

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023. 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

2023 started as a year full of opportunities to strengthen congregation relationships by serving their most vulnerable communities but ended with two challenging outreaches. Jewish Voice Ministries UK (JVMUK) partners and supporters were instrumental in the ministry's ability to successfully accomplish outreach activities in 2023. Jewish Voice Ministries International (JVMI) returned to an important location in Zimbabwe and successfully completed the second outreach in Zambia. The year will be remembered for the challenges that faced us after October 7th and the final outreach of the year.

2023 Ethiopia Outreaches

Jewish Voice held three Medical Outreaches in Ethiopia in 2023. The highlight of the year was the event in June. The team returned to Kechene, a suburb of Addis Ababa that has been one of the ministries key locations due to the high concentration of Beta Abraham in the community. The difference this time was JVMI and our congregation partners from the Beta Avraham Messianic Congregation were able to effectively impact the community with counselling.

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Trustees' Annual Report (continued)

In October we successfully held a medical outreach in Hosana despite the horrors of 10/7 and the reaction from the Ethiopia government. We served the Gefat Jewish community and our partners from the Beta Kedan Messianic Congregation planted two new congregations immediately after the outreach. The Zehra program and Living Waters LifeStraw distribution were part of the outreaches in Hosanna and our first event of the year in Konso.

2023 Southern Africa Outreaches

JVMI conducted two outreaches in Zimbabwe and one in Zambia. We returned to Chitsungo for the first time since 2018. The second outreach in Zimbabwe was held in a new location in the Gokwe region. This outreach became a challenge after the events of October 7th due to the Zimbabwe government's support for Palestine. Our international staff and volunteers were asked to leave the outreach location due to government's fear of foreigners, especially Jews, having access to large crowds. The good news is that our indigenous team, both humanitarian and spiritual, conducted the outreach without the foreign team and it was an amazing success. Also, Rabbi Jonathan became ill during this outreach which added an element of shock for our staff and team. Both Zimbabwe outreaches included the Zehra Program and the Living Waters LifeStraw Distribution team.

The Zambia Outreach in May was the second in that country. The team served 4,000 more patients than we served in the inaugural 2022 outreach. 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 and Somaliland with a goal of holding 2024 outreaches in both countries.

2023 Summary

2023 was a successful year for outreaches despite the challenges from governments' reaction to the events of October 7th. We conducted six events in three countries, strengthened existing partnerships and witnessed the birth of new congregations.

2023 Ministry Figures

We rejoice in the following results of our outreach work during 2023.

- 6 Medical Outreach Events
- 61,078 patients treated at Medical Clinics
- 11,181 people entered the Prayer Centres at our Medical Clinics

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Trustees' Annual Report (continued)

- 1,508 people gave a verbal profession of Faith in Yeshua including 305 of Jewish Faith
- 897 families received LifeStraw Family units.
- 82 people were immersed (water baptized) at our Medical Clinic.

Financial Review

During the year income totalling £540,186 (2022 £675,591) was received and expenditure totalled £577,911 (2022 £555,713). This has resulted in a deficit of £37,727 (2022 surplus £119,878)

At the year end the charity had total funds of £353,119 (2022 £390,844) including unrestricted funds of £333,804 (2022 £389,188), restricted funds of £19,315 (2022 £1,656) and designated funds of £nil (2022 £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 Trustee's aim is to hold £72,000 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.

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Trustees 'Annual Report (continued)

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.

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 McKenzie 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.

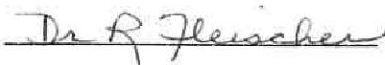
In preparing these financial statements, the Trustees are required to:

- 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

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 2023 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 & Company CA
2 Broadcroft, Kirkintilloch, Glasgow, G66 1H



JEWISH VOICE MINISTRIES UK
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Statement of Financial Activities for the Year Ended 31 December 2023

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<i>Incoming resources from generated funds</i>					
Donations	2	325,711	208,027	533,738	674,093
Charitable Activities	3	5,619	-	5,619	700
Investment Income	4	829	-	829	798
Total Income		332,159	208,027	540,186	675,591
<i>Resources expended</i>					
Cost of generating funds	5	34,868	-	34,868	24,469
Charitable activities	5	352,675	190,368	543,043	531,244
Total resources expended		387,543	190,368	577,911	555,713
Net incoming (out-going) resources		(55,384)	17,659	(37,725)	119,878

RECONCILIATION OF FUNDS

Balances brought forward 1 January 2023	389,188	1,656	390,844	270,966
Current year income	(55,384)	17,659	(37,725)	119,878
Balances carried forward 31 December 2023	333,804	19,315	353,119	390,844

- 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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Comparative Statement of Financial Activities for the Year Ended 31 December 2023
(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	618,751
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

JEWISH VOICE MINISTRIES UK
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Balance Sheet as at 31 December 2023

		Year ended 31/12/2023	Comparative 31/12/2022
<i>Current Assets</i>			
Debtors	9	14,529	11,666
Cash at bank		<u>376,093</u>	<u>469,444</u>
Current assets		<u>390,622</u>	<u>481,110</u>
<i>Creditors</i>			
Amounts falling due within one year	10	(37,503)	(90,266)
Net current assets		<u>353,119</u>	<u>390,844</u>
Total assets less current liabilities		<u>353,119</u>	<u>390,844</u>
Net assets		<u>353,119</u>	<u>390,844</u>
<i>Funds</i>			
Restricted funds	12	19,315	1,656
Unrestricted funds		333,804	389,188
Designated funds	13	-	-
Total Funds		<u>353,119</u>	<u>390,844</u>

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

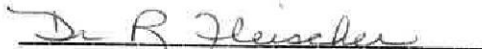
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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Balance Sheet as at 31 December 2023

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 onand 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 2023

STATEMENT OF CASHFLOWS
YEAR ENDED 31ST DECEMBER 2023

	<i>Notes</i>	Year ended 31/12/2023	Comparative 31/12/2022
Net cash from operating activities	<i>16</i>	(94,180)	204,994
Cash flow from investing activities			
Interest received		829	798
Net cash flow from investing activities		<u>(93,351)</u>	<u>205,792</u>
Net increase in cash and cash equivalents			
Cash and cash equivalents at 1 January 2023		469,444	263,652
Cash and cash equivalents at 31 December 2023		<u>376,093</u>	<u>469,444</u>
Cash and Cash equivalents consists of:			
Cash at bank and in hand		<u>376,093</u>	<u>469,444</u>

JEWISH VOICE MINISTRIES UK
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Notes to the Financial Statements for the Year Ended 31 December 2023

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

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Notes to the Financial Statements for the Year Ended 31 December 2023

Accounting Policies continued

- 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 2023

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 are 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.

JEWISH VOICE MINISTRIES UK
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Notes to the Financial Statements for the Year Ended 31 December 2023

2. INCOME FROM DONATIONS

	Unrestricted Funds		Restricted funds		Total Funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Donations	308,313	645,986	208,027	7,724	516,340	653,710
Tax recoverable on gift aid	17,398	20,383	-	-	17,398	20,383
	325,711	666,369	208,027	7,724	533,738	674,093

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted funds		Restricted funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Sale of educational materials	5,619	700	-	-	5,619	700
	5,619	700	-	-	5,619	700

4. INVESTMENT INCOME

	Unrestricted Funds		Restricted funds		Restricted funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Interest receivable on bank and cash deposits	829	798	-	-	829	798
	829	798	-	-	829	798

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Notes to the Financial Statements for the Year Ended 31 December 2023

5. ANALYSIS OF EXPENDITURE

	Unrestricted Funds		Restricted funds		Total	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Raising funds - Direct Costs	26,981	19,725				
Raising Funds - Support Costs	7,887	4,744				
	<u>34,868</u>	<u>24,469</u>			34,868	24,469
Charitable funds - Direct costs						
Transmission and production costs	153,333	195,398	22,879	8,174	176,212	203,572
Educational costs	8,441	15,598			8,441	15,598
Joint Ministry projects	85,386	205,377	167,489		252,875	205,377
Donations payable	51,536	53,980			51,536	53,980
	<u>298,696</u>	<u>470,353</u>	<u>190,368</u>	<u>8,174</u>	<u>489,064</u>	<u>478,527</u>
Charitable funds - Support Costs						
Transmission and production costs	51,511	48,965			51,511	48,965
Educational costs	2,468	3,752			2,468	3,752
	<u>53,979</u>	<u>52,717</u>				
	<u>387,543</u>	<u>547,539</u>	<u>190,368</u>	<u>8,174</u>	<u>577,911</u>	<u>555,713</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	
	2023	2022
	£	£
Outside Services	27,504	32,280
Postage and printing	62	129
Computer costs	2,841	2,598
Insurance	1,607	2,465
Conference and meetings	14,259	4,444
Bank charges	9,383	11,272
Licence fees	1,653	-
Website costs	357	373
Governance costs	4,200	3,900
	<u>61,866</u>	<u>57,461</u>

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Notes to the Financial Statements for the Year Ended 31 December 2023

7. GOVERNANCE COSTS

	Unrestricted Funds	
	2023	2022
	£	£
Independent Examination fee	4,200	3,900

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	
	2023	2022
	£	£
Tax recoverable on gifts and donations	4,779	3,851
Prepayments	9,750	7,815
	14,529	11,666

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds	
	2023	2022
	£	£
Due to Jewish Voice Ministries International	32,102	37,350
Accruals and deferred income	5,401	52,916
	37,503	90,266

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Notes to the Financial Statements for the Year Ended 31 December 2023

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 2023

	At	Movement in Funds		At
	01/01/2023	Income	Expenditure	31/12/2023
	£	£	£	£
Israeli Holocaust Survivors	-	32,837	(16,586)	16,251
General Medical Clinics	-	18	(18)	-
All Tribes	-	5,905	(5,905)	-
Forced Shalom Partner Giving	-	167,489	(167,489)	-
Other small funds	1,656	420	(370)	1,706
Ukraine	-	1,358	-	1,358
	1,656	208,027	(190,368)	19,315

- 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.
- All Tribes – fund to search for, find and ultimately present the Gospel to all the lost tribes of Israel.
- Forced Shalom Partner Giving – fund to encourage donors to give on a monthly basis – used for program expenses.
- 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.
- Ukraine - funds to support the people of Ukraine.

Prior 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

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13. DESIGNATED FUNDS

Current year 2023	At	Movement in Funds		At
	31/01/2023	Income	Expenditure	31/12/2023
	£	£	£	£
Joint Ministry project fund	-	252,875	(252,875)	-
	-	252,875	(252,875)	-

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 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)	-

14. ANALYSIS OF NET ASSETS BETWEEN TOTAL FUNDS

Current year 2023	Unrestricted	Restricted	Total
	Funds	Funds	2023
Current Assets	371,307	19,315	390,622
Current liabilities	(37,503)	-	(37,503)
	<u>333,804</u>	<u>19,315</u>	<u>353,119</u>
Previous year 2022	Unrestricted	Restricted	Total
	Funds	Funds	2,022
	£	£	£
Current Assets	479,454	1,656	481,110
Current liabilities	(90,266)	-	(90,266)
	<u>389,188</u>	<u>1,656</u>	<u>390,844</u>

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15. RELATED PARTY TRANSACTIONS

A management charge totalling £59,545 (2022 £70,418) 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 £32,102 (2022 £37,350).

During the year to 31 December 2023 £7,200 (2022: £7,069) 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 of £9,600 (2022: £9600) 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 £252,875 (2022: £205,377) 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.

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

	2023	2022
	£	£
Net (expense) income for year	(37,725)	119,878
Interest receivable	(829)	(798)
(Increase) decrease in debtors	(2,863)	12,146
(Decrease) increase in creditors	(52,763)	73,768
	(94,180)	204,994