

BACK TO JERUSALEM UK

**ANNUAL REPORT
&
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 1 OCTOBER 2021 TO
31 MARCH 2023**



(CHARITY No. 1196026)

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ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023
ADMINISTRATIVE INFORMATION**

CHARITY NUMBER	1196026
MINISTRY SUPPORT OFFICE	Cornerstone Church 2 Quarry High Street Headington OXFORD OX3 8JT
INDEPENDENT EXAMINER	Nick Addo (FCCA) Grant Accountants Limited 7 Glenrosa Road Reading RG30 6AN
TRUSTEES	Taisto Tirronen (Chairman) Emma Rose Robby Zirkelbach Philip Herklots
OPERATIONS DIRECTOR	Bethany Morris
BANKERS	Virgin Money
WEBSITE ADDRESS	www.backtojerusalem.com
SOCIAL MEDIA LINKS	Facebook: @backtojerusalem.com Twitter: @https://twitter.com/theofficialbtj

BACK TO JERUSALEM UK is part of a wider international organisation with offices in the US, Canada, Netherlands, Poland and Brazil.

US Office	PO Box 607, Travelers Rest SC 29690
Canada Office	Box 5011, Lacombe, AB T4L 1W7
Netherlands Office	Postbus 199, 8250 AD Dronten
Brazil Office	officebr@backtojerusalem.com
Poland Office	officepl@backtojerusalem.com

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ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023

The Trustees present their report and financial statements of the Charity for the period from 1 October 2021 to 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, 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 on 16 July 2014.

OBJECTS AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objects of the Charity are to advance the Christian religion, around the world, in particular but not exclusively by enabling individuals who have experienced religious persecution to worship by the provision of Christian materials such as Bibles and providing pastoral support to encourage Christians in their faith, thereby strengthening the local churches where they exist; raising awareness in the UK about persecution of Christians in nations without religious freedoms through sharing of online resources, distribution of literature, meetings or talks from victims of Christian persecution; providing humanitarian aid such as distribution of food, essential supplies or building schools in areas of poverty or impacted by natural disaster as a practical expression of Christian faith.

The objects of the Charity have been achieved in several ways.

After the Covid pandemic, factories in China were only gradually reopening in 2022, but this allowed us to begin Bible production and distribution again. We were able to do this in China and for several countries in Asia and the Middle East. We focus on printed Bibles, e-bibles and audio Bibles (many of which are in clandestine units).

There were several instances where nations we focus on experienced natural disasters, such as earthquakes and severe flooding. We were able to provide humanitarian aid in the form of emergency food supplies, cooking utensils, water and blankets.

We were also able to continue raising awareness for the persecuted church by doing several speaking events in the UK, including a 10-day tour in Wales and England.

The Trustees confirm that they have complied with their duty under Section 17(5) of the Charities Act 2011 to refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and planning future activities.

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REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Please note that all information and images included in this report have been carefully selected to mitigate any risk for our agents who face security concerns working in closed countries.

BIBLES

China

BTJ completed several productions of Chinese Bibles in 2022, some of which were sent to Muslims being held in prison.

“You would not believe the number of Muslims that we have seen come to Christ in the last year who have been blessed by the BTJ Bibles,” wrote one of our partners. We were also able to provide Bibles to the rural areas of China for the believers there.

Our other work in China in 2022 consisted of the continues support of a primary school in western China for Muslim children, a health clinic staffed by Christian doctors, and a youth suicide centre which has helped many young people during the epidemic of mental health issues in China.



Iran

Right now, reports suggest that Iran is seeing more people come to Christ than any other Muslim nation in the world and this is creating a HUGE need for Bibles.

For only £0.70 we are able to provide an e-Bible, for £4 we are able to provide a printed Bible, and for £9 we are able to provide an electronic Bible.

“[The Bibles] were delivered in the most remote parts with no Internet,” reported our partner in Iran. “Places where Bibles have never been delivered – very small villages are getting Bibles now, thanks to BTJ helping.”



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This effort is made possible with the dedication of Iranian and Chinese missionaries on the ground, the ingenuity of the production team to find unique ways to make God's Word available through the latest technology, and with the tons of prayer and support that we have from BTJ partners around the world.

Bhutan

An audio version of the Bible for Bhutan in the Dzongkha language was supported by BTJ. Bhutan is one of the most unreached nations in the world. 99.7% of the indigenous Bhutanese have never heard the gospel nor the name of Jesus.

BTJ is working directly with the Bhutanese underground house church by sponsoring the recording of the Bible by indigenous believers in audio format—this opens its accessibility by making it accessible to those who may be illiterate. As of the end of 2022, the team has recorded a little over half of the Old Testament.



Afghanistan

Operation Black Trumpet is a special project that allows believers to share the Word of God in Afghanistan without being identified. Due to security reasons, details cannot be openly released, but essentially, Operation Black Trumpet allows Afghani believers to have direct access to electronic Bibles without being detected by the Taliban. This became essential in 2022 as the Taliban sought to find and persecute the believers.

Our 'BTJ hackers' have invented a new type of clandestine audio Bible that is hidden inside a common device. This audio Bible does not have any buttons or special indicators to play the audio Bible. In fact, it is designed to look nothing like an audio device at all. However, if you know the secret method to use its special functions, you can enjoy hours of secretly listening to the Bible in your own language.



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DISASTER RELIEF

Afghanistan

With current Taliban regime, the population is already suffering from lack of resources. When a 5.9 earthquake smashed the nation's south-eastern region in June 2022, the situation grew more desperate and we immediately responded.

More than 1,000 people were reportedly dead as the earthquake ravaged the eastern provinces of Khost and Nangarhar.

We contacted our agents on the ground to identify the immediate need and sent funding to provide necessities like rice and cooking oil.



Bangladesh

In May, Bangladesh and parts of India were slammed by deadly floods, which claimed the lives of at least 57 people and left more than two million displaced. Torrential rains caused the worst flooding in Bangladesh in nearly two decades.

As well as meeting the immediate physical needs as best as we could, we also sought to meet the spiritual need. 800 individuals were able to receive Bible story books and the gospel was shared. This outreach inspired those helping on the ground to send pioneer church planters to plant a church where there is none.

3580 individuals were helped and 500 families.



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UK TOURS

England and Wales

We did a 10-day tour in Wales and England at various churches we had never been to before with Brother Yun (known as The Heavenly Man).

We had not held meetings in Wales for around 10 years, so it was exciting to see how many people were excited and inspired by the BTJ vision. Brother Yun was able to share his testimony about his time in China's maximum-security prison for his faith, and we were able to give updates on what is happening on the mission field today.

All funding raised was designated 100% for Bible Production.



FINANCIAL REVIEW

The Charity's income for the period ended 31st March 2023 from all incoming resources amounted to £217,278. Resources expended for the year were £135,393. Net surplus for the year was £81,885.

RESERVES POLICY

The Trustees have a policy to hold reserves of £40,000 in unrestricted funds, which they consider to be reasonable given the nature and current scale of the Charity's activities. Most of the income received is restricted as it is in response to appeals for specific projects.

INVESTMENT POLICY

The Charity does not normally hold funds for a significant period, as amounts raised for specific projects are usually distributed within one year.

RISK MANAGEMENT

The Charity employs one full-time member and currently operates from one of its partner churches and therefore has minimal contractual commitments. The Trustees have considered risks in respect of the day-to-day management of BTJ's finances and

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operations and consider them to be minimal. The Trustees receive a full report at every meeting showing the income and expenditure and movement of funds. The Charity's accounts and records are independently examined annually.

FINANCIAL POSITION

Funds under management at the end of the year were £81,885 in total. Of this, unrestricted funds amounted to £29,615.

PLANS FOR THE FUTURE

In the coming year, Back to Jerusalem UK plans to continue an increased focus on Bible production and distribution. This continues to be one of the greatest needs according to our partners on the ground, and we want to continue to work diligently to meet as much of that need as we are able. Our areas of focus for this are: China, Iran and the completion of the Bhutanese audio Bible.

The charity also intends to remain committed to meeting emergency humanitarian needs as they arise and as we are able. This is not something that can be planned for, but the charity does plan to be financially and logistically prepared to respond swiftly and effectively when these disasters occur.

Finally, the charity has in place plans for a 10-day tour in Wales and Ireland in April/May 2024 with other individual speaking invitations expected throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity was constituted by a constitution on 1 October 2021. It is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission.

TRUSTEES

The number of Trustees permitted by the Charity is not restricted but shall be not less than three. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or to appoint a new charity trustee. A Trustee is appointed for a term of three years.

The current Trustees are due to retire as follows: Taisto Tirronen, Robby Zirkelbach, Philip Herklots and Emma Rose on 09 October 2024.

Any eligible Trustee may be re-appointed.

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When there is a requirement for a new Trustee, the individual is identified and appointed by the remaining Trustees. They make available to the new Trustee a copy of the current version of the constitution and a copy of the Charity's latest Trustees' Annual Report and statement of accounts.

The Chairman and Treasurer have administrative oversight of the Charity. The full board of Trustees have met three times during the year.

The Charity has one full-time employee who handle the day-to-day management and administration of the Charity with the support of one volunteer.

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each 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 the financial statements the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) observe the methods and principles in the applicable Charities SORP.
- c) make judgements and estimates that are reasonable and prudent.
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping accounting records which 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 (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the integrity of the charity and financial information included on the Back to Jerusalem website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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CONCLUSION

The Trustees would like to express their appreciation and gratitude to all who have so generously supported the work of the Charity by their prayers and gifts.

Approved by the Trustees on 20/12/2023 and signed on their behalf by

A handwritten signature in black ink that reads "Taisto Tirronen". The signature is written in a cursive style with a long, sweeping tail on the final letter.

Taisto Tirronen
Chair

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REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of BACK TO JERUSALEM UK for the period from 1 October 2021 to 31st March 2023, which are set out on pages 11 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the applicable Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act; and
- to 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. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act;
or
- the accounts do not accord with the accounting records.

I have no concern and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Nick Addo (FCCA)

Address: Grant Accountants Limited
7 Glenrosa Road
Reading RG30 6AN

Date: 08/12/2023

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2023

	Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2023
		£	£	£
INCOME				
General Giving		130,624	22,393	153,017
Gatekeepers		22,533	-	22,533
Ministry tours and events		7,939	33,789	41,728
		<u>161,097</u>	<u>56,182</u>	<u>217,278</u>
EXPENDITURE				
Charitable activities				
Mission Teams		81,089	3,911	85,000
Meetings, conferences and convention		22,561	6,577	29,139
Overheads				
Staff costs		15,733	-	15,733
Other costs		5,522	-	5,522
	2-3	<u>124,905</u>	<u>10,488</u>	<u>135,393</u>
Net incoming resources for the year		36,192	45,693	81,885
Transfers between funds		(6,577)	6,577	-
Net (deficit)/income after transfers		29,615	52,271	81,885
Fund balances brought forward		-	-	-
Fund balances carried forward		<u>29,615</u>	<u>52,271</u>	<u>81,885</u>

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

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BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023	
		£	£
Fixed assets			
Tangible assets			-
Current assets			
Income receivable			
Cash and bank		82,960	
		<u>82,960</u>	
Creditors			
Amount falling due with one year		(1,075)	
		<u>(1,075)</u>	
Net current assets			81,885
			<u>81,885</u>
NET ASSETS	4		<u><u>81,885</u></u>
FUNDS			
Restricted funds	5		52,271
Unrestricted funds	5		29,615
TOTAL FUNDS			<u><u>81,885</u></u>

(The notes form part of these accounts)

The accounts were approved by the Trustees on 20/12/2023 and signed on their behalf by:



Taisto Tirronen
Board Chair

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NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation, uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102, Section 1A Small Entities – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that whilst the level of voluntary giving remains uncertain, grant funding secured from LIA-USA and positive feedback from a number of churches and trusts approached so far should ensure that total income for the next 12 - 18 months is adequate to cover operating costs for the same period. On this basis, the assessment of the trustees is that the Charity is a going concern.

c) Income recognition policies

Items of income are recognized and included in the accounts when all of the following criteria are met:

- The Charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity;
- There is reasonable certainty that receipt of the income is considered probable and
- The amount can be measured reliably.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donors have stated to be used solely for specific areas of the Charity's work or projects being undertaken by the Charity.

e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

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NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

2. Staff costs and numbers

Staff costs and numbers	2023
Salaries	15,303
National insurance	157
Other payroll costs	272
	<hr/>
	15,733
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There was one employee during the period to 31 March 2023. No employee was paid more than £40,000.

3. Trustees' remuneration and related party transactions

No trustee received remuneration in their capacity as trustee and no trustee or other officer associated with the Charity had any personal interest in contracts or transactions entered into during the period.

4. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	-	-
Current assets	30690	52,271	82,960
Creditors - due within one year	(1,075)	-	(1,075)
	<hr/>	<hr/>	<hr/>
	29,615	52,271	81,885
	<hr/>	<hr/>	<hr/>

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NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

5. Movement in Funds

	Balance at 01/10/21 £	Income in year £	Expenditure in year £	Inter-fund transfers £	Balance at 31/03/23 £
<u>Restricted funds</u>					
Mission projects					
Bibles	-	46,375	(2,010)	-	44,365
Worker support	-	500	-	-	500
Disaster relief	-	8,807	(1,731)	-	7,076
Martyrs Scholarship fund	-	500	(170)	-	330
Ministry Tours	-	-	(6,577)	6,577	-
	-	56,182	(10,488)	6,577	52,271
<u>Unrestricted funds</u>					
General fund	-	161,097	(124,905)	(6,577)	29,615
	-	217,278	(135,393)	-	81,885