

Charity registration number: 101473

The Church's Ministry Among the Jews

Annual Report and Financial Statements

for the Year Ended 31 December 2024

The Church's Ministry Among the Jews

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The Church's Ministry Among the Jews

Reference and Administrative Details

Chairman	Rev Billy Holmes
Trustees	Canon Gill Withers Gwen Thompson Rev Billy Holmes Jane Stewart Samuel John Beggs Patricia Davidson Robert Simpson
Secretary	Patricia Davidson
Charity Registration Number	101473
Principal Office	224 Ravenhill Road Belfast Antrim BT6 8EF
Independent Examiner	RBCA Limited 26 Linenhall St Belfast BT2 8BG

The Church's Ministry Among the Jews

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024. 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 charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 and Republic of Ireland published in October 2019

Trustees and officers

The trustees serving during the year and since the year end were as follows:

Trustees:	Canon Gill Withers
	Gwen Thompson
	Rev Billy Holmes
	Jane Stewart
	Samuel John Beggs
	Patricia Davidson
	Neil Glass (resigned 23 November 2024)
	Robert Simpson (appointed 23 November 2024)

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.

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Trustees' Report (continued)

Public benefit

The trustees believe that our purposes satisfy the public benefit requirements. The Society is established to advance the Christian faith by proclaiming the gospel to all people, to support engagement between people of the Jewish faith and people of the Christian faith and to continue to provide a ministry through which Jewish people may come to recognise Jesus as their Messiah.

The public benefit which flows from this purpose includes the promotion of religious harmony between the Christian and Jewish faiths and communities by encouraging among them a greater understanding and appreciation of each other's faith, beliefs and practices and their common ground and to this end promote friendship and mutual trust. The benefit received is encouragement, help and support for the spiritual growth of Messianic Believers and Congregations. The second purpose seeks to remind the Christian Church about its Jewish roots.

The direct benefit which flows from this purpose is a greater knowledge and understanding of the Jewish roots of the Christian faith and the revelation of Jesus contained within the Biblical Feasts and Festivals. The benefit received relating to our purposes can be demonstrated through the feedback we receive from Churches, groups who invite us to speak about our work and from individuals who attend organised events. It can also be demonstrated through an increase in the number of people requesting to be added to our contact list and to receive the CMJ Ireland Newsletter. There is no harm or private benefit as a result of our purposes being carried out.

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Trustees' Report (continued)

Achievements and performance

We are thankful that 2024 has seen a steady recovery from the disruption that the Covid pandemic brought to the activities of our work. We have seen a gradual change from virtual Zoom meetings of Trustees to meeting again together in person and this has greatly enhanced the efficiency of the organisation.

We had the privilege of hosting the International Board of CMJ in February 2024 in Portrush Co Antrim. There were representatives from many parts of the world including USA, Canada, UK, Israel, with Hong Kong and Singapore contributing on Zoom. A member of our Trustee committee, Gwen Thompson, sits on the Board as CMJ Ireland representative.

We have also been privileged to be able to contribute to the physical and mental needs of people in Israel who have been severely impacted by the war following the Hamas atrocity of 7th October 2023.

The work of the Society continues to be represented by presentations to Churches and also involvement in Christian Festivals of teaching and Evangelism. To that end we have had representatives speak in various venues throughout N Ireland and Britain. These have included Churches and Christian groups in Maghera, Glengormley, Ballymoney, Belfast and Bushmills, as well as our annual conference in Belfast, and we have also been represented at events in the church of Ireland Training Institute in Dublin, the Church of Ireland General Synod, the Bangor World Wide Missionary Convention, and at the CMJ UK annual Conference in Birmingham.

At the Society AGM in November 2024 we had the retirement of Mr Neill Glass as a trustee and he was replaced on the Board by Rev Robert Simpson.

All in all CMJ Ireland continues to move on apace as it seeks to be an effective voice for the Christian message and to make good use of the resources contributed by its faithful supporters both throughout the UK and Internationally.

Financial review

Total income for the year was £323,132 (2023: £97,775) and total expenditure was £54,625 (2023: £36,573). Total reserves at 31 December 2024 amounted to £219,448 (2023:£240,941).

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Trustees' Report (continued)

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.

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.

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Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources 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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on ^{30 Sep 2025} and signed on its behalf by:

Patricia Davidson
.....
Patricia Davidson
Secretary and trustee

The Church's Ministry Among the Jews

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

I report to the trustees on my examination of the accounts of The Church's Ministry Among the Jews for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of The Church's Ministry Among the Jews you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the Act').

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

The Church's Ministry Among the Jews

**Independent Examiner's Report to the trustees of The Church's Ministry Among
the Jews (continued)**

Brian Stewart

.....
Brian Stewart
RBCA Limited
26 Linenhall St
Belfast
BT2 8BG

30 Sep 2025

Date:.....

The Church's Ministry Among the Jews

Statement of Financial Activities for the Year Ended 31 December 2024

Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	24,336	8,000	32,336	96,844
Other trading activities	221	-	221	435
Investment income	575	-	575	496
	<u>25,132</u>	<u>8,000</u>	<u>33,132</u>	<u>97,775</u>
Expenditure on:				
Charitable activities	(28,714)	(25,911)	(54,625)	(36,573)
Total expenditure	<u>(28,714)</u>	<u>(25,911)</u>	<u>(54,625)</u>	<u>(36,573)</u>
Net (expenditure)/income	(3,582)	(17,911)	(21,493)	61,202
Gross transfers between funds	(17,911)	17,911	-	-
Net movement in funds	(21,493)	-	(21,493)	61,202
Reconciliation of funds				
Total funds brought forward	<u>240,941</u>	<u>-</u>	<u>240,941</u>	<u>179,739</u>
Total funds carried forward	<u>219,448</u>	<u>-</u>	<u>219,448</u>	<u>240,941</u>

All of the charity's activities derive from continuing operations during the above two periods.

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(Registration number: 101473)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	7	<u>219,448</u>	<u>240,941</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>219,448</u>	<u>240,941</u>
Total funds	8	<u>219,448</u>	<u>240,941</u>

The financial statements on pages 9 to 15 were approved by the trustees, and authorised for issue on 30 Sep 2025 and signed on their behalf by:

Patricia Davidson

.....
Patricia Davidson
Secretary and trustee

The Church's Ministry Among the Jews

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Church's Ministry Among the Jews meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	23,848	8,000	31,848
Gift aid reclaimed	488	-	488
Total for 2024	24,336	8,000	32,336
Total for 2023	92,214	4,630	96,844

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Shop income from sale of donated goods and services	221	221
Total for 2024	221	221
Total for 2023	435	435

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	575	575
Total for 2024	575	575
Total for 2023	496	496

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Charitable activities		28,714	25,911	54,625
Total for 2024		<u>28,714</u>	<u>25,911</u>	<u>54,625</u>
Total for 2023		<u>21,543</u>	<u>15,030</u>	<u>36,573</u>

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Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	<u>219,448</u>	<u>240,941</u>

8 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General	240,941	25,132	(28,714)	(17,911)	219,448
Restricted funds	<u>-</u>	<u>8,000</u>	<u>(25,911)</u>	<u>17,911</u>	<u>-</u>
Total funds	<u>240,941</u>	<u>33,132</u>	<u>(54,625)</u>	<u>-</u>	<u>219,448</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	179,739	93,145	(21,543)	(10,400)	240,941
Restricted funds	<u>-</u>	<u>4,630</u>	<u>(15,030)</u>	<u>10,400</u>	<u>-</u>
Total funds	<u>179,739</u>	<u>97,775</u>	<u>(36,573)</u>	<u>-</u>	<u>240,941</u>

Restricted Funds

Restricted funds relate to the crisis fund.