352	(6,569)
Balances carried forward 31 December 2021		268,860	2,106	270,966	135,614

- All transactions are derived from continuing activities
- All recognised gains and losses are included in the Statement of Financial Activities

JEWISH VOICE MINISTRIES UK
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	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019
COMPARATIVE INCOME AND EXPENDITURE ACCOUNT					
<i>Incoming resources from generated funds</i>					
Donations	2	551,153	20,057	571,210	750,182
Charitable Activities	3	23,359	-	23,359	29,819
Investment Income	4	717	-	717	927
Total Income		575,229	20,057	595,286	780,928
<i>Resources expended</i>					
Cost of generating funds		48,725	-	48,725	59,260
Charitable activities		533,073	20,057	553,130	810,207
Total resources expended		581,798	20,057	601,855	869,467
Net incoming (out-going) resources		(6,569)	0	(6,569)	(88,539)
RECONCILIATION OF FUNDS					
Balances brought forward 1 January 2020		140,527	1,656	142,183	230,722
Current year Income		(6,569)	-	(6,569)	(88,539)
Balances carried forward 31 December 2020		133,958	1,656	135,614	142,183

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Balance Sheet as at 31 December 2021

		Year ended 31/12/2021	Comparative 31/12/2020
<i>Current Assets</i>			
Debtors	9	23,812	15,783
Cash at bank		<u>263,652</u>	<u>144,912</u>
Current assets		<u>287,464</u>	<u>160,695</u>
<i>Creditors</i>			
Amounts falling due within one year	10	(16,498)	(25,081)
Net current assets		<u>270,966</u>	<u>135,614</u>
Total assets less current liabilities		<u>270,966</u>	<u>135,614</u>
Net assets		<u>270,966</u>	<u>135,614</u>
<i>Funds</i>			
Restricted funds	12	2,106	1,656
Unrestricted funds		268,860	133,958
Designated funds	13	-	-
Total Funds		<u>270,966</u>	<u>135,614</u>

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

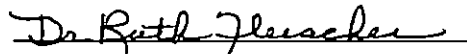
Directors' responsibilities:

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

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These accounts have been prepared in accordance with the provisions relating to companies subject to the small companies' regime.

Approved by the Board of Trustees on 31st May 2022 and signed on their behalf by:


Dr Ruth Fleischer
Trustee

The notes on pages 14 to 23 form part of these financial statements.

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Statement of Cash Flows - Year Ended 31 December 2021

	<i>Notes</i>	Year ended 31/12/2021	Comparative 31/12/2020
Net inflow/(outflow) from operating activities	16	118,216	(53,999)
Inflow from investing activities			
Interest received		524	717
Net cash inflow/(outflow) for the year		<u>118,740</u>	<u>(53,282)</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at 1 January 2021		144,912	198,194
Cash and cash equivalents at 31 December 2021		<u><u>263,652</u></u>	<u><u>144,912</u></u>
Cash and Cash equivalents consists of:			
Cash at bank and in hand		<u><u>263,652</u></u>	<u><u>144,912</u></u>

JEWISH VOICE MINISTRIES UK
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Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation

Jewish Voice Ministries UK is a company limited by guarantee in the United Kingdom. In the event of the charitable company being wound up, the liability in respect to the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charitable company's operations and principal activities are contained in the Trustees' Annual Report.

The Charity constitutes a public benefit 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 and in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

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.

1.2 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Voluntary income including donations and gifts is included in full in the SOFA when receivable.

Programme income is included in the period the programme is aired and when entitlement has occurred.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will

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Notes to the Financial Statements for the Year Ended 31 December 2021

Accounting Policies continued

be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Jewish Voice Ministries International Head office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

1.5 Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

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

Designated funds represent funds assigned for Joint Ministry projects (note 13).

1.6 Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Cash at bank and In hand

Cash at bank and in hand are short-term, highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of changes in value.

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Notes to the Financial Statements for the Year Ended 31 December 2021

Accounting Policies continued

1.8 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.9 Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

1.10 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 authorising 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.

1.11 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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Notes to the Financial Statements for the Year Ended 31 December 2021

2. INCOME FROM DONATIONS

	Unrestricted Funds		Restricted funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Donations	573,783	524,877	13,046	20,057	586,829	544,934
Tax recoverable on gift aid	31,923	26,277	-	-	31,923	26,277
	605,706	551,154	13,046	20,057	618,752	571,211

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted funds		Restricted funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Sale of educational materials	5,280	23,359	-	-	5,280	23,359
	5,280	23,359	-	-	5,280	23,359

4. INVESTMENT INCOME

	Unrestricted Funds		Restricted funds		Restricted funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Interest receivable on bank and cash deposits	524	717	-	-	524	717
	524	717	-	-	524	717

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Notes to the Financial Statements for the Year Ended 31 December 2021

5. ANALYSIS OF EXPENDITURE

	Unrestricted Funds		Restricted funds		Total	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Raising funds - Direct Costs	23,063	39,567				
Raising Funds - Support Costs	6,507	9,158				
	<u>29,570</u>	<u>48,725</u>			29,570	48,725
Charitable funds - Direct costs						
Transmission and production costs	112,674	193,955	12,596	20,057	125,270	214,012
Educational costs	99,820	32,335			99,820	32,335
Joint Ministry projects	120,948	197,236			120,948	197,236
Donations payable	50,090	52,530			50,090	52,530
	<u>383,532</u>	<u>476,056</u>	12,596	20,057	396,128	496,113
Charitable funds - Support Costs						
Transmission and production costs	35,343	49,533			35,343	49,533
Educational costs	28,163	7,484			28,163	7,484
	<u>63,506</u>	<u>57,017</u>				
	<u>476,608</u>	<u>581,798</u>	12,596	20,057	489,204	601,855

All costs are allocated between the expenditure categories as noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, for example, time spent, per capita or floor area.

6. SUPPORT COSTS

	Unrestricted Funds	
	2021	2020
	£	£
Group Travel	-	608
Outside Services	49,736	49,822
Postage and printing	14	-
Computer costs	2,499	627
Insurance	411	-
Conference and meetings	1,344	-
Bank charges	10,353	9,926
Sundry costs	-	-
Licence fees	1,393	1,514
Website costs	113	178
Governance costs (note 7)	4,150	3,500
	<u>70,013</u>	<u>66,175</u>

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Notes to the Financial Statements for the Year Ended 31 December 2021

7. GOVERNANCE COSTS

	Unrestricted Funds	
	2021	2020
	£	£
Independent Examination fee	4,150	3,500

8. TRUSTEE REMUNERATION & STAFF COSTS

The Trustees consider the Board of Trustees to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give their time freely and no trustee remuneration or any other financial benefits was paid in the year. The Trustees were not reimbursed for expenses.

The charity did not employ any staff during the year.

9. DEBTORS

	Unrestricted Funds	
	2021	2020
	£	£
Tax recoverable on gifts and donations	6,441	5,215
Prepayments	9,390	10,568
Amounts owed from Joint Ministry	7,981	-
	23,812	15,783

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds	
	2021	2020
	£	£
Due to Jewish Voice Ministries International	-	17,889
Accruals and deferred income	16,498	7,192
	16,498	25,081

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Notes to the Financial Statements for the Year Ended 31 December 2021

11. SHARE CAPITAL

The company is limited by the guarantee of the members and has no share capital. The liability of the members is limited to £1 per member

12. RESTRICTED FUNDS

Current year 2021	At	Movement in Funds		At
	01/01/2020	Income	Expenditure	31/12/2021
	£	£	£	£
Israeli Holocaust Survivors	-	4,804	(4,804)	-
Humanitarian Aid	-	100	(100)	-
General Medical Clinics	-	5,153	(5,153)	-
All Tribes	-	450	-	450
Other small funds	1,656	2,539	(2,539)	1,656
	<u>1,656</u>	<u>13,046</u>	<u>(12,596)</u>	<u>2,106</u>

Israeli Holocaust Survivors - fund to support survivors from the Holocaust.

Humanitarian Aid – fund to provide food and water to Jewish communities in Ethiopia and Zimbabwe.

General Medical Clinics - fund to provide medical and dental services to Jewish communities in Ethiopia and Zimbabwe.

Other small funds - fund to provide clean water to those in Africa by providing LifeStraws and water education during medical clinics. In addition to support programs in Israel.

All Tribes – fund to search for, find and ultimately present the Gospel to all the lost tribes of Israel.

Prior year 2020	At	Movement in Funds		At
	01/01/2020	Income	Expenditure	31/12/2020
	£	£	£	£
Israeli Holocaust Survivors	-	12,185	(12,185)	-
General Medical Clinics	-	5,158	(5,158)	-
Other small funds	1,656	2,714	(2,714)	1,656
	<u>1,656</u>	<u>20,057</u>	<u>(20,057)</u>	<u>1,656</u>

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13. DESIGNATED FUNDS

Current year 2021	At	Movement in Funds		At
	01/01/2021	Income	Expenditure	31/12/2021
	£	£	£	£
Joint Ministry project fund	-	120,948	(120,948)	-
	-	120,948	(120,948)	-

Joint Ministry project fund - these funds are set aside as part of the Joint Ministry Agreement with Jewish Voice Ministries International and Jewish Voice Ministries Canada, which provides a formalised commitment to fund ministry projects.

Previous year 2020	At	Movement in Funds		At
	01/01/2020	Income	Expenditure	31/12/2020
	£	£	£	£
Joint Ministry project fund	-	197,236	(197,236)	-
	-	197,236	(197,236)	-

14. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS

Current year 2021	Unrestricted Funds	Restricted Funds	Total 2021
	Current Assets	283,358	2,106
Current liabilities	(16,498)	-	(16,498)
	<u>268,880</u>	<u>2,106</u>	<u>270,966</u>
Previous year 2020	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Current Assets	159,039	1,656	160,695
Current liabilities	(25,081)	-	(25,081)
	<u>133,958</u>	<u>1,656</u>	<u>135,614</u>

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15. RELATED PARTY TRANSACTIONS

A management charge totalling £50,540 (2020 £63,752) was payable to a related US charity, Jewish Voice Ministries International. The US charity is related to Jewish Voice Ministries UK by virtue of the common director Jonathan Bernis. At the year end Jewish Voice Ministries International owed the charity £7,981 (2020 nil). At the year end 2020, the charity owed Jewish Voice Ministries International £17,889.

During the year to 31 December 2021 £6,548 (2020: £7,018) was paid to Ruth Fleischer, a Trustee of the charitable company for professional services rendered for acting as accounting liaison. These were on a subcontractor basis.

During the year, the charitable company provided outside support £9,600 (2020: £9,000) to Yeshua International. The charity is related to Jewish Voice Ministries UK by virtue of the common director, Ruth Fleischer.

During the year, the charitable company provided outside support of £7,500 (2020: £10,500) to New Testament Manna Christian Ministries.

During the year, the charitable company provided outside support of £120,948 (2020: £197,236) as part of the Joint Ministry Agreement with US related charity, Jewish Voice Ministries International and Canadian related charity, Jewish Voice Ministries Canada. The US and Canadian Charity are related to Jewish Voice Ministries UK by virtue of the common director Jonathan Bernis. At the year end, the charity had no amounts owed by the Joint Ministry (2020: nil) in relation to the Joint Ministry Agreement or any income paid in advance.

16. RECONCILIATION OF NET EXPENSE TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income (expense) for year	135,352	(6,569)
Interest receivable	(524)	(717)
(Increase) / Decrease in debtors	(8,029)	45,264
Decrease in creditors	(8,583)	(91,977)
	118,216	(53,999)