

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

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

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

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 2022. 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 with 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 2022

Breaking new ground was the theme for outreach in 2022. Jewish Voice Ministries UK (JVMUK) partners and supporters were instrumental in the ministry's ability to successfully accomplish outreach activities in 2022. It was a year filled with new opportunities and growing relationships with our congregation partners. It will be remembered as a fruitful year of humanitarian efforts and Messianic congregational planting and growth throughout the world.

2022 Ethiopia Outreaches

Jewish Voice held four Medical Outreaches in Ethiopia in 2022. All the Medical Outreaches were conducted in NEW locations, including one in the northern town of Ataye, an area that has been involved in the three year conflict in Northern Ethiopia. Even though spiritual and often physical opposition to our faith-based humanitarian efforts was particularly strong in that area, our team made it a priority to serve the Jewish community that has been affected by the conflict. In November, we successfully held the first medical outreach in Konso. We served a new Jewish community, the Koore people, and our partners from the Beta Avraham Messianic Congregation began holding Shabbat services in the region. The four

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Trustees' Annual Report (continued)

outreaches covered the entire country including our first trip to the western most region, Gambella, and a second southern location in Dilla. In all, we served over 39,000 patients in Ethiopia in 2022

2022 Southern Africa Outreaches

JVMI conducted two outreaches in Zimbabwe and one in Zambia. JVMI celebrated 10 years of ministry in Zimbabwe during the July outreach in Mberengwa. Mberengwa was the site of the very first outreach in 2012. The other location in Zimbabwe was in Chivi. Both Zimbabwe outreaches included the Zehra Program and the Living Waters LifeStraw Distribution team.

The Zambia Outreach in October was the first one in that country. Previously, JVMI held a LifeStraw distribution there in 2018. JVMI partnered with the Zambia Messianic Fellowship to hold the outreach in the town of Mumbwa. The Lemba community in Mumbwa was the target community, and our co-laborers from Zimbabwe reported that three congregations have been planted because of the outreach and the follow up.

In addition, Global Outreach leadership visited South Africa in January and scouted new communities including the Tongogara refugee camp in Zimbabwe.

2022 Summary

We were able to continue to break new ground in 2022, and our volunteer partners joined us on each outreach for the first time since the COVID-19 outbreak. In all, JVMI held seven medical outreaches. We conducted medical clinics in one new country, four new Ethiopia locations and one new Zimbabwe location. We also celebrated 10 years of ministry in Zimbabwe.

2022 Ministry Figures

We rejoice in the following results of our outreach work during 2022:

- 7 Medical Outreach Events
- 59,097 patients treated at Medical Clinics
- 11,742 people entered the Prayer Centers at our Medical Clinics
- 1,073 people gave a verbal profession of Faith in Yeshua including 305 of Jewish Faith
- 1,107 families received LifeStraw Family units
- 107 people were immersed (water baptized) at our Medical Clinics

Financial Review

During the year income totalling £675,591 (2021 £624,556) was received and expenditure totalled £555,713 (2021 £489,204). This has resulted in a surplus of £119,878 (2021 £135,352)

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Trustees' Annual Report (continued)

At the year end the charity had total funds of £390,844 (2021 £270,966) including unrestricted funds of £389,188 (2021 £268,860), restricted funds of £1,656 (2021 £2,106) and designated funds of £nil (2021 £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 £86,000 of unrestricted reserves in line with the policy set out above.

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
- Mr Kent Shoot

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.

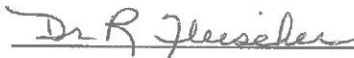
In preparing these financial statements, the Trustees are required to:

- 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 28th May 2023

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 2022 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, Kirkintilloch, Glasgow, G66 1HP


.....
28th May 2023

JEWISH VOICE MINISTRIES UK
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Statement of Financial Activities for the Year Ended 31 December 2022

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<i>Incoming resources from generated funds</i>					
Donations	2	666,369	7,724	674,093	618,752
Charitable Activities	3	700	-	700	5,280
Investment Income	4	798	-	798	524
Total Income		667,867	7,724	675,591	624,556
<i>Resources expended</i>					
Cost of generating funds	5	24,469	-	24,469	29,570
Charitable activities	5	523,070	8,174	531,244	459,634
Total resources expended		547,539	8,174	555,713	489,204
Net incoming (out-going) resources		120,328	(450)	119,878	135,352
RECONCILIATION OF FUNDS					
Balances brought forward 1 January 2022		268,860	2,106	270,966	135,614
Current year income		120,328	(450)	119,878	135,352
Balances carried forward 31 December 2022		389,188	1,656	390,844	270,966

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

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Comparative Statement of Financial Activities for the Year Ended 31 December 2022
(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

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Balance Sheet as at 31 December 2022

	Note	Year ended 31/12/2022	Comparative 31/12/2021
<i>Current Assets</i>			
Debtors	9	11,666	23,812
Cash at bank		469,444	263,652
Current assets		<u>481,110</u>	<u>287,464</u>
<i>Creditors</i>			
Amounts falling due within one year	10	(90,266)	(16,498)
Net current assets		<u>390,844</u>	<u>270,966</u>
Total assets less current liabilities		<u>390,844</u>	<u>270,966</u>
Net assets		<u>390,844</u>	<u>270,966</u>
<i>Funds</i>			
Restricted funds	12	1,656	2,106
Unrestricted funds	14	389,188	268,860
Designated funds	13	-	-
Total Funds		<u>390,844</u>	<u>270,966</u>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

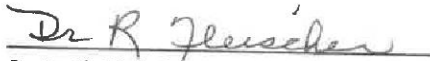
Directors' responsibilities:

- 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.

JEWISH VOICE MINISTRIES UK
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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 28th May 2023 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 2022

	<i>Notes</i>	Year ended 31/12/2022	Comparative 31/12/2021
Net cash from operating activities	<i>16</i>	204,994	118,216
Cash flow from investing activities			
Interest received		798	524
Net cash flow from investing activities		<u>205,792</u>	<u>118,740</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at 1 January 2022		263,652	144,912
Cash and cash equivalents at 31 December 2022		<u><u>469,444</u></u>	<u><u>263,652</u></u>
Cash and Cash equivalents consists of:			
Cash at bank and in hand		<u><u>469,444</u></u>	<u><u>263,652</u></u>

JEWISH VOICE MINISTRIES UK
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Notes to the Financial Statements for the Year Ended 31 December 2022

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 2022

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 2022

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 2022

2. INCOME FROM DONATIONS

	Unrestricted Funds		Restricted funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Donations	645,986	573,783	7,724	13,046	653,710	586,829
Tax recoverable on gift aid	20,383	31,923	-	-	20,383	31,923
	<u>666,369</u>	<u>605,706</u>	<u>7,724</u>	<u>13,046</u>	<u>674,093</u>	<u>618,752</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted funds		Restricted funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Sale of educational materials	700	5,280	-	-	700	5,280
	<u>700</u>	<u>5,280</u>	<u>-</u>	<u>-</u>	<u>700</u>	<u>5,280</u>

4. INVESTMENT INCOME

	Unrestricted Funds		Restricted funds		Restricted funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Interest receivable on bank and cash deposits	798	524	-	-	798	524
	<u>798</u>	<u>524</u>	<u>-</u>	<u>-</u>	<u>798</u>	<u>524</u>

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Notes to the Financial Statements for the Year Ended 31 December 2022

5. ANALYSIS OF EXPENDITURE

	Unrestricted Funds		Restricted funds		Total	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Raising funds - Direct Costs	19,725	23,063				
Raising Funds - Support Costs	4,744	6,507				
	<u>24,469</u>	<u>29,570</u>			24,469	29,570
Charitable funds - Direct costs						
Transmission and production costs	195,398	112,674	8,174	12,596	203,572	125,270
Educational costs	15,598	99,820			15,598	99,820
Joint Ministry projects	205,377	120,948			205,377	120,948
Donations payable	53,980	50,090			53,980	50,090
	<u>470,353</u>	<u>383,532</u>	<u>8,174</u>	<u>12,596</u>	<u>478,527</u>	<u>396,128</u>
Charitable funds Support Costs						
Transmission and production costs	48,965	35,343			48,965	35,343
Educational costs	3,752	28,163			3,752	28,163
	<u>52,717</u>	<u>63,506</u>				
	<u>547,539</u>	<u>476,608</u>	<u>8,174</u>	<u>12,596</u>	<u>555,713</u>	<u>489,204</u>

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	
	2022	2021
	£	£
Outside Services	32,280	49,736
Postage and printing	129	14
Computer costs	2,598	2,499
Insurance	2,465	411
Conference and meetings	4,444	1,344
Bank charges	11,272	10,353
Licence fees	-	1,393
Website costs	373	113
Governance costs (note 7)	3,900	4,150
	<u>57,461</u>	<u>70,012</u>

JEWISH VOICE MINISTRIES UK
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Notes to the Financial Statements for the Year Ended 31 December 2022

7. GOVERNANCE COSTS

	Unrestricted Funds	
	2022	2021
	£	£
Independent Examination fee	3,900	4,150

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 were 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	
	2022	2021
	£	£
Tax recoverable on gifts and donations	3,851	6,441
Prepayments	7,815	9,390
Amounts owed from Joint Ministry	-	7,981
	11,666	23,812

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds	
	2022	2021
	£	£
Due to Jewish Voice Ministries International	37,350	-
Accruals and deferred income	52,916	16,498
	90,266	16,498

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Notes to the Financial Statements for the Year Ended 31 December 2022

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 2022

	At	Movement in Funds		At
	01/01/2022	Income	Expenditure	31/12/2022
	£	£	£	£
Israeli Holocaust Survivors	-	635	(635)	-
General Medical Clinics	-	285	(285)	-
All Tribes	450	610	(1,060)	-
Other small funds	1,656	6,011	(6,011)	1,656
Ukraine	-	183	(183)	-
	2,106	7,724	(8,174)	1,656

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

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

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.

Ukraine - funds to support the people of Ukraine.

Prior year 2021

	At	Movement in Funds		At
	01/01/2021	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
	1,656	13,046	12,596	2,106

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13. DESIGNATED FUNDS

Current year 2022	At	Movement in Funds		At
	01/01/2022	Income	Expenditure	31/12/2022
	£	£	£	£
Joint Ministry project fund	-	205,377	(205,377)	-
	-	205,377	(205,377)	-

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 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)	-

14. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS

Current year 2022	Unrestricted Funds	Restricted Funds	Total 2022
	Current Assets	479,454	1,656
Current liabilities	(90,266)	-	(90,266)
	<u>399,188</u>	<u>1,656</u>	<u>390,844</u>
Previous year 2021	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Current Assets	285,358	2,106	287,464
Current liabilities	(16,948)	-	(16,948)
	<u>268,860</u>	<u>2,106</u>	<u>270,966</u>

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15. RELATED PARTY TRANSACTIONS

A management charge totalling £70,418 (2021: £50,450) 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, the charity owed Jewish Voice Ministries International £37,350. At the previous year end, Jewish Voice Ministries International owed the charity £7,981.

During the year to 31 December 2022 £7,069 (2021: £6,548) 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 (2021: £9,600) 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 nil (2021: £7,500) to New Testament Manna Christian Ministries.

During the year, the charitable company provided outside support of £205,377 (2021: £120,498) 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 (2021: 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

	2022	2021
	£	£
Net expense for year	119,878	135,352
Interest receivable	(798)	(524)
Decrease in debtors	12,146	(8,029)
Decrease in creditors	73,768	(8,583)
	<u>204,994</u>	<u>118,216</u>

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