

BACK TO JERUSALEM UK

ANNUAL REPORT
&
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024



(CHARITY No. 1196026)

**BACK TO JERUSALEM UK
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024
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 (resigned 10/07/2024) Robby Zirkelbach Philip Herklots Gordon Hickson (appointed 09/08/2024) Cherk-Yun Sayles (appointed 21/08/2024)
OPERATIONS DIRECTOR	Bethany Morris
BANKERS	Virgin Money
WEBSITE ADDRESS	Back to Jerusalem – UK Office/
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	officenl@backtojerusalem.com
Poland Office	officepl@backtojerusalem.com

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The Trustees present their report and financial statements of the Charity for the year ended 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 eventually reopened in 2022, meaning by 2023 we were able to be back to our normal production and distribution of Bibles in China. We were able to do this in China and 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 medical supplies, emergency food supplies, cooking utensils, water and blankets.

We were also able to continue raising awareness in the UK for the persecuted church by distributing our regular bi-monthly newsletter and maintaining regular communication with supporters and those signed up to email lists.

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 partners who face security concerns working in closed countries.

BIBLES

China

This year, leaders from one of the main underground church networks gathered to discuss the current situation. Out of this meeting, they said they had one main need: Bibles.

The cry for more Bibles was unmistakable. This desperation is born out of China's historic crackdowns on Christianity and the CCP's plan to rewrite the Bible to be more sympathetic to communist ideals.

We are printing Bibles covertly inside of China for about 2.50 GBP per Bible. The distribution cost is still around 1 GBP per Bible. We work together with 8 underground church networks who collect the Bibles they need for their network and distribute them. The Bibles are currently being distributed in 23 provinces around China.



Undisclosed country

“They suspected my [secret Bible] and wanted to take it to look at it” the pastor wrote from an extremely dangerous Muslim country that strictly enforces Sharia Law. This year, we developed a secret Bible that is disguised to look like an everyday item. For security reasons, we cannot share what the item is but for this case, let's say a pen was used to conceal the Bible. If anyone sees the pen they do not think much of it, but inside is the entire audio Bible that can be played by simply turning the shaft of the pen.

“I showed them it was only a [pen],” the pastor said in his message, “Thank God I convinced their commander. If caught with Christian things — I would be very lucky if they arrest me. Prison would be [the easiest punishment].” The pastor continues, saying “this has become part of my normal life, living on edge knowing it could be my time today. Praise God indeed! God answered all my prayers!”

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Iran

Last year, BTJ produced a new type of Iranian Bible and, this year, it was ready for printing and distribution. “Digital Bibles are great, but believers really prefer a Bible they can hold in their hands,” said Anna, an Iranian BTJ partner. According to Anna, there are simply not enough Bibles available in Iran.

Christians in Iran are eagerly awaiting these Bibles, even though receiving a Bible could mean a huge fine or even imprisonment. We work to deliver Bibles, New Testaments, and other Christian books. We are also using a new e-Bible that can be hidden on a mobile phone and distributed among house church members. The e-Bible comes in several clandestine forms which allows the user to easily hide their e-Bible on their phone.



Bhutan

Our team completed the entire Bible in audio format for the Dzongkha language this year, making it accessible to those who are illiterate. It will now be put together digitally and distributed in 2024. The Bible was secretly recorded inside the country by indigenous believers in an underground recording studio, supported by BTJ.

Afghanistan

In 2022, the Taliban went door-to-door looking for Bibles and even created check-points to search people’s phones. So, BTJ developed a way for Christians to securely access the Bible electronically, so that in the event that their phone was searched, the Bible would be completely hidden. This Bible continues to be distributed covertly throughout the country today.

MISSIONARY SUPPORT AND TRAINING

Georgia

In 2023, BTJ hosted children’s training sessions with Sunday School teachers from around the country of Georgia and they shared about their need for children’s materials.

When they saw the BTJ children’s books, there was an immediate desire to get the books translated into their language. Now, the BTJ children’s book are available throughout the nation for children to read.

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China

We provide partial support for Chinese missionaries located in western China (the most unreached area of China), working among minority groups. In total, we support around 200 missionaries in this area. Any additional funds that the missionaries need is supplemented by a local church or employment in the local area. The evangelists are sent from the Chinese churches in the east (supporting churches), and are serving in the unreached areas of the west.

India

Our main partner in India continues to carry out the main two projects with Back to Jerusalem UK, namely DOVE and aquaponics.

He has conducted several Dove trainings (children's Sunday school) including those inside India, and even Nepal and Bhutan. In 6 months alone, he trained 983 Sunday School teachers and saw 929 children have been baptised.

He also continues to train 300 pastors a year with Aquaponics.



MARTYRS SCHOLARSHIP FUND

Undisclosed country

Pastor Joel (not his real name) is a BTJ partner working in the Himalayan mountains, but because of his faith, he is persecuted by the government. In his region, the government doesn't only harass him for His belief in Jesus Christ, but they also put pressure on his family and their livelihood.

Two years ago, Pastor Joel's daughter was refused the opportunity to get an education because her father is a pastor, but because of the Martyrs Scholarship Fund, she is able to attend a private institution and get one of the best educations in the country!

Pastor Joel's daughter is one of many children who suffer because of the ministry of their parents. Due to severe persecution in recent years, many Christian families are finding it difficult to give their children a proper education.



HUMANITARIAN PROJECTS

Turkey

In February 2023, Turkey was hit with a devastating earthquake with an official death toll of more than 50,000 people. We began help in February and continued in the months that followed.

Back to Jerusalem sent a team to help build small temporary homes for people who had lost everything. Our team worked alongside people from Turkey, training them to build the house kits. Some of the families receiving houses were very actively involved in helping to build their own home. Those who received a house were then able to go and help build a house for others in their neighbourhood.

Afghanistan

Afghanistan suffered three deadly earthquakes in only two weeks in October 2023 which claimed the lives of more than 2,000 people. A devastating flood had just smashed its regions a few months earlier in July 2023. The capital city, Kabul, the Maidan Wardak and Ghazni provinces saw massive torrents of flash floods destroying houses, wrecking crops, and killing livestock.

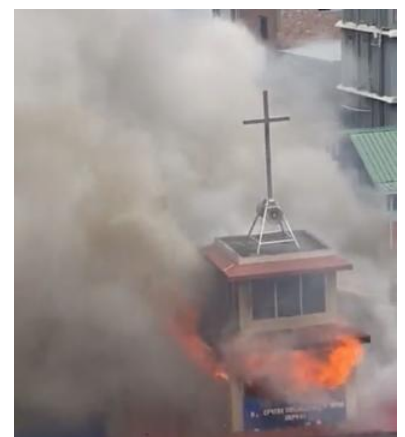
BTJ partners were sending regular updates with videos and photos of the devastation from the front lines. The people are already suffering under the Taliban regime and these natural disasters were devastating. We were able to send in emergency aid in the form of blankets, water, food and clothing.



India

Persecution in India continues to rise. In May 2023, in one incident, as many as 120 churches were burned to the ground and 250 churches destroyed. According to reports, the death toll surpassed 100, with over 20,000 houses destroyed and more than 50,000 individuals displaced within the region.

“The violence against Christians is unbelievable,” reported our partner in India during an online update. “BTJ has [several projects] in the area and we have worked directly with these churches. They have been giving [us] regular updates. [We] have been sending money to the families that were hit hardest so that they can buy food and other items that they need.”



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Medical Project — Emergency Delivery Kits

When working in disaster areas, war zones, and areas struck with extreme poverty, we find women and children are often the first to fall victim; that is why we have been providing aid and supplies for delivering babies in remote areas of the world.

Together with a qualified medical practitioner, we have put together Emergency Delivery Kits for mothers and their babies. These kits contain the essential supplies needed to prevent infection during childbirth – one of the leading causes of maternal mortality globally. This life saving kit costs only 8 GBP to provide.

Each kit contains the following:

- Soap
- Sterile gloves
- Sterile apron
- Sterile umbilical cord scissors
- Sterile umbilical cord clamp
- Diapers
- Cotton gauze
- Absorbant towels
- Pictorial instructional card



FINANCIAL REVIEW

The Charity's income for the year ended 31 March 2024 from all incoming resources amounted to £603,101 (2023 - £217,278). Resources expended for the year were £391,107 (2023 - £135,393). Net surplus for the year was £211,994 (2023 - £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 operations and consider them to be minimal. The Trustees receive a full report at every meeting showing the income and

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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 £293,879 in total. Of this, unrestricted funds amounted to £188,630.

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 distribution of the Bhutanese audio Bible. We also plan to continue developing more covert Bible devices and applications to be accessible on phones.

Back to Jerusalem UK 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 the UK and Ireland April 2024 and Spring of 2025 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 and Philip Herklots on 09 October 2024. Gordon Hickson and Cherk-yun Sales are due to retire August 2027.

Any eligible Trustee may be re-appointed.

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.

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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.

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 27th September 2024 and signed on their behalf by



Taisto Tirronen
Chair

BACK TO JERUSALEM UK REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of BACK TO JERUSALEM UK for the year ended 31st March 2024, which are set out on pages 12 to 16.

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 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: 27 September 2024

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH
2024

	Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2024</u>	<u>TOTAL</u> <u>FUNDS</u> <u>2023</u>
		£	£	£	£
INCOME					
General Giving		321,673	259,284	580,956	153,017
Gatekeepers		19,978	5	19,983	22,533
Ministry tours and events		-	2,162	2,162	41,728
		<u>341,650</u>	<u>261,451</u>	<u>603,101</u>	<u>217,278</u>
EXPENDITURE					
Charitable activities					
Mission Teams		88,958	231,295	320,253	85,000
Meetings, conferences and convention		16,759	120	16,879	29,139
Overheads					
Staff costs		29,985	-	29,985	15,733
Other costs		23,991	-	23,991	5,521
	2-3	<u>159,692</u>	<u>231,415</u>	<u>391,107</u>	<u>135,393</u>
Net incoming resources for the year		181,958	30,036	211,994	81,885
Transfers between funds		<u>(22,943)</u>	22,943	-	-
Net (deficit)/income after transfers		159,015	52,979	211,994	81,885
Fund balances brought forward		<u>29,615</u>	<u>52,270</u>	<u>81,885</u>	-
Fund balances carried forward		<u>188,630</u>	<u>105,249</u>	<u>293,879</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 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets			-		-
Current assets					
Income receivable				-	
Cash and bank		298,395		82,960	
		<u>298,395</u>		<u>82,960</u>	
Creditors					
Amount falling due with one year		<u>(4,516)</u>		<u>(1,075)</u>	
Net current assets			293,879		81,885
			<u>293,879</u>		<u>81,885</u>
NET ASSETS	4		<u>293,879</u>		<u>81,885</u>
FUNDS					
Restricted funds	5		105,249		52,270
Unrestricted funds	5		188,630		29,615
TOTAL FUNDS			<u>293,879</u>		<u>81,885</u>

(The notes form part of these accounts)

The accounts were approved by the Trustees on 27th September 2024 and signed on their behalf by:



Taisto Tirronen
Board Chair

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 YEAR ENDED 31 MARCH 2024

2. Staff costs and numbers

	2024	2023
Salaries	27,400	15,303
National insurance	2,526	157
Other payroll costs	<u>59</u>	<u>272</u>
	<u>29,985</u>	<u>15,732</u>

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	186,568	111,827	298,395
Creditors - due within one year	<u>(4,516)</u>	<u>-</u>	<u>(4,516)</u>
	<u>182,052</u>	<u>111,827</u>	<u>293,879</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

5. Movement in Funds

	Balance at 01/04/23 £	Income in year £	Expenditure in year £	Inter-fund transfers £	Balance at 31/03/24 £
<u>Restricted funds</u>					
Mission projects					
Bibles	44,365	46,760	(109,398)	18,273	-
Worker support	500	212,329	(115,882)	-	96,947
Disaster relief	7,075	2,070	(1,015)	-	8,130
Martyrs Scholarship fund	330	-	(5,000)	4,670	0
Ministry Tours	-	293	(120)	6,577	6,750
	<hr/>				
	52,270	261,451	(231,415)	29,521	111,827
<u>Unrestricted funds</u>					
General fund	<hr/>				
	29,615	341,650	(159,692)	(29,521)	182,052
	<hr/>				
	81,885	603,101	(391,107)	-	293,879
	<hr/>				