

CHARITY REGISTRATION NUMBER: NIC101473

**The Church's Ministry Among The Jews**  
**Financial Statements**  
**31 December 2022**

# The Church's Ministry Among The Jews

## Financial Statements

Year ended 31 December 2022

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# The Church's Ministry Among The Jews

## Trustees' Annual Report

### Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### Reference and administrative details

<b>Registered charity name</b>	The Church's Ministry Among The Jews
<b>Charity registration number</b>	NIC101473
<b>Principal office</b>	224 Ravenhill Road Belfast BT6 8EF

#### The trustees

Miss J Stewart  
Mrs P Davidson (Secretary)  
Mr N Glass  
Canon G Withers  
Mrs M McCormick (Chairperson)  
Rev W Holmes  
Mr S Beggs  
Mrs G Thompson

**Company secretary** Mrs P Davidson

**Independent examiner** David Knox  
On behalf of Johnston Graham Limited  
Chartered Accountants  
216/218 Holywood Road  
Belfast  
BT4 1PD

#### Structure, governance and management

CMJ Ireland was founded in 1810 and is governed by its constitution. There are two sections of the Society, a Northern section and a Southern section. Each section of the Society elects, from its membership a Committee to manage its affairs, CMJ Ireland (Northern Committee) and CMJ Ireland (Southern Committee) and each Committee appoints certain of its members to a General Committee of the Society. The Southern Committee is currently in abeyance.

1. The Northern Committee achieved registered charitable status in 2016. It is currently managed and run by the trustees as stated above - all volunteers.

An annual AGM provides accountability to supporters and allows for changes in committee. We have a membership voting scheme, monthly committee and prayer meetings and send a quarterly newsletter to supporters.

# The Church's Ministry Among The Jews

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2022

#### Objectives and activities

The objects of the society are three-fold, Evangelism, Education and Encouragement. This permeates through everything we do.

1. Evangelism - Creating opportunities to consider the claims of Jesus as Messiah. Seeking to share the Gospel in culturally sensitive ways with Jewish people and others and supporting others involved in this work.

2. Education - Teaching, particularly in the church, the Jewish roots of our Christian faith. We also love to demonstrate in practical ways the revelation of Yeshua contained within the Biblical Feasts and Festivals.

3. Encouragement - Encouraging and supporting the spiritual growth of Messianic believers and Congregations. We offer support of the work CMJ Israel are doing among Messianic believers in Jerusalem, Tel Aviv and the Galilee.

#### Achievements and performance

2022 has seen a slow improvement from 2021, as we were able to not only hold public in-person meetings but also online Zoom teaching sessions including 6 more Dwight Pryor 'Behold the Man' sessions and 'Fireside Talks' from Jerusalem by Rev Aaron Eime of CMJ Israel. We again exhibited at Bangor Worldwide, ensuring that CMJ's profile among missions is seen and to provide a platform for dialogue.

Rev Tim Butlin from CMJ UK was our speaker at our Spring meeting on 14th May, the anniversary of Israel's independence in 1948. He spoke on 'One New Man in Christ'. He also touched on his contacts with the largest Messianic congregation in Kiev, and his visit there as a representative of TJC2. Idan Pinchas from Israel, who is the Director of the Heritage Centre in Christ Church Jerusalem, visited us for a week's tour in October during which he presented a new Exhibition of the history of Messianic Judaism over 2000 years, which we have had printed on pop up fliers to add to our teaching materials, for use when we hold public meetings or travel to churches and other ministry centres.

We continue to hold prayer meetings and Committee meetings online, and monthly talks by guest speakers from Israel and the UK and connect with CMJ branches which form part of the worldwide CMJ family which keeps us interconnected and mutually supported. We are grateful to churches and our faithful and generous supporters, and we send monies to support the Heritage Centres in Israel as well as to CMJ's Mercy Fund, which reaches needy people in and around Jerusalem. We also send money to help fund specific needs of CMJ Israel, which include the work of Beit Immanuel CMJ Guest House and outreach work in the community. When specific needs are identified we endeavour to come alongside. We continue to partner with CMJ's Anglican International School in Jerusalem, and a small school in the Galilee, under the wing of our Galilee guesthouse Beit Bracha.

#### Financial review

We received a total income of £16,449 in 2022, expenditure was £6,131. Donations of £5,000 were made in the year. Total reserves at 31 December 2022 amounted to £179,739.

# The Church's Ministry Among The Jews

## Trustees' Annual Report *(continued)*

Year ended 31 December 2022

### Plans for future periods

We hope in due course to revive our ministry in the south of Ireland, at present dormant, and to expand our outreach throughout the island. We are grateful for all the volunteers and Parish reps who work so hard to expedite the ministry of CMJ Ireland.

### Responsibilities of the trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable 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 presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 15 October 2023 and signed on behalf of the board of trustees by:



Mrs M McCormick (Chairperson)  
Trustee



Mrs G Thompson (Treasurer)  
Trustee



Mrs P Davidson (Secretary)  
Trustee

# The Church's Ministry Among The Jews

## Independent Examiner's Report to the Trustees of The Church's Ministry Among The Jews

**Year ended 31 December 2022**

I report to the trustees on my examination of the financial statements of The Church's Ministry Among The Jews ('the charity') for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



David Knox  
On behalf of Johnston Graham Limited  
Chartered Accountants

Independent Examiner  
216/218 Holywood Road  
Belfast  
BT4 1PD

15 October 2023

# The Church's Ministry Among The Jews

## Statement of Financial Activities

Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	16,009	<b>16,009</b>	13,365
Investment income	5	440	<b>440</b>	455
Other income	6	–	–	60
<b>Total income</b>		<u>16,449</u>	<u><b>16,449</b></u>	<u>13,880</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	11,131	<b>11,131</b>	29,316
<b>Total expenditure</b>		<u>11,131</u>	<u><b>11,131</b></u>	<u>29,316</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>5,318</u>	<u><b>5,318</b></u>	<u>(15,436)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		174,421	<b>174,421</b>	189,857
<b>Total funds carried forward</b>		<u>179,739</u>	<u><b>179,739</b></u>	<u>174,421</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# The Church's Ministry Among The Jews

## Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Cash at bank and in hand		<u>179,739</u>		<u>174,421</u>
<b>Net current assets</b>			<u>179,739</u>	<u>174,421</u>
<b>Total assets less current liabilities</b>			<u>179,739</u>	<u>174,421</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>179,739</u>	<u>174,421</u>
<b>Total charity funds</b>	11		<u>179,739</u>	<u>174,421</u>

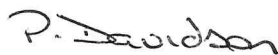
These financial statements were approved by the board of trustees and authorised for issue on 15 October 2023, and are signed on behalf of the board by:



Mrs M McCormick (Chairperson)  
Trustee



Mrs G Thompson (Treasurer)  
Trustee



Mrs P Davidson (Secretary)  
Trustee

# The Church's Ministry Among The Jews

## Notes to the Financial Statements

### Year ended 31 December 2022

#### 1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 224 Ravenhill Road, Belfast, BT6 8EF.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The Church's Ministry Among The Jews

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	15,214	<b>15,214</b>	12,770	12,770
Gift Aid	365	<b>365</b>	133	133

# The Church's Ministry Among The Jews

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Subscriptions</b>				
Membership	270	<b>270</b>	360	360
Book sales	160	<b>160</b>	102	102
	<u>16,009</u>	<u><b>16,009</b></u>	<u>13,365</u>	<u>13,365</u>

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	440	<b>440</b>	455	455

#### 6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Refunds	–	–	60	60

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations	5,000	<b>5,000</b>	26,000	26,000
Support costs	6,131	<b>6,131</b>	3,316	3,316
	<u>11,131</u>	<u><b>11,131</b></u>	<u>29,316</u>	<u>29,316</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Donations	5,000	5,986	<b>10,986</b>	28,734
Governance costs	–	145	<b>145</b>	582
	<u>5,000</u>	<u>6,131</u>	<u><b>11,131</b></u>	<u>29,316</u>

#### 9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	–	450

# The Church's Ministry Among The Jews

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

#### 10. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

#### 11. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>174,421</u>	<u>16,449</u>	<u>(11,131)</u>	<u>179,739</u>

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General funds	<u>189,857</u>	<u>13,880</u>	<u>(29,316)</u>	<u>174,421</u>

#### 12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>179,739</u>	<u>179,739</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>174,421</u>	<u>174,421</u>